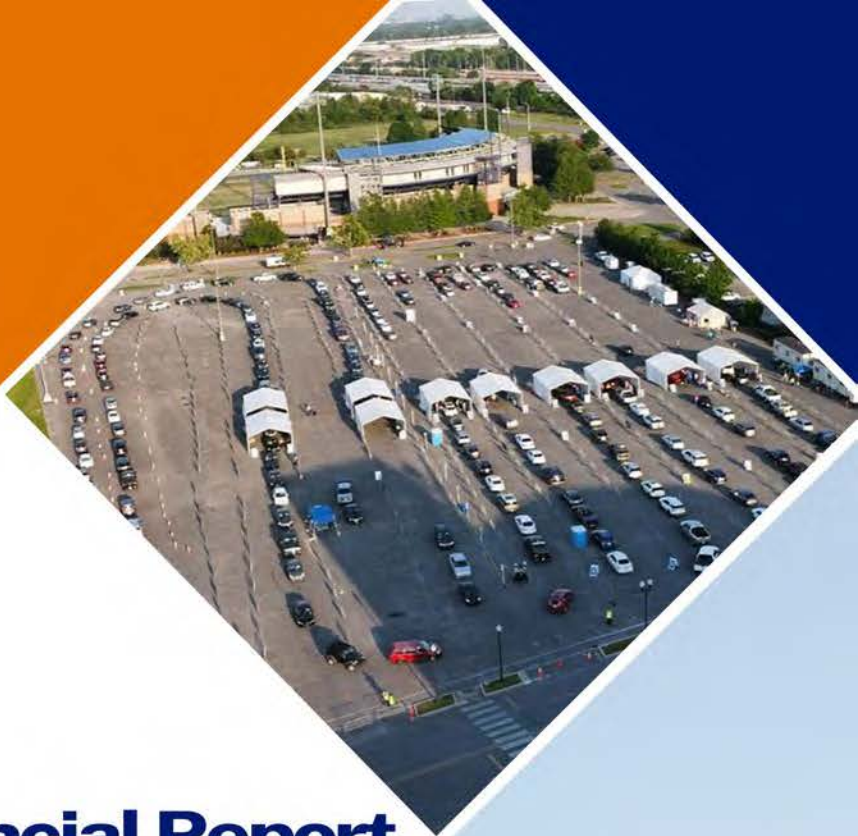


**Annual  
Comprehensive Financial Report  
for the year ended  
December 31, 2021**





**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**JEFFERSON PARISH, LOUISIANA**

**Year Ended December 31, 2021**

Prepared By:

DEPARTMENT OF FINANCE





**JEFFERSON PARISH, LOUISIANA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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# Introduction



**Jefferson  
Parish**  
State of Louisiana





# JEFFERSON PARISH

## DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG  
PARISH PRESIDENT

TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR

The Honorable Parish President, Honorable Councilmembers,  
and Citizens of Jefferson Parish, Louisiana

State law requires that all local governments in Louisiana publish audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles ("GAAP"). Pursuant to these statutes, we hereby issue the Annual Comprehensive Financial Report of Jefferson Parish, Louisiana for the year ended December 31, 2021, 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, Postlethwaite & Netterville, have examined the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2021, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

The independent auditors also performed a "single audit" of all federal grant awards 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 may include comments and recommendations on compliance or internal controls over compliance over 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.

V



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

## **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. The Parish Council, as governing authority, approved an Asset Purchase Agreement by and Among Louisiana Children's Medical Center; LCMC Health Holdings, Inc. and Jefferson Parish Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a, East Jefferson General Hospital. As governing authority of Jefferson Parish Hospital Service District No.2 and pursuant to L.A.R.S. 33:4341, L.A.R.S.46:1064.2 and other constitutional and statutory authority, the Parish Council submitted to the voters of Jefferson Parish Hospital Service District No. 2, on August 15, 2020, a proposition to approve the sale of the hospital facility and all land, equipment and appurtenances known as "East Jefferson General Hospital". The citizens of Hospital Service District No.2, Parish of Jefferson, State of Louisiana, overwhelmingly, at 94.98 percent, approved the sale of East Jefferson General Hospital. The sale transaction was culminated September 30, 2020. The remaining 2021 financial activities of Hospital Service District No.2 are contained in the accompanying financial Statements.

In addition, 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 2021 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 are among the lowest in the nation.

## **REPORTING ENTITY AND ITS SERVICES**

The Parish of Jefferson's system of government was established by its Home Rule Charter which became effective in 1958 with charter amendments in 1996, 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 2020 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 is legally separate from the Parish and is governed by independently elected officials. The Parish is not

considered to be accountable for these Districts due to the inability of the Parish Council to impose its will over the 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:

- 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 the provision of public services requiring an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics such as COVID-19, including the Omicron variant, as well as Hurricane Ida, a Category 4 storm. 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.
- Issuance of Revenue Bonds to provide funds for Public Works improvements including, and not limited to, water and sewerage projects.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative business and strategic economic growth and development.

Noted below are some of the “Next Level” initiatives, accomplishments and strategic goals started, completed or on-going during 2021 in support and furtherance of the strategic priorities, strategic goals, and on-going long-term financial plans for the years 2022 through 2026, the next five years:

- 1) Implementation of a three-pronged plan, with forward looking vision, to comprehensively upgrade and modernize the Sewer and Water Systems of Jefferson Parish. The plan includes, and is not limited to, providing funds for Water treatment plant renovations (\$137m), an Automated Water Meter Reading Program (\$88.1m), rehabilitation of 8 Water Towers (\$26.5m), Water System equipment replacement (\$2m per year), \$25m to \$50m per year of water pipe replacements, Sewer Plant upgrades and rehabilitation (\$96m), Lift Stations (\$195m), force Main upgrades (\$48m); Gravity System upgrades (\$110m), and many more on-going improvements to both Systems.

#### 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 MoneyGram and CheckFree to provide more than 100 collection locations throughout the Parish for residents to pay water and utility bills at their convenience.

#### 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 PLAN

The Plan will provide 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 millage and dedications as follows:

- i. Consolidated Waterworks District No. 2 of Jefferson Parish for the purposes 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 2023.
- 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 2023.



B. User Rates

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:

WATER

- 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 will be 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 cents (\$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 will be 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, the Governing Authority, 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 District No. 1, Revenue Bonds, Series No. 2022. The bonds securing the authorized debt were issued in 2022 generating Project Funds of \$192 million for the Consolidated Waterworks District No. 2, and \$100 million for Consolidated Sewerage District No. 1.

- 2) The Jefferson Parish Council in 2021 approved six renewal millage 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:
  - Consolidated Waterworks District No. 2 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining, and/or operating waterworks facilities within the District.
  - Consolidated Sewerage District No. 1 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining, and/or operating sewerage works and facilities within the District.
  - The Jefferson Court and Judicial Services Fund, and The Jefferson Community Park and Cultural Service Fund, to be split evenly between those two funds to provide, maintain, administer, and operate judicial services in the criminal justice system of Jefferson Parish; and, to provide, maintain, administer, and operate cultural and park facilities and programs in Jefferson Parish.
  - The Special Services District with 40 percent dedicated to support, maintain, administer, and operate judicial services in the criminal justice system; 20 percent to provide, maintain, administer, and operate cultural and park facilities and programs (split equally, i.e., 10 percent to Culture and 10 percent to Parks); 20 percent dedicated to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises; 20 percent dedicated to provide, assist, administer, and maintain services and programs for the elderly.
  - Road Lighting District No. 7, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating road lighting facilities.
  - Ambulance Service District No. 2, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating ambulance service facilities.
  - Old Metairie Security Enhancement Tax, for the purpose of purchasing, acquiring, constructing and improving, or leasing, maintaining, and operating machinery and equipment and other facilities to be used, and paying other expenses incurred, or



contracting for services to be rendered in connection with providing security enhancement services to the District.

- 3) Ochsner Hospital and Health Systems continues its multi-year \$600 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion 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. The construction and operations create some 3,500 jobs once complete, while removing blighted areas and reinvesting millions to produce major economic development. Ochsner also employs 6,600 people with plans to add over 3,000 more employees in the next ten years. 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.
- 4) Elmwood Redevelopment 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 transfer the site into a vibrant, progressive mixed-use town center with walkable corridors, and numerous residential and commercial offerings.
- 5) The Clearview Civic Center project is a \$100m mixed-use development with a \$123m economic impact creating 1,608 total jobs during construction alone. In addition, 420 permanent jobs are expected with an estimated annual economic impact of \$26m. It will also house The Metro, a \$55m residential project including 260 luxury apartments, a 14,000 sq. ft. green space, 100,000 sq. ft. commercial office space and a 185,000 sq. ft. Ochsner Health Systems "super clinic" creating 200 direct jobs with an average salary of \$70k.
- 6) Lakeside Shopping Center, the largest retail mall in the New Orleans metropolitan area, is the premier shopping destination in Jefferson Parish with more than 120 stores anchored by JC Penney, Dillard's and Macy's. Its sales tax collections for year 2021 are up 44.3% over the year 2020 collections.
- 7) Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, began operations at the Avondale Shipyards. At one time, Avondale Shipyard was the State of Louisiana's largest employer but had been dormant for many years. The Avondale Marine site is 256 acres with 8,000 feet of deep-water riverfront access and the largest intermodal transportation system in the South. Avondale Marine and Jefferson Parish envision a global logistics hub with value-added advanced manufacturing at its core with break bulk cargo and warehousing, and distribution facilities. Avondale Marine projects the creation of more than 2,000 jobs. In 2020 the State of Louisiana committed \$1.5 million in capital outlay to construct

a new state-of-the-art gate complex, and Jefferson Parish applied to MARAD (U. S. Department of Transportation, Maritime Administration) for and received a Port Infrastructure Development Grant in the amount of \$9.9 million. The total Port Infrastructure Development Grant Project cost is \$21.1 million with T. Parker Host contributing the remaining \$11.2 to convert a former shipyard dock wharf into a modern cargo dock which will extend further into the Mississippi River to accommodate larger vessels. Meetings with MARAD are on-going including implementation of changes in scope to further expand the project.

- 8) Fuji Vegetable Oil Co. a specialty oil and fat producer established a new facility adjacent to Avondale Marine, Inc. creating 39 direct jobs with an average salary of \$77k investing \$70m into the project.
- 9) The Treasure Chest Casino project replaces a riverboat casino with a land-based casino on the shore of Lake Pontchartrain, a \$95m expansion with a 47,000 sq. ft. single level casino with sports betting (permitted in Jefferson Parish though recent local referendum), and 10,000 sq. ft. convention space with meeting rooms and several new restaurants. The casino is planned to open in 2023.
- 10) The five-year Road and Sewer Bond program continues with major improvements undertaken in 2021. 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 will provide funding for improvements in streets, drainage, and sewerage including the Causeway Corridor Improvements (an interchange at Earhart Expressway and Causeway) which will allow both north and south bound exits off the Earhart Expressway without leaving Jefferson Parish and continuation of the expressway to Airline Drive and the Airport, allowing easier and more direct access to Old Metairie, I-10 and the Ochsner Hospital and Health systems expansion.
- 11) Jefferson Parish initiated a Housing Stock Enhancement Strategic Plan to provide updated, improved, modern and attractive community housing for both existing residents and to attract those looking to move into the region. 80% of the housing in Jefferson Parish was built prior to 1980. The Parish recognizes future generations of family's desire for homes that are modern and attractive. Jefferson Parish, JEDCO and the Tulane School of Architecture's Albert & Tina Small Center for Collaborative design finalized the Terrytown Neighborhood Revitalization Study Strategic Plan to provide a suite of tools, resources, and recommendations that will improve existing housing stock, encourage the development of new desirable housing units and improve the neighborhood amenities and infrastructure in Terrytown. The Plan includes mixed-use walkable neighborhoods with access to both commercial and residential amenities. Terrytown is the oldest planned suburban development in Jefferson Parish. The model home may be replicated across the Parish and will be used to attract a new generation of home buyers into Jefferson Parish.
- 12) Again, as part of its five-year plan, the Parish dedicated Economic Development funds to U.S. Foods in Marrero for the expansion of the F. Christiana distribution center. The expansion increases the facility from 70,000 sq. feet to 200,000 sq. feet. The company retained 140 jobs while creating 45 direct jobs at an average annual salary of \$46,000.

- 13) Jefferson Parish Capital Improvement Department completed 16 Capital Project (ranging from \$650k to \$4.8m) in 2021 and started 12 more (ranging from \$550k to \$10.2m) in 2021.
- 14) Ecosystem and Coastal Management Department was awarded \$25m in Federal Funds to implement Flood Mitigation Assistance Programs.
- 15) Distributed to date 2,615 Emergency Rental Assistance Payments totaling \$19.0m.
- 16) Served 3,445 households through the Food Bank Program
- 17) Workforce Connection Department has assisted 3,192 enrolled participants, an increase due to unemployment related to the pandemic.
- 18) The Purchasing Department has narrated tutorials, placed on the Jefferson Parish website, to guide vendors in doing business with Jefferson Parish and to welcome them to Jefferson Parish.
- 19) 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 has develop new ways to market the City.
- 20) The City of Kenner continues its economic engine with the implementation of the 2030 Plan and continued development along Lake Pontchartrain.
- 21) The Jefferson Parish Transit Department partnered with a local advocacy non-profit organization, Lighthouse Louisiana, and launched the "Mo Mobility Assistance Card Program" to increase the accessibility of bus and paratransit systems for people with sensory disabilities. In addition, Transit rebranded its buses and stops with the Jefferson Parish new logos and colors.
- 22) The Diversity and Inclusion Board of Jefferson Parish has ramped up programming with many events planned for 2022 recognizing the need for even greater awareness and acceptance of those whose cultures and ethnicities are different from our own.
- 23) The Consolidated Garbage District undertook multimillion-dollar infrastructure investments resulting in major reductions in odor complaints, increased capacity for gas generation, increases in gas royalties, and overall increases in efficiencies in operations of the Landfill.
- 24) The 94-acre John Alario, Jr. Sports Complex played an integral role in response to the COVID-19 pandemic housing 800 National Guard troops as a testing and vaccination site. It has 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.
- 25) 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 following a market-based Pay Plan Study for its Judicial, Executive and Classified employees and in attempt to keep our wages competitive and consistent with our strategic long-term goal to recruit and retain high quality workers, the 2022 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations.
- 26) Jefferson Parish has recognized that undoubtedly internet sales have contributed to moderate sales tax growth and 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. All in recognition of the United States Supreme Court decision in *South Dakota v. Wayfair*. As a result of these efforts, particularly the Sales and Use Tax Commission for Remote Sellers, remote sales tax collections have increased.
- 27) On-going Financial Management System software upgrading from an AS400 environment to a more user-friendly environment with greater functionalities and to allow more interdepartmental electronic communication.
  - 28) Continuing, improving and expanding the Jefferson Parish website with mobile and social media users in mind to provide for easy access, in more than 100 different languages, to Jefferson Parish news content and information with links to a variety of Jefferson Parish Government services, as well as helpful and urgent information such as access to Parish *News Releases and Special Notices*, LIVE JPTV, *Jefferson Parish Government Access Television*, which includes live broadcasts of Jefferson Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming.
  - 29) Jefferson Parish continued its social media presence in 2021 with its interactive Facebook, Twitter, Instagram and YouTube social media platforms.
  - 30) Entered into a Cooperative Endeavor Agreement with the State of Louisiana and the Archdiocese of New Orleans to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a health and fitness park to offer expanded and more convenient services to the public. The State has appropriated more than \$5.1M in funds, and design and construction has begun.
  - 31) The Parish has undertaken a feasibility study and plan to consider the construction of a new animal shelter with location on the east bank of Jefferson Parish reflecting the progressive direction of animal welfare in Jefferson Parish.
  - 32) Jefferson Parish routinely reviews its bonded debt portfolio for refinancing opportunities. Jefferson Parish continues to maintain its "AA" bond rating providing for continued low borrowing costs.
  - 33) 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.
  - 34) All Department's reserve fund balances are maintained at 15 percent in the 2022 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances for all departments and has directed Department Directors to maintain the 15 percent reserve fund balance.
  - 35) 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 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. In addition, 2 pump stations have been enhanced increasing pumping capacity in existing pipes from 32 cfs to 220 cfs (cubic feet per seconds).
  - 36) The Eastbank Consolidated Fire Department completed the construction of a new fire station, will repair/rebuild damaged stations caused by Hurricane Ida and maintained its class 1 rating with an even higher score and the highest score in the State of Louisiana.
  - 37) Undertaken a \$15.1m 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.
  - 38) 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 1,100

- people. The Center entered and continues to provide excellent theater and cultural events to the public.
- 39) 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 entire Parish. The Plan received the “Excellence Award for a Plan” award by the American Planning Association. The Award recognizes that the Plan represents excellence of thought, analysis, writing, and graphics throughout the plan, implementation, strategy, and process, regardless of budgetary limitations. 18 Bicycle Network Projects have been undertaken including two major projects: Westbank from the Mississippi River to Parc De Families and Eastbank from the Mississippi River to Lake Pontchartrain. 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.
  - 40) 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. The JEDCO Challenge is continued as an annual pitch competition for startup companies with ties to Jefferson Parish and provides five local entrepreneurs with a chance to pitch for \$20,000 in cash and additional in-kind business services, totaling more than \$60,000.
  - 41) 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.
  - 42) JEDCO continues 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 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.
  - 43) 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, soccer and football fields and walking trails holding disc golf tournaments and other recreational activities. 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 funds were committed in 2021 and implementation underway in 2021 and 2022, The pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District.

All of the above initiatives were 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 A. 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.
- The Parish prepares an annual Popular Report and Budget in Brief.
- The Annual Comprehensive Financial Report is submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements 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 2022, continuing to address the significant negative financial impact imposed upon the United States and Jefferson Parish as a result of the strain of COVID-19, including the Omicron variant, and as to Jefferson Parish, Hurricane Ida, a Category 4 storm, is paramount. Notwithstanding that the COVID-19 pandemic, and Hurricane Ida, brought public health, economic, and fiscal challenges, Jefferson Parish continued to thrive through collaboration with its business organizations to keep Jefferson Parish open during the length of the pandemic, to successfully collaborate with partners in the medical industry to mitigate and prevent the spread of the virus including supporting the operation of mass testing and vaccination sites and outreach through the Homebound and Paratransit Vaccination Program, and, Jefferson Parish's Departments engaging to the "Next Level" through expanding the Meals on Wheels Program, distribution of Emergency Rental Assistance Program payments, distribution of emergency utility assistance payments, and reaching out to the non-English speaking through our Cross Culture Coordinator, to name just a few of the actions taken by Jefferson Parish.

Jefferson Parish received \$84m from the American Rescue Plan Act ("ARPA") of 2021 to mitigate significant financial impacts of the COVID-19 pandemic, \$42 million in 2021 and \$42 million in 2022. However, the \$84 million allocation does not adequately address the more than \$139.5 million in needs. The Council of Jefferson Parish, pursuant to Resolution No. 137857, created the American Recuse Plan Task Force which issued its Report on February 2, 2022 outlining areas of use of the ARPA funds for consideration by the Council of Jefferson Parish. The Report is available on the Jefferson Parish website. Those funds have been allocated in accord with federal guidelines.

Jefferson Parish has also submitted to FEMA more than \$54m in Hurricane Ida claims.

Notwithstanding our 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 additional challenge, the General Fund. With modestly increasing sales tax revenues as a major source of funding to the General Fund, together with State Mandated costs continuing to rise and cutbacks in State funding, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2022, the state



mandated appropriations amount to approximately 41% of the General Fund's budget with a net cost impact on the General Fund of approximately \$46.8 million.

In addition, we expect a number of revenue streams to continue to be challenged in 2022 including Hotel/Motel Taxes, License and Permit Fees, and Fines and Forfeitures.

The Parish will closely monitor and continue to control spending in order to maintain a healthy fund balance reserve in the General Fund.

Jefferson Parish Government's overarching 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.

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

The leadership of the executive and legislative branches of Jefferson Parish government, 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 a 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 in a post-pandemic world. Our Bond ratings have remained stable, our fund balances at 15 percent are healthy and 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, 2020. This was the 35th 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 2021 Annual Budget. This was the 28th 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 on a timely basis could not have been accomplished without the dedicated services of the highly qualified staff of the Accounting Department, a division of the Finance Department. I 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,



Timothy J. Palmatier, J.D., C.P.A.  
Finance Director

June 30, 2022



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jefferson Parish  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**

**December 31, 2021**

**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
Valerie Brolin	Deputy Chief Operating Officer
Peggy Barton	Parish Attorney
Gregory Giangosso	C.A.A., Compliance & Research
Sarah Babcock	C.A.A., Innovation & Strategic Initiatives
Walter Brooks	C.A.A., Internal Services
Vanessa Zimmerman	C.A.A., Engagement & Community Services
Cherreen Gegenheimer	C.A.A., External Citizens' Services
Juliette Cassagne	C.A.A., Land Use & Development
Timothy Palmatier	Director, Finance
Mark Drewes	Director, Public Works
Daniela Bello	Cross Cultural Coordinator

**THE DEPARTMENT HEADS**

Madison Martin	Director, Accounting
Lydia Folse	Manager, Alario Center
Michelle Brignac	Director, Animal Shelter
Victor LaRocca	Director, Budget
Neil Schneider	Director, Capital Projects
Donna Russo	Director, Citizens Affairs



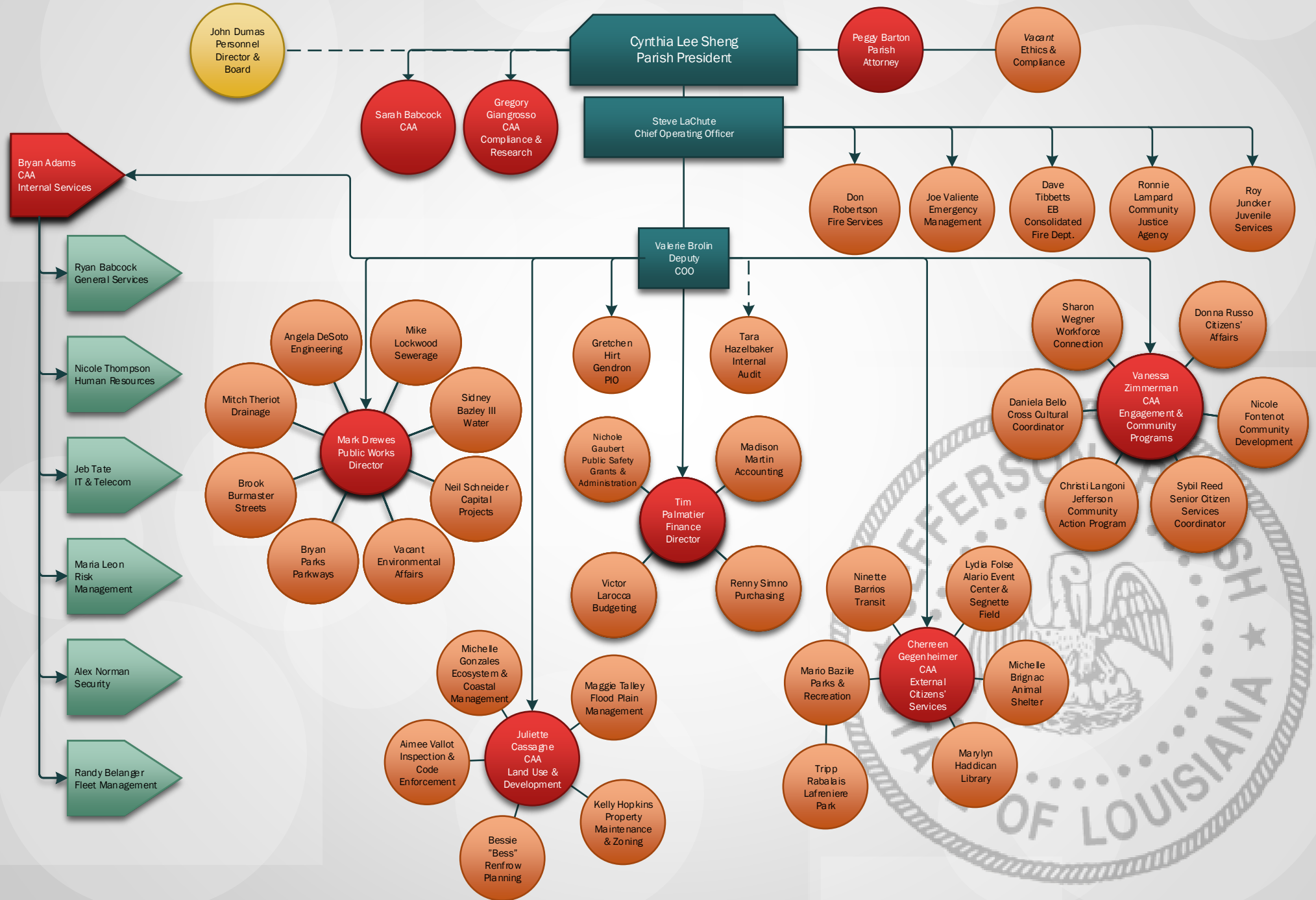
**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**

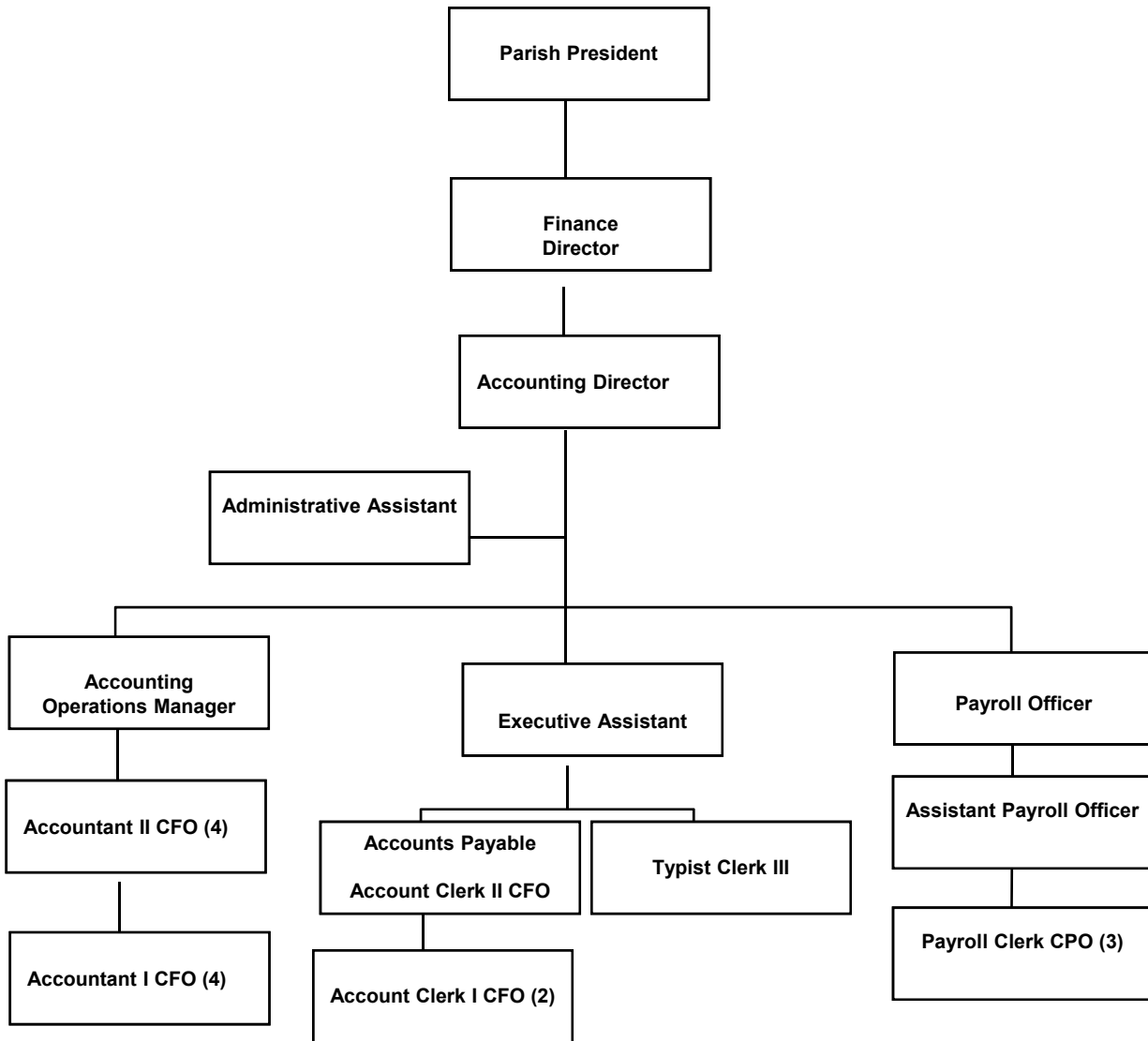
**December 31, 2021**

**THE DEPARTMENT HEADS** [CONTINUED]

Nicole Fontenot	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Mitch Theriot	Director, Drainage
Michelle Gonzales	Director, Ecosystem & Coastal Management
Jeb Tate	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Management
Angela DeSoto	Director, Engineering
Dave Tibbetts	Director, EB Consolidated Fire Department
Bryan Adams	Director, Fire Services
Randy Belanger	Director, Fleet Management
Maggie Olivier Talley	Director, Floodplain Management & Hazard Mitigation
Anthony Francis	Director, General Services
Nicole Thompson	Director, Human Resource Management
Aimee Vallot	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Marylyn Haddican	Director, Library
Mario Bazile	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Bess Martin	Director, Planning
Catherine Toppel	Director, Property Maintenance Zoning & Quality of Life
Matthew Burnell	Director, Public Safety Grants and Administration
Gretchen Hirt	Director, Public Information Office
Renny Simno	Director, Purchasing
Maria Leon	Director, Risk Management
Alex Norman	Director, Security
Mike Lockwood	Director, Sewerage
Brook Burmaster	Director, Streets
Ninette Barrios	Director, Transit Administration
Sidney Bazley III	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council

# Jefferson Parish Administrative Structure Overview





**Accounting Department 10010-0061**  
**21 Positions**





# Financial



**Jefferson  
Parish**  
State of Louisiana



## **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, 2021, 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, 2021, 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., Jefferson Redevelopment, Inc., and Jefferson Parish Finance Authority, which represent 100% of assets and 100% of revenue of the aggregate discretely presented component units; nor the Employees' Retirement System Pension Trust Fund, which represents 6.1% of the assets and 1.8% of the revenues of the aggregate remaining fund information as of and for the year ended December 31, 2021. 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 Redevelopment, 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.

#### ***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 4 through 15; the schedules of net pension liability, contributions and changes in net pension liability on pages 90 through 95; the schedules of cost sharing pension plan contributions and proportionate share of net pension liability on pages 96 and 97; the schedule of changes in total OPEB liability and related ratios on page 98; and the budgetary comparison information on pages 99 through 101 be presented to supplement the basis 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 schedule on pages 112 through 219 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 June 30, 2022, 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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
June 30, 2022

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended December 31, 2021**

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, 2021. 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 \$2,396,524 in 2021 compared to \$2,372,149 in 2020, representing an increase of \$24,375 or 1%. The unrestricted net position for Business-type Activities resulted in a net deficit of \$154,837 due primarily to the lease of West Jefferson Medical Center. The net deficit will reduce over time as the proceeds of the lease are recognized as revenue. Additional information can be found in Note H – Lessor Leases and Investment in Joint Venture on page 54 of this report. Governmental-type Activities also had a unrestricted not position deficit of \$8,864, primarily due to higher expenses during the period due in part to Hurricane Ida.
- At the close of 2021, the Parish's total governmental funds reported ending fund balances of \$1,084,532 compared to \$1,124,310 in 2020, a net decrease of \$39,777 or 3.5%, of which, \$24,870 and \$23,732, respectively, are available for spending at the government's discretion (unassigned fund balance).
- At the end of 2021, the Parish's total fund balance for the general fund was \$38,715 compared to \$33,409 in 2020 representing an increase of \$5,306 or 15.9%. Of these amounts, \$36,905 and \$31,511, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 36.5% and 32.8%, 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 \$940,310 from \$937,639 representing an increase of \$2,671 or .3% from the prior year primarily due primarily to a new lease/purchase agreement entered into with Bank of America during the year totaling \$15,075 for the acquisition of energy efficiency improvements procured under a guaranteed savings energy performance contract with Siemens.
- The Parish drew down \$6,236 in proceeds from the loan agreement with the Louisiana Department of Environmental Quality (Clear Water State Revolving Fund) for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish.
- 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 are reported as unearned revenues on the Federal and State Grants Major Governmental funds.
- The Parish was struck by Hurricane Ida August 29<sup>th</sup>-30<sup>th</sup>. The storm caused major damage to infrastructure throughout the Parish and increased costs across several funds and departments. The Parish will seek reimbursement of eligible expenditures via the Federal Emergency Management Agency's (FEMA) disaster assistance program. There are \$51,885 in Intergovernmental Receivables recorded on the Statement of Net Position for Parish costs incurred and obligated by FEMA related to Hurricane Ida.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2021**

**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.

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 33-35):

- 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 17-19 of this report.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

**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 20-26 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 28-30 of this report.

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 31-32 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 39-93.

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 96-104.

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 112-170 and 172-174, respectively.



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

**Government-wide Overall Financial Analysis**

The following table reflects the Parish's Condensed Statement of Net Position for 2021, with comparative figures from 2020:

<b>Jefferson Parish, Louisiana Condensed Statement of Net Position (in thousands of dollars)</b>						
	Governmental activities		Business-type activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Assets:</b>						
Current and other assets	\$ 1,542,534	\$ 1,552,439	\$ 49,208	\$ 47,190	\$ 1,591,742	\$ 1,599,629
Restricted assets	66,714	22,415	187,829	190,774	254,543	213,189
Capital assets	1,586,949	1,534,631	626,347	625,944	2,213,296	2,160,575
<b>Total assets</b>	<b><u>3,196,197</u></b>	<b><u>3,109,485</u></b>	<b><u>863,384</u></b>	<b><u>863,908</u></b>	<b><u>4,059,581</u></b>	<b><u>3,973,393</u></b>
<b>Total deferred outflows of resources</b>	<b><u>67,447</u></b>	<b><u>69,359</u></b>	<b><u>8,811</u></b>	<b><u>8,750</u></b>	<b><u>76,258</u></b>	<b><u>78,109</u></b>
<b>Liabilities:</b>						
Current liabilities	197,391	112,301	23,855	19,301	221,246	131,602
Noncurrent liabilities	896,671	897,816	259,736	267,205	1,156,407	1,165,021
<b>Total liabilities</b>	<b><u>1,094,062</u></b>	<b><u>1,010,117</u></b>	<b><u>283,591</u></b>	<b><u>286,506</u></b>	<b><u>1,377,653</u></b>	<b><u>1,296,623</u></b>
<b>Total deferred inflows of resources</b>	<b><u>319,502</u></b>	<b><u>291,229</u></b>	<b><u>41,557</u></b>	<b><u>36,485</u></b>	<b><u>361,059</u></b>	<b><u>327,714</u></b>
<b>Net Position:</b>						
Net investment in capital assets	1,250,356	1,293,823	589,504	591,991	1,839,860	1,885,814
Restricted	580,694	459,279	118,819	106,148	699,513	565,427
Unrestricted	18,427	69,380	(161,276)	(148,472)	(142,849)	(79,092)
<b>Total net position</b>	<b><u>\$ 1,849,477</u></b>	<b><u>\$ 1,822,482</u></b>	<b><u>\$ 547,047</u></b>	<b><u>\$ 549,667</u></b>	<b><u>\$ 2,396,524</u></b>	<b><u>\$ 2,372,149</u></b>

**Parish's Net Position**

Governmental total net position increased to \$1,849,477 from \$1,822,482, representing an increase of \$26,995 or 1.5%.

The largest portion of the Parish's net position is its net investment in capital assets which amounted to \$1,839,860 in 2021 and \$1,885,814 in 2020 representing a decrease of \$43,467 or 2.3%. This investment in capital assets represented 76.8% and 79.5% of total net position in 2021 and 2020, 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 \$580,694 from \$459,279 representing an increase of \$121,415 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 \$18,427 from \$69,380 representing a decrease of \$50,953 or 73.4%. This decrease is due to increased liabilities compared to prior year and an increase in expenditures related to Hurricane Ida.

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, however, the Parish's net investment in capital assets and restricted net position exceeded the Parish's total net position resulting in the Parish reporting unrestricted net position deficit of \$142,849. The Parish's negative unrestricted net position is mainly caused by advance lease payments totaling \$165,683 reported in the business type activities.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2021**

The following table reflects the condensed Statement of Changes in Net Position for 2021, with comparative figures from 2020:

**JEFFERSON PARISH, LOUISIANA**  
**CONDENSED STATEMENT OF CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**  
(in thousands of dollars)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Revenues:						
Program Revenues:						
Charges for Services	\$ 73,348	\$ 62,644	\$ 61,048	\$ 63,060	\$ 134,396	\$ 125,704
Operating grants and contributions	88,264	92,275	1,335	1,203	89,599	93,478
Capital grants and contributions	46,167	21,759	-	28	46,167	21,787
General revenues:						
Ad valorem taxes	221,560	218,378	21,718	21,339	243,278	239,717
Franchise fees	4,212	4,808	-	-	4,212	4,808
Sales taxes	193,852	165,870	4,000	-	197,852	165,870
Hotel/Motel taxes	3,555	2,525	-	-	3,555	2,525
Other Taxes	1,788	1,484	-	-	1,788	1,484
Investment Earnings	2,589	34,456	(523)	5,118	2,066	39,574
Misc	5,147	14,849	4,423	4,381	9,570	19,230
Total Revenues	<u>\$ 640,482</u>	<u>\$ 619,048</u>	<u>\$ 92,001</u>	<u>\$ 95,129</u>	<u>\$ 732,483</u>	<u>\$ 714,177</u>
Expenses						
General Government	\$ 49,549	\$ 52,130	\$ -	\$ -	\$ 49,549	\$ 52,130
Public Safety	121,590	121,765	-	-	121,590	121,765
Public Works	229,351	163,864	-	-	229,351	163,864
Transit	21,269	20,012	-	-	21,269	20,012
Health and Welfare	78,635	56,045	-	-	78,635	56,045
Culture and Recreation	73,764	65,342	-	-	73,764	65,342
Economic Development	2,647	1,604	-	-	2,647	1,604
Urban Redevelopment and Housing	6,454	7,360	-	-	6,454	7,360
Interest on Long-Term Debt	22,438	27,382	389	389	22,827	27,771
Water			44,157	46,709	44,157	46,709
Sewer	-	-	52,161	51,953	52,161	51,953
Hospital District No. 1	-	-	5,704	9,750	5,704	9,750
Total Expenses	<u>\$ 605,697</u>	<u>\$ 515,504</u>	<u>\$ 102,411</u>	<u>\$ 108,801</u>	<u>\$ 708,108</u>	<u>\$ 624,305</u>
Special items						
Inflow of resources due to a transfer of operations	-	39,856	-	-	-	39,856
Increase in Net Assets before	34,785	143,400	(10,410)	(13,672)	24,375	129,728
Transfers	(7,790)	(9,239)	7,790	9,239	-	-
Increase (Decrease) in Net Assets	<u>\$ 26,995</u>	<u>\$ 134,161</u>	<u>\$ (2,620)</u>	<u>\$ (4,433)</u>	<u>\$ 24,375</u>	<u>\$ 129,728</u>
Net Position - Beginning	1,822,482	1,688,321	549,667	554,100	2,372,149	2,242,421
Net Position - December 31	<u>\$ 1,849,477</u>	<u>\$ 1,822,482</u>	<u>\$ 547,047</u>	<u>\$ 549,667</u>	<u>\$ 2,396,524</u>	<u>\$ 2,372,149</u>

Governmental Activities: Sales taxes increased to \$193,852 from \$165,870 in 2020 representing an increase of \$27,982 or 16.9%. The increase in sales tax is attributable to additional funds in circulation due to COVID-19 stimulus programs as well as spending related to disaster recovery from Hurricane Ida. Ad valorem (property) taxes increased to \$221,560 from \$218,378 representing an increase of \$3,182 or 1.5%.

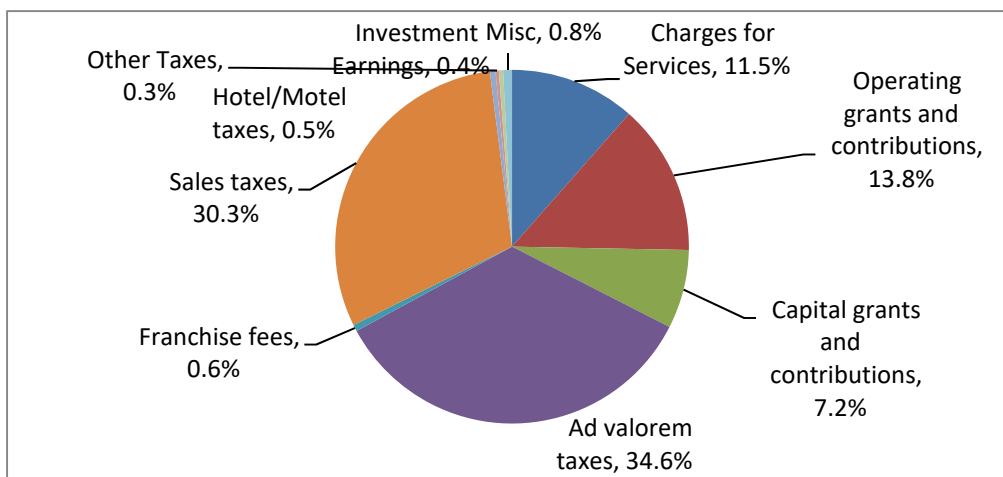
**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

Charges for Services increased to \$73,348 from \$62,644 representing a decrease of \$10,704 or 17.1%.

Operating Grants and Contributions decreased to \$76,856 from \$92,275 representing a decrease of 16.7%. This decrease is due to one-time grant funding received in 2020 related to the CARES Act totaling \$34,670.

Miscellaneous revenues decreased to \$5,146 from \$14,848 representing a decrease of \$9,702 or 153.0%.

Revenues by Source – Governmental Activities (2021)



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)

	<u>Total Cost of Services</u>	<u>Charges for Services</u>	<u>Grant Funding</u>	<u>Net Cost of Services</u>
General Government	\$ 49,549	23,191	5,371	20,987
Public Safety	121,590	9,883	4,053	107,654
Public Works	229,351	24,570	58,473	146,308
Transit	21,269	1,875	14,585	4,809
Health and Welfare	78,635	4,427	42,577	31,631
Culture and Recreation	73,764	4,801	3,617	65,346
Economic Development	2,647	4,601	-	(1,954)
Urban Redevelopment	6,454	-	5,755	699
Other	22,438	-	-	22,438
<b>Total</b>	<b>605,697</b>	<b>73,348</b>	<b>134,431</b>	<b>397,918</b>

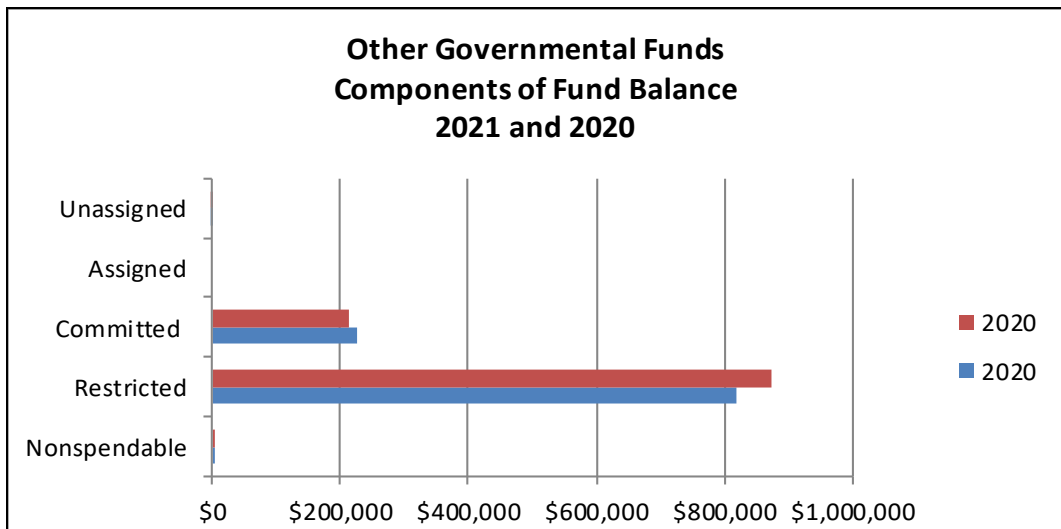
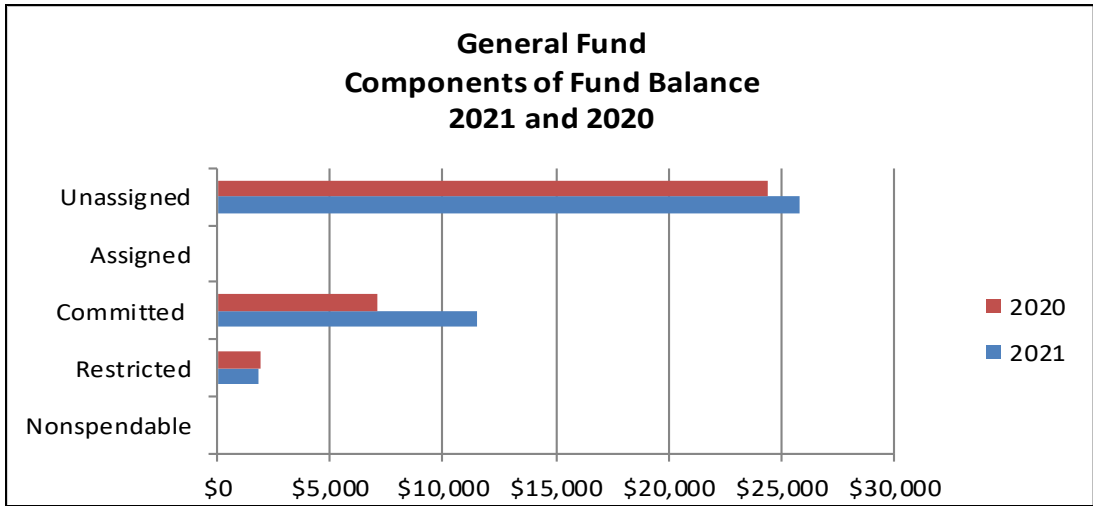
The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2021 was \$25,755 as compared to \$24,402 in 2020 representing an increase of \$1,353 or 5.5%.

Total fund balance of the general fund increased to \$39,030 from \$33,409 in 2021 representing an increase of \$5,621 or 16.8%.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

As a measure of the general fund's liquidity, it may be useful to compare both unassigned general fund balance and total general fund balance to total general fund expenditures which were \$100,260 and \$96,059 in 2021 and 2020, respectively.

The general funds' unassigned fund balance and total fund balance was approximately 25.7% and 38.9%, respectively, of total general fund expenditures in 2021 compared to 25.4% and 34.8% in 2020.



Business-Type Activities: Expenditures for the Sewer Department for 2021 in the amount of \$49,796 decreased \$2,220 or 4.3% from \$52,016 in 2020. The Water Department expenditures decreased \$4,762 or 10.1% from \$46,970 in 2020 to \$42,208 in 2021. In 2021, charges for services for the Sewer District decreased \$81 or .3%



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

to \$26,585 from \$26,666 in 2020. Charges for services for the Water Department decreased by \$1,931 or 5.3% from \$36,394 in 2020 to \$34,463 in 2021.

Expenditures for Hospital District No. 1 decreased to \$5,592 in 2021 from \$9,750 in 2020. Correspondingly, revenues decreased slightly to \$4,932 in 2021 from \$5,066 in 2020.

### **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, 2021, the Parish's total fund balance for the governmental funds was \$1,084,532 compared to \$1,124,309 in 2020, representing an decrease of \$39,777 or 3.5%. This decrease is primarily driven by increased operating costs related to Hurricane IDA.

Please see below for detail on the fund balance for each major fund.

Of the \$1,084,532 fund balance, \$24,870 remains unassigned.

#### 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
5. Road & Sewerage Sales Tax Capital Improvements Fund, and

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 \$39,030 compared to \$33,409 at the end of 2020 representing an increase of \$5,621 or 16.8%.

Of the \$39,030 and \$33,409 fund balances in 2021 and 2020, respectively, \$37,220 and \$31,511, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 38.9% and 31.2% respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.

- The Federal and State Grants Special Revenue Fund reported a fund balance of \$26,834 compared to \$26,868 in 2020 representing a decrease of \$34 in fund balance for the year ended December 31, 2021. The decrease is driven by transfers to other funds.
- The East Bank Consolidated Fire District reported a fund balance of \$18,149 compared to \$19,516 in 2020 representing a \$1,367 decrease or 7.0%.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$119,512 compared to \$132,941 in 2020 representing a decrease of \$13,429 or 10.1%.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2021**

- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$337,372 compared to \$391,767 in 2020 representing a decrease of \$54,395 or 13.9% 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 \$367,852 compared to \$369,532 in 2020 representing a decrease of \$1,680 or 4.5% due to operating expenses that are in excess of operating revenues. Most of this fund's net position are capital assets net of related debt in the amount of \$360,145. Unrestricted Net position amounts to \$2,536 with the remaining \$1,873 restricted for future capital improvements and \$3,298 restricted for pension benefits.
- *Consolidated Waterworks District No. 1* total Net position was \$249,807 compared to \$247,048 in 2020 representing an increase of \$2,759 or 1.1% 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 \$157,224. Unrestricted net position amounts to negative \$20,645 with \$109,304 restricted for future capital improvements and \$3,924 restricted for pension benefits.
- *Hospital Service District No. 1* total Net deficit was \$70,612. Most of this fund's assets are net investments in capital assets in the amount of \$72,135. The remaining net position is restricted for health and welfare in the amount of \$270 and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$143,167.

**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 \$249 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.

The General Fund's final budgeted expenditures were less than the original budgeted expenditures by \$5,466. Expenditures are budgeted to account for all possible costs. This is primarily due to budgeted positions going unfilled.

**Final budget compared to Actual.** The General Fund's actual revenues exceeded the final budgeted revenues by \$10,380 or 11.0%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$5,466 or 5.3%.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2021**

**Capital Assets and Debt Administration**

The Parish's total investment in capital assets as of December 31, 2021 amounts to \$2,213,295 (net of accumulated depreciation) compared to \$2,160,575 at December 31, 2020, representing an increase of \$52,720 or 2.4%. 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, 2021 and 2020 in thousands of dollars):

	<b>Governmental activities</b>		<b>Business-type activities</b>		<b>Total</b>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 71,853	\$ 71,853	\$ 29,534	\$ 29,534	\$ 101,387	\$ 101,387
Construction in progress	203,568	181,765	16,960	19,214	220,528	200,979
Buildings	212,416	227,461	59,886	64,687	272,302	292,148
Plants	-	-	125,706	131,649	125,706	131,649
Improvements other than buildings	111,577	108,673	11,416	12,578	122,993	121,251
Vehicles	13,922	14,427	1,920	2,240	15,842	16,667
Machinery & equipment	99,008	89,106	4,814	6,878	103,822	95,984
Infrastructure	<u>874,606</u>	<u>841,346</u>	<u>376,108</u>	<u>359,164</u>	<u>1,250,714</u>	<u>1,200,510</u>
<b>Total</b>	<b><u>\$ 1,586,950</u></b>	<b><u>\$ 1,534,631</u></b>	<b><u>\$ 626,344</u></b>	<b><u>\$ 625,944</u></b>	<b><u>\$ 2,213,294</u></b>	<b><u>\$ 2,160,575</u></b>

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

<u>Project</u>	<u>Department</u>	<u>Amount Expended in 2021</u>
Ida Drainage Repairs	Drainage	\$ 10,746
Ida Water Point Repairs	Water	\$ 9,330
Neighborhood Drainage Improvements	Drainage	\$ 5,390
Severn Avenue Corridor Improvements	Streets	\$ 5,712
Causeway Blvd Overpass Rehab	Streets	\$ 4,696
Water Plants Upgrade EB & WB	Water	\$ 4,498

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 52-54 of this report.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2021**

**Long Term Debt**

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2021 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 407,070	\$ -	\$ 13,070	394,000	\$ 13,530
Bonds - Direct Placement	53,430	-	1,226	52,204	1,253
Cert. of Indebtedness - Direct Placement	840	-	840	-	-
Loan Programs	77,320	-	3,985	73,335	3,630
Loan Program - Direct Placement	7,975	15,076	1,060	21,991	1,085
Bond Premium	67,668	-	4,102	63,566	4,053
Notes Payable	-	-	-	-	-
Compensated Absences	25,549	9,939	10,009	25,479	834
Claims and judgments payable	36,491	10,644	10,445	36,690	12,332
Landfill Postclosure Costs	23,462	1,174	-	24,636	-
Net Pension Liability	91,934	-	9,998	81,936	-
Total Post-Employment Liability	148,332	16,332	-	164,664	6,923
Pension Payable - Judges Annuities	1,898	-	88	1,810	-
Total Governmental Activities	<u>\$ 941,969</u>	<u>\$ 53,165</u>	<u>\$ 54,823</u>	<u>\$ 940,311</u>	<u>\$ 43,640</u>
<u>Business-type Activities:</u>					
Bonds - Direct Borrowing	\$ 36,297	\$ 6,236	\$ 2,476	\$ 40,057	\$ 3,280
Special Assessments - Direct Borrowing	199	-	66	133	67
Total Post-Employment Liability	26,815	-	9	26,806	-
Net Pension Liability	25,284	-	6,314	18,970	-
Total Business-type Activities	<u>88,595</u>	<u>6,236</u>	<u>8,865</u>	<u>85,966</u>	<u>3,347</u>

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

1. The Parish financed a lease/purchase agreement in the amount of \$15,075 for the acquisition of energy efficiency improvements procured under a guaranteed savings energy performance contract with Siemens.
2. The Parish drew down \$6,236 in proceeds from the loan agreement with the Louisiana Department of Environmental Quality (Clear Water State Revolving Fund) for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish..

Jefferson Parish maintains an "A+" rating from Standard & Poor's.

Additional information on the Parish's long term debt can be found in Note I – Long Term Debt can be found on pages 56-64 of this report.



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2021**

**Economic Factors and Next Year's Budgets and Rates**

According to the Bureau of Labor Statistics, at the end of 2021, Jefferson Parish's unemployment rate was at 6.0% compared to the statewide rate of 5.5% and the nationwide rate of 3.9%.

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 2022 Budget was adopted by the Parish Council on December 8, 2021 with parishwide revenues of \$700,701 and parishwide expenditures of \$742,615, 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 2020 actual. 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, 2021  
(in thousands of dollars)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 60,266	\$ 2,994	\$ 63,260	\$ 5,105
Investments	341,629	-	341,629	12,378
Share of pooled assets	776,407	17,934	794,341	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	701	271	972	-
Ad valorem tax	227,862	10,046	237,908	-
Accounts	7,947	9,958	17,905	-
Notes	-	-	-	8,694
Intergovernmental	125,505	238	125,743	170
Other	-	-	-	294
Inventories	2,217	7,281	9,498	-
Prepaid items	-	486	486	61
Restricted assets:				
Cash and cash equivalents	17,994	6,561	24,555	-
Investments	-	64,152	64,152	-
Share of pooled assets	-	97,721	97,721	-
Investment in joint venture	-	150	150	-
Receivables	-	12,023	12,023	-
<b>Total current assets</b>	<b>1,560,528</b>	<b>229,815</b>	<b>1,790,343</b>	<b>26,702</b>
Noncurrent assets:				
Restricted assets:				
Deposits and other assets	7,537	-	7,537	-
Net pension asset	41,183	7,222	48,405	33
Mortgage loans receivable	-	-	-	7,642
Capital assets not being depreciated	275,422	46,495	321,917	8,714
Capital assets being depreciated, net	1,311,527	579,852	1,891,379	15,620
<b>Total noncurrent assets</b>	<b>1,635,669</b>	<b>633,569</b>	<b>2,269,238</b>	<b>32,009</b>
<b>TOTAL ASSETS</b>	<b>3,196,197</b>	<b>863,384</b>	<b>4,059,581</b>	<b>58,711</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on debt refunding	6,976	-	6,976	-
Deferred charges acquisition costs	-	480	480	-
OPEB-related deferred outflows of resources	14,258	2,321	16,579	-
Pension-related deferred outflows of resources	46,213	6,010	52,223	46
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>67,447</b>	<b>8,811</b>	<b>76,258</b>	<b>46</b>

(Continued)

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF NET POSITION - CONTINUED**

**December 31, 2021**  
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and contracts payable	\$ 91,878	\$ 2,328	\$ 94,206	\$ 522
Claims and judgments payable	12,332	-	12,332	-
Intergovernmental payable	1,626	2,143	3,769	-
Current portion of long term liabilities	31,308	3,347	34,655	1,705
Deposits	22	-	22	-
Accrued salaries payable	7,812	3,981	11,793	-
Accrued interest payable	2,177	-	2,177	42
Unearned revenues	50,146	-	50,146	-
Other payables and accruals	693	839	1,532	460
Advanced lease and other payments	-	5,030	5,030	-
Payable from restricted assets:				
Accounts payable	-	6,187	6,187	-
<b>Total current liabilities</b>	<b>197,994</b>	<b>23,855</b>	<b>221,849</b>	<b>2,729</b>
Noncurrent liabilities:				
Net pension liability	81,936	18,970	100,906	-
Total other postemployment benefit liability	157,741	26,806	184,547	-
Other long term liabilities	-	-	-	137
Customers' deposits	-	11,434	11,434	-
Advanced lease and other payments	-	165,683	165,683	-
Due in more than one year	656,994	36,843	693,837	11,091
<b>Total noncurrent liabilities</b>	<b>896,671</b>	<b>259,736</b>	<b>1,156,407</b>	<b>11,228</b>
<b>TOTAL LIABILITIES</b>	<b>1,094,665</b>	<b>283,591</b>	<b>1,378,256</b>	<b>13,957</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Taxes levied for a future year	228,943	22,446	251,389	-
OPEB-related deferred inflows of resources	3	-	3	-
Pension-related deferred inflows of resources	90,556	19,111	109,667	69
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>319,502</b>	<b>41,557</b>	<b>361,059</b>	<b>69</b>
<b>NET POSITION</b>				
Net Investment in capital assets	1,250,356	589,504	1,839,860	22,639
Restricted for:				
Judges annuities	1,810	-	1,810	-
Public Safety	59,890	-	59,890	-
Public Works	63,059	-	63,059	-
Transit	31,202	-	31,202	-
Health and Welfare	128,057	270	128,327	-
Culture and Recreation	32,070	-	32,070	-
Economic Development	17,048	-	17,048	-
Urban redevelopment and housing	-	-	-	12,428
Construction	206,375	111,177	317,552	-
Debt service	-	-	-	1,016
Investment in joint venture	-	150	150	-
Pension benefits	41,183	7,222	48,405	33
Unrestricted	18,427	(161,276)	(142,849)	8,615
<b>Total Net Position</b>	<b>\$ 1,849,477</b>	<b>\$ 547,047</b>	<b>\$ 2,396,524</b>	<b>\$ 44,731</b>

The accompanying notes are an integral part of this statement.



JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2021

(in thousands of dollars)

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-type Activities	Total	
<b>Primary government</b>									
Governmental activities									
General government	\$ 69,981	\$ (20,432)	\$ 23,191	\$ 4,504	\$ 867	\$ (20,987)		\$ (20,987)	
Public safety	118,328	3,262	9,883	4,053	-	(107,654)		(107,654)	
Public works	222,784	6,567	24,570	14,862	43,611	(146,308)		(146,308)	
Transit	20,828	441	1,875	14,585	-	(4,809)		(4,809)	
Health and welfare	77,766	869	4,427	42,577	-	(31,631)		(31,631)	
Culture and recreation	69,571	4,193	4,801	1,928	1,689	(65,346)		(65,346)	
Economic development	2,570	77	4,601	-	-	1,954		1,954	
Urban redevelopment and housing	6,246	208	-	5,755	-	(699)		(699)	
Interest on long-term debt	22,438	-	-	-	-	(22,438)		(22,438)	
Total governmental activities	610,512	\$ (4,815)	73,348	88,264	46,167	(397,918)		(397,918)	
Business-type activities									
Consolidated Waterworks District No. 1	42,208	2,275	34,463	780	-	-	(9,240)	(9,240)	
Consolidated Sewerage District No 1	49,796	2,428	26,585	555	-	-	(25,084)	(25,084)	
Hospital District No. 1	5,592	112	-	-	-	-	(5,704)	(5,704)	
Total business-type activities	97,596	4,815	61,048	1,335	-	-	(40,028)	(40,028)	
Total primary government	\$ 708,108	\$ -	\$ 134,396	\$ 89,599	\$ 46,167	(397,918)	(40,028)	(437,946)	
<b>Component units</b>									
JEDCO	\$ 3,892		\$ 770	\$ 4,077	-				\$ 955
Jefferson Facilities, Inc	543		280	-	-				(263)
Jefferson Redevelopment, Inc	251		-	-	-				(251)
Jefferson Parish Finance Authority	860		-	-	-				(860)
Total component units	\$ 5,546		\$ 1,050	\$ 4,077	\$ -				(419)
General revenues									
Taxes									
Ad valorem						221,560	21,718	243,278	-
Alcoholic beverage						241	-	241	-
Chain store						246	-	246	-
Franchise fees						4,212	-	4,212	-
Sales						193,852	4,000	197,852	-
Hotel/Motel						3,555	-	3,555	-
Auto Rental						260	-	260	-
Severance						1,041	-	1,041	-
Unrestricted investment earnings						2,589	(523)	2,066	555
Miscellaneous						5,147	4,423	9,570	923
Transfers						(7,790)	7,790	-	-
Total general revenues and transfers						424,913	37,408	462,321	1,478
Change in net position						26,995	(2,620)	24,375	1,059
Net position - beginning						1,822,482	549,667	2,372,149	43,672
Net position - ending						\$ 1,849,477	\$ 547,047	\$ 2,396,524	\$ 44,731

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2021  
(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
<b>ASSETS</b>							
<b>Current assets:</b>							
Cash and cash equivalents	\$ 96	\$ -	\$ -	\$ -	\$ 17,976	\$ 41,241	\$ 59,313
Investments	-	-	-	-	232,533	68,877	301,410
Share of pooled assets	38,035	66,149	20,217	127,292	96,793	406,322	754,808
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	480	201	681
Interest	-	-	-	-	-	201	681
Ad valorem tax	4,525	-	42,899	18,945	-	161,493	227,862
Accounts	765	-	-	-	-	7,176	7,941
Intergovernmental	15,754	23,543	19	5,998	-	80,093	125,407
Inventories	-	-	-	-	-	555	555
Deposits and other assets	659	-	-	-	-	-	659
<b>Restricted assets:</b>							
Cash and cash equivalents	-	-	-	-	-	17,994	17,994
<b>TOTAL ASSETS</b>	<b>\$ 59,834</b>	<b>\$ 89,692</b>	<b>\$ 63,135</b>	<b>\$ 152,235</b>	<b>\$ 347,782</b>	<b>\$ 783,952</b>	<b>\$ 1,496,630</b>
<b>LIABILITIES</b>							
<b>Liabilities</b>							
Accounts and contracts payable	\$ 11,197	\$ 3,111	\$ 371	\$ 13,762	\$ 10,410	\$ 51,385	\$ 90,236
Intergovernmental payable	3	-	-	2	-	1,621	1,626
Due to other funds	-	-	-	-	-	3,993	3,993
Deposits	22	-	-	-	-	-	22
Accrued salaries payable	2,405	481	1,603	-	-	2,673	7,162
Unearned revenues	1,626	48,520	-	-	-	-	50,146
Other payables and accruals	693	-	-	-	-	-	693
<b>TOTAL LIABILITIES</b>	<b>15,946</b>	<b>52,112</b>	<b>1,974</b>	<b>13,764</b>	<b>10,410</b>	<b>59,672</b>	<b>153,878</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Taxes levied for a future year	4,602	-	43,012	18,959	-	162,370	228,943
Unavailable revenues	571	10,746	-	-	-	17,960	29,277
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,173</b>	<b>10,746</b>	<b>43,012</b>	<b>18,959</b>	<b>-</b>	<b>180,330</b>	<b>258,220</b>
<b>FUND BALANCES/(DEFICITS)</b>							
Nonspendable	-	-	-	-	-	555	555
Restricted	1,810	26,834	18,149	119,512	337,372	318,665	822,342
Committed	11,465	-	-	-	-	225,300	236,765
Unassigned	25,440	-	-	-	-	(570)	24,870
<b>TOTAL FUND BALANCES/(DEFICITS)</b>	<b>38,715</b>	<b>26,834</b>	<b>18,149</b>	<b>119,512</b>	<b>337,372</b>	<b>543,950</b>	<b>1,084,532</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 59,834</b>	<b>\$ 89,692</b>	<b>\$ 63,135</b>	<b>\$ 152,235</b>	<b>\$ 347,782</b>	<b>\$ 783,952</b>	<b>\$ 1,496,630</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

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

**December 31, 2021**  
(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, 2021 - Governmental Funds	\$ 1,084,532
Capital Assets net of accumulated depreciation at December 31, 2021	1,583,310
Net pension asset	41,183
Other assets and liabilities not available as current resources	3,938
Internal Service Funds Assets and Liabilities	42,857
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on bond issuance and the impact of OPEB and pension-related transactions	67,447
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of unavailable grant revenues	29,277
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of OPEB and pension-related transactions	(90,559)
Long term liabilities at December 31, 2021:	
Bonds payable (net of premiums and discounts)	(509,771)
Loans payable	(95,326)
Claims and judgements payable	(8,887)
Compensated absences payable	(25,479)
Judges annuities payable	(1,810)
Landfill postclosure costs	(24,635)
Net pension liability	(81,936)
Total post-employment benefit liability	<u>(164,664)</u>
Total long term liabilities	<u>(912,508)</u>
 Total Net Position - Governmental Activities	 \$ <u><u>1,849,477</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 BALANCE/(DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 2021  
(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
<b>Revenues</b>							
Taxes	\$ 53,983	\$ -	\$ 42,015	\$ 33,790	\$ 7,286	\$ 287,893	\$ 424,967
Licenses and permits	15,702	-	-	-	-	618	16,320
Intergovernmental	2,336	60,472	2,049	223	3,719	50,622	119,421
Charges for services	25,287	-	-	-	-	47,999	73,286
Fines and forfeitures	4,947	6	-	-	-	2,310	7,263
Investment earnings(losses)	299	493	65	(739)	(198)	(1,121)	(1,201)
Miscellaneous	1,306	520	110	60	-	4,948	6,944
<b>TOTAL REVENUES</b>	<b>103,860</b>	<b>61,491</b>	<b>44,239</b>	<b>33,334</b>	<b>10,807</b>	<b>393,269</b>	<b>647,000</b>
<b>Expenditures</b>							
<b>Current</b>							
General government	64,873	-	-	-	-	1,687	66,560
Public safety	28,186	555	40,166	-	-	53,508	122,415
Public works	-	-	-	10,683	3,631	182,052	196,366
Transit	-	655	-	-	-	18,840	19,495
Health and welfare	1,656	46,314	-	-	-	16,703	64,673
Culture and recreation	6,000	-	-	-	-	56,649	62,649
Economic Development	-	-	-	-	-	2,655	2,655
Urban redevelopment and housing	-	6,559	-	-	-	-	6,559
<b>Debt service</b>							
Principal	-	-	-	-	-	20,181	20,181
Interest and other charges	-	-	-	-	-	23,132	23,132
Capital outlay	247	3,246	68	40,041	48,519	32,482	124,603
<b>TOTAL EXPENDITURES</b>	<b>100,962</b>	<b>57,329</b>	<b>40,234</b>	<b>50,724</b>	<b>52,150</b>	<b>407,889</b>	<b>709,288</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,898</b>	<b>4,162</b>	<b>4,005</b>	<b>(17,390)</b>	<b>(41,343)</b>	<b>(14,620)</b>	<b>(62,288)</b>
<b>Other financing sources (uses)</b>							
Transfers in	5,259	8,766	64	10,739	7,048	88,206	120,082
Transfers out	(2,851)	(12,962)	(5,436)	(6,778)	(20,100)	(64,520)	(112,647)
Issuance of bonds	-	-	-	-	-	15,076	15,076
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,408</b>	<b>(4,196)</b>	<b>(5,372)</b>	<b>3,961</b>	<b>(13,052)</b>	<b>38,762</b>	<b>22,511</b>
<b>Net change in fund balances</b>	<b>5,306</b>	<b>(34)</b>	<b>(1,367)</b>	<b>(13,429)</b>	<b>(54,395)</b>	<b>24,142</b>	<b>(39,777)</b>
<b>Fund balances/(deficits)</b>							
Beginning of year, as restated	33,409	\$ 26,868	\$ 19,516	\$ 132,941	\$ 391,767	\$ 519,808	\$ 1,124,309
<b>END OF YEAR</b>	<b>\$ 38,715</b>	<b>\$ 26,834</b>	<b>\$ 18,149</b>	<b>\$ 119,512</b>	<b>\$ 337,372</b>	<b>\$ 543,950</b>	<b>\$ 1,084,532</b>

The accompanying notes are an integral part of these statements.

**JEFFERSON PARISH, LOUISIANA**

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

**For the Year Ended December 31, 2021**  
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are different because:	<u>Primary Government</u>
Net change in fund balances - total governmental funds	\$ (39,777)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:</p>	
Capital outlays	\$ 133,186
Depreciation expense	<u>(66,391)</u> 66,795
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)	(14,259)
Revenues earned but not available for certain grant revenues	14,981
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal consumes current financial resources. Neither transaction, however, has any effect on net assets. Governmental funds also report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
<p>The following itemizes the differences in the treatment of long-term debt and related items: Total Net Position at December 31, 2021 - Governmental Funds</p>	
Proceeds from long term debt	\$ (15,076)
Principal payments	20,181
Change in net pension asset/liability	7,289
Change in total post-employment benefit liability	(4,136)
Capital lease payments	0
Decrease in judges annuities	88
Decrease in compensated absences payable	70
Increase in landfill postclosure costs	(1,173) 7,243
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.	6,453
Internal service funds are used by management to charge the cost of fleet maintenance, telephone, electronic information systems, engineering, environmental and water quality, public works administration and self insurance to individual funds.	(1,217)
The net effect of certain activities of internal service funds is reported with governmental activities.	(13,224)
Change in net position of governmental activities.	\$ <u>26,995</u>

The accompanying notes are an integral part of this statement.



**JEFFERSON PARISH, LOUISIANA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

**December 31, 2021**  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ -	\$ 2,994	\$ -	\$ 2,994	\$ 953
Investments	-	-	-	-	40,219
Share of pooled assets	9,180	7,686	1,068	17,934	21,599
Receivables, net of allowances for estimated uncollectibles:					
Ad valorem tax	10,046	-	-	10,046	-
Interest	-	5	266	271	20
Accounts	5,461	4,497	-	9,958	6
Intergovernmental	54	-	184	238	98
Due from other funds	-	-	-	-	3,993
Inventories	3,340	3,941	-	7,281	1,662
Prepaid items	-	-	486	486	-
Restricted assets:					
Cash and cash equivalents	1,879	4,412	270	6,561	-
Investments	-	12,458	51,694	64,152	-
Share of pooled assets	2,269	95,452	-	97,721	-
Investment in joint venture	-	-	150	150	-
Receivables					
Ad valorem tax	-	12,018	-	12,018	-
Intergovernmental	-	5	-	5	-
Total current assets	<u>32,229</u>	<u>143,468</u>	<u>54,118</u>	<u>229,815</u>	<u>68,550</u>
Noncurrent assets:					
Restricted assets:					
Deposits	-	-	-	-	763
Net pension asset	3,298	3,924	-	7,222	-
Capital assets not being depreciated	12,300	17,246	16,949	46,495	-
Capital assets being depreciated, net	<u>383,072</u>	<u>141,594</u>	<u>55,186</u>	<u>579,852</u>	<u>3,639</u>
Total noncurrent assets	<u>398,670</u>	<u>162,764</u>	<u>72,135</u>	<u>633,569</u>	<u>4,402</u>
<b>TOTAL ASSETS</b>	<u>430,899</u>	<u>306,232</u>	<u>126,253</u>	<u>863,384</u>	<u>72,952</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows - acquisition costs	-	-	480	480	-
OPEB-related deferred outflows	829	1,492	-	2,321	-
Pension-related deferred outflows	<u>2,676</u>	<u>3,334</u>	<u>-</u>	<u>6,010</u>	<u>-</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>3,505</u>	<u>4,826</u>	<u>480</u>	<u>8,811</u>	<u>-</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	597	1,649	82	2,328	1,642
Claims and judgments payable	-	-	-	-	10,374
Intergovernmental payable	54	1,962	127	2,143	-
Current portion of bonds payable	3,240	107	-	3,347	-
Accrued payroll expenses	1,680	2,301	-	3,981	650
Accrued expenses and other liabilities	-	-	839	839	-
Advanced lease and other payments	-	-	5,030	5,030	-
Payable from restricted assets:					
Accounts payable	265	5,922	-	6,187	-
Total current liabilities	<u>5,836</u>	<u>11,941</u>	<u>6,078</u>	<u>23,855</u>	<u>12,666</u>
Noncurrent liabilities:					
Claims and judgments payable	-	-	-	-	17,428
Net pension liability	-	-	18,970	18,970	-
Total other postemployment benefits liability	9,574	17,232	-	26,806	-
Advanced lease and other payments	-	-	165,683	165,683	-
Payable from restricted assets:					
Customers' deposits	-	11,434	-	11,434	-
Bonds payable	<u>35,227</u>	<u>1,616</u>	<u>-</u>	<u>36,843</u>	<u>-</u>
Total noncurrent liabilities from restricted assets	<u>44,801</u>	<u>30,282</u>	<u>184,653</u>	<u>259,736</u>	<u>17,428</u>
<b>TOTAL LIABILITIES</b>	<u>50,637</u>	<u>42,223</u>	<u>190,731</u>	<u>283,591</u>	<u>30,094</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes levied for a future year	10,222	12,224	-	22,446	-
Pension-related deferred inflows	<u>5,693</u>	<u>6,804</u>	<u>6,614</u>	<u>19,111</u>	<u>-</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>15,915</u>	<u>19,028</u>	<u>6,614</u>	<u>41,557</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	360,145	157,224	72,135	589,504	3,639
Restricted for construction	1,873	109,304	-	111,177	-
Restricted for health and welfare	-	-	270	270	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for pension benefits	3,298	3,924	-	7,222	-
Unrestricted	<u>2,536</u>	<u>(20,645)</u>	<u>(143,167)</u>	<u>(161,276)</u>	<u>39,219</u>
<b>Total Net Position</b>	<u>\$ 367,852</u>	<u>249,807</u>	<u>(70,612)</u>	<u>547,047</u>	<u>42,858</u>

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
<b>OPERATING REVENUES</b>					
Charges for sales and services	\$ 26,585	\$ 34,463	\$ -	\$ 61,048	\$ 33,098
Other operating revenue	-	-	4,932	4,932	80
Premiums	-	-	-	-	12,064
<b>Total operating revenues</b>	<b>26,585</b>	<b>34,463</b>	<b>4,932</b>	<b>65,980</b>	<b>45,242</b>
<b>OPERATING EXPENSES</b>					
Personnel services	11,137	12,599	(780)	22,956	25,592
Contractual services, supplies, materials, and other	23,643	23,517	892	48,052	21,961
Depreciation and amortization	17,102	8,306	6,397	31,805	567
Claims	1	-	(805)	(804)	10,345
<b>Total operating expenses</b>	<b>51,883</b>	<b>44,422</b>	<b>5,704</b>	<b>102,009</b>	<b>58,465</b>
Operating income/(loss)	(25,298)	(9,959)	(772)	(36,029)	(13,223)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Taxes	13,885	11,833	-	25,718	-
Intergovernmental revenues	555	780	-	1,335	30
Assessment income	54	-	-	54	-
Investment earnings	20	(502)	(41)	(523)	(311)
Interest and other charges	(341)	(61)	-	(402)	-
Gain (loss) on transfer of capital assets	-	-	-	-	-
Other	215	663	(1,441)	(563)	71
<b>Total nonoperating revenues (expenses)</b>	<b>14,388</b>	<b>12,713</b>	<b>(1,482)</b>	<b>25,619</b>	<b>(210)</b>
Income (loss) before contributions and transfers	(10,910)	2,754	(2,254)	(10,410)	(13,433)
<b>CAPITAL CONTRIBUTIONS</b>					
Capital assets	14,217	-	-	14,217	-
<b>Total capital contributions</b>	<b>14,217</b>	<b>-</b>	<b>-</b>	<b>14,217</b>	<b>-</b>
Transfers in	54	5	-	59	99
Transfers out	(5,041)	-	(1,445)	(6,486)	(1,107)
<b>Change in net position</b>	<b>(1,680)</b>	<b>2,759</b>	<b>(3,699)</b>	<b>(2,620)</b>	<b>(14,441)</b>
<b>Total net position - beginning of year</b>	<b>369,532</b>	<b>247,048</b>	<b>(66,913)</b>	<b>549,667</b>	<b>57,299</b>
<b>Total net position - end of year</b>	<b>\$ 367,852</b>	<b>\$ 249,807</b>	<b>(70,612)</b>	<b>\$ 547,047</b>	<b>\$ 42,858</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

**For the Year Ended December 31, 2021**  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 26,658	\$ 36,073	\$ (1,626)	\$ 61,105	\$ 47,510
Payments to suppliers	(23,962)	(18,905)	(1,810)	(44,677)	(21,175)
Payments to employees	(13,399)	(15,720)	(2,234)	(31,353)	(27,779)
Payments from claim settlements	(1)	-	805	804	(8,489)
Net cash provided by (used in) operating activities	<u>(10,704)</u>	<u>1,448</u>	<u>(4,865)</u>	<u>(14,121)</u>	<u>(9,933)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Taxes from millage	13,877	-	-	13,877	-
Transfers from other funds	54	5	-	59	99
Transfers to other funds	(5,041)	-	(1,445)	(6,486)	(1,107)
Net cash provided by (used in) noncapital financing activities	<u>8,890</u>	<u>5</u>	<u>(1,445)</u>	<u>7,450</u>	<u>(1,008)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Taxes from millage	-	11,845	-	11,845	-
Intergovernmental revenues	505	783	-	1,288	18
Proceeds from capital debt	6,236	-	-	6,236	-
Purchases of capital assets	-	(661)	-	(661)	(344)
Acquisition and construction of capital assets	127	(17,542)	-	(17,415)	-
Construction sewer availability fees	-	-	-	-	-
Assessment income	54	-	-	54	-
Principal and defeasance payments on borrowing	(2,439)	(104)	-	(2,543)	-
Interest and other charges	(341)	(61)	(886)	(1,288)	-
Other	223	666	-	889	67
Net cash provided by (used in) capital and related financing activities	<u>4,365</u>	<u>(5,074)</u>	<u>(886)</u>	<u>(1,595)</u>	<u>(259)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sales and maturities of investments	-	35,893	23,375	59,268	90,307
Purchase of investments	-	(33,501)	(21,720)	(55,221)	(84,003)
Investment earnings and other	20	(503)	47	(436)	(263)
Net cash provided by (used in) investing activities	<u>20</u>	<u>1,889</u>	<u>1,702</u>	<u>3,611</u>	<u>6,041</u>
Net increase (decrease) in cash and cash equivalents	2,571	(1,732)	(5,494)	(4,655)	(5,159)
Cash and cash equivalents, January 1, 2021	10,757	112,276	6,832	129,865	27,711
Cash and cash equivalents, December 31, 2021	<u>\$ 13,328</u>	<u>\$ 110,544</u>	<u>\$ 1,338</u>	<u>\$ 125,210</u>	<u>\$ 22,552</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	(25,298)	(9,959)	(772)	(36,029)	(13,223)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	17,102	8,306	6,397	31,805	567
(Increase) decrease in accounts receivable	73	642	-	715	(3)
(Increase) decrease in due to/from other funds	-	-	(1,627)	(1,627)	(246)
(Increase) decrease in inventories, prepaid and other assets	110	(68)	(3)	39	(212)
Increase/(decrease) in deposits	-	968	-	968	230
Increase (decrease) in accounts payable	(429)	4,680	35	4,286	998
Decrease in claims and judgements payable	-	-	-	-	1,856
Increase/(Decrease) in accrued expense and other liabilities	(41)	(109)	(950)	(1,100)	100
Increase (decrease) in deferred charges related to net OPEB liability	(826)	(1,436)	-	(2,262)	-
Increase (decrease) in deferred charges related to net pension liability	1,724	2,094	2,594	6,412	-
Increase (decrease) in net OPEB liability	8	(17)	-	(9)	-
Increase (decrease) in net pension liability	(3,127)	(3,653)	(5,608)	(12,388)	-
Advance lease payment	-	-	(4,931)	(4,931)	-
Total adjustments	<u>14,594</u>	<u>11,407</u>	<u>(4,093)</u>	<u>21,908</u>	<u>3,290</u>
Net cash provided by (used in) operating activities	<u>\$ (10,704)</u>	<u>\$ 1,448</u>	<u>\$ (4,865)</u>	<u>\$ (14,121)</u>	<u>\$ (9,933)</u>
Noncash investing, capital, and financing activities:					
Acquisitions of property, plant, and equipment through capital contributions	14,217	-	-	14,217	-
Cash and cash equivalents, December 31, 2021					
Current assets:					
Cash and cash equivalents	\$ -	\$ 2,994	\$ -	\$ 2,994	\$ 953
Share of pooled assets	9,180	7,686	1,068	17,934	21,599
Restricted assets:					
Cash and cash equivalents	1,879	4,412	270	6,561	-
Share of pooled assets	2,269	95,452	-	97,721	-
Cash and cash equivalents per Statement of Net Position	<u>\$ 13,328</u>	<u>\$ 110,544</u>	<u>\$ 1,338</u>	<u>\$ 125,210</u>	<u>\$ 22,552</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION  
FIDUCIARY FUNDS

December 31, 2021  
(in thousands of dollars)

	Total Pension Trust Funds	Custodial Funds Totals
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,611	\$ 125
Investments		
Mutual funds - Money market/cash reserve	2,818	-
Mutual funds-Fixed income	49,090	-
Mutual funds-Equity	48,207	-
Common stocks	31,995	-
Corporate bonds	9,284	-
Real estate investments	10,342	-
US Treasury obligations	7,776	-
US Government agencies	6,554	-
Investment in partnerships	21	-
Share of Pooled Assets		4,413
Receivables		
Contributions	17	-
Due from broker	57	-
Miscellaneous	-	83
Due from other agency	-	1,340
Interest	176	-
Net pension asset	53	-
Property, plant and equipment [net]	5	-
Total Assets	<u>168,006</u>	<u>5,961</u>
Deferred outflows of resources	<u>101</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	152	13
Accrued Expense	84	32
Due to other agency	-	1,337
Total current liabilities	<u>236</u>	<u>1,382</u>
Noncurrent liabilities:		
Net other postemployment benefit obligations (OPEB)	<u>268</u>	<u>-</u>
Total noncurrent liabilities	<u>268</u>	<u>-</u>
Total Liabilities	<u>504</u>	<u>1,382</u>
Deferred inflows of resources	<u>171</u>	<u>-</u>
<b>NET POSITION</b>		
Restricted for:		
Pensions	167,436	-
Other individuals, organizations and other governments	-	4,579
Total net position	<u>\$ 167,436</u>	<u>\$ 4,579</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**COMBINING SCHEDULE OF CHANGES IN NET POSITION**

**For the Year Ended December 31, 2021**  
**(in thousands)**

	<u>Total Pension Trust Funds</u>	<u>Custodial Funds Totals</u>
<b>Additions</b>		
Contributions:		
Employer	\$ 2,770	-
Plan members	3	547
Rollovers	-	-
Total Contributions	<u>2,773</u>	<u>547</u>
Other income		
Investment Income:		
Net Appreciation		
in Fair Value of Investments	14,767	-
Realized gains from sale of investments	278	-
Interest/Dividends	1,517	-
Total Investment Income	<u>16,562</u>	-
Less: Investment Expense	<u>(496)</u>	-
Net Investment Income	<u>16,066</u>	-
Other Income	-	6
Fines & Fees	-	1,268
Total	<u>-</u>	<u>1,274</u>
Total Additions	<u>18,839</u>	<u>1,821</u>
<b>Deductions</b>		
Benefits	16,465	450
Refunds and withdrawals	51,895	-
Administrative expense	564	897
General Expense	-	525
Total Deductions	<u>68,924</u>	<u>1,872</u>
Net decrease in fiduciary net position	<u>(50,085)</u>	<u>(51)</u>
Net position-beginning, as restated	<u>217,521</u>	<u>4,630</u>
Net position-ending	<u>\$ 167,436</u>	<u>4,579</u>

The accompanying notes are an integral part of this statement.



JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS\*  
COMBINING STATEMENT OF NET POSITION

December 31, 2021  
(in thousands of dollars)

	GOVERNMENTAL	PROPRIETARY FUND TYPES				TOTAL	TOTAL
	FUND TYPE	JEDCO	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY		
<b>ASSETS AND OTHER DEBITS</b>							
<b>Current Assets</b>							
Cash and cash equivalents	\$	4,076	\$ 48	\$ -	\$ 981	\$ 1,029	\$ 5,105
Investments		4,107	-	-	8,271	8,271	12,378
Receivables, net of allowances for estimated uncollectibles							
Accounts		-	-	-	-	-	-
Notes		8,694	-	-	-	-	8,694
Intergovernmental		170	-	-	-	-	170
Other		107	9	-	178	187	294
Prepaid items		53	8	-	-	8	61
<b>Total current assets</b>		<b>17,207</b>	<b>65</b>	<b>-</b>	<b>9,430</b>	<b>9,495</b>	<b>26,702</b>
<b>Noncurrent Assets</b>							
<b>Restricted assets</b>							
Pension Asset		-	-	-	33	33	33
Mortgage loans receivable		-	-	-	7,642	7,642	7,642
Capital assets not being depreciated		8,714	-	-	-	-	8,714
Capital assets being depreciated, net		10,805	111	4,704	-	4,815	15,620
<b>Total noncurrent assets</b>		<b>19,519</b>	<b>111</b>	<b>4,704</b>	<b>7,675</b>	<b>12,490</b>	<b>32,009</b>
<b>TOTAL ASSETS</b>		<b>36,726</b>	<b>176</b>	<b>4,704</b>	<b>17,105</b>	<b>21,985</b>	<b>58,711</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension-related deferred outflows		-	-	-	46	46	46

\* As of June 30, 2021

The accompanying notes are an integral part of this statement.

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**COMPONENT UNITS\*  
COMBINING STATEMENT OF NET POSITION - CONTINUED**

**December 31, 2021  
(in thousands of dollars)**

	GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES				TOTAL	TOTAL
	JEDCO	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL		
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Accounts payable	\$ 482	\$ 40	\$ -	\$ -	\$ 40	\$ 522	
Accrued interest payable	-	29	-	13	42	42	
Other payables and accruals	92	25	-	343	368	460	
Current portion of bonds payable	149	-	-	1,181	1,181	1,330	
Current portion of loan payable	-	375	-	-	375	375	
<b>Total current liabilities</b>	<b>723</b>	<b>469</b>	<b>-</b>	<b>1,537</b>	<b>2,006</b>	<b>2,729</b>	
<b>Long-term debt less current maturities</b>							
Net pension liability, net of current portion	-	-	-	-	-	-	
Other payables and accruals	88	49	-	-	49	137	
Bonds payable	1,435	-	-	5,229	5,229	6,664	
Loan payable	-	4,427	-	-	4,427	4,427	
<b>Total long-term debt</b>	<b>1,523</b>	<b>4,476</b>	<b>-</b>	<b>5,229</b>	<b>9,705</b>	<b>11,228</b>	
<b>TOTAL LIABILITIES</b>	<b>2,246</b>	<b>4,945</b>	<b>-</b>	<b>6,766</b>	<b>11,711</b>	<b>13,957</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension-related deferred inflows	-	-	-	69	69	69	
<b>NET ASSETS</b>							
Net investment in capital assets	17,935	-	4,704	-	4,704	22,639	
Restricted	12,428	-	-	1,049	1,049	13,477	
Unrestricted	4,117	(4,769)	-	9,267	4,498	8,615	
<b>Total net position</b>	<b>\$ 34,480</b>	<b>\$ (4,769)</b>	<b>\$ 4,704</b>	<b>\$ 10,316</b>	<b>\$ 10,251</b>	<b>\$ 44,731</b>	

**\* As of June 30, 2021**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

**COMPONENT UNITS\*  
COMBINING STATEMENT OF ACTIVITIES**

**Year Ended December 31, 2021**  
(in thousands of dollars)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets				Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	JEDCO	Jefferson Facilities, Inc.	Jefferson Redevelopment, Inc.	Jefferson Parish Finance Authority	
<b>Governmental activities</b>									
JEDCO	\$ 3,892	\$ 770	\$ 4,077	\$ -	\$ 955	\$ -	\$ -	\$ -	\$ 955
Total governmental activities	<u>3,892</u>	<u>770</u>	<u>4,077</u>	<u>-</u>	<u>955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>955</u>
<b>Business-type activities</b>									
Jefferson Facilities, Inc *	543	280	-	-	-	(263)	-	-	(263)
Jefferson Redevelopment, Inc *	251	-	-	-	-	-	(251)	-	(251)
Jefferson Parish Finance Authority	860	-	-	-	-	-	-	(860)	(860)
Total business type activities	<u>\$ 1,654</u>	<u>\$ 280</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (263)</u>	<u>\$ (251)</u>	<u>\$ (860)</u>	<u>\$ (1,374)</u>
Total component units	<u>\$ 5,546</u>	<u>\$ 1,050</u>	<u>\$ 4,077</u>	<u>\$ -</u>	<u>\$ 955</u>	<u>\$ (263)</u>	<u>\$ (251)</u>	<u>\$ (860)</u>	<u>\$ (419)</u>
<b>General revenues</b>									
Unrestricted investment earnings					452	-	-	103	555
Miscellaneous					55	744	11	113	923
Total general revenues and transfers					<u>507</u>	<u>744</u>	<u>11</u>	<u>216</u>	<u>1,478</u>
Change in net position					1,462	481	(240)	(644)	1,059
Net position - beginning					<u>33,018</u>	<u>(5,250)</u>	<u>4,944</u>	<u>10,960</u>	<u>43,672</u>
Net position - ending					<u>\$ 34,480</u>	<u>\$ (4,769)</u>	<u>\$ 4,704</u>	<u>\$ 10,316</u>	<u>\$ 44,731</u>

\* As of June 30, 2021

The accompanying notes are an integral part of this statement.



**NOTES TO THE  
FINANCIAL STATEMENTS**





**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**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	Garbage District
Ambulance District	Drainage District
Emergency Communications District	Playground & Recreation Districts
Fire Districts	Sewerage District
Road Lighting Districts	Waterworks District
Hospital District No. 1	Special Tax Development Districts
Hospital District No. 2	

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.

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

**December 31, 2021**

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

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.

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

Jefferson Parish Economic Development and Port District  
700 Churchill Parkway Boulevard  
Avondale, Louisiana 70095

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

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

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

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. In 2021, the Parish provided \$1,990,000 in financial support to the Jefferson Parish Human Services Authority, but there is no fiscal dependency on the Parish as the majority of funding comes from the State. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 2021.

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

**December 31, 2021**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

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 \$200,638 as an operating grant to the RPC for 2021.

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, 2021 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.

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, 2021:

- a. GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* simplifies the accounting for interest cost incurred before the end of a construction period, by requiring interest to be recognized as an expense in the period in which the cost is incurred, rather than being included in the historical cost of capital assets.
- b. GASB Statement No. 91, *Conduit Debt Obligations* provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice by clarifying the definition of a conduit debt obligation and establishing standards for financial reporting of commitments.
- c. GASB Statement No. 93, *Replacement of Interbank Offered Rates* addresses the accounting and financial reporting implications that result from the replacement of an interbank offered rate.

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

**December 31, 2021**

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

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

All proprietary funds and pension trust fiduciary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Agency funds measurement focus is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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 inflows arise when a potential revenue represents an acquisition of net position that applies to a future period and will not be recognized as a revenue until that time. Conversely, deferred outflows arise when a consumption of net position applies to a future period and will not be recognized as an expense until that time.

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 \$251,389, of which \$228,943 is related to government type activities and \$22,446 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. Unavailable revenues are reported in the deferred inflows section of the 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, 2021, the Parish reported unavailable revenues in the amount of \$30,106 in the Governmental Funds Balance Sheet which consists of \$25,523 of unavailable grant revenues and \$4,583 of unspent federal loan proceeds.



JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

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. 1 effective July 13, 2005. All activities are accounted for in this fund which is necessary to provide such services, including but not limited to administration, operations, maintenance, and billing and collections of a water user fee.

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.

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, Hospital District No. 1 Employees Retirement Plan and Hospital District No. 2 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.

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

**December 31, 2021**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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. 1, 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.

4. BUDGETARY ACCOUNTING

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

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

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

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, 2021 represented by purchase orders, contracts and other commitments were approximately \$16,320,530. These encumbrances are recorded as follows: General Fund \$2,831,913, and Other Governmental Funds \$13,488,617.

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.

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

**December 31, 2021**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH, INVESTMENTS AND POOLED ASSETS (Continued)

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.

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 market 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, 2021.

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

8. INVENTORIES

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

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2021 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, 2021.

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.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. CAPITAL ASSETS (Continued)

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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. In accordance with GASB 65, bond issuance costs are expensed as incurred.

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, 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. FUND EQUITY (Continued)

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, 2021.

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.

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 2021 amounted to \$840,484 for grant programs and \$20,491,107 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.

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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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

**1. BUDGET (Continued)**

- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a fund/department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2021) is presented below in thousands:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE/ (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 98,904,567	\$ 99,791,124	\$ 886,557
Expenditures and other financing uses	<u>106,013,074</u>	<u>105,656,422</u>	<u>356,652</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(7,108,507)</u>	\$ <u>(5,865,298)</u>	\$ <u>1,243,209</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 32,010,339	\$ 121,292,898	\$ 89,282,559
Expenditures and other financing uses	<u>32,010,339</u>	<u>121,392,888</u>	<u>(89,382,549)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>0</u>	\$ <u>(99,990)</u>	\$ <u>(99,990)</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 44,169,137	\$ 44,665,434	\$ 496,297
Expenditures and other financing uses	<u>50,489,275</u>	<u>48,984,802</u>	<u>1,504,473</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(6,320,138)</u>	\$ <u>(4,319,368)</u>	\$ <u>2,000,770</u>

- 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, 2021, is presented below (in thousands of dollars):

f

	<u>GENERAL</u>	<u>FEDERAL AND STATE GRANTS</u>	<u>EAST BANK CONSOLIDATED FIRE DISTRICT</u>
Net changes in fund balances (budgetary basis)	\$ 10,026	\$ (5,405)	\$ (728)
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(3,026)	(98)	(223)
To adjust expenditures for unpaid payroll expenditures	(231)	(44)	(32)
To adjust share of pooled assets to fair market value	(1,045)	151	(384)
To adjust revenues for accrued/deferred revenues	-	5,262	-
To adjust expenditures for capitalized assets	<u>(103)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances (GAAP basis)	\$ <u>5,621</u>	\$ <u>(134)</u>	\$ <u>(1,367)</u>



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

**2. INDIVIDUAL FUND DISCLOSURE**

The following fund had expenditures in excess of appropriations for the year ended December 31, 2021 on a budgetary basis:

	EXPENDITURES	APPROPRIATIONS	EXCESS
Emergency Communications District	\$ 7,770,906	\$ 7,679,557	\$ (91,349.41)

The Emergency Communications District's expenditures exceeded appropriations as 911 fees are collected and then remitted to the Jefferson Parish Sheriff's Office which manages the district. The fees collected in 2021 exceeded the amount budgeted for revenues which created the excess expenditure noted above. The unbudgeted expense did not result in deficit spending.

**3. DEFICIT FUND BALANCES**

The following funds had a deficit fund balance at fiscal year-end December 31, 2021 (in thousands of dollars):

Consolidate Road Lighting District – The Consolidated Road Lighting District had a deficit fund balance of \$569 at December 31, 2021. This deficit was the result of timing differences in when expenditures are incurred and revenues recognized.

Security Enhancement Districts – The Security Enhancement Districts Fund had a deficit fund balance of \$1 at December 31, 2021. This deficit was the result of timing differences in when expenditures are incurred and revenues recognized.

**NOTE C - DEPOSITS AND INVESTMENTS**

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$113,983,885. The bank balance of the deposits was \$131,776,226 and is categorized as follows:

Amount insured by the FDIC or collateralized by pledged securities	\$ 35,320,521
Cash held in trust	<u>96,455,705</u>
Total Bank Balance	<u>\$ 131,776,226</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 cash 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.

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

**December 31, 2021**

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

Investments held at December 31<sup>st</sup> 2021 by security type and fair value measurement hierarchy are as follows:

	<b>All Investments Fair Value</b>	<b>Level 1</b>	<b>Level 2</b>
U. S. Government Agencies	\$ 6,554,170	\$ 6,554,170	\$ -
U. S. Treasury Notes	172,327,113	48,604,545	123,722,568
U. S. Instrumentality	-	-	-
Securities (FNMA, FHLB, etc.)	372,026,052	-	372,026,052
U. S. Treasury Bills	50,861,492	5,495,065	45,366,427
Common stock	31,994,812	31,994,812	-
Corporate bonds	32,990,908	9,284,061	23,706,847
Mutual funds	14,284,195	14,284,195	-
Debt Securities	749,505	-	749,505.00
<b>Total Investments Measured at Fair Value</b>	<b>\$ 1,361,101,931</b>	<b>\$ 116,216,848</b>	<b>\$ 1,244,885,083</b>

**Investments measured at net Asset Value (Nav)**

Fixed income funds	19,265,520
Equity Funds	48,206,992
Real estate funds	10,341,571
Investment in partnership	21,091
<b>Total Investments measured at NAV</b>	<b>77,835,174</b>
<b>Total Investments</b>	<b>\$ 1,438,937,104</b>

**Per Combined Statement of Net Position**

Current Assets	
Investments	\$341,629,194
Restricted assets	
Investments	64,152,011
Investments included in pooled assets	867,069,338
Per Combined Statement of Fiduciary Net Position	<u>166,086,536</u>
<b>Total per above</b>	<b><u>\$1,438,937,104</u></b>

Mutual funds totaling \$14,284,195 are owned by the Retirement Plan for Employees of West Jefferson Medical Center and the Retirement Plan for Employees of East Jefferson, and the Jefferson Parish Retirement system. These funds are invested in stock, real estate, debt securities, and annuity contracts.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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

**INVESTMENTS (Continued)**

Interest Rate Risk – Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Parish investment policy limits interest rate risk by limiting maturities on all investments to a period of not more than five years.

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.

The following table illustrates the Parish’s investment exposure to credit risk as of December 31, 2021 (excludes investments held by the retirement plans for Hospital District No. 1, Hospital District No. 2 and Jefferson Parish Employees Retirement Plan):

<u>Rating</u>	<u>Fair Value</u>
A	2,323,353
A-	1,315,257
A+	4,921,074
A1	18,650,798
A2	5,970,888
AA	87,590,694
AA-	28,370,245
AA+	87,810,636
Aa1	111,218,370
Aa2	143,610,780
Aa3	54,171,391
Aaa	34,357,813
AAA	692,210,352
N/A	<u>328,917</u>
Total	<u>\$ 1,272,850,568</u>

**NOTE D - POOLED ASSETS**

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

**Pooled Assets**

Cash and cash equivalents	\$ 24,063,769
Investments	867,069,338
Accrued interest and other receivables	<u>3,608,366</u>
Total Pooled Assets	<u>\$ 894,741,473</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 4,852,868	\$ -
Special Revenue	329,953,905	1,201,485
Debt Service	2,024,370	2,791,496
Capital Project	424,171,790	-
Enterprise	103,958,081	-
Internal Service	21,369,772	-
Custodial	<u>8,410,691</u>	-
Total Equity	894,741,477	
less: Advances	<u>(3,992,981)</u>	
Total Equity in Pool	<u>\$ 890,748,496</u>	<u>\$ 3,992,981</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**NOTE E - RECEIVABLES**

All receivables are considered collectible as of December 31, 2021, accordingly, an allowance for estimated uncollectible is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$2,835,976 and \$2,068,270 at December 31, 2021 for each respective District.

**NOTE F - RESTRICTED ASSETS**

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	HOSPITAL DISTRICT NO. 1	TOTAL
Cash and cash equivalents	\$ 1,879	\$ 4,412	\$ 270	\$ 6,561
Investments	-	12,458	51,694	64,152
Share of pooled assets	2,269	95,452	-	97,721
Investment in joint venture	-	-	150	150
Receivables	-	12,023	-	12,023
Net Pension asset	3,298	3,924	-	7,222
	<u>\$ 7,446</u>	<u>\$ 128,269</u>	<u>\$ 52,114</u>	<u>\$ 187,829</u>

**NOTE G - CAPITAL ASSETS**

The following is a summary of governmental fund-type fixed assets at December 31, 2021 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Primary Government:						
Government activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 71,853	\$ -	\$ -	\$ -	\$ -	\$ 71,853
Construction in progress	181,765	126,810	-	(90,981)	(14,025)	203,569
Total capital assets not being depreciated	<u>253,618</u>	<u>126,810</u>	<u>-</u>	<u>(90,981)</u>	<u>(14,025)</u>	<u>275,422</u>
Capital assets being depreciated:						
Buildings	489,767	-	(41)	-	-	489,726
Improvements other than buildings	246,869	-	-	13,039	-	259,908
Vehicles	82,098	5,078	(4,046)	-	202	83,332
Machinery & equipment	322,413	1,642	(2,225)	15,018	(190)	336,658
Infrastructure	3,470,932	-	-	62,924	-	3,533,856
Total capital assets being depreciated	<u>4,612,079</u>	<u>6,720</u>	<u>(6,312)</u>	<u>90,981</u>	<u>12</u>	<u>4,703,480</u>
Less accumulated depreciation for:						
Buildings	262,306	15,031	(27)	-	-	277,310
Improvements other than buildings	138,196	10,135	-	-	-	148,331
Vehicles	67,671	5,458	(4,027)	-	309	69,411
Machinery & equipment	233,307	6,671	(2,221)	-	(106)	237,651
Infrastructure	2,629,586	29,664	-	-	-	2,659,250
Total accumulated depreciation	<u>3,331,066</u>	<u>66,959</u>	<u>(6,275)</u>	<u>-</u>	<u>203</u>	<u>3,391,953</u>
Total capital assets being depreciated, net	<u>1,281,013</u>	<u>(60,239)</u>	<u>(37)</u>	<u>90,981</u>	<u>(191)</u>	<u>1,311,527</u>
Governmental activities capital assets, net	<u>\$ 1,534,631</u>	<u>\$ 66,571</u>	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ (14,216)</u>	<u>\$ 1,586,949</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2021	COMMITTED
General Government	\$ 20,063	\$ 7,898	\$ 12,165
Public Safety	12,995	4,646	8,349
Public Works	342,527	169,791	172,736
Transit	2,029	1,386	643
Health & Welfare	40,085	11,294	28,791
Culture & Recreation	15,046	8,553	6,493
	<u>\$ 432,745</u>	<u>\$ 203,568</u>	<u>\$ 229,177</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2021 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 29,534	\$ -	\$ -	\$ -	\$ -	\$ 29,534
Construction in progress	19,214	17,414	-	(19,667)	-	16,961
Total capital assets not being depreciated	<u>48,748</u>	<u>17,414</u>	<u>-</u>	<u>(19,667)</u>	<u>-</u>	<u>46,495</u>
Capital assets being depreciated:						
Buildings	245,479	-	(50)	-	-	245,429
Collection and distribution systems	739,309	-	-	19,667	14,025	773,001
Plants	288,209	-	-	-	-	288,209
Improvements other than buildings	31,511	-	-	-	-	31,511
Machinery & equipment	218,860	138	(68,316)	-	190	150,872
Vehicles	14,976	523	(75)	-	(202)	15,222
Total capital assets being depreciated	<u>1,538,344</u>	<u>661</u>	<u>(68,441)</u>	<u>19,667</u>	<u>14,013</u>	<u>1,504,244</u>
Less accumulated depreciation for:						
Buildings	180,792	4,800	(49)	-	-	185,543
Collection and distribution systems	380,145	16,748	-	-	-	396,893
Plant	156,560	5,943	-	-	-	162,503
Improvements other than buildings	18,933	1,162	-	-	-	20,095
Machinery & equipment	211,982	2,206	(68,237)	-	106	146,057
Vehicles	12,736	947	(73)	-	(309)	13,301
Total accumulated depreciation	961,148	31,806	(68,359)	-	(203)	924,392
Total capital assets being depreciated, net	<u>577,196</u>	<u>(31,145)</u>	<u>(82)</u>	<u>19,667</u>	<u>14,216</u>	<u>579,852</u>
Business-type activities capital assets, net	<u>\$ 625,944</u>	<u>\$ (13,731)</u>	<u>\$ (82)</u>	<u>\$ -</u>	<u>\$ 14,216</u>	<u>\$ 626,347</u>

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

**December 31, 2021**

NOTE G – CAPITAL ASSETS (Continued)

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

	Governmental Activities	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	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	

Depreciation expense was charged to functions as follows:

General Government	\$ 4,103
Public Safety	7,148
Public Works	39,587
Transit	1,728
Health & Welfare	1,683
Culture & Recreation	<u>12,708</u>
Total Governmental activities depreciation expense	<u>\$ 66,957</u>
Business-type activities:	
Water	\$ 8,307
Sewer	17,102
Hospital District No. 1	<u>6,397</u>
Total Business-type activities depreciation expense	<u>\$ 31,806</u>

NOTE H – LESSOR LEASES AND INVESTMENT IN JOINT VENTURE

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.

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 liability in the amount of \$170,712,615 for unamortized of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 28.

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



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

**December 31, 2021**

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

Future recognition of advanced lease payment and lease payment revenues are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 5,030
2023	5,131
2024	5,233
2025	5,338
2026	5,445
2027-2031	28,901
2032-2036	31,910
2037-2041	35,231
2042-2046	38,898
2047-2051	42,947
2052-2056	47,417
2057-2060	38,754
Total	<u><u>\$290,235</u></u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2021, includes the following serial bonds (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Out- Standing 12/31/2021
			From	To		
<b>GOVERNMENTAL ACTIVITIES</b>						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Refunding Series 2013	2.09	12/01/22	\$ 5,775	\$ 6,540	\$ 45,085	\$ 6,540
Special Sales Tax Revenue Series 2017 B	5.0	12/01/42	-	11,140	107,815	107,815
Special Sales Tax Refunding Series 2019 A	5.0	12/01/27	1,315	9,465	52,635	42,945
Special Sales Tax Revenue Series 2019 B	4.0-5.0	12/01/42	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					<u>432,900</u>	<u>384,665</u>
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.6	12/01/30	-	6,100	41,675	41,675
<u>Hotel Occupancy Tax Bonds - Direct Displacement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.9	12/01/31	180	680	7,020	6,035
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	2.0-4.0	03/01/33	165	285	4,010	2,815
24th Judicial District Court Refunding Bond Series 2014	2.0-4.0	04/01/34	340	625	9,010	6,520
Total Revenue Bonds - Public Improvement					<u>13,020</u>	<u>9,335</u>
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Drainage Revenue Bonds Series 2014	2.0	02/01/24	212	212	2,118	635
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.0	02/01/28	154	193	1,728	1,254
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.0	02/01/28	328	400	3,270	2,605
Total Revenue Bonds - Public Improvement - Direct Placement					<u>7,116</u>	<u>4,494</u>
<u>Loan Program - Direct Placement</u>						
Master Equipment Lease/Purchase Agreement	2.00	07/22/37	220	359	15,076	15,076
<u>Loan Program - Louisiana Development Community Authority</u>						
<u>Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/27	1,035	1,220	11,320	6,915
<u>Loan Programs - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/30	295	1,160	6,770	3,330
LCDA Series 2016 Revenue Refunding Parish Projects	3	04/01/31	2,630	4,775	43,010	36,925
LCDA Series 2019 Jefferson Parish GOMESA Project	4.0	11/01/44	35	2,380	23,500	22,080
LCDA Series 2020 Jefferson CPZ Beautification Project	3	10/01/40	120	215	3,270	3,130
LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Familles Project)	4.00	10/01/39	315	595	8,245	7,870
Total Loan Programs - Louisiana Development Community Authority					<u>84,795</u>	<u>73,335</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>					<u><b>\$ 612,922</b></u>	<u><b>\$ 541,530</b></u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE I - LONG-TERM DEBT (Continued)

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Outstanding 12/31/2021
			From	To		
<b>BUSINESS-TYPE ACTIVITIES</b>						
<u>Special Assessments - Direct Borrowing</u>						
Consolidated Sewerage Dist. No 1 Series 2013 - Chetta Drive	2.7	04/08/23	\$ 66	\$ 66	\$ 663	\$ 133
<u>Public Improvement Revenue Bonds - Direct Borrowing</u>						
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.95	02/01/34	78	737	15,250	8,510
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.50	02/01/35	267	913	20,000	12,020
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.50	02/01/38	913	1082	20,000	15,928
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/24	225	225	2,252	676
LDNR Taxable Sewer Revenue Bonds Series 2015	2.0	02/01/25	300	300	3,000	1,200
LDHH Taxable Water Revenue Bonds Series 2014	2.95	06/01/34	40	150	3,550	1,723
Total Public Improvement Revenue Bonds - Direct Borrowing					64,052	40,057
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>					<b>64,715</b>	<b>40,190</b>
<b>TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES</b>					<b>\$ 677,636</b>	<b>\$ 581,720</b>

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

Special Sales & Use Tax Revenue Refunding Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue and Refunding Bonds Series are secured by, and payable from, 7/8 of 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte.

In 2013, the Parish issued \$45,085,000 of Special Sales Tax Revenue Refunding Bonds Series 2013 for the purpose of redeeming \$39,815,000 aggregate principal amount of the Series 2005 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$2,070,933 and resulted in an economic impact of \$1,902,849. At December 31, 2021, \$6,540,000 remained outstanding. The 2005 Revenue Bonds were originally issued to provide funding for the completion of the third phase of the Road Improvement Program and totaled \$80,000,000.

In 2017, the Parish issued \$41,675,000 of Special Sales Tax Revenue Refunding Bonds Series 2017A and \$107,815,000 of Special Sales Tax Revenue Bonds Series 2017B. The Series 2017A Bonds were issued as direct placement for the purpose of refunding \$5,375,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007B and \$35,250,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2015. This refunding was undertaken to favorably restructure debt service payments which increased total debt service by \$8,519,506 and resulted in an economic impact of (\$1,076,751). The Series 2007B bonds were originally issued to provide funding for the final phase of the Road Improvement Program and totaled \$75,000,000. The Series 2015 Bonds were issued to redeem \$31,490,000 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, 2021, \$41,675,000 and \$107,815,000 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$52,635,000 of Special Sales Tax Revenue Bonds Series 2019A for the purpose of redeeming \$52,635,000 aggregate principal amount of the Series 2009B Revenue Bonds. This refunding was undertaken to favorably restructure debt service payments by \$1,500,990 and resulted in an economic impact of \$3,487,813. The 2009B bonds were issued for the purpose of refunding the Special Sales Tax Revenue Refunding Bonds Series 2007, which were issued to redeem \$39,135,000 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, 2021, \$42,945,000 remained outstanding for Series 2019A Revenue Refunding Bonds.

In 2019, the Parish also issued \$227,365,000 of Special Sales Tax Revenue Bonds Series 2019B. 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, 2021, \$227,365,000 remained outstanding for the Series 2019B Revenue Bonds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE I - LONG-TERM DEBT (Continued)

1. Special Sales Tax Revenue Bonds (Continued)

At December 31, 2021, the combined total of \$426,340,000 of such bonds remained outstanding and \$3,134,396 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 2017 the Parish issued \$7,020,000 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 \$130,000 aggregate principal amount of the East Bank Occupancy Refunding & Improvement Bonds Series 1997, \$1,880,000 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Series 2009B Bonds, and \$4,060,000 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 \$414,710 and resulted in an economic impact of \$347,803.

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, 2021, \$6,035,000 of such bonds remained outstanding and \$919,153 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds

In 2014, the Parish issued \$4,010,000 of Second Parish Court Revenue Refunding Bonds for the purpose of redeeming \$3,885,000 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$319,982 and resulted in an economic impact of \$232,799. 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, 2021, \$2,815,000 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 \$9,010,000 of 24<sup>th</sup> Judicial District Court Revenue Refunding Bonds for the purpose of redeeming \$8,385,000 aggregate principal amount of the 24<sup>th</sup> Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$846,549 and resulted in an economic impact of \$734,223. The 24<sup>th</sup> Judicial District Court Series 2014 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24<sup>th</sup> Judicial District Revenues and, to such extent that 24<sup>th</sup> 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, 2021, \$6,520,000 of such bonds remained outstanding and \$943,033 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 \$15,250,000. 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 \$8,501 was forgiven and reported as a gain on extinguishment of debt. Since 2013 the total principal forgiven is \$1,934,634. As of December 31, 2021, \$14,756,913 were drawn down and \$8,510,278 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$20,000,000. 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, 2021 total loan proceeds of \$16,606,652 were drawn down and \$12,019,652 remain outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE I - LONG-TERM DEBT (Continued)

3. Public Improvement Revenue Bonds (Continued)

In 2017 the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 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, 2021, total loan proceeds of \$16,779,211 were drawn down under this agreement and \$15,928,000 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,252,160 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, 2021, \$2,026,944 were drawn down and \$675,648 remain outstanding.

The Taxable Sewer Revenue Bonds 2015 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$3,000,000 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, 2021, \$1,347,965 were drawn down and \$1,200,000 of such bonds remain outstanding.

The Taxable Water Revenue Bonds 2014 Series issued by the Louisiana Department of Health and Hospitals (LDHH) Drinking Water Revolving Loan authorized a loan amount of \$3,550,000 to provide funds for improvements and extensions to the Jefferson Parish water system. The Taxable Water Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drinking water system and user fees of the Proprietary Fund Consolidated Waterworks District No. 1. In 2019 the principal of \$83,486 was forgiven and reported as a gain on extinguishment of debt. Since 2014 the total principal forgiven is \$943,084. As of December 31, 2021, \$3,143,616 were drawn down and \$1,722,530 remain outstanding.

The Taxable Drainage Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,118,040 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, 2021, \$2,118,040 were drawn down and \$635,412 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 \$1,728,000 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, 2021, \$1,254,000 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 \$3,270,000 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, 2021, \$2,605,000 remain outstanding.

4. Special Assessment Debt

These certificates are collateralized by and are payable from, the irrevocable pledge and dedication of the funds to be derived from the collection of the assessments, in annual installments, levied on the real property improved, using the funds derived from the sale of certificates. In case of property owner default, the certificates would be backed by the full faith and credit of the Parish. Therefore, in accordance with the Criteria set forth by GASB Statement No. 6 the governing authority of the Parish has been deemed to be "obligated in some manner".

In 2013, the Consolidated Sewerage District No. 1 issued interest bearing Sewerage Certificates in the principal amount of \$663,442 to represent the assessments or deferred payments to cover the unpaid cost of constructing sewerage improvements on and along certain streets within the corporate limits of the District. At December 31, 2021, \$132,689 of such certificates remained outstanding and \$611 was available in the Proprietary Fund Consolidated Sewerage District No. 1 to service the debt.

5. Loan Programs - Louisiana Community Development Authority

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE I - LONG-TERM DEBT (Continued)

5. Loan Programs - Louisiana Community Development Authority (continued)

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 \$6,770,000. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455,000 to provide for advance refunding of the Issuer's Outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing Program) 2001 Series-D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87 % and repaid over the next 22 years. At December 31, 2021 \$3,330,000 of the LCDA Series 2008A remain outstanding with \$346,440 available in the Debt Service Fund to service the debt.

In 2016, the Parish issued \$43,010,000 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 \$63,850,000 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, 2021, \$36,925,000 of the LCDA Series 2016 Bonds remain outstanding.

In 2017 the Parish issued \$7,020,000 in East Bank Hotel Occupancy Tax Refunding and Improvement Bonds Series 2018, of which a portion was issued to advance refund both \$1,880,000 principal amount of the LCDA Revenue Bonds Series 2009B and \$4,060,000 principal of the LCDA Revenue Bonds Series 2009C. The 2009B and 2009C Bonds were issued to construct and equip a performing arts center within the Parish. At December 31, 2021 \$6,035,000 of the Series 2018 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 \$3,270,000 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 \$133,204 and resulted in an economic impact of \$170,077. The Series 2010 CPZ Bonds were issued to finance the Jefferson CPZ beautification improvements within the Parish. At December 31, 2021 \$3,130,000 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 Familles Project) for an aggregate principal amount of \$8,245,000 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, 2021, \$7,870,000 remained outstanding of the Series 2020 West Jefferson Park and Community Center and Playground District (Parc Des Familles) Bonds.

In 2015, the Parish issued \$11,320,000 LCDA Revenue Refunding Bonds (Recreation and Cultural Projects) Series 2015 by direct borrowing for the purpose of redeeming \$10,265,000 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$731,617 and resulted in an economic impact of \$644,622. At December 31, 2021, \$6,915,000 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$175,616 was available in the Debt Service Fund to service the debt.

In 2016, the Parish issued \$43,010,000 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding a portion of LCDA 2009A Revenue Refunding Series in the aggregate principal amount of \$43,585,000. This was undertaken to reduce total debt service payment by \$4,933,090 and resulted in an economic impact of \$4,080,825. At December 31, 2021, \$36,925,000 remained outstanding of the LCDA Series 2016 Bonds with a combined amount of \$53,968 available in the Debt Service Fund to service the debt.

In 2019, the Parish authorized a loan agreement in the amount of \$23,500,000 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, 2021, \$22,080,000 of the LCDA GOMESA Series 2019 remain outstanding.

6. Equipment Lease/Purchase Agreement

In 2021 the Parish authorized by Resolution 137631, RFP 347, in the amount \$15,075,778 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, 2021 \$15,075,778 of the principal amount remains outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE I - LONG-TERM DEBT (Continued)

GENERAL DEBT

Compensated Absences

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

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

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 2021 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2021, the amount of accumulated annual and sick leave and salary-related costs was \$25,479,000 for all governmental activities. The current liability related to annual and sick leave for 2021 is \$834,000. 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 \$2,949,000 of internal service funds compensated absences is included in the total for all governmental activities.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the State Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,422,390 is required as of December 31, 2021. The Parish has \$612,574 in accumulated value of previously purchased annuities as of December 31, 2021 leaving an unfunded amount of \$1,809,816.

Landfill Closure and Postclosure Care

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, 2021, the combined post closure costs for all phases are estimated to be \$36,411,118 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2021 is 19 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 postclosure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated postclosure care costs.

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2020 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the postclosure care liability. Accordingly, no liabilities are due within the next year.



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The \$24,635,762 postclosure care liability on phases in operation at December 31, 2021 is made up of the following:

	<u>PHASE I</u>	<u>PHASE II</u>	<u>PHASES III</u>	<u>PHASE IV</u>	<u>TOTAL</u>
Area (acres)	75	78	117	200	470
Percentage	16%	17%	25%	42%	100%
Total estimated postclosure care costs	\$ 5,825,779	\$ 6,189,890	\$ 9,102,780	\$15,292,669.56	\$ 36,411,118
Estimated capacity used	100%	100%	100%	23%	
Liability at year end	<u>\$ 5,825,779</u>	<u>\$ 6,189,890</u>	<u>\$ 9,102,780</u>	<u>\$ 3,517,314</u>	<u>\$ 24,635,762</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2021. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the postclosure care costs. At December 31, 2021, \$197,838 is in escrow for these purposes.

**CHANGES IN LONG-TERM DEBT**

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2021 (In thousands of dollars):

	<u>BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE AT YEAR END</u>	<u>DUE WITHIN ONE YEAR</u>
<u>Governmental Activities:</u>					
Bonds	\$ 407,070	\$ -	\$ 13,070	394,000	\$ 13,530
Bonds - Direct Placement	53,430	-	1,226	52,204	1,253
Cert. of Indebtedness - Direct Placement	840	-	840	-	-
Loan Programs	77,320	-	3,985	73,335	3,630
Loan Program - Direct Placement	7,975	15,076	1,060	21,991	1,085
Bond Premium	67,668	-	4,102	63,566	4,053
Notes Payable	-	-	-	-	-
Compensated Absences	25,549	9,939	10,009	25,479	834
Claims and judgments payable	36,491	10,644	10,445	36,690	12,332
Landfill Postclosure Costs	23,462	1,174	-	24,636	-
Net Pension Liability	91,934	-	9,998	81,936	-
Total Post-Employment Liability	148,332	16,332	-	164,664	6,923
Pension Payable - Judges Annuities	1,898	-	88	1,810	-
Total Governmental Activities	<u>\$ 941,969</u>	<u>\$ 53,165</u>	<u>\$ 54,823</u>	<u>\$ 940,311</u>	<u>\$ 43,640</u>
<u>Business-type Activities:</u>					
Bonds - Direct Borrowing	\$ 36,297	\$ 6,236	\$ 2,476	\$ 40,057	\$ 3,280
Special Assessments - Direct Borrowing	199	-	66	133	67
Total Post-Employment Liability	26,815	-	9	26,806	-
Net Pension Liability	25,284	-	6,314	18,970	-
Total Business-type Activities	<u>\$ 88,595</u>	<u>\$ 6,236</u>	<u>\$ 8,865</u>	<u>\$ 85,966</u>	<u>\$ 3,347</u>

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

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE I - LONG-TERM DEBT (Continued)

Annual debt service to maturity on bonds and certificates, including interest of \$280,285 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities				Business-Type Activities		Total Primary Government
	Direct Placement		Direct Placement		Direct Borrowing		
	Sales & Use Tax Bonds	Sales & Use Tax Bonds	Loan Programs	Loan Programs	Revenue Bonds	Special Assessment Debt	
2022	\$ 31,453	\$ 2,594	\$ 6,679	\$ 1,536	\$ 3,507	\$ 70	\$ 45,839
2023	26,223	7,822	6,689	2,246	3,517	68	46,565
2024	26,220	7,819	6,691	2,277	3,526	-	46,533
2025	26,222	7,607	6,729	2,302	3,308	-	46,168
2026	26,227	7,609	7,074	2,333	3,018	-	46,261
2027-2031	141,592	25,794	37,492	7,178	15,317	-	227,373
2032-2036	160,526	-	14,409	6,808	8,522	-	190,265
2037-2041	158,015	-	14,343	661	869	-	173,888
2042-2046	31,603	-	7,510	-	-	-	39,113
<b>Total debt service to maturity:</b>	<b>\$ 628,081</b>	<b>\$ 59,245</b>	<b>\$ 107,616</b>	<b>\$ 25,341</b>	<b>\$ 41,584</b>	<b>\$ 138</b>	<b>\$ 862,005</b>
<b>Less amounts representing interest:</b>							
2022	\$ 17,923	\$ 1,341	\$ 3,049	\$ 451	\$ 227	\$ 3	\$ 22,994
2023	17,443	1,311	2,879	484	205	2	22,324
2024	17,010	1,145	2,701	380	186	-	21,422
2025	16,556	976	2,519	337	164	-	20,552
2026	16,082	805	2,324	293	145	-	19,649
2027-2031	72,212	1,463	8,272	987	488	-	83,422
2032-2036	50,956	-	5,269	412	110	-	56,747
2037-2041	24,575	-	4,618	6	2	-	29,201
2042-2046	1,324	-	2,650	-	-	-	3,974
<b>Total interest:</b>	<b>\$ 234,081</b>	<b>\$ 7,041</b>	<b>\$ 34,281</b>	<b>\$ 3,350</b>	<b>\$ 1,527</b>	<b>\$ 5</b>	<b>\$ 280,285</b>
<b>Total principal:</b>	<b>\$ 394,000</b>	<b>\$ 52,204</b>	<b>\$ 73,335</b>	<b>\$ 21,991</b>	<b>\$ 40,057</b>	<b>\$ 133</b>	<b>\$ 581,720</b>

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

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

	RECEIVABLE FUND	PAYABLE FUND
Non Major Governmental Funds	\$ -	\$ 3,992,981
General Liability Internal Service Fund	3,992,981	-
<b>Total</b>	<b>\$ 3,992,981</b>	<b>\$ 3,992,981</b>

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

**December 31, 2021**

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

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.

	<u>Transfers in:</u>									Total
	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. Sewerage District No. 1 Enterprise Fund	Cons. Waterworks District No. 1 Enterprise Fund	Internal Service Funds	
<u>Transfers out:</u>										
General Fund	\$ -	\$ 1,400	\$ -	\$ -	\$ -	\$ 1,451	\$ -	\$ -	\$ -	\$ 2,851
Federal and State Grants	540	-	-	-	-	12,354	-	-	68	12,962
East Bank Consolidated Fire District	-	-	-	-	-	5,436	-	-	-	5,436
Drainage and Pump Station Capital Improvements	-	2,100	-	-	4,500	179	-	-	-	6,779
Road & Street Capital Improvements	-	-	-	200	-	19,900	-	-	-	20,100
Nonmajor Governmental Funds	4,719	5,255	64	10,539	2,548	41,304	54	5	31	64,519
Consolidated Sewerage District No. 1 Enterprise Fund	-	-	-	-	-	5,041	-	-	-	5,041
Hospital District No. 1	-	-	-	-	-	1,445	-	-	-	1,445
Governmental Activities - Internal Service Funds	-	11	-	-	-	1,096	-	-	-	1,107
<b>Total</b>	<b>\$ 5,259</b>	<b>\$ 8,766</b>	<b>\$ 64</b>	<b>\$ 10,739</b>	<b>\$ 7,048</b>	<b>\$ 88,206</b>	<b>\$ 54</b>	<b>\$ 5</b>	<b>\$ 99</b>	<b>\$ 120,240</b>

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

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 555	\$ 555
Restricted for:							
Judges' annuities	1,810	-	-	-	-	-	1,810
General Government	-	-	-	-	-	-	-
Public Safety	-	-	18,149	-	-	41,740	59,889
Public Works	-	-	-	119,512	337,372	63,059	519,943
Transit	-	-	-	-	-	31,201	31,201
Health and Welfare	-	26,834	-	-	-	101,223	128,057
Culture And Recreation	-	-	-	-	-	32,070	32,070
Economic Development	-	-	-	-	-	17,048	17,048
Debt Service	-	-	-	-	-	32,324	32,324
Capital Projects	-	-	-	-	-	-	-
Committed for:							
Subsequent Year Expenditures	11,465	-	-	-	-	-	11,465
Capital Projects	-	-	-	-	-	225,300	225,300
Unassigned	25,440	-	-	-	-	(570)	24,870
<b>Total Fund Balance</b>	<b>\$ 38,715</b>	<b>\$ 26,834</b>	<b>\$ 18,149</b>	<b>\$ 119,512</b>	<b>\$ 337,372</b>	<b>\$ 543,950</b>	<b>\$ 1,084,532</b>

**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 2020 property tax which was levied to finance the budget for 2021 and was recorded as revenue for the year 2021. The 2021 property tax which was levied to finance the budget for 2022 will be recorded as revenue in 2022.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**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			
	2021 Budget (2020 Levied)		2022 Budget (2021 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	-	1.27	-
Jefferson Parish (Kenner)	0.63	-	0.63	-
Jefferson Parish Library	6.00	-	6.00	-
Jefferson Parish Health Unit	2.08	-	2.26	-
Juvenile Detention	3.23	-	3.50	-
Consolidated Garbage District #1	3.75	-	3.75	-
Consolidated Road Lighting	2.82	-	2.82	-
Road Lighting District #7	5.46	-	5.46	-
East Bank Consolidated Fire District	23.21	-	23.21	-
Fire District #3	18.48	-	18.48	-
Fire District #4	17.32	-	17.32	-
Fire District #5	18.60	-	18.60	-
Fire District #6	25.00	-	25.00	-
Fire District #7	25.00	-	25.00	-
Fire District #8	23.15	-	25.00	-
Fire District #9	20.96	-	21.10	-
Consolidated Waterworks District No. 1	-	3.33	-	3.33
Consolidated Sewerage District No. 1	3.36	-	3.36	-
Consolidated Recreation and Community Center and Playground District	9.71	-	9.71	-
Sub District No.1 of Consolidated Playground	-	-	-	-
Playground District #16	10.92	-	10.92	-
Consolidated Drainage District #2	4.51	-	4.51	-
Consolidated Drainage District #2 (SELA)	4.60	-	5.00	-
Ambulance District #2	10.92	-	10.92	-
Transportation System	1.94	-	1.94	-
Transportation System-Disabled	0.97	-	0.97	-
Culture & Parks	0.94	-	0.94	-
Special Services District	2.35	-	2.35	-
Office of Inspector General	0.47	-	0.47	-

**NOTE M - SALES TAX**

At December 31, 2021, 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 (CONTINUED)

December 31, 2021

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.

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

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**NOTE M - SALES TAX (Continued)**

- 2008 Ordinance # 23449 dated December 10, 2008, was adopted by the Parish Council establishing the Metairie CBD Economic Development District No 1. The district is comprised of that portion of unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in the special trust fund, and are dedicated to the District solely for the purpose of paying the costs of infrastructure and economic development projects in the area within the described boundaries, or for the payment of debt service on bonds or other indebtedness incurred for economic development projects. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 23507 dated March 18, 2009 established a baseline of zero as the Parish's share, as no sales taxes 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.
  
- 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, 2021, 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, 2021 under these PILOT agreements amounted to \$1,843,261 and were allocated to the following agencies:

<u>Taxing Agency</u>	<u>2021 Pilot Payments</u>
Jefferson Parish	\$ 1,129,974
Jefferson Parish School Board	450,933
Jefferson Parish Sheriff's Office	124,665
Other Agencies	137,688
West Jefferson Levee District	95,458
Jefferson Parish Coroner	22,434
East Jefferson Levee District	19,797
Total	<u>\$ 1,980,949</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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 15 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 103 active ITEP abatements in the Parish

The amount of tax abatements granted during 2021 under each program is as follows:

Source/Tax Abatement Program	Type of Tax	Total Amount of Taxes Abated	Parish's Share of Abated Taxes
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 11,902,518	\$ 7,288,678
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	1,028,064	628,233
Industrial Tax Exemption Program (ITEP)	Ad Valorem	5,904,916	3,595,649



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**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:

	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	\$ 150	\$ 400	\$ 11	\$ 2	\$ 2,218	\$ 2,781
Adjudicated property sales	30	-	-	-	-	30
Lease-Rental Income	280	120	-	-	1,029	1,429
Surplus auction proceeds	435	-	-	58	321	814
Other Fees	75	-	99	-	-	174
Royalties	<u>336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,380</u>	<u>1,716</u>
	<u>\$ 1,306</u>	<u>\$ 520</u>	<u>\$ 110</u>	<u>\$ 60</u>	<u>\$ 4,948</u>	<u>\$ 6,944</u>

**NOTE P - RISK MANAGEMENT**

**GENERAL LIABILITY INSURANCE**

The Parish is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. To account for and finance its uninsured risks of loss, the Parish has established a General Liability Fund (an internal service fund). Under this program, the General Liability Fund provides coverage for up to a maximum of \$1,000,000 per each general liability claim and automobile claim subsequent to May 1, 2005 and \$500,000 prior to this date. Additionally, the General Liability Fund provides coverage for up to a maximum of \$2,000,000 per each workers' compensation claim subsequent to May 1, 2015; \$1,000,000 per each workers' compensation claim between May 1, 2005 and April 30, 2015, and \$500,000 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.

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, 2020, the outstanding claims liability was \$25,884,119, which includes an estimated liability for incurred but not reported claims of \$14,802,196. 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, 2021 is included on the Statement of Net Position. The current portion of the liability is \$10,351,054 and the noncurrent portion is \$17,416,404. The Parish also recorded \$67,783 in recoveries from the Second Injury Fund as revenues in 2021. Changes in the Fund's claims liability amount for the years ended December 31, 2019, 2020 and 2021 were:

	BEGINNING OF YEAR <u>LIABILITY</u>	CURRENT YEAR CLAIMS AND <u>ESTIMATES</u>	CLAIM <u>PAYMENTS</u>	BALANCE AT YEAR <u>END</u>
2019	\$ 26,451,937	\$ 6,999,280	\$ (7,290,881)	\$ 26,160,336
2020	26,160,336	6,457,670	(6,733,886)	25,884,119
2021	25,884,119	10,330,923	(8,447,584)	27,767,458

**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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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

**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, 2021 is shown on the Statement of Net Position. The current portion of the liability is \$23,509 and the noncurrent portion is \$11,755. Changes in the Fund's claims liability amount for the years ended December 31, 2019, 2020 and 2021 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2019	\$ 247,643	\$ (74,808)	\$ (12,852)	\$ 159,983
2020	159,983	(81,402)	(16,295)	62,286
2021	62,286	13,886	(40,908)	35,264

**NOTE Q - COMMITMENTS AND CONTINGENCIES**

**FUTURE COMMITMENT - CORPS OF ENGINEERS**

In 1996, the Parish entered into an agreement with the United States Army Corps of Engineers to conduct a study to alleviate rainfall flooding and improve its drainage and pump stations through partnership in funding. The total cost of the project is estimated to be \$950,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage of its share in the form of in-kind services and the remaining amount is paid to the Federal Government in cash. The Parish has disbursed \$196,000,000, inclusive of \$60,687,786 paid to the Corps of Engineers as the Parish's match. After Hurricane Katrina, \$100,000,000 of the total project cost was 100% federally funded. Since the \$100,000,000 post Katrina funding was exhausted, the remaining cost of the work is cost shared 35% and 65%.

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

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$ 9,315,000. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2021 the Parish made a payment in the amount of \$551,294 for debt service based on this agreement and an amount of \$548,325 has been appropriated for debt service for 2022.

**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, 2021. Additional rebate calculations are scheduled to be performed in 2022.

**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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (Continued)

On-behalf payments recorded as revenues and expenditures in the 2021 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 12,000
Justices of Peace and Constables	9,600
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,619,559</u>
Total on-behalf payments	<u>\$ 1,641,159</u>

NOTE R – POST-EMPLOYMENT BENEFITS

HEALTH AND LIFE INSURANCE

Plan Description. The Parish provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but 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 \$10,000 for retirees under age 70 and \$5,000 for retirees age 70 and older.

A summary of members participating in the plan at December 31, 2021 is as follows:

	<u>Plan</u>
	<u>membership</u>
Retirees and beneficiaries currently receiving benefit	
Payments	1,797
Active employees	<u>2,733</u>
Total	<u>4,530</u>

Funding Policy. Prior to the implementation of GASB 45 in 2007, the Parish recognized the cost of providing post-employment medical and life benefits (the Parish's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2021, The Parish's portion of health care contributions for retired employees totaled \$7,348,794 and the life insurance totaled \$400,730.

The Parish has set up an internal service fund as a dedicated reserve for the post-employment benefit obligation. As of December 31, 2021, \$41,291,519 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish's total OPEB liability of \$191,470,317 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2022.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

HEALTH AND LIFE INSURANCE (Continued)

Actuarial Methods and Other Inputs. The total OPEB liability in the January 1, 2022 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	2.25% per annum based on the S&P 500 High Grade 20 Year Rate Index as of December 31, 2021
Healthcare cost trend rates	6.0% graded uniformly to 5.50% over 2 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.
Retirees' 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 12/31/2021	<u>\$ 175,146</u>
Changes for the year:	
Service cost	1,850
Interest	3,267
Difference between expected and actual experience	13,607
Changes in assumptions and other inputs	5,335
Benefit payments	<u>(7,735)</u>
Net Changes	<u>16,324</u>
Balance at 12/31/2021	<u><u>\$ 191,470</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 1.93 percent as of the beginning of the measurement period to 2.25 percent based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/2021.

The mortality tables were updated to use PUB-2010 Generation Headcount-weighted tables with improvement scale MP-2021 from the PRI-2012 Generational Headcount-weighted Mortality Tables under Projection Scale MP-2020.

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 (0.93) or 1-percentage-point higher (2.93) than the discount rate (in thousands of dollars):

	1% Decrease (1.25%)	Discount Rate (2.25%)	1% Decrease (3.25%)
Total OPEB liability	<u>\$225,232</u>	<u>\$191,470</u>	<u>\$165,118</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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

**HEALTH AND LIFE INSURANCE (Continued)**

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 (5.00%, to 4.50% over 2 years, and following the Getzen model thereafter)	Healthcare Cost Trend Rates (6.00%, to 5.50% over 2 years, and following the Getzen model thereafter)	1% Increase (7.00%, to 6.50% over 2 years, and following the Getzen model thereafter )
Total OPEB liability	<u>\$166,761</u>	<u>\$191,470</u>	<u>\$222,668</u>

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

For the year ended December 31, 2021, the Parish recognized total OPEB expense of \$9,600,684. At December 31, 2021, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 9,071	\$ 3
Changes in assumptions and other inputs	<u>7,508</u>	<u>-</u>
Total	<u>\$ 16,579</u>	<u>\$ 3</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):

<u>Year ended December 31:</u>	<u>Net Amount Recognized in OPEB Expense</u>
2022	\$ 10,261
2023	6,314

**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 164 retirees received the cost of living adjustment from the Parish in 2021. The total calculated benefits to be paid to the Parish retirees in 2021 were \$113,950. This amount was reduced by \$23,552 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$90,398 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE S – PENSION PLANS (Continued)

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

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, 2021:

Retired plan members or beneficiaries currently receiving benefits	345
Retired plan members with contingent survivor benefits	141
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	4
	<hr/>
Total	<u>507</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, 2021 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

Employees who are members of the Parish Plan only receive benefits equal to one percent of the highest three-year average annual compensation plus two percent of the first \$1,200 of average compensation for each year of service. The benefits for employees who are members of the Parish Plan only, with less than 20 years of service, are reduced by three percent per year for each year participants receive benefits below the age of 62. Parish Plan participants who are also members of the State Plan receive benefits equal to three percent of the highest three-year average annual compensation for each year of service reduced by any amounts paid by the State Plan. The total combined payments of both plans may not exceed 100 percent of the member's final average compensation. Retirement benefits are payable monthly for the life of the retiree. Under certain conditions, upon the retiree's death, benefits are payable by the Parish Plan to the retiree's surviving spouse and minor children.

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, 2021 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, 2021.

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.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE S – PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM (Continued)

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, 2021 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 acme 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, 2021

Retired plan members or beneficiaries currently receiving benefits	911
Terminated employees entitled to but not yet receiving benefits	447
Active plan members	-
Total	<u>1,358</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.

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, ail 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, 2021 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE S – PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 2

The Pension Committee is the administrator of the East Jefferson General Hospital Retirement Plan (The East Jeff Plan) and, under Louisiana R.S. 46:1068, is authorized to establish and maintain actuarially sound pension and retirement systems making contributions from hospital service district funds. The East Jeff Plan Committee is the administrator of a single-employer defined benefit retirement plan and hospital sponsored defined contribution savings plans. The Plan was established for the purpose of providing retirement benefits for substantially all employees of East Jefferson General Hospital.

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

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

Funding Policy - The Plan provides for actuarially determined periodic employer contributions at rates that, for individual employees, remain fairly constant over time so that sufficient assets will be available to pay benefits when due. The contribution rate for normal cost is determined using the Unit Credit actuarial cost method. The Plan is being funded based on its normal cost, as actuarially determined, reduced by amounts sufficient to amortize an over funded amount from prior years over a ten-year period.

The East Jefferson General Hospital Retirement Plan issues a publicly available financial report that includes financial statements and required supplementary information.

Defined Benefit Retirement Plan

All full-time employees hired or re-hired prior to January 1, 2005 who are at least age 21 with at least one year of credited service are eligible to participate in the Defined Benefit Retirement Plan (the "Plan"). Plan benefits vest after 5 years of credited service. Employees who retire at, or after, age 62 with 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, unless the present value amount of accumulated benefits are under \$15,000. In these instances, the employer has the option to distribute benefits to the employee in a lump sum payment. The Plan also provides early retirement benefits at reduced amounts at age 55 with 10 years of service. The Plan also provides death benefits depending upon the payment option elected. This benefit provision and all other requirements are established by the Plan.

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

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. Membership in the Plan as of the last actuarial valuation date of December 31, 2021 consists of:

	<u>2021</u>
Retirees and Beneficiaries receiving Benefits	1136
Terminated employees entitled to benefits but not yet receiving them	1200
Active Employees	
Total Participants	<u>2336</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.

Basis of Accounting – The East Jeff Plan’s financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Interest and dividend income are recognized when earned.

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.

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.



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE S – PENSION PLANS (Continued)

**CONTRIBUTIONS** (Continued)

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:

<u>Defined Benefit Pension Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities (in Thousands)</u>	<u>Amount of Parish Contributions (in Thousands)</u>
Employees' Retirement System of Jefferson Parish	6.05%	0.90%	-	537
Parochial Employees' Retirement System of Louisiana	9.50%	11.50%	\$1,663	16,660
Firefighters' Retirement System	10.00%	32.25%	\$2,267	6,453
Hospital District No. 1	0.00%	100%	-	2,234
Hospital District No. 2	N/A	N/A	-	0

**NET PENSION LIABILITY/ASSET**

The Parish's net pension liability/asset at December 31, 2021 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 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 liability for each plan was measured as of December 31, 2020 and June 30, 2021, respectively. The total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as follows shown below.

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

December 31, 2021

NOTE S – PENSION PLANS (Continued)

<b><u>Total Pension Liability:</u></b>	<b><u>Net Pension Liability</u></b>			<b><u>Net Pension Asset</u></b>
	<b><u>Hospital District 1</u></b>	<b><u>Hospital District 2</u></b>	<b><u>Total</u></b>	<b><u>Employees' Retirement System of Jefferson Parish</u></b>
Service cost	\$ -	\$ -	\$ -	\$ 10
Interest	6,739	4,893	11,632	2,161
Changes in benefit terms	-	-	-	-
Changes in Parish's proportionate share	-	-	-	-
Differences between expected and actual experience	(751)	-	(751)	(878)
Changes of assumptions	245	11,901	12,146	1
Benefit payments	(8,702)	(5,333)	(14,035)	(2,470)
Refunds of member contributions	-	-	-	(44)
Other	-	-	-	-
<b>Net change in total pension liability</b>	<b>(2,469)</b>	<b>11,461</b>	<b>8,992</b>	<b>(1,220)</b>
<b>Total pension liability - beginning</b>	<b><u>100,550</u></b>	<b><u>72,527</u></b>	<b><u>173,077</u></b>	<b><u>46,734</u></b>
<b>Total pension liability - ending (a)</b>	<b>\$ <u>98,081</u></b>	<b>\$ <u>83,988</u></b>	<b>\$ <u>182,069</u></b>	<b>\$ <u>45,514</u></b>
<b><u>Plan Fiduciary Net Position:</u></b>				
Contributions - employer	\$ 2,234	\$ -	\$ 2,234	\$ 537
Contributions - member	-	-	-	2
Net investment income	9,757	(357)	9,400	6,706
Contributions - nonemployer contributing entities	-	-	-	-
Benefit payments	(8,702)	(5,333)	(14,035)	(2,470)
Refunds of member contributions	-	-	-	(44)
Administrative expenses	(150)	(57)	(207)	(354)
Other	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>3,139</b>	<b>(5,747)</b>	<b>(2,608)</b>	<b>4,377</b>
<b>Plan fiduciary net position - beginning</b>	<b><u>75,972</u></b>	<b><u>35,924</u></b>	<b><u>111,896</u></b>	<b><u>53,856</u></b>
<b>Plan fiduciary net position - ending</b>	<b>\$ <u>79,111</u></b>	<b>\$ <u>30,177</u></b>	<b>\$ <u>109,288</u></b>	<b>\$ <u>58,233</u></b>
<b>Parish net pension liability - ending</b>	<b>\$ <u>18,970</u></b>	<b>\$ <u>53,811</u></b>	<b>\$ <u>72,781</u></b>	<b>\$ <u>(12,719)</u></b>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

Note S – PENSION PLANS (Continued)

The following table presents the changes in the Parish's net pension liability/asset for the year ended December 31, 2021 (in thousands):

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.

	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Parochial Employees Retirement System of Louisiana</b>
<b>Proportionate share of net pension liability/(asset)</b>	\$ 28,125	\$ (35,687)
<b>Parish proportion (%) of net pension liability</b>	7.93%	20.35%
<b>Increase/Decrease from prior measurement date</b>	(.06%)	.20%
<b>Actuarial valuation dates</b>	6/30/2021	12/31/2020

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 <http://www.persla.org> and for the Firefighters Retirement System here [Home - Firefighters Retirement System of Louisiana \(ffret.com\)](#).

**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:

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>Parochial Employees' Retirement System of Louisiana</b>	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Hospital District No. 1</b>	<b>Hospital District No. 2</b>
Date of experience study on which significant assumptions are based	1/1/15 – 12/31/19	1/1/13 – 12/31/17	7/1/2014 – 6/30/19	12/31/2018- 12/31/19	12/31/2018- 12/31/19
Projected Salary Increase	4.75%	4.75%	Variable: 5.20-14.10%	N/A	N/A
Inflation rate	2.30%	2.30%	2.50%	2.30%	2.20%
Source of mortality assumptions	(1)	(2)	(3)	(4)	(5)

- (1) Pub-2010 Public Retirement Plans for Healthy Retirees multiplied by 120% for males and 115% for females using MP2020 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans for General Employees multiplied by 120% for males and 115% for females using MP2020 scale. Pub-2010 Public Retirement Plans for General Disabled Retirees multiplied by 120% for males and 115% for females using MP2020 scale for disabled annuitants.
- (2) Pub-2010 Public Retirement Plans for General Employees multiplied by 13% for males and 125% for females each with Full Generational projection using the MP 2018 scale.
- (3) 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.
- (4) Pri-2012 total Employee/Retiree mortality table with generational projection using scale MP-2021.
- (5) Pri-2012 total Employee/Retiree mortality table with generational projection using scale MP-2020.

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 decreased from 7.00% to 6.40% and the inflation rate decreased from 2.4% to 2.3%. The Firefighters' Retirement System had a decrease in the investment rate of return from 7.00% to 6.90% and changes in Salary Increases from 14.75% to 14.10% for 1-2 years of serves and 4.50% to 5.20% for or more years of services. For Hospital District No. 2, inflation changed from 2.2% in 2020 to 2.3% in 2021 and a change in discount.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

NOTE S – PENSION PLANS (Continued)

**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:

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Hospital District No.1</b>	<b>Hospital District No.2</b>	<b>Parochial Employees' Retirement System of Louisiana</b>
Discount Rate	4.75%	6.90%	7.00%	7.00%	6.40%
Changes in Discount Rate from prior valuation	0.00%	-0.10%	0.00%	0.00%	-0.10%
Sensitivity of the Net Position (Asset)/Liability to Changes in the Discount Rate					
Net Pension (Asset)/Liability	(\$12,719)	\$28,125	\$18,970	\$53,811	\$(35,687)
Net Pension (Asset)/Liability Assuming a 1% decrease in the discount rate	(\$7,294)	\$53,956	\$28,055	N/A	\$74,825
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	(\$17,266)	\$6,582	\$11,190	N/A	\$(128,238)

**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%.

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:

	<u>Market Value</u>	<u>Actuarial Value</u>
2012	11.20%	7.80%
2013	21.80%	10.70%
2014	5.90%	12.60%
2015	1.40%	8.80%
2016	4.1%	3.00%
2017	14.3%	6.10%
2018	-4.2%	4.40%
2019	17.0%	8.30%
2020	11.3%	8.00%
2021	12.7%	13.70%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE S – PENSION PLANS (Continued)

TARGET ALLOCATION (Continued)

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 2021, the fund earned \$1,051,071 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 \$5,845,874. The fund had investment expenses of \$191,846.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 5.0% used for the valuation. This rate is calculated based on the actuarial value of assets and the market 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 market value basis results from the smoothing utilized. Yields in excess of the 5.0% assumption will reduce future costs; yields below 5.0% will increase future costs. For fiscal 2021, the system experienced net actuarial investment earnings of \$4,381,132 above the actuarial assumed earnings rate of 4.75% which produced an actuarial gain and decreased the interest-adjusted amortization payments on the system's UAL by \$547,654 or 0.29% of total Parish projected payroll.

**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 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 6.4% for the year ended December 31, 2021.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	.67%
Real assets	2%	.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

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 Systems' 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 2021. Starting in 2021, 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 (CONTINUED)**

**December 31, 2021**

NOTE S – PENSION PLANS (Continued)

**TARGET ALLOCATION (Continued)**

Best estimates of arithmetic real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return 2021
Fixed income	U.S. Core Fixed Income	18.00%	0.97%
	U.S. TIPS	3.00%	0.40%
	Emerging Market Debt	5.00%	2.75%
Equity	US Equity	27.50%	5.86%
	Non-US Equity	11.50%	6.44%
	Global Equity	10.00%	6.40%
	Emerging Market Equity	7.00%	8.64%
Alternatives	Private Equity	9.00%	9.53%
	Real Estate	9.00%	5.31%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%	4.14%
	Risk Parity	0.00%	4.17%

The discount rate used to measure the total pension liability was 6.9% at June 30, 2021, and 7.00% at June 30, 2020. 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.

<u>Asset Class</u>	<u>Assumed Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	11.0%	4.6%
U.S. Equity	22.5%	4.0%
Non- U.S. Equity	22.5%	5.1%
Real Estate	11.0%	3.1%
Private Equity	5.0%	6.4%
Fixed Income	28.0%	0.1%
Total	100%	100%

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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, 2021, the Parish recognized \$17,503 (in thousands) in pension expense related to all defined benefit plans in which it participates. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$3,978 (in thousands) from non-employer contributing entities. At December 31, 2021, 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	\$ -	\$ -	\$ -	\$ 69,650	\$ -	\$ 17,068
Differences between expected and actual experience in the measurement of the total pension liability	-	6,458	8,689	4,259	401	2,526
Changes in assumptions	-	-	11,676	-	6,095	-
Changes in proportion	-	-	223	471	895	2,621
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	-	-	17,488	-	3,338	-
<b>Total</b>	<u>\$ -</u>	<u>\$ 6,458</u>	<u>\$38,076</u>	<u>\$74,380</u>	<u>\$10,729</u>	<u>\$ 22,215</u>

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

	Hospital District 1 Deferred Inflows of Resources	Hospital District 2 Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	<u>\$6,614</u>	<u>\$3,418</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**NOTE S – PENSION PLANS (Continued)**

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$20,826 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2021. 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):

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>Parochial Employees' Retirement System of Louisiana</b>	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Hospital District 1</b>	<b>Hospital District 2</b>
<u>Year ended December 31:</u>					
2021	\$(1640)	\$(15,111)	\$(2763)	\$(1,302)	\$3418
2022	(2,520)	(5,075)	(3,483)	(3,099)	-
2023	(1,457)	(22,228)	1,625	(2,180)	-
2024	(841)	(11,378)	(5,173)	(920)	-
2025	-	-	515	-	-
Thereafter	-	-	453	-	-
	<u>\$(6,458)</u>	<u>\$(53,792)</u>	<u>\$(14,842)</u>	<u>\$(6,616)</u>	<u>\$3,418</u>

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

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

**1. DEPOSITS AND INVESTMENTS**

**Custodial Credit Risk – Deposits**

Component Unit's deposits were not exposed to any custodial credit risk. The following is a summary of the bank balances and carrying amounts of the deposits (in thousands of dollars):

	<u>TOTAL BANK BALANCE</u>	<u>TOTAL CARRYING AMOUNT</u>
JEDCO	\$ 4,118	\$ 4,076
Jefferson Facilities, Inc.	48	18
J P Finance Authority	981	981
Totals	<u>\$ 5,147</u>	<u>\$ 5,075</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 (CONTINUED)**

**December 31, 2021**

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

**1. DEPOSITS AND INVESTMENTS (Continued)**

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

	CARRYING AMOUNT
Louisiana Asset Management Pool (LAMP)	\$ 4,107
Others	8,271
Total Investments	\$ 12,378
Per Combined Balance Sheet	
Current Assets - Investments	\$ 12,378
Restricted Assets - Investments	-
<b>Total per Combined Balance Sheet</b>	<b>\$ 12,378</b>

The \$4,107 invested in LAMP is owned by JEDCO. The \$8,271 in other investments is owned by the J P Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

**Interest Rate Risk** – The Component Units limit interest rate risk by limiting the maturities of its investments to less than one year. The J P Finance Authority's investments in guaranteed investment contracts are not subject to interest rate risk since the financial institutions guarantee the principal and interest on the investment.

**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 J P Finance Authority had \$7,642 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	7.125	\$ 478
2009ACF	GNMA & Certificates	3.40	7,164
			\$ 7,642

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.

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

**December 31, 2021**

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

3. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2021, includes the following serial bonds and certificates (in thousands of dollars):

<u>DESCRIPTION</u>	<u>RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>ISSUED</u>	<u>OUTSTAN- DING</u>	<u>CURRENT PORTION</u>
			<u>FROM</u>	<u>TO</u>			
<u>JEDCO</u>							
Revenue Bonds							
Revenue Bonds Series 2015	4.15	5/1/2030	\$ 143	\$ 951	<u>\$2,420</u>	<u>\$1,584</u>	<u>149</u>
Compensated Absences-LT	NA					<u>\$88</u>	
<u>Jefferson Facilities, Inc.</u>							
Revenue Bonds							
Jefferson Facilities, Inc. – Jefferson Parking Garage Project	4.55	9/1/2031	\$ 375	\$ 2,200	<u>\$7,615</u>	<u>\$4,510</u>	<u>380</u>
Note Payable	8.76	1/1/2023	\$ 23	\$ 25		<u>\$25</u>	<u>25</u>
<u>J P Finance Authority</u>							
Revenue Bonds							
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	3.40	12/1/2041	\$ 1,130	\$ 2,713	<u>\$25,000</u>	<u>\$6,410</u>	<u>\$1,181</u>
<b>Total all component units</b>					<b><u>\$35,035</u></b>	<b><u>\$12,617</u></b>	<b><u>\$1,735</u></b>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$17,548 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	JEFFERSON FACILITIES, INC.	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL
2022	\$ 211	\$ 547	\$ 1,330	\$ 2,088
2023	211	544	1,330	2,085
2024	211	535	1,330	2,076
2025	211	535	1,330	2,076
2026	211	541	1,330	2,082
2027-2031	843	3,054	228	4,125
Total debt service to maturity	\$ 1,898	\$ 5,756	\$ 6,878	\$ 14,532
Less amount representing interest:				
2022	\$ 63	\$ 172	\$ 149	\$ 384
2023	56	164	121	341
2024	50	150	93	293
2025	43	130	65	238
2026	36	109	35	180
2027-2031	66	221	5	292
Total debt service to maturity	\$ 314	\$ 946	\$ 468	\$ 1,728
Total principal	\$ 1,584	\$ 4,810	\$ 6,410	\$ 12,804

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

**CONDUIT DEBT**

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 2020 tax year, the company owed a Base PILOT rent payment to the Jefferson Parish Sheriff's Office, as tax collector of Jefferson Parish, totaling \$37,328, and the amount of ad valorem taxes that would have been recognized by Jefferson Parish on the assessed value for 2021 totaled \$37,766. 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 \$11,296. Ad valorem taxes that would have been recognized by the City of Harahan for 2021 totaled \$11,296. Therefore the total 2021 ad valorem property taxes abated equaled \$0.

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 \$850,000,000. 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

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

Dyno Nobel (continued)

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.

Kenner Discovery Health Sciences Academy

In 2018, JEDCO issued \$43,895,000 million in tax-exempt revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018A and \$915,000 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 \$42,100,000 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 \$6,400,000 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.

US Foods, Inc.

On January 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$51,900,000 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, 2021, 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.

Avondale Marine LLC

On July 1, 2019, JEDCO entered into a Lease Agreement to Issue up to \$150,000,000 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, 2021, 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.

Laitram, L.L.C.

On August 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$250,000,000 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 \$250,000,000 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 \$20,024,149 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 \$29,317,838 in assets to JEDCO that it installed and placed in service from January 1, 2021 through December 31, 2021. 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 2021.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2021**

**NOTE U –PRIOR PERIOD ADJUSTMENTS**

Effective October 1<sup>st</sup>, 2020 the operations of Hospital Service District No. 2 dba East Jefferson General Hospital (the District) were transferred to the Parish. The transfer of operations was necessary due to an Asset Purchase Agreement between the District and Louisiana Children’s Medical Center and LCMC Health Holdings, Inc. (collectively, LCMC) effective October 1, 2020.

In 2020, the Parish recognized Other Accrued Liabilities in the amount of \$10,342,016 related to the transfer in the Fund Financial Statements. Included in this amount were claims liabilities for worker’s compensation in the amount of \$4,329,716. This long term liability should not have been included in the Fund Financial statements but was correctly reported in the Government Wide financial statements.

In 2020, the Parish failed to recognize expenses that were accrued before year end totaling \$55,000 in the Custodial funds. This caused the fund balance to be overstated for the year 2020.

The effect of these two adjustments on the 2020 financial statements is shown below (in thousands of dollars):

**1. Fund Financial Statements**

	<u>Fund Balance as Previously Reported</u>	<u>Other Payables and Accruals</u>	<u>Fund Balance as Restated</u>
<b>Governmental Fund Types:</b>			
Non Major Funds Hospital District 2 Fund Balance:	\$ <u>80,119</u>	\$ <u>4,329</u>	\$ <u>84,448</u>

**2. Fiduciary Fund Financial Statements**

	<u>Fund Balance as Previously Reported</u>	<u>Other Payables and Accruals</u>	<u>Fund Balance as Restated</u>
Custodial Funds Restricted Fund Balance:	\$ <u>4,685</u>	\$ <u>55</u>	\$ <u>4,630</u>

**NOTE V – SUBSEQUENT EVENTS**

The American Rescue Plan Act of 2021 was enacted on March 11, 2021 and included an appropriation of \$350 billion in emergency in Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). The purpose of these funds is provide an infusion of resources to help state and local government address the economic impacts of the COVID-19 pandemic. During 2021, Jefferson Parish received a direct distribution from the Treasury Department of \$42,003,347 which represents half of the Parish’s award under this program. The second half of the award was received in June of 2022.

Resolution #139132 adopted February 16<sup>th</sup>, 2022, authorized the Parish of Jefferson to proceed with not to exceed \$15,000,000 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. Debt service on these loans will be by the property taxes collected by the Parish.

Ordinance No. 26326 adopted on December 8<sup>th</sup> 2021 authorized the issuance of \$210,000,000 of Water Revenue and Refunding Bonds Series 2022. The Bonds will fund capital improvements to the water system and refund outstanding LDHH Taxable Water Revenue Bonds Series 2014.

Ordinance 26326 dated December 6, 2021 authorized the issuance of not to exceed Two Hundred Ten Million Dollars (\$210,000,000) of Water Revenue and Refunding Bonds, Series 2022, of Consolidated Waterworks District No. 2 of the Parish of Jefferson, Louisiana for the purpose of acquiring and constructing additions, extensions and improvements to the drinking water system of the District and to refund the outstanding LDHH Taxable Water Revenue Bonds, Series 2014. The 2022 Bonds to be payable solely from income and revenues of the System.

On April 30, 2022, voters elected to renew the Consolidated Road Lighting ad valorem tax not to exceed 3 mills and the Fire Protection District No. 5 ad valorem tax not to exceed 25 mills. The Road Lighting tax begins in 2025 and ends in 2034 while the Fire Protection District No. 5 millage is renewed from 2024 until 2034.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2021

NOTE V – SUBSEQUENT EVENTS (continued)

On October 15, 2021, the IRS issued a favorable determination letter approving the termination of the East Jefferson Hospital Employee Retirement plan. The Parish has taken steps to settle all Plan obligations including transferring the future benefit payment obligations to a third party for along with a payment of \$48,590,979 to fund the future payments beginning in May 2022. The plan should be completely shut down in 2022.

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. 87, *Leases*, issued June 2017, will be effective for the Parish beginning with its fiscal year ending December 31, 2022. Statement No. 87 establishes a single approach to accounting and reporting for leases.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the Parish beginning with its year ending December 31, 2022. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The requirements of this statement will take effect beginning with financial statements ending June 30, 2022.

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\***

**LAST TEN FISCAL YEARS\*\***

**SCHEDULE OF NET PENSION LIABILITY**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 45,514,105	\$ 46,733,946	\$ 45,954,721	\$ 47,282,111	\$ 48,420,268	\$ 46,405,336	\$46,264,820	\$44,595,146
Plan Fiduciary Net Position, restated	<u>58,232,886</u>	<u>53,855,239</u>	<u>50,517,679</u>	<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)	<u>\$ (12,718,781)</u>	<u>\$ (7,121,293)</u>	<u>\$ (4,562,958)</u>	<u>\$ 2,194,762</u>	<u>\$ (348,547)</u>	<u>\$ 2,388,853</u>	<u>\$ 3,453,632</u>	<u>\$ 1,887,129</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.94%	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-3711.46%	-2092.10%	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

**SCHEDULE OF CONTRIBUTIONS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 393,290	\$ 412,120	\$ 499,196	\$ 1,405,283	\$ 1,281,640	\$ 1,201,826	\$ 1,880,008	\$ 1,771,652
Contributions in Relation to the Actuarially Determined Contribution	<u>536,305</u>	<u>686,866</u>	<u>831,994</u>	<u>1,437,221</u>	<u>1,562,975</u>	<u>2,497,301</u>	<u>2,387,312</u>	<u>2,323,478</u>
Contribution Deficiency/(Excess)	<u>\$ (143,015)</u>	<u>\$ (274,746)</u>	<u>\$ (332,798)</u>	<u>\$ (31,938)</u>	<u>\$ (281,335)</u>	<u>\$ (1,295,475)</u>	<u>\$ (507,304)</u>	<u>\$ (551,826)</u>
Covered Payroll	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Contributions as a Percentage of Covered Payroll	156.50%	201.79%	160.48%	229.89%	250.12%	403.79%	241.50%	196.18%

Notes to Required Supplementary Information:

The information presented in the preceding required supplementary schedules 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, 2021
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.10%
Projected salary increases	5.00%
Investment rate of return	4.75%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2020 was 4.75% and overall salary scale was 5.00%.

\*Audited by other auditors

\*\*Schedule is intended to show information for ten years. Additional information will be presented when available.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability:</b>								
Service cost	\$ 10,207	\$ 12,189	\$ 14,757	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,161,333	2,238,083	2,301,319	2,357,190	2,481,835	2,474,064	2,817,938	2,835,082
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(877,416)	(455,299)	(1,071,131)	(895,823)	(427,223)	285,538	(367,601)	(555,723)
Changes of assumptions	-	1,424,500	-	-	2,569,457	-	<b>1,763,465</b>	-
Benefit payments	(2,470,199)	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(43,766)	(16,979)	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Other	-	-	-	249	75	702	6,365	-
Net Change in Total Pension Liability	<u>(1,219,841)</u>	<u>779,225</u>	<u>(1,327,390)</u>	<u>(1,138,157)</u>	<u>2,014,932</u>	<u>140,516</u>	<u>1,669,674</u>	<u>(258,758)</u>
Total Pension Liability - Beginning	<u>46,733,946</u>	<u>45,954,721</u>	<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>	<u>44,853,904</u>
Total Pension Liability - Ending (a)	<u>\$ 45,514,105</u>	<u>\$ 46,733,946</u>	<u>\$ 45,954,721</u>	<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>
<b>Plan Fiduciary Net Position:</b>								
Contributions - Member	\$ 2,563	\$ 3,603	\$ 4,761	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	536,305	686,866	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-
Net investment income	6,706,254	5,559,271	7,509,901	(2,001,810)	6,198,990	1,747,381	573,394	2,379,009
Other Income	-	-	-	249	75	702	6,365	-
Benefit payments	(2,470,199)	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(43,766)	(16,979)	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Administrative expenses	(353,510)	(471,932)	(343,991)	(507,353)	(393,215)	(405,865)	(302,100)	(319,817)
Net Change in Plan Fiduciary Net Position	<u>4,377,647</u>	<u>3,337,560</u>	<u>5,430,330</u>	<u>(3,681,466)</u>	<u>4,752,332</u>	<u>1,205,295</u>	<u>103,171</u>	<u>1,830,950</u>
Plan Fiduciary Net Position - Beginning	<u>53,855,239</u>	<u>50,517,679</u>	<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>	<u>40,877,067</u>
(2014 balance was restated due to GASB 68)								
Plan Fiduciary Net Position - Ending (b)	<u>58,232,886</u>	<u>53,855,239</u>	<u>50,517,679</u>	<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)	\$ (12,718,781)	\$ (7,121,293)	\$ (4,562,958)	\$ 2,194,762	\$ (348,547)	\$ 2,388,853	\$ 3,453,632	\$ 1,887,129
<b>Plan Fiduciary Net Position as a</b>								
Percentage of the Total Pension Liability	127.94%	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
<b>Net Pension Liability (Asset) as a</b>								
Percentage of Covered Payroll	-3711.46%	-2092.10%	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

\*Audited by other auditors

\*\*Schedule is intended to show information for ten years. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS  
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER\*

LAST TEN FISCAL YEARS\*\*

SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability	\$ 98,081,553	\$ 100,549,959	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
Plan Fiduciary Net Position, restated	79,111,544	75,971,789	75,723,602	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664
Net Pension Liability	\$ 18,970,009	\$ 24,578,170	\$ 27,547,180	\$ 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	80.66%	75.56%	73.33%	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	\$ 28,963,544	\$ 26,812,234
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	209.19%	191.59%

SCHEDULE OF CONTRIBUTIONS

	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 2,234,420	\$ 2,007,703	\$ 1,705,153	\$ 5,913,512	\$ 6,220,746	\$ 5,653,720	\$ 4,265,707	\$ 3,601,769
Contributions in Relation to the Actuarially Determined Contribution	2,234,420	2,007,703	1,705,153	5,913,512	-	-	-	3,601,769
Contribution Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ (6,220,746)	\$ (5,653,720)	\$ (4,265,707)	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,812,234
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	14.73%	13.43%

Notes to Require Supplementary Information:

The information presented in the preceding required supplementary schedules 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	January 1, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.3%
Projected salary increases	N/A
Investment rate of return	7.0%

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

\*\*Schedule is intended to show information for ten years. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER\***  
**LAST TEN FISCAL YEARS\*\***

For the fiscal year ended December 31,	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability:</b>								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,500	\$ 323,166
Interest	6,739,094	6,930,317	6,925,626	7,700,649	8,206,170	7,885,910	7,782,801	7,580,434
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(750,573)	(549,585)	145,320	(4,549,453)	(1,375,829)	(707,968)	4,051,107	1,737,592
Changes of assumptions	244,621	(422,253)	1,772,278	-	-	5,766,246	-	11,028,337
Benefit payments	(8,701,548)	(8,679,302)	(8,886,736)	(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	(2,468,406)	(2,720,823)	(43,512)	(16,558,733)	(2,008,463)	4,201,166	5,474,234	14,878,122
Total Pension Liability - Beginning	100,549,959	103,270,782	103,314,294	119,873,027	121,881,490	117,680,324	112,206,090	97,327,968
Total Pension Liability - Ending (a)	\$ 98,081,553	\$ 100,549,959	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
<b>Plan Fiduciary Net Position:</b>								
Contributions - Member	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	2,234,420	2,007,703	1,705,153	35,694,829	9,919,427	-	3,601,769	3,457,582
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-
Net investment income	9,757,237	7,019,211	13,698,877	(4,865,245)	7,131,616	4,050,315	(54,972)	4,471,241
Other Income	-	-	-	-	-	-	-	-
Benefit payments	(8,701,548)	(8,670,342)	(8,904,145)	(19,727,502)	(8,838,804)	(10,048,921)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-	-	-
Administrative expenses	(150,360)	(238,082)	(368,933)	(906,972)	(462,172)	-	(541,362)	(199,798)
Net Change in Plan Fiduciary Net Position	3,139,755	109,530	6,130,952	10,195,110	7,750,067	(5,998,606)	(3,745,739)	1,937,618
Plan Fiduciary Net Position - Beginning	75,971,789	75,862,259	69,731,307	59,536,197	51,786,130	57,784,736	60,837,664	58,900,046
Plan Fiduciary Net Position - Ending (b)	79,111,544	75,971,789	75,862,259	69,731,307	59,536,197	51,786,130	57,091,925	60,837,664
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 18,970,009	\$ 24,578,170	\$ 27,408,523	\$ 33,582,987	\$ 60,336,830	\$ 70,095,360	\$ 60,588,399	\$ 51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.66%	75.56%	73.46%	67.49%	49.67%	42.49%	48.51%	54.22%
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,963,544
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	209.19%	190.51%

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

\*\*Schedule is intended to show information for ten years. Additional information will be presented as they become when available.

**JEFFERSON PARISH, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS**

**RETIREMENT PLAN FOR EMPLOYEES OF EAST JEFFERSON MEDICAL CENTER**

**LAST TEN FISCAL YEARS\*\***

**SCHEDULE OF NET PENSION LIABILITY**

For the fiscal year ended December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 83,988,179	\$ 72,526,589	\$ 83,714,888	\$ 83,777,100	\$ 80,727,672	\$ 80,409,889	\$ 75,869,220	\$ 74,758,328
Plan Fiduciary Net Position, restated	<u>30,177,544</u>	<u>35,924,045</u>	<u>51,754,097</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>
Net Pension Liability	<u>\$ 53,810,635</u>	<u>\$ 36,602,544</u>	<u>\$ 31,960,791</u>	<u>\$ 38,638,358</u>	<u>\$ 30,751,266</u>	<u>\$ 35,178,079</u>	<u>\$ 31,896,213</u>	<u>\$ 29,084,831</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	35.93%	49.53%	61.82%	53.88%	61.91%	56.25%	57.96%	61.09%
Covered Payroll	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	154.16%	167.65%	127.96%	130.82%	96.22%	81.55%

**SCHEDULE OF CONTRIBUTIONS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 3,191,340	\$ 2,651,344	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,499,752	\$ 2,506,300
Contributions in Relation to the Actuarially Determined Contribution	<u>\$ -</u>	<u>\$ 2,651,344</u>	<u>\$ 2,937,614</u>	<u>\$ 2,480,111</u>	<u>\$ 2,801,979</u>	<u>\$ 2,815,274</u>	<u>\$ 2,499,752</u>	<u>\$ 2,506,300</u>
Contribution Excess/(Deficiency)	<u>\$ (3,191,340)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Contributions as a Percentage of Covered Payroll	N/A	N/A	14.17%	10.76%	11.66%	10.47%	7.54%	7.03%

Notes to Require Supplementary Information:

The information presented in the preceding required supplementary schedules 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	<b>December 31, 2021</b>
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.2%
Projected salary increases	N/A
Investment rate of return	7.0%

**\*\*Schedule is intended to show information for ten years. Additional information will be presented when available.**

**JEFFERSON PARISH, LOUISIANA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**  
**RETIREMENT PLAN FOR EMPLOYEES OF EAST JEFFERSON MEDICAL CENTER\***  
**LAST TEN FISCAL YEARS\*\***

For the fiscal year ended December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability:</b>								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	4,893,368	5,196,281	5,684,898	5,477,864	5,462,102	5,428,629	5,456,932	5,372,794
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	0	1,697,672	(612,540)	(186,959)	(386,811)	(395,081)	(347,572)	(384,755)
Changes of assumptions	11,901,077	(764,286)	82,194	2,703,458	-	3,858,117	-	-
Benefit payments	(5,332,855)	(17,317,966)	(5,216,764)	(4,944,935)	(4,757,508)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	<u>11,461,590</u>	<u>(11,188,299)</u>	<u>(62,212)</u>	<u>3,049,428</u>	<u>317,783</u>	<u>4,540,669</u>	<u>1,110,892</u>	<u>1,254,107</u>
Total Pension Liability - Beginning	<u>72,526,589</u>	<u>83,714,888</u>	<u>83,777,100</u>	<u>80,727,672</u>	<u>80,409,889</u>	<u>75,869,220</u>	<u>74,758,328</u>	<u>73,504,221</u>
Total Pension Liability - Ending (a)	<u>\$ 83,988,179</u>	<u>\$ 72,526,589</u>	<u>\$ 83,714,888</u>	<u>\$ 83,777,100</u>	<u>\$ 80,727,672</u>	<u>\$ 80,409,889</u>	<u>\$ 75,869,220</u>	<u>\$ 74,758,328</u>
<b>Plan Fiduciary Net Position:</b>								
Contributions - Member	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	-	2,651,344	2,937,614	2,480,111	2,801,979	2,815,274	2,499,752	2,506,300
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-
Net investment income	(357,034)	(1,033,658)	8,921,212	(2,314,209)	6,758,697	2,848,966	(147,444)	3,055,377
Other Income	-	-	-	-	-	-	-	-
Benefit payments	(5,332,855)	(17,317,966)	(5,216,764)	(4,944,935)	(4,759,735)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-	-
Administrative expenses	(56,612)	(89,929)	(66,550)	(58,631)	(56,345)	(54,441)	(54,330)	(58,102)
Net Change in Plan Fiduciary Net Position	<u>(5,746,501)</u>	<u>(15,790,209)</u>	<u>6,575,512</u>	<u>(4,837,664)</u>	<u>4,744,596</u>	<u>1,258,803</u>	<u>(1,700,490)</u>	<u>1,769,643</u>
Plan Fiduciary Net Position - Beginning	<u>35,924,045</u>	<u>51,714,254</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>	<u>43,903,854</u>
Plan Fiduciary Net Position - Ending (b)	<u>30,177,544</u>	<u>35,924,045</u>	<u>51,714,254</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>
Net Pension Liability (Asset) - Ending (a) - (b)	<u>\$ 53,810,635</u>	<u>\$ 36,602,544</u>	<u>\$ 32,000,634</u>	<u>\$ 38,638,358</u>	<u>\$ 30,751,266</u>	<u>\$ 35,178,079</u>	<u>\$ 31,896,213</u>	<u>\$ 29,084,831</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	35.93%	49.53%	61.77%	53.88%	61.91%	56.25%	57.96%	61.09%
Covered Payroll	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	154.35%	167.65%	127.96%	130.82%	96.22%	81.55%

\*Audited by other auditors

\*\*Schedule is intended to show information for ten years. Additional information will be presented as they become when available.

JEFFERSON PARISH  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS

LAST TEN FISCAL YEARS\*

For the fiscal year ended December 31,	<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>	
	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	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	\$ 17,488,424	\$ 6,588,205	\$ 16,672,289	\$ 5,913,876	\$ 15,011,910	\$ 5,274,122	\$ 14,492,541	\$ 5,129,982	\$ 15,382,585	\$ 5,127,754
Contributions in relation to the contractually required contribution	<u>17,488,424</u>	<u>6,588,205</u>	<u>16,672,289</u>	<u>5,913,876</u>	<u>15,011,910</u>	<u>5,274,122</u>	<u>14,492,541</u>	<u>5,129,982</u>	<u>15,382,585</u>	<u>5,127,754</u>
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 142,762,636	\$ 19,920,550	\$ 136,100,256	\$ 19,601,322	\$ 130,472,623	\$ 19,426,065	\$ 126,021,979	\$ 19,358,578	\$ 123,075,973	\$ 19,814,661
Contributions as a (%) of covered payroll	12.3%	33.07%	12.3%	30.17%	11.5%	27.15%	11.5%	26.50%	12.5%	25.88%

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	<u>2016</u>		<u>2015</u>		<u>2014</u>	
	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	\$ 15,800,719	\$ 5,208,580	\$ 16,573,230	\$ 5,562,649	\$ 18,792,597	\$ 5,021,945
Contributions in relation to the contractually required contribution	<u>15,800,719</u>	<u>5,208,580</u>	<u>16,573,230</u>	<u>5,562,649</u>	<u>18,792,597</u>	<u>5,021,945</u>
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 121,544,005	\$ 19,903,558	\$ 114,298,005	\$ 19,747,234	\$ 117,450,203	\$ 17,459,737
Contributions as a (%) of covered payroll	13.0%	26.17%	14.5%	28.17%	16.0%	28.76%

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

\*The Parish proportionate share of the net pension liability for years prior to the year ended December 31, 2014 has not been actuarially determined. Additional information will be presented when available.

JEFFERSON PARISH  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF COST SHARING PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY

LAST TEN FISCAL YEARS\*

For the year ended December 31,	<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>	
	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.35%	7.93%	20.55%	7.87%	20.41	7.96%	22.26%	8.32%	20.47%	8.80%
Proportionate share of the net pension liability/(asset)	\$ (35,686,881)	\$ 28,125,204	\$ (967,345)	\$ 54,579,762	\$ 90,574,804	\$ 49,865,926	\$ (16,518,920)	\$ 47,860,125	\$ 42,152,887	\$ 50,424,234
Covered payroll	\$ 142,762,636	\$ 6,588,205	\$ 130,472,623	\$ 19,732,661	\$ 126,021,979	\$ 19,228,480	\$ 123,075,973	\$ 19,812,373	\$ 121,544,005	\$ 20,503,590
Proportionate share of the net pension liability (%) of employee payroll	-25.00%	426.90%	-0.74%	276.60%	71.87%	259.33%	-13.42%	241.57%	34.68%	245.93%
Plan fiduciary net position as a (%) of the total pension liability	104.00%	86.78%	99.89%	72.61%	88.86%	74.76%	101.98%	74.76%	94.15%	73.55%
	<u>2016</u>		<u>2015</u>		<u>2014</u>					
	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System				
Parish proportion (%) of net pension liability/(asset)	19.91%	8.81%	20.60%	8.08%	20.06%	7.92%				
Proportionate share of the net pension liability/(asset)	\$ 52,405,712	\$ 57,639,238	\$ 5,635,746	\$ 43,545,576	\$ 1,425,287	\$ 35,233,053				
Covered payroll	\$ 114,298,005	\$ 21,105,319	\$ 117,450,203	\$ 17,146,667	\$ 109,254,912	\$ 16,193,451				
Proportionate share of the net pension liability (%) of employee payroll	45.85%	273.10%	4.80%	253.96%	1.30%	217.58%				
Plan fiduciary net position as a (%) of the total pension liability	99.15%	72.45%	99.15%	72.45%	99.77%	76.02%				

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

\*The Parish proportionate share of the net pension liability for years prior to the year ended December 31, 2014 has not been calculated



**JEFFERSON PARISH  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**

**LAST TEN FISCAL YEARS\***

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability:</b>				
Service cost	\$ 1,850,296	\$ 1,431,211	\$ 1,386,027	\$ 1,487,760
Interest	3,266,739	5,155,629	5,731,570	6,143,895
Changes in benefit terms	-	-	-	733,896
Differences between expected and actual experience	13,606,800	(10,805)	(42,219,012)	-
Changes in assumptions/other inputs	5,335,667	11,852,610	24,885,687	14,830,702
Benefit payments	(7,734,750)	(7,496,344)	(6,973,279)	(7,412,715)
	<u>16,324,752</u>	<u>10,932,301</u>	<u>(17,189,007)</u>	<u>15,783,538</u>
<b>Net change in total OPEB Liability</b>				
<b>Total OPEB liability - beginning</b>	<u>175,145,565</u>	<u>164,213,264</u>	<u>181,402,271</u>	<u>165,618,733</u>
<b>Total OPEB liability - ending</b>	<u>\$ 191,470,317</u>	<u>\$ 175,145,565</u>	<u>\$ 164,213,264</u>	<u>\$181,402,271</u>
Covered Employee Payroll	\$ 140,736,982	\$ 144,499,923	\$ 140,975,535	\$ 140,620,970
Total OPEB Liability as a percentage of covered employee payroll	136.0%	121.2%	116.5%	129.0%

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

\*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, 2021**

(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 45,201	\$ 45,251	\$ 54,273	\$ 9,022
Licenses And Permits	14,241	14,241	15,702	1,461
Intergovernmental Revenues	1,384	1,580	1,949	369
Charges For Services	25,511	25,511	25,287	(224)
Fines & Forfeitures	4,976	4,976	4,947	(29)
Interest Income	1,637	1,637	1,345	(292)
Miscellaneous Revenues	1,333	1,336	1,409	73
<b>TOTAL REVENUES</b>	<b>94,283</b>	<b>94,532</b>	<b>104,912</b>	<b>10,380</b>
Expenditures				
Legislative	7,699	7,644	7,040	604
Judicial	38,757	37,860	35,485	2,375
Executive	3,285	3,283	3,297	(14)
Elections	807	790	729	61
Financial Administration	18,565	17,789	17,246	543
General Services	368	375	344	31
Public Safety	24,521	26,141	25,108	1,033
Health and Welfare	2,172	2,046	1,714	332
Culture & Recreation	5,837	5,916	5,527	389
Capital Outlay	1,093	915	803	112
<b>TOTAL EXPENDITURES</b>	<b>103,104</b>	<b>102,759</b>	<b>97,293</b>	<b>5,466</b>
Excess (deficiency) of revenues over (under) expenditures	(8,821)	(8,227)	7,619	15,846
Other financing sources (uses)				
Transfers In	4,621	5,259	5,259	-
Transfers Out	(2,908)	(2,898)	(2,852)	46
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,713</b>	<b>2,361</b>	<b>2,407</b>	<b>46</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(7,108)</b>	<b>(5,866)</b>	<b>10,026</b>	<b>15,892</b>
Fund balance				
Beginning of year, as restated	34,898	34,898	34,898	-
<b>END OF YEAR</b>	<b>\$ 27,790</b>	<b>\$ 29,032</b>	<b>\$ 44,924</b>	<b>\$ 15,892</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED  
Year Ended December 31, 2021  
(in thousands of dollars)**

	FEDERAL AND STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	27,483	109,887	56,846	(53,041)
Charges for services	45	438	0	(438)
Fines and forfeitures	0	0	6	6
Investment earnings	0	0	342	342
Miscellaneous	0	0	(1,596)	(1,596)
<b>TOTAL REVENUES</b>	<u>27,528</u>	<u>110,325</u>	<u>55,598</u>	<u>(54,727)</u>
Expenditures				
Current	26,985	97,832	53,147	44,685
Capital outlay	0	2,643	3,661	(1,018)
<b>TOTAL EXPENDITURES</b>	<u>26,985</u>	<u>100,475</u>	<u>56,808</u>	<u>43,667</u>
Excess (deficiency) of revenues over (under) expenditures	543	9,850	(1,210)	(11,060)
Other financing sources (uses)				
Transfers in	4,482	10,968	9,082	(1,886)
Transfers out	(5,025)	(20,918)	(13,277)	7,641
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(543)</u>	<u>(9,950)</u>	<u>(4,195)</u>	<u>5,755</u>
<b>NET CHANGE IN FUND BALANCES</b>	0	(100)	(5,405)	(5,305)
Fund balance				
Beginning of year, as restated	<u>27,275</u>	<u>27,275</u>	<u>27,275</u>	<u>0</u>
<b>END OF YEAR</b>	\$ <u><u>27,275</u></u>	\$ <u><u>27,175</u></u>	\$ <u><u>21,870</u></u>	\$ <u><u>(5,305)</u></u>

**JEFFERSON PARISH, LOUISIANA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)-CONTINUED  
Year Ended December 31, 2021  
(in thousands of dollars)**

	<u>EAST BANK CONS FIRE DIST</u>			
	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes	\$ 41,390	\$ 41,887	\$ 42,016	\$ 129
Licenses and permits	0	0	0	0
Intergovernmental	2,008	2,008	2,049	41
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	590	590	449	(141)
Miscellaneous	117	117	110	(7)
<b>TOTAL REVENUES</b>	<u>44,105</u>	<u>44,602</u>	<u>44,624</u>	<u>22</u>
Expenditures				
Current	41,497	41,590	39,311	2,279
Capital outlay	3,593	1,959	669	1,290
<b>TOTAL EXPENDITURES</b>	<u>45,090</u>	<u>43,549</u>	<u>39,980</u>	<u>3,569</u>
Excess (deficiency) of revenues over (under) expenditures	(985)	1,053	4,644	3,591
Other financing sources (uses)				
Transfers in	64	64	64	0
Transfers out	(5,400)	(5,436)	(5,436)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(5,336)</u>	<u>(5,372)</u>	<u>(5,372)</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,321)	(4,319)	(728)	3,591
Fund balance				
Beginning of year, as restated	20,693	20,693	20,693	0
<b>END OF YEAR</b>	\$ <u>14,372</u>	\$ <u>16,374</u>	\$ <u>19,965</u>	\$ <u>3,591</u>



**OTHER GOVERNMENTAL  
FUNDS**

## NON MAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

#### PUBLIC SAFETY

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

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

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

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

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

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

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

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

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

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

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

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.

## 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.

## HEALTH & WELFARE (Continued)

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.

## URBAN REDEVELOPMENT & HOUSING (Continued)

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.

Health Premium Return accounts for revenue from excess premiums paid by the Parish for employee health coverage. Appropriations are made by Council resolution.

## 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
- 24<sup>th</sup> 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.

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

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

### PUBLIC WORKS

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, 2021

ASSETS

FUND	CASH AND CASH EQUIVALENTS		SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	RESTRICTED CASH AND CASH EQUIVALENTS	TOTAL
		INVESTMENTS		INTEREST	AD VALOREM TAX	ACCOUNTS			
<b>SPECIAL REVENUE:</b>									
Ambulance District #2	\$	\$	\$ 176,494	\$	313,398	\$	7	\$	\$ 489,899
Juvenile Services			7,987,850		13,431,887		12,320		21,432,169
Emergency Communications District			346,026			1,280,734			1,626,760
Security Enhancement Districts					620,526				620,526
24th Judicial District									
Court Commissioners			233,898			65,151	34,476		333,525
Fire District #3			3,732,170		3,401,345	49,689	1,927		7,185,131
Fire District #4			518,635		622,144		1		1,140,780
Fire District #5			4,671,399		3,726,599		3,088		8,401,086
Fire District #6			14,905,567		5,115,363		341		20,021,271
Fire District #7			1,509,723		4,636,574	81,274	808		6,228,379
Fire District #8			3,206,567		8,219,701		8,967		11,435,235
Fire District #9			170,238		605,562	5,304	13		781,117
Criminal Justice			208,870		4,616,168		2,170		4,827,208
Inspector General			1,298,072		1,392,950		679		2,691,701
Off Duty Witness Fees			3,690,431			265	20,468		3,711,164
Streets Department			23,496,787			100	11,000,267	152,130	34,649,284
Comprehensive Zoning Overlay			1,296,659						1,296,659
Consolidated Road Lighting District					8,357,552		4,257	5,838,806	14,200,615
Road Lighting District #7			1,803,126		156,699		3		1,959,828
Consolidated Garbage District #1	197,838		5,479,341		11,143,844	4,034,221	5,710		20,860,954
Consolidated Drainage District #2			23,472,154		17,088,310		3,635,513	402,546	44,598,523
Transit Operations			22,164,468		7,444,861	14,247	44,433		29,668,009
Transit - Mobility Impaired			10,598,640		3,722,453		1,585		14,322,678
Animal Shelter			4,242,765		5,550,639	1,275	77,193		9,871,872
Mosquito Control			2,414,156			710,634	157,619		3,282,409
Health Unit			538,947		867,287		75,337		1,481,571
Human Services Authority			618,525		2,254,947	12,670	894		2,887,036
Senior Services			1,505,668		1,406,253		706		2,912,627
Public Education & Government Programming			4,315,941			34,615			4,350,556
BP Settlement Fund			5,941,542						5,941,542
Consolidated Jefferson Recreation and Community Center and Playground District	25		15,184,181		28,842,891	24,700	433,014		44,484,811
Alario Center			1,033,386			2,531			1,035,917
Playground District #16			672,613		313,398		7		986,018
West Jefferson Park and Community Center and Playground District			459,683			176,651			636,334
Lafreniere Park Recreation District			975,593			254,717			1,230,310
Library			13,156,324		23,025,229		9,962		36,191,515
LaSalle Park			1,530,952			8,645			1,539,597
Culture and Parks			1,028,810		3,209,914		19,095		4,257,819
Off Track Betting			652,681						652,681
Video Poker			2,510,877				198,257		2,709,134
Tourism			1,932,357				319,529		2,251,886
Riverboat Gaming			3,987,114			146,578			4,133,692
Health Premium Return			6						6
Economic Development			2,199,616		1,406,253		706		3,606,575
Terrytown Redevelopment			3,359,219				108,774		3,467,993
Metairie CBD District			150,826				46,987		197,813
Churchill Economic Development District			179,829				21,136		200,965
Jefferson Hwy Economic Development District			869,240				463,989		1,333,229
Hospital District 2			12,963,614	200,764					82,129,558
<b>TOTAL SPECIAL REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$ 213,391,580</b>	<b>\$</b>	<b>\$ 161,492,747</b>	<b>\$</b>	<b>\$ 16,710,238</b>	<b>\$</b>	<b>\$ 474,255,967</b>

JEFFERSON PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 December 31, 2021

FUND	ASSETS									
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	RESTRICTED CASH AND CASH EQUIVALENTS	TOTAL	
				INTEREST	AD VALOREM TAX	ACCOUNTS				INTER- GOVERNMENTAL
[CONTINUED]										
DEBT SERVICE:										
Special Sales Tax Revenue Bonds	\$ 4,918,840	\$ 11,895,597	\$	\$	\$	\$	13,130,046	\$	\$	29,944,483
Hotel Occupancy Tax Bonds	8,188		695,322				217,829			921,339
Public Improvement Revenue Bonds	1,242,585					270,335	6,932			1,519,852
Certificates of Indebtedness			9,725							9,725
General Obligation Bonds										
Loan Programs	1,405,421		1,319,323							2,724,744
<b>TOTAL DEBT SERVICE</b>	<b>\$ 7,575,034</b>	<b>\$ 11,895,597</b>	<b>\$ 2,024,370</b>	<b>\$</b>	<b>\$</b>	<b>\$ 270,335</b>	<b>\$ 13,354,807</b>	<b>\$</b>	<b>\$</b>	<b>\$ 35,120,143</b>
CAPITAL PROJECTS:										
Courthouse Complex	\$	\$	\$ 4,019,496	\$	\$	\$	\$	\$ 12,155,146	\$	16,174,642
General Government Misc Capital Improvements			11,180,554			1,277	7,598			11,189,429
Fire Capital Improvements			22,605,671							22,605,671
Public Safety Misc Capital Improvements			10,381,287							10,381,287
Roads and Streets Capital Improvements	1,707,022		45,302,484				7,702			47,017,208
Sewer Capital Improvements			21,301,609				33,697,277			54,998,886
Environmental & Landfill Improvements	15,254,781		10,996,328				16,296,996			42,548,105
Playground & Library Improvements	4,523,060		58,135,865				895			62,659,820
Lasalle Park			4,558,673							4,558,673
Culture & Recreation Misc Capital Improvements			2,424,135				17,631			2,441,766
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 21,484,863</b>	<b>\$</b>	<b>\$ 190,906,102</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,277</b>	<b>\$ 50,028,099</b>	<b>\$</b>	<b>\$ 12,155,146</b>	<b>\$ 274,575,487</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 41,240,853</b>	<b>\$ 68,877,684</b>	<b>\$ 406,322,052</b>	<b>\$</b>	<b>\$ 161,492,747</b>	<b>\$ 7,175,725</b>	<b>\$ 80,093,144</b>	<b>\$ 554,676</b>	<b>\$ 17,993,952</b>	<b>\$ 783,951,597</b>

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

December 31, 2021

LIABILITIES AND FUND BALANCES

FUND	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	ACCRUED SALARIES PAYABLE	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL	
								NON-SPENDABLE	RESTRICTED	COMMITTED			UNASSIGNED
<b>SPECIAL REVENUE:</b>													
Ambulance District #2	\$ 5,283	\$	\$	\$	313,420	\$	\$ 318,703	\$	\$	171,196	\$	\$ 171,196	\$ 489,899
Juvenile Services	204,017	633		339,528	13,458,483		14,002,661			7,429,508		7,429,508	21,432,169
Emergency Communications District		1,562,358					1,562,358			64,402		64,402	1,626,760
Security Enhancement Districts			724		620,531		621,255			(729)		(729)	620,526
24th Judicial District Court Commissioners				57,468			57,468			276,057		276,057	333,525
Fire District #3	(22,492)				3,415,077		3,392,585			3,792,546		3,792,546	7,185,131
Fire District #4					622,239		622,239			518,541		518,541	1,140,780
Fire District #5					3,737,858		3,737,858			4,663,228		4,663,228	8,401,086
Fire District #6					5,122,043		5,122,043			14,899,228		14,899,228	20,021,271
Fire District #7					4,644,826		4,644,826			1,583,553		1,583,553	6,228,379
Fire District #8					8,247,275		8,247,275			3,187,960		3,187,960	11,435,235
Fire District #9	24,280				605,605		629,885			151,232		151,232	781,117
Criminal Justice	151,209				4,620,143		4,771,352			55,856		55,856	4,827,208
Inspector General	1,873			43,278	1,394,271		1,439,422			1,252,279		1,252,279	2,691,701
Off Duty Witness Fees	15,851						15,851			3,695,313		3,695,313	3,711,164
Streets Department	1,449,269			488,173		1,579,980	3,517,422	152,130	30,979,732	31,131,862		34,649,284	
Comprehensive Zoning Overlay	33,487						33,487			1,263,172		1,263,172	1,296,659
Consolidated Road Lighting District	542,872		1,200,762	16,095	8,428,258	4,582,483	14,770,470				(569,855)	(569,855)	14,200,615
Road Lighting District #7	10,828				157,162		167,990			1,791,838		1,791,838	1,959,828
Consolidated Garbage District #1	5,087,229			6,409	11,223,012		16,316,650			4,544,304		4,544,304	20,860,954
Consolidated Drainage District #2	1,898,508			519,828	17,296,928		19,715,264	402,546	24,480,713	24,883,259		44,598,523	
Transit Operations	1,589,931			4,321	7,450,365		9,044,617		20,623,392	20,623,392		29,668,009	
Transit - Mobility Impaired	18,236			1,080	3,725,205		3,744,521		10,578,157	10,578,157		14,322,678	
Animal Shelter	110,414			67,860	5,604,519		5,782,793		4,089,079	4,089,079		9,871,872	
Mosquito Control	325,917					31,524	357,441		2,924,968	2,924,968		3,282,409	
Health Unit	57,929			2,469	875,704		936,102		545,469	545,469		1,481,571	
Human Services Authority					2,276,835		2,276,835		610,201	610,201		2,887,036	
Senior Services	115,273			7,356	1,407,575		1,530,204		1,382,423	1,382,423		2,912,627	
Public Education & Government Programming	57,473						57,473		4,293,083	4,293,083		4,350,556	
BP Settlement Fund	7,127						7,127		5,934,415	5,934,415		5,941,542	
Consolidated Jefferson Recreation and Community Center and Playground District	533,148			568,090	29,004,019	418,834	30,524,091		13,960,720	13,960,720		44,484,811	
Alario Center	20,685			6,094			26,779		1,009,138	1,009,138		1,035,917	
Playground District #16					313,420		313,420		672,598	672,598		986,018	
West Jefferson Park and Community Center and Playground District	2,128			6,021			8,149		628,185	628,185		636,334	
Lafreniere Park Recreation District	17,480	15,195		57,335			90,010		1,140,300	1,140,300		1,230,310	
Library	328,389			462,354	23,184,840		23,975,583		12,215,932	12,215,932		36,191,515	
LaSalle Park	1,133			12,880			14,013		1,525,584	1,525,584		1,539,597	
Culture and Parks	127,933				3,212,569		3,340,502		917,317	917,317		4,257,819	
Off Track Betting									652,681	652,681		652,681	
Video Poker	23,167						23,167		2,685,967	2,685,967		2,709,134	
Tourism	6,611						6,611		2,245,275	2,245,275		2,251,886	
Riverboat Gaming	38,981						38,981		4,094,711	4,094,711		4,133,692	
Health Premium Return									6	6		6	
Economic Development	26,661			3,443	1,407,575		1,437,679		2,168,896	2,168,896		3,606,575	
Terrytown Redevelopment									3,467,993	3,467,993		3,467,993	
Metairie CBD District									197,813	197,813		197,813	
Churchhill Economic Development District									200,965	200,965		200,965	
Jefferson Hwy Economic Development District									1,333,229	1,333,229		1,333,229	
Hospital District 2	686,358						686,358		81,443,200	81,443,200		82,129,558	
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 13,497,188</b>	<b>\$ 1,578,186</b>	<b>\$ 1,201,486</b>	<b>\$ 2,670,082</b>	<b>\$ 162,369,757</b>	<b>\$ 6,612,821</b>	<b>\$ 187,929,520</b>	<b>\$ 554,676</b>	<b>\$ 286,341,626</b>	<b>\$</b>	<b>\$ (569,855)</b>	<b>\$ 286,326,447</b>	<b>\$ 474,255,967</b>

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

December 31, 2021

LIABILITIES AND FUND BALANCES

FUND	ACCOUNTS AND CONTRACTS PAYABLE	INTER- GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	ACCRUED SALARIES PAYABLE	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL	
								NON- SPENDABLE	RESTRICTED	COMMITTED			UNASSIGNED
<b>DEBT SERVICE:</b>													
Special Sales Tax Revenue Bonds	\$	\$	\$ 2,214,751	\$		\$	\$ 2,214,751	\$	\$ 27,729,732	\$	\$	\$ 27,729,732	\$ 29,944,483
Hotel Occupancy Tax Bonds									921,339			921,339	921,339
Public Improvement Revenue Bonds			576,745				576,745		943,107			943,107	1,519,852
Certificates of Indebtedness									9,725			9,725	9,725
General Obligation Bonds													
Loan Programs	5,000						5,000		2,719,744			2,719,744	2,724,744
<b>TOTAL DEBT SERVICE</b>	<b>\$ 5,000</b>	<b>\$</b>	<b>\$ 2,791,496</b>	<b>\$</b>	<b></b>	<b>\$</b>	<b>\$ 2,796,496</b>	<b>\$</b>	<b>\$ 32,323,647</b>	<b>\$</b>	<b>\$</b>	<b>\$ 32,323,647</b>	<b>\$ 35,120,143</b>
<b>CAPITAL PROJECTS:</b>													
Courthouse Complex	\$ 2,750,221	\$ 2,365	\$	\$		\$	\$ 2,752,586	\$	\$	\$ 13,422,056	\$	\$ 13,422,056	\$ 16,174,642
General Government Misc Capital Improvements	70,211			2,429			72,640			11,116,789		11,116,789	11,189,429
Fire Capital Improvements	642,848						642,848			21,962,823		21,962,823	22,605,671
Public Safety Misc Capital Improvements	93,478						93,478			10,287,809		10,287,809	10,381,287
Roads and Streets Capital Improvements	2,050,435						2,050,435			44,966,773		44,966,773	47,017,208
Sewer Capital Improvements	3,926,238					8,087,347	12,013,585			42,985,301		42,985,301	54,998,886
Environmental & landfill Improvements	25,922,570					3,259,399	29,181,969			13,366,136		13,366,136	42,548,105
Playground & Library Improvements	1,746,138	40,941					1,787,079			60,872,741		60,872,741	62,659,820
Lasalle Park	426,117						426,117			4,132,556		4,132,556	4,558,673
Culture & Recreation Misc Capital Improvements	254,530						254,530			2,187,236		2,187,236	2,441,766
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 37,882,786</b>	<b>\$ 43,306</b>	<b>\$</b>	<b>\$ 2,429</b>	<b></b>	<b>\$ 11,346,746</b>	<b>\$ 49,275,267</b>	<b>\$</b>	<b>\$</b>	<b>\$ 225,300,220</b>	<b>\$</b>	<b>\$ 225,300,220</b>	<b>\$ 274,575,487</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 51,384,974</b>	<b>\$ 1,621,492</b>	<b>\$ 3,992,982</b>	<b>\$ 2,672,511</b>	<b>162,369,757</b>	<b>\$ 17,959,567</b>	<b>\$ 240,001,283</b>	<b>\$ 554,676</b>	<b>\$ 318,665,273</b>	<b>\$ 225,300,220</b>	<b>\$ (569,855)</b>	<b>\$ 543,950,314</b>	<b>\$ 783,951,597</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS/ (LOSSES)	MISCELLANEOUS	TOTAL
<b>SPECIAL REVENUE:</b>								
Ambulance District #2	\$ 518,138	\$	\$	\$	\$	1,668	\$	\$ 519,806
Juvenile Services	12,254,883		548,868	29,281	5,537	18,545	34,688	12,891,802
Emergency Communications District			68	7,647,303		(1,739)		7,645,632
Security Enhancement Districts	609,354					2,517		611,871
24th Judicial District								
Court Commissioners					1,171,069	3,142	159	1,174,370
Fire District #3	3,324,104		191,640	355,748		(9,837)	1,818	3,863,473
Fire District #4	782,272		14,684			1,445	11	798,412
Fire District #5	3,579,136		134,908			(34,202)		3,679,842
Fire District #6	5,085,985		121,239			(33,487)	8,876	5,182,613
Fire District #7	4,568,158		104,669	349,876		14,182		5,036,885
Fire District #8	7,496,078		234,413			16,948	107	7,747,546
Fire District #9	994,757		9,495			2,069	296	1,006,617
Criminal Justice	4,540,002					(1,512)		4,538,490
Inspector General	1,366,958					(719)	28,536	1,394,775
Off Duty Witness Fees					323,712	(21,818)		301,894
Streets Department	43,648,079	615,999	1,362,967	53,650		(29,255)	605,096	46,256,536
Comprehensive Zoning Overlay						(4,689)	671,690	667,001
Consolidated Road Lighting District	8,223,080		440,008			21,364	225,912	8,910,364
Road Lighting District #7	259,481		1,350			(5,937)		254,894
Consolidated Garbage District #1	10,959,132		210,776	23,897,639		30,196	1,397,861	36,495,604
Consolidated Drainage District #2	38,897,482		625,323			(7,048)	117,705	39,633,462
Transit Operations	7,358,387		500,149	1,755,075		(17,185)	800	9,597,226
Transit - Mobility Impaired	3,679,195			120,093		(20,612)		3,778,676
Animal Shelter	5,049,934		224,963	63,242	25,004	(21,495)	55,746	5,397,394
Mosquito Control			430,736	4,332,725		(8,997)		4,754,464
Health Unit	789,006		98,362			(131)	45,310	932,547
Human Services Authority	2,051,510		60,757			2,400		2,114,667
Senior Services	1,378,476					5,685		1,384,161
Public Education & Government Programming	412,019		68			(18,265)		393,822
BP Settlement Fund						(26,436)		(26,436)
Consolidated Jefferson Recreation and Community Center and Playground District	28,353,204		418,501	933,445		32,925	161,491	29,899,566
Alario Center			313,668	478,382		2,997	10,125	805,172
Playground District #16	518,494					(775)		517,719
West Jefferson Park and Community Center and Playground District				912,996		(7,241)		905,755
Lafreniere Park Recreation District				2,007,002		(7,593)	15,506	2,014,915
Library	22,763,780		487,104	77,734	36,708	74,017	159,324	23,598,667
LaSalle Park			289,667	354,319		(66)	328	644,248
Culture and Parks	3,246,847					2,023		3,248,870
Off Track Betting				412,617		733		413,350
Video Poker				1,721,028		4,935		1,725,963
Tourism	1,307,557					3,161		1,310,718
Riverboat Gaming				2,467,079		3,774		2,470,853
Health Premium Return								
Economic Development	1,376,996					(3,301)		1,373,695
Terrytown Redevelopment	232,395					(14,026)		218,369
Metairie CBD District	138,874					(4,412)		134,462
Churchill Economic Development District	25,123					(818)		24,305
Jefferson Hwy Economic Development District	617,313					5,722		623,035
Hospital District 2			5,343			57,427	799,659	862,429
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 226,406,189</b>	<b>\$ 615,999</b>	<b>\$ 6,829,726</b>	<b>\$ 47,969,234</b>	<b>\$ 1,562,030</b>	<b>\$ 6,279</b>	<b>\$ 4,341,044</b>	<b>\$ 287,730,501</b>

(CONTINUED)

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

FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER- GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS/ (LOSSES)	MISCELLANEOUS	TOTAL
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 49,501,068					\$ (115,571)		\$ 49,385,497
Hotel Occupancy Tax Bonds	1,010,364					4,772		1,015,136
Public Improvement Revenue Bonds			235,447		611,850	112		847,409
Certificates of Indebtedness						471	1	472
General Obligation Bonds								
Loan Programs	4,552,275		1,331,627			4,789		5,888,691
<b>TOTAL DEBT SERVICE</b>	<b>\$ 55,063,707</b>		<b>\$ 1,567,074</b>		<b>\$ 611,850</b>	<b>\$ (105,427)</b>	<b>\$ 1</b>	<b>\$ 57,137,205</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex			\$ 736,060			\$ (21,090)	\$ 376,895	\$ 1,091,865
General Government Misc Capital Improvements					136,343	(32,876)		103,467
Fire Capital Improvements						(53,538)	43,849	(9,689)
Public Safety Misc Capital Improvements						(30,042)		(30,042)
Roads and Streets Capital Improvements			460,147			(280,623)	59,656	239,180
Sewer Capital Improvements	6,330,000		25,642,238			(82,291)		31,889,947
Environmental & Landfill Improvements		2,500	13,566,600			(137,951)	20,000	13,451,149
Playground & Library Improvements	5,712		1,522,090			(321,439)	50,000	1,256,363
Lasalle Park			130,848	29,595		(11,221)		149,222
Culture & Recreation Misc Capital Improvements	86,800		166,994			(50,543)	56,973	260,224
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 6,422,512</b>	<b>\$ 2,500</b>	<b>\$ 42,224,977</b>	<b>\$ 29,595</b>	<b>\$ 136,343</b>	<b>\$ (1,021,614)</b>	<b>\$ 607,373</b>	<b>\$ 48,401,686</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 287,892,408</b>	<b>\$ 618,499</b>	<b>\$ 50,621,777</b>	<b>\$ 47,998,829</b>	<b>\$ 2,310,223</b>	<b>\$ (1,120,762)</b>	<b>\$ 4,948,418</b>	<b>\$ 393,269,392</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE		CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
								PRINCIPAL	INTEREST AND OTHER CHARGES			
<b>SPECIAL REVENUE:</b>												
Ambulance District #2	\$ 482,345	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 482,345	\$ 37,461
Juvenile Services	12,123,875									36,499	12,160,374	731,428
Emergency Communications District	7,769,671										7,769,671	(124,039)
Security Enhancement Districts	620,171										620,171	(8,300)
24th Judicial District												
Court Commissioners	1,465,289										1,465,289	(290,919)
Fire District #3	4,005,404										4,005,404	(141,931)
Fire District #4	735,460										735,460	62,952
Fire District #5	5,011,271										5,011,271	(1,331,429)
Fire District #6	3,823,512										3,823,512	1,359,101
Fire District #7	4,382,592										4,382,592	654,293
Fire District #8	7,548,255										7,548,255	199,291
Fire District #9	1,127,216										1,127,216	(120,599)
Criminal Justice	260,805										260,805	4,277,685
Inspector General	1,397,548										1,397,548	(2,773)
Off Duty Witness Fees	251,738										251,738	50,156
Streets Department		28,841,796								1,482,836	30,324,632	15,931,904
Comprehensive Zoning Overlay		421,732									421,732	245,269
Consolidated Road Lighting District		6,278,627						499,000	102,713		6,880,340	2,030,024
Road Lighting District #7		125,950									125,950	128,944
Consolidated Garbage District #1		36,409,852									36,409,852	85,752
Consolidated Drainage District #2		36,667,646						211,804	19,151		36,898,601	2,734,861
Transit Operations			15,541,078								15,541,078	(5,943,852)
Transit - Mobility Impaired			3,262,784								3,262,784	515,892
Animal Shelter				4,152,598						12,691	4,165,289	1,232,105
Mosquito Control				4,577,478							4,577,478	176,986
Health Unit				727,212							727,212	205,335
Human Services Authority				2,042,419							2,042,419	72,248
Senior Services				918,702							918,702	465,459
Public Education & Government Programming				211,265						38,947	250,212	143,610
BP Settlement Fund				155,594							155,594	(182,030)
Consolidated Jefferson Recreation and Community Center and Playground District					25,649,869					472,746	26,122,615	3,776,951
Alario Center					774,483						774,483	30,689
Playground District #16					481,696						481,696	36,023
West Jefferson Park and Community Center and Playground District					301,622						301,622	604,133
Lafreniere Park Recreation District					2,146,438						2,146,438	(131,523)
Library					19,009,850					34,877	19,044,727	4,553,940
LaSalle Park					150,595						150,595	493,653
Culture and Parks					1,189,659						1,189,659	2,059,211
Off Track Betting						80,722					80,722	332,628
Video Poker						706,050					706,050	1,019,913
Tourism						523,578					523,578	787,140
Riverboat Gaming						331,067					331,067	2,139,786
Health Premium Return				10							10	(10)
Economic Development						607,331					607,331	766,364
Terrytown Redevelopment						896					896	217,473
Metairie CBD District						405,049					405,049	(270,587)
Churchill Economic Development District						18					18	24,287
Jefferson Hwy Economic Development District												623,035
Hospital District 2				3,866,792							3,866,792	(3,004,363)
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 51,005,152</b>	<b>\$ 108,745,603</b>	<b>\$ 18,803,862</b>	<b>\$ 16,652,070</b>	<b>\$ 49,704,212</b>	<b>2,654,711</b>	<b>\$</b>	<b>\$ 710,804</b>	<b>\$ 121,864</b>	<b>\$ 2,078,596</b>	<b>\$ 250,476,874</b>	<b>\$ 37,253,627</b>

(CONTINUED)

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

FOR THE YEAR ENDED DECEMBER 31, 2021

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE		CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
								PRINCIPAL	INTEREST AND OTHER CHARGES			
<b>DEBT SERVICE:</b>												
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$		\$	\$ 12,505,000	\$ 19,112,746	\$	\$ 31,617,746	\$ 17,767,751
Hotel Occupancy Tax Bonds								515,000	194,950		709,950	305,186
Public Improvement Revenue Bonds								565,000	371,013		936,013	(88,604)
Certificates of Indebtedness								840,000	7,770		847,770	(847,298)
General Obligation Bonds									1,438		1,438	(1,438)
Loan Programs								5,045,000	3,276,048		8,321,048	(2,432,357)
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 19,470,000</b>	<b>\$ 22,963,965</b>	<b>\$</b>	<b>\$ 42,433,965</b>	<b>\$ 14,703,240</b>
<b>CAPITAL PROJECTS:</b>												
Courthouse Complex	\$	\$	\$	\$	\$		\$ 800,015	\$	\$	\$ 6,678,191	\$ 7,478,206	\$ (6,386,341)
General Government Misc Capital Improvements	62,275	212,954	36,078	50,319			405,156			2,208	768,990	(665,523)
Fire Capital Improvements	2,230,121									126,896	2,357,017	(2,366,706)
Public Safety Misc Capital Improvements	210,185										210,185	(240,227)
Roads and Streets Capital Improvements		5,736,183							20,250	10,226,597	15,983,030	(15,743,850)
Sewer Capital Improvements		38,203,705								4,664,667	42,868,372	(10,978,425)
Environmental & Landfill Improvements		29,153,920								348,080	29,502,000	(16,050,851)
Playground & Library Improvements					6,556,582				25,801	5,437,959	12,020,342	(10,763,979)
Lasalle Park							482,056			341,004	823,060	(673,838)
Culture & Recreation Misc Capital Improvements					388,456					2,577,683	2,966,139	(2,705,915)
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 2,502,581</b>	<b>\$ 73,306,762</b>	<b>\$ 36,078</b>	<b>\$ 50,319</b>	<b>\$ 6,945,038</b>	<b>\$</b>	<b>\$ 1,687,227</b>	<b>\$</b>	<b>\$ 46,051</b>	<b>\$ 30,403,285</b>	<b>\$ 114,977,341</b>	<b>\$ (66,575,655)</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 53,507,733</b>	<b>\$ 182,052,365</b>	<b>\$ 18,839,940</b>	<b>\$ 16,702,389</b>	<b>\$ 56,649,250</b>	<b>\$ 2,654,711</b>	<b>\$ 1,687,227</b>	<b>\$ 20,180,804</b>	<b>\$ 23,131,880</b>	<b>\$ 32,481,881</b>	<b>\$ 407,888,180</b>	<b>\$ (14,618,788)</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2021

OTHER FINANCING SOURCES (USES)

FUND	OTHER FINANCING SOURCES (USES)							FUND BALANCE		
	ISSUANCE OF BONDS	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
<b>SPECIAL REVENUE:</b>										
Ambulance District #2	\$	\$	\$	\$	\$	\$	\$	\$ 37,461	\$ 133,735	\$ 171,196
Juvenile Services					(275,000)		(275,000)	456,428	6,973,080	7,429,508
Emergency Communications District								(124,039)	188,441	64,402
Security Enhancement Districts								(8,300)	7,571	(729)
24th Judicial District										
Court Commissioners				371,665			371,665	80,746	195,311	276,057
Fire District #3					(67,464)		(67,464)	(209,395)	4,001,941	3,792,546
Fire District #4								62,952	455,589	518,541
Fire District #5					(3,948)		(3,948)	(1,335,377)	5,998,605	4,663,228
Fire District #6					(4,113)		(4,113)	1,354,988	13,544,240	14,899,228
Fire District #7				60,652	(268,975)		(208,323)	445,970	1,137,583	1,583,553
Fire District #8					(6,556)		(6,556)	192,735	2,995,225	3,187,960
Fire District #9								(120,599)	271,831	151,232
Criminal Justice				1	(4,516,457)		(4,516,456)	(238,771)	294,627	55,856
Inspector General								(2,773)	1,255,052	1,252,279
Off Duty Witness Fees								23,491	3,671,822	3,695,313
Streets Department				38,000	(9,607,000)		(9,569,000)	6,362,904	24,768,958	31,131,862
Comprehensive Zoning Overlay								(227,435)	1,245,338	1,263,172
Consolidated Road Lighting District								(1,600,000)	430,024	(569,855)
Road Lighting District #7									128,944	1,791,838
Consolidated Garbage District #1								85,752	4,458,552	4,544,304
Consolidated Drainage District #2								(173,724)	25,056,983	24,883,259
Transit Operations				11,474,168	(2,320,000)		9,154,168	3,210,316	17,413,076	20,623,392
Transit - Mobility Impaired				879,449	(598,838)		280,611	796,503	9,781,654	10,578,157
Animal Shelter					(2,050,370)		(2,050,370)	(818,265)	4,907,344	4,089,079
Mosquito Control				8,530			8,530	185,516	2,739,452	2,924,968
Health Unit								205,335	340,134	545,469
Human Services Authority								72,248	537,953	610,201
Senior Services								458,459	923,964	1,382,423
Public Education & Government Programming								143,610	4,149,473	4,293,083
BP Settlement Fund				34,677	(239,800)		(205,123)	(387,153)	6,321,568	5,934,415
Consolidated Jefferson Recreation and Community Center and Playground District				162,636	(5,500,000)		(5,337,364)	(1,560,413)	15,521,133	13,960,720
Alario Center				441,872			441,872	472,561	536,577	1,009,138
Playground District #16								36,023	636,575	672,598
West Jefferson Park and Community Center and Playground District								(669,254)	693,306	628,185
Lafreniere Park Recreation District								(131,523)	1,271,823	1,140,300
Library								2,556,875	9,659,057	12,215,932
LaSalle Park								493,653	1,031,931	1,525,584
Culture and Parks				1,756	(2,250,352)		(2,248,596)	(189,385)	1,106,702	917,317
Off Track Betting				48,276	(174,427)		(126,151)	206,477	446,204	652,681
Video Poker				230,928	(152,900)		78,028	1,097,941	1,588,026	2,685,967
Tourism				467,691	(361,678)		106,013	893,153	1,352,122	2,245,275
Riverboat Gaming				358,869	(1,075,410)		(716,541)	1,423,245	2,671,466	4,094,711
Health Premium Return								(10)	16	6
Economic Development				57,854	(780,000)		(722,146)	44,218	2,124,678	2,168,896
Terrytown Redevelopment								217,473	3,250,520	3,467,993
Metairie CBD District								(270,587)	468,400	197,813
Churchill Economic Development District								24,287	176,678	200,965
Jefferson Hwy Economic Development District								623,035	710,194	1,333,229
Hospital District 2								(3,004,363)	84,447,563	81,443,200
<b>TOTAL SPECIAL REVENUE</b>	\$	\$	\$	\$ 14,637,024	\$ (37,689,292)	\$	\$ (23,052,268)	\$ 14,201,359	\$ 272,125,088	\$ 286,326,447

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

FOR THE YEAR ENDED DECEMBER 31, 2021

OTHER FINANCING SOURCES (USES)

FUND	OTHER FINANCING SOURCES (USES)							FUND BALANCE		
	ISSUANCE OF BONDS	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
<b>DEBT SERVICE:</b>										
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$ (13,674,204)	\$	\$ (13,674,204)	\$ 4,093,547	\$ 23,636,185	\$ 27,729,732
Hotel Occupancy Tax Bonds				191,045			191,045	496,231	425,108	921,339
Public Improvement Revenue Bonds					(47,250)		(47,250)	(135,854)	1,078,961	943,107
Certificates of Indebtedness				850,370			850,370	3,072	6,653	9,725
General Obligation Bonds					(155,955)		(155,955)	(157,393)	157,393	
Loan Programs				2,491,545	(7,067,619)		(4,576,074)	(7,008,431)	9,728,175	2,719,744
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,532,960</b>	<b>\$ (20,945,028)</b>	<b>\$</b>	<b>\$ (17,412,068)</b>	<b>\$ (2,708,828)</b>	<b>\$ 35,032,475</b>	<b>\$ 32,323,647</b>
<b>CAPITAL PROJECTS:</b>										
Courthouse Complex	\$ 15,075,778	\$	\$	668,314	(21,908)	\$	15,722,184	9,335,843	4,086,213	13,422,056
General Government Misc Capital Improvements				3,510,627	(1,972,543)		1,538,084	872,561	10,244,228	11,116,789
Fire Capital Improvements				5,723,010			5,723,010	3,356,304	18,606,519	21,962,823
Public Safety Misc Capital Improvements				844,068			844,068	603,841	9,683,968	10,287,809
Roads and Streets Capital Improvements				12,425,743	(1,222,354)		11,203,389	(4,540,461)	49,507,234	44,966,773
Sewer Capital Improvements				35,345,912	(157,250)		35,188,662	24,210,237	18,775,064	42,985,301
Environmental & Landfill Improvements								(16,050,851)	29,416,987	13,366,136
Playground & Library Improvements				10,053,773	(2,512,028)		7,541,745	(3,222,234)	64,094,975	60,872,741
Lasalle Park				866,000			866,000	192,162	3,940,394	4,132,556
Culture & Recreation Misc Capital Improvements				598,409			598,409	(2,107,506)	4,294,742	2,187,236
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 15,075,778</b>	<b>\$</b>	<b>\$</b>	<b>\$ 70,035,856</b>	<b>\$ (5,886,083)</b>	<b>\$</b>	<b>\$ 79,225,551</b>	<b>\$ 12,649,896</b>	<b>\$ 212,650,324</b>	<b>\$ 225,300,220</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 15,075,778</b>	<b>\$</b>	<b>\$</b>	<b>\$ 88,205,840</b>	<b>\$ (64,520,403)</b>	<b>\$</b>	<b>\$ 38,761,215</b>	<b>\$ 24,142,427</b>	<b>\$ 519,807,887</b>	<b>\$ 543,950,314</b>





JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

AMBULANCE DIST #2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 529,100	\$ 517,600	\$ 518,138	\$ 538
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	4,321	321
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>533,100</b>	<b>521,600</b>	<b>522,459</b>	<b>859</b>
Expenditures				
Current	493,705	491,927	477,787	14,140
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>493,705</b>	<b>491,927</b>	<b>477,787</b>	<b>14,140</b>
Excess (deficiency) of revenues over (under) expenditures	39,395	29,673	44,672	14,999
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>39,395</b>	<b>29,673</b>	<b>44,672</b>	<b>14,999</b>
Fund balance				
Beginning of year	130,418	130,418	130,418	0
<b>END OF YEAR</b>	<b>\$ 169,813</b>	<b>\$ 160,091</b>	<b>\$ 175,090</b>	<b>\$ 14,999</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

JUVENILE SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 11,822,774	\$ 12,202,774	\$ 12,254,883	\$ 52,109
Licenses and permits	0	0	0	0
Intergovernmental	500,231	500,548	548,868	48,320
Charges for services	35,000	35,000	29,281	(5,719)
Fines and forfeitures	20,000	20,000	5,537	(14,463)
Investment earnings	250,000	250,000	149,325	(100,675)
Miscellaneous	500	800	34,688	33,888
<b>TOTAL REVENUES</b>	<b>12,628,505</b>	<b>13,009,122</b>	<b>13,022,582</b>	<b>13,460</b>
Expenditures				
Current	14,699,629	14,644,974	11,875,567	2,769,407
Capital outlay	168,000	232,365	196,881	35,484
<b>TOTAL EXPENDITURES</b>	<b>14,867,629</b>	<b>14,877,339</b>	<b>12,072,448</b>	<b>2,804,891</b>
Excess (deficiency) of revenues over (under) expenditures	(2,239,124)	(1,868,217)	950,134	2,818,351
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(275,000)	(275,000)	(275,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>(275,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,514,124)</b>	<b>(2,143,217)</b>	<b>675,134</b>	<b>2,818,351</b>
Fund balance				
Beginning of year	7,210,814	7,210,814	7,210,814	0
<b>END OF YEAR</b>	<b>\$ 4,696,690</b>	<b>\$ 5,067,597</b>	<b>\$ 7,885,948</b>	<b>\$ 2,818,351</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

EMERGENCY COMMUNICATIONS DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	67	68	1
Charges for services	7,645,000	7,645,000	7,770,906	125,906
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	3,386	(614)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>7,649,000</b>	<b>7,649,067</b>	<b>7,774,360</b>	<b>125,293</b>
Expenditures				
Current	7,679,557	7,679,557	7,770,906	(91,349)
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,679,557</b>	<b>7,679,557</b>	<b>7,770,906</b>	<b>(91,349)</b>
Excess (deficiency) of revenues over (under) expenditures	(30,557)	(30,490)	3,454	33,944
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(30,557)</b>	<b>(30,490)</b>	<b>3,454</b>	<b>33,944</b>
Fund balance				
Beginning of year	60,566	60,566	60,566	0
<b>END OF YEAR</b>	<b>\$ 30,009</b>	<b>\$ 30,076</b>	<b>\$ 64,020</b>	<b>\$ 33,944</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

SECURITY ENHANCEMENT DISTRICTS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 609,789	\$ 609,789	\$ 609,354	\$ (435)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	3,000	3,000	3,275	275
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>612,789</b>	<b>612,789</b>	<b>612,629</b>	<b>(160)</b>
Expenditures				
Current	612,687	620,174	620,172	2
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>612,687</b>	<b>620,174</b>	<b>620,172</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures	102	(7,385)	(7,543)	(158)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>102</b>	<b>(7,385)</b>	<b>(7,543)</b>	<b>(158)</b>
Fund balance				
Beginning of year	6,693	6,693	6,693	0
<b>END OF YEAR</b>	<b>\$ 6,795</b>	<b>\$ (692)</b>	<b>\$ (850)</b>	<b>\$ (158)</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

**24TH JUDICIAL DISTRICT COURT COMMISSIONERS**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	56,427	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	1,146,400	1,107,827	1,171,069	63,242
Investment earnings	500	500	3,300	2,800
Miscellaneous	0	0	159	159
<b>TOTAL REVENUES</b>	<b>1,203,327</b>	<b>1,108,327</b>	<b>1,174,528</b>	<b>66,201</b>
Expenditures				
Current	1,474,392	1,474,392	1,459,296	15,096
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,474,392</b>	<b>1,474,392</b>	<b>1,459,296</b>	<b>15,096</b>
Excess (deficiency) of revenues over (under) expenditures	(271,065)	(366,065)	(284,768)	81,297
Other financing sources (uses)				
Transfers in	276,665	371,665	371,665	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>276,665</b>	<b>371,665</b>	<b>371,665</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>5,600</b>	<b>5,600</b>	<b>86,897</b>	<b>81,297</b>
Fund balance				
Beginning of year	246,096	246,096	246,096	0
<b>END OF YEAR</b>	<b>\$ 251,696</b>	<b>\$ 251,696</b>	<b>\$ 332,993</b>	<b>\$ 81,297</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

FIRE DISTRICT #3				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,260,600	\$ 3,312,850	\$ 3,324,104	\$ 11,254
Licenses and permits	0	0	0	0
Intergovernmental	191,734	191,640	191,640	0
Charges for services	384,584	384,584	355,748	(28,836)
Fines and forfeitures	0	0	0	0
Investment earnings	105,000	105,000	62,623	(42,377)
Miscellaneous	0	0	1,818	1,818
<b>TOTAL REVENUES</b>	<b>3,941,918</b>	<b>3,994,074</b>	<b>3,935,933</b>	<b>(58,141)</b>
Expenditures				
Current	3,895,463	4,029,982	4,005,405	24,577
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,895,463</b>	<b>4,029,982</b>	<b>4,005,405</b>	<b>24,577</b>
Excess (deficiency) of revenues over (under) expenditures	46,455	(35,908)	(69,472)	(33,564)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(63,848)	(67,464)	(67,464)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(63,848)</b>	<b>(67,464)</b>	<b>(67,464)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(17,393)</b>	<b>(103,372)</b>	<b>(136,936)</b>	<b>(33,564)</b>
Fund balance				
Beginning of year	3,915,809	3,915,809	3,915,809	0
<b>END OF YEAR</b>	<b>\$ 3,898,416</b>	<b>\$ 3,812,437</b>	<b>\$ 3,778,873</b>	<b>\$ (33,564)</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

FIRE DISTRICT #4				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 746,600	\$ 772,100	\$ 782,271	\$ 10,171
Licenses and permits	0	0	0	0
Intergovernmental	14,644	14,684	14,684	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	9,000	9,000	9,702	702
Miscellaneous	0	0	11	11
<b>TOTAL REVENUES</b>	<b>770,244</b>	<b>795,784</b>	<b>806,668</b>	<b>10,884</b>
Expenditures				
Current	736,500	736,540	735,458	1,082
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>736,500</b>	<b>736,540</b>	<b>735,458</b>	<b>1,082</b>
Excess (deficiency) of revenues over (under) expenditures	33,744	59,244	71,210	11,966
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>33,744</b>	<b>59,244</b>	<b>71,210</b>	<b>11,966</b>
Fund balance				
Beginning of year	445,399	445,399	445,399	0
<b>END OF YEAR</b>	<b>\$ 479,143</b>	<b>\$ 504,643</b>	<b>\$ 516,609</b>	<b>\$ 11,966</b>

**[CONTINUED]**



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

FIRE DISTRICT #5				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,534,200	\$ 3,562,700	\$ 3,579,136	\$ 16,436
Licenses and permits	0	0	0	0
Intergovernmental	134,533	134,908	134,908	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	135,000	135,000	76,137	(58,863)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,803,733</b>	<b>3,832,608</b>	<b>3,790,181</b>	<b>(42,427)</b>
Expenditures				
Current	3,659,497	5,018,653	5,011,272	7,381
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,659,497</b>	<b>5,018,653</b>	<b>5,011,272</b>	<b>7,381</b>
Excess (deficiency) of revenues over (under) expenditures	144,236	(1,186,045)	(1,221,091)	(35,046)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(3,948)	(3,948)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(3,948)</b>	<b>(3,948)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>144,236</b>	<b>(1,189,993)</b>	<b>(1,225,039)</b>	<b>(35,046)</b>
Fund balance				
Beginning of year	5,871,237	5,871,237	5,871,237	0
<b>END OF YEAR</b>	<b>\$ 6,015,473</b>	<b>\$ 4,681,244</b>	<b>\$ 4,646,198</b>	<b>\$ (35,046)</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

FIRE DISTRICT #6				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,525,000	\$ 5,034,200	\$ 5,085,985	\$ 51,785
Licenses and permits	0	0	0	0
Intergovernmental	119,667	121,239	121,239	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	253,000	253,000	195,309	(57,691)
Miscellaneous	8,523	8,523	8,876	353
<b>TOTAL REVENUES</b>	<b>4,906,190</b>	<b>5,416,962</b>	<b>5,411,409</b>	<b>(5,553)</b>
Expenditures				
Current	3,831,243	3,831,556	3,823,512	8,044
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,831,243</b>	<b>3,831,556</b>	<b>3,823,512</b>	<b>8,044</b>
Excess (deficiency) of revenues over (under) expenditures	1,074,947	1,585,406	1,587,897	2,491
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(4,113)	(4,113)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(4,113)</b>	<b>(4,113)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,074,947</b>	<b>1,581,293</b>	<b>1,583,784</b>	<b>2,491</b>
Fund balance				
Beginning of year	13,263,092	13,263,092	13,263,092	0
<b>END OF YEAR</b>	<b>\$ 14,338,039</b>	<b>\$ 14,844,385</b>	<b>\$ 14,846,876</b>	<b>\$ 2,491</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

FIRE DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,850,724	\$ 4,339,974	\$ 4,568,158	\$ 228,184
Licenses and permits	0	0	0	0
Intergovernmental	103,047	104,669	104,669	0
Charges for services	339,360	339,360	349,876	10,516
Fines and forfeitures	0	0	0	0
Investment earnings	45,000	45,000	36,246	(8,754)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,338,131</b>	<b>4,829,003</b>	<b>5,058,949</b>	<b>229,946</b>
Expenditures				
Current	4,072,298	4,410,044	4,382,593	27,451
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,072,298</b>	<b>4,410,044</b>	<b>4,382,593</b>	<b>27,451</b>
Excess (deficiency) of revenues over (under) expenditures	265,833	418,959	676,356	257,397
Other financing sources (uses)				
Transfers in	0	60,652	60,652	0
Transfers out	(265,800)	(268,975)	(268,975)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(265,800)</b>	<b>(208,323)</b>	<b>(208,323)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>33</b>	<b>210,636</b>	<b>468,033</b>	<b>257,397</b>
Fund balance				
Beginning of year	1,109,565	1,109,565	1,109,565	0
<b>END OF YEAR</b>	<b>\$ 1,109,598</b>	<b>\$ 1,320,201</b>	<b>\$ 1,577,598</b>	<b>\$ 257,397</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

FIRE DISTRICT #8				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,353,631	\$ 7,489,481	\$ 7,496,078	\$ 6,597
Licenses and permits	0	0	0	0
Intergovernmental	233,001	234,413	234,413	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	95,000	95,000	74,441	(20,559)
Miscellaneous	0	0	107	107
<b>TOTAL REVENUES</b>	<b>7,681,632</b>	<b>7,818,894</b>	<b>7,805,039</b>	<b>(13,855)</b>
Expenditures				
Current	7,559,739	7,560,205	7,548,256	11,949
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,559,739</b>	<b>7,560,205</b>	<b>7,548,256</b>	<b>11,949</b>
Excess (deficiency) of revenues over (under) expenditures	121,893	258,689	256,783	(1,906)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(6,556)	(6,556)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(6,556)</b>	<b>(6,556)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>121,893</b>	<b>252,133</b>	<b>250,227</b>	<b>(1,906)</b>
Fund balance				
Beginning of year	2,925,236	2,925,236	2,925,236	0
<b>END OF YEAR</b>	<b>\$ 3,047,129</b>	<b>\$ 3,177,369</b>	<b>\$ 3,175,463</b>	<b>\$ (1,906)</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

FIRE DIST # 9				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,016,300	\$ 993,000	\$ 994,757	\$ 1,757
Licenses and permits	0	0	0	0
Intergovernmental	9,469	9,495	9,495	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	7,911	(89)
Miscellaneous	0	0	296	296
<b>TOTAL REVENUES</b>	<b>1,033,769</b>	<b>1,010,495</b>	<b>1,012,459</b>	<b>1,964</b>
Expenditures				
Current	953,190	1,113,570	1,106,727	6,843
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>953,190</b>	<b>1,113,570</b>	<b>1,106,727</b>	<b>6,843</b>
Excess (deficiency) of revenues over (under) expenditures	80,579	(103,075)	(94,268)	8,807
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>80,579</b>	<b>(103,075)</b>	<b>(94,268)</b>	<b>8,807</b>
Fund balance				
Beginning of year	265,256	265,256	265,256	0
<b>END OF YEAR</b>	<b>\$ 345,835</b>	<b>\$ 162,181</b>	<b>\$ 170,988</b>	<b>\$ 8,807</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

CRIMINAL JUSTICE				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,469,562	\$ 4,527,512	\$ 4,540,002	\$ 12,490
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	6,500	6,500	3,693	(2,807)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,476,062</b>	<b>4,534,012</b>	<b>4,543,695</b>	<b>9,683</b>
Expenditures				
Current	109,605	109,605	109,597	8
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>109,605</b>	<b>109,605</b>	<b>109,597</b>	<b>8</b>
Excess (deficiency) of revenues over (under) expenditures	4,366,457	4,424,407	4,434,098	9,691
Other financing sources (uses)				
Transfers in	0	1	1	0
Transfers out	(4,516,457)	(4,516,457)	(4,516,457)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,516,457)</b>	<b>(4,516,456)</b>	<b>(4,516,456)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(150,000)</b>	<b>(92,049)</b>	<b>(82,358)</b>	<b>9,691</b>
Fund balance				
Beginning of year	288,695	288,695	288,695	0
<b>END OF YEAR</b>	<b>\$ 138,695</b>	<b>\$ 196,646</b>	<b>\$ 206,337</b>	<b>\$ 9,691</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

INSPECTOR GENERAL				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,330,327	\$ 1,330,327	\$ 1,366,958	\$ 36,631
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	30,000	30,000	22,054	(7,946)
Miscellaneous	0	0	28,536	28,536
<b>TOTAL REVENUES</b>	<b>1,360,327</b>	<b>1,360,327</b>	<b>1,417,548</b>	<b>57,221</b>
Expenditures				
Current	1,532,034	1,553,268	1,385,613	167,655
Capital outlay	10,000	12,262	4,925	7,337
<b>TOTAL EXPENDITURES</b>	<b>1,542,034</b>	<b>1,565,530</b>	<b>1,390,538</b>	<b>174,992</b>
Excess (deficiency) of revenues over (under) expenditures	(181,707)	(205,203)	27,010	232,213
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(181,707)</b>	<b>(205,203)</b>	<b>27,010</b>	<b>232,213</b>
Fund balance				
Beginning of year	1,265,393	1,265,393	1,265,393	0
<b>END OF YEAR</b>	<b>\$ 1,083,686</b>	<b>\$ 1,060,190</b>	<b>\$ 1,292,403</b>	<b>\$ 232,213</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

<u>OFF DUTY WITNESS FEES</u>				
	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	236,800	236,800	323,712	86,912
Investment earnings	60,000	60,000	44,141	(15,859)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<u>296,800</u>	<u>296,800</u>	<u>367,853</u>	<u>71,053</u>
Expenditures				
Current	355,388	355,388	250,788	104,600
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>355,388</u>	<u>355,388</u>	<u>250,788</u>	<u>104,600</u>
Excess (deficiency) of revenues over (under) expenditures	(58,588)	(58,588)	117,065	175,653
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(26,665)	(26,665)	(26,665)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(26,665)</u>	<u>(26,665)</u>	<u>(26,665)</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	(85,253)	(85,253)	90,400	175,653
Fund balance				
Beginning of year	<u>3,597,722</u>	<u>3,597,722</u>	<u>3,597,722</u>	<u>0</u>
<b>END OF YEAR</b>	\$ <u><u>3,512,469</u></u>	\$ <u><u>3,512,469</u></u>	\$ <u><u>3,688,122</u></u>	\$ <u><u>175,653</u></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)-CONTINUED**

**Year Ended December 31, 2021**

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 33,886,743	\$ 33,886,743	\$ 43,648,079	\$ 9,761,336
Licenses and permits	277,840	482,759	615,999	133,240
Intergovernmental	1,412,000	1,414,919	1,362,967	(51,952)
Charges for services	35,000	35,000	53,649	18,649
Fines and forfeitures	0	0	0	0
Investment earnings	200,000	200,000	252,890	52,890
Miscellaneous	166,000	370,643	605,096	234,453
<b>TOTAL REVENUES</b>	<b>35,977,583</b>	<b>36,390,064</b>	<b>46,538,680</b>	<b>10,148,616</b>
Expenditures				
Current	30,093,967	31,696,316	29,186,239	2,510,077
Capital outlay	2,462,900	1,792,591	1,246,710	545,881
<b>TOTAL EXPENDITURES</b>	<b>32,556,867</b>	<b>33,488,907</b>	<b>30,432,949</b>	<b>3,055,958</b>
Excess (deficiency) of revenues over (under) expenditures	3,420,716	2,901,157	16,105,731	13,204,574
Other financing sources (uses)				
Transfers in	400,000	38,000	38,000	0
Transfers out	(9,107,000)	(9,607,000)	(9,607,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,707,000)</b>	<b>(9,569,000)</b>	<b>(9,569,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(5,286,284)</b>	<b>(6,667,843)</b>	<b>6,536,731</b>	<b>13,204,574</b>
Fund balance				
Beginning of year	26,072,174	26,072,174	26,072,174	0
<b>END OF YEAR</b>	<b>\$ 20,785,890</b>	<b>\$ 19,404,331</b>	<b>\$ 32,608,905</b>	<b>\$ 13,204,574</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

COMPREHENSIVE ZONING OVERLAY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	17,553	(2,447)
Miscellaneous	627,500	660,000	671,690	11,690
<b>TOTAL REVENUES</b>	<b>647,500</b>	<b>680,000</b>	<b>689,243</b>	<b>9,243</b>
Expenditures				
Current	539,433	611,013	477,189	133,824
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>539,433</b>	<b>611,013</b>	<b>477,189</b>	<b>133,824</b>
Excess (deficiency) of revenues over (under) expenditures	108,067	68,987	212,054	143,067
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(228,388)	(227,435)	(227,435)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(228,388)</b>	<b>(227,435)</b>	<b>(227,435)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(120,321)</b>	<b>(158,448)</b>	<b>(15,381)</b>	<b>143,067</b>
Fund balance				
Beginning of year	1,276,158	1,276,158	1,276,158	0
<b>END OF YEAR</b>	<b>\$ 1,155,837</b>	<b>\$ 1,117,710</b>	<b>\$ 1,260,777</b>	<b>\$ 143,067</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

CONSOLIDATED ROAD LIGHTING DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 8,022,266	\$ 8,170,466	\$ 8,223,080	\$ 52,614
Licenses and permits	0	0	0	0
Intergovernmental	187,908	188,570	188,570	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	93,000	93,000	21,364	(71,636)
Miscellaneous	0	183,000	225,912	42,912
<b>TOTAL REVENUES</b>	<b>8,303,174</b>	<b>8,635,036</b>	<b>8,658,926</b>	<b>23,890</b>
Expenditures				
Current	7,482,467	7,481,939	6,315,951	1,165,988
Debt Service				
Principal	499,000	499,000	499,000	0
Interest	102,713	102,713	102,713	0
Capital outlay	0	520	520	0
<b>TOTAL EXPENDITURES</b>	<b>8,084,180</b>	<b>8,084,172</b>	<b>6,918,184</b>	<b>1,165,988</b>
Excess (deficiency) of revenues over (under) expenditures	218,994	550,864	1,740,742	1,189,878
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(1,600,000)	(1,600,000)	(1,600,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,381,006)</b>	<b>(1,049,136)</b>	<b>140,742</b>	<b>1,189,878</b>
Fund balance				
Beginning of year	4,055,807	4,055,807	4,055,807	0
<b>END OF YEAR</b>	<b>\$ 2,674,801</b>	<b>\$ 3,006,671</b>	<b>\$ 4,196,549</b>	<b>\$ 1,189,878</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

ROAD LIGHTING DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 264,900	\$ 258,900	\$ 259,481	\$ 581
Licenses and permits	0	0	0	0
Intergovernmental	1,323	1,350	1,350	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	26,000	26,000	22,042	(3,958)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>292,223</b>	<b>286,250</b>	<b>282,873</b>	<b>(3,377)</b>
Expenditures				
Current	158,806	158,806	135,452	23,354
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>158,806</b>	<b>158,806</b>	<b>135,452</b>	<b>23,354</b>
Excess (deficiency) of revenues over (under) expenditures	133,417	127,444	147,421	19,977
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>133,417</b>	<b>127,444</b>	<b>147,421</b>	<b>19,977</b>
Fund balance				
Beginning of year	1,638,511	1,638,511	1,638,511	0
<b>END OF YEAR</b>	<b>\$ 1,771,928</b>	<b>\$ 1,765,955</b>	<b>\$ 1,785,932</b>	<b>\$ 19,977</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 10,718,219	\$ 10,895,869	\$ 10,959,132	\$ 63,263
Licenses and permits	0	0	0	0
Intergovernmental	204,854	206,284	210,776	4,492
Charges for services	23,898,240	23,298,240	23,914,367	616,127
Fines and forfeitures	0	0	0	0
Investment earnings	170,000	170,000	126,375	(43,625)
Miscellaneous	460,000	460,000	1,397,861	937,861
<b>TOTAL REVENUES</b>	<b>35,451,313</b>	<b>35,030,393</b>	<b>36,608,511</b>	<b>1,578,118</b>
Expenditures				
Current	37,395,607	37,194,767	36,323,320	871,447
Capital outlay	26,600	9,022	3,889	5,133
<b>TOTAL EXPENDITURES</b>	<b>37,422,207</b>	<b>37,203,789</b>	<b>36,327,209</b>	<b>876,580</b>
Excess (deficiency) of revenues over (under) expenditures	(1,970,894)	(2,173,396)	281,302	2,454,698
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(400,000)	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(400,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,370,894)</b>	<b>(2,173,396)</b>	<b>281,302</b>	<b>2,454,698</b>
Fund balance				
Beginning of year	9,001,091	9,001,091	9,001,091	0
<b>END OF YEAR</b>	<b>\$ 6,630,197</b>	<b>\$ 6,827,695</b>	<b>\$ 9,282,393</b>	<b>\$ 2,454,698</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 34,746,358	\$ 35,008,558	\$ 38,897,482	\$ 3,888,924
Licenses and permits	0	0	0	0
Intergovernmental	585,249	614,058	625,323	11,265
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	509,000	509,000	369,641	(139,359)
Miscellaneous	91,820	91,820	121,376	29,556
<b>TOTAL REVENUES</b>	<u>35,932,427</u>	<u>36,223,436</u>	<u>40,013,822</u>	<u>3,790,386</u>
Expenditures				
Current	40,477,530	42,789,274	35,701,695	7,087,579
Debt Service				
Principal	211,805	211,805	211,804	1
Interest	19,152	19,152	19,151	1
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>40,708,487</u>	<u>43,020,231</u>	<u>35,932,650</u>	<u>7,087,581</u>
Excess (deficiency) of revenues over (under) expenditures	(4,776,060)	(6,796,795)	4,081,172	10,877,967
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(2,908,585)	(2,908,585)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>(2,908,585)</u>	<u>(2,908,585)</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(4,776,060)</u>	<u>(9,705,380)</u>	<u>1,172,587</u>	<u>10,877,967</u>
Fund balance				
Beginning of year	25,452,858	25,452,858	25,452,858	0
<b>END OF YEAR</b>	<u>\$ 20,676,798</u>	<u>\$ 15,747,478</u>	<u>\$ 26,625,445</u>	<u>\$ 10,877,967</u>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,246,633	\$ 7,338,783	\$ 7,358,388	\$ 19,605
Licenses and permits	0	0	0	0
Intergovernmental	400,000	400,083	500,149	100,066
Charges for services	2,865,000	2,865,000	1,755,075	(1,109,925)
Fines and forfeitures	0	0	0	0
Investment earnings	340,000	340,000	269,006	(70,994)
Miscellaneous	0	800	800	0
<b>TOTAL REVENUES</b>	<b>10,851,633</b>	<b>10,944,666</b>	<b>9,883,418</b>	<b>(1,061,248)</b>
Expenditures				
Current	15,968,078	16,226,898	15,038,739	1,188,159
Capital outlay	0	12,842	11,873	969
<b>TOTAL EXPENDITURES</b>	<b>15,968,078</b>	<b>16,239,740</b>	<b>15,050,612</b>	<b>1,189,128</b>
Excess (deficiency) of revenues over (under) expenditures	(5,116,445)	(5,295,074)	(5,167,194)	127,880
Other financing sources (uses)				
Transfers in	4,500,000	4,500,000	11,474,168	6,974,168
Transfers out	(2,320,000)	(2,320,000)	(2,320,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,180,000</b>	<b>2,180,000</b>	<b>9,154,168</b>	<b>6,974,168</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,936,445)</b>	<b>(3,115,074)</b>	<b>3,986,974</b>	<b>7,102,048</b>
Fund balance				
Beginning of year	18,150,988	18,150,988	18,150,988	0
<b>END OF YEAR</b>	<b>\$ 15,214,543</b>	<b>\$ 15,035,914</b>	<b>\$ 22,137,962</b>	<b>\$ 7,102,048</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

TRANSIT-MOBILITY IMPAIRED				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,620,677	\$ 3,668,177	\$ 3,679,195	\$ 11,018
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	180,000	180,000	120,093	(59,907)
Fines and forfeitures	0	0	0	0
Investment earnings	191,000	191,000	146,625	(44,375)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,991,677</b>	<b>4,039,177</b>	<b>3,945,913</b>	<b>(93,264)</b>
Expenditures				
Current	4,367,000	4,369,908	3,432,358	937,550
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,367,000</b>	<b>4,369,908</b>	<b>3,432,358</b>	<b>937,550</b>
Excess (deficiency) of revenues over (under) expenditures	(375,323)	(330,731)	513,555	844,286
Other financing sources (uses)				
Transfers in	425,000	425,000	879,449	454,449
Transfers out	(580,000)	(679,982)	(598,838)	81,144
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(155,000)</b>	<b>(254,982)</b>	<b>280,611</b>	<b>535,593</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(530,323)</b>	<b>(585,713)</b>	<b>794,166</b>	<b>1,379,879</b>
Fund balance				
Beginning of year	9,766,407	9,766,407	9,766,407	0
<b>END OF YEAR</b>	<b>\$ 9,236,084</b>	<b>\$ 9,180,694</b>	<b>\$ 10,560,573</b>	<b>\$ 1,379,879</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

ANIMAL SHELTER				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,857,434	\$ 5,029,384	\$ 5,049,934	\$ 20,550
Licenses and permits	0	0	0	0
Intergovernmental	149,260	149,971	149,971	0
Charges for services	202,600	202,600	63,175	(139,425)
Fines and forfeitures	18,000	18,000	25,004	7,004
Investment earnings	119,000	119,000	70,116	(48,884)
Miscellaneous	46,550	46,550	57,125	10,575
<b>TOTAL REVENUES</b>	<b>5,392,844</b>	<b>5,565,505</b>	<b>5,415,325</b>	<b>(150,180)</b>
Expenditures				
Current	5,277,342	5,207,506	4,119,763	1,087,743
Capital outlay	0	16,693	16,261	432
<b>TOTAL EXPENDITURES</b>	<b>5,277,342</b>	<b>5,224,199</b>	<b>4,136,024</b>	<b>1,088,175</b>
Excess (deficiency) of revenues over (under) expenditures	115,502	341,306	1,279,301	937,995
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(2,050,370)	(2,050,370)	(2,050,370)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,050,370)</b>	<b>(2,050,370)</b>	<b>(2,050,370)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,934,868)</b>	<b>(1,709,064)</b>	<b>(771,069)</b>	<b>937,995</b>
Fund balance				
Beginning of year	4,931,531	4,931,531	4,931,531	0
<b>END OF YEAR</b>	<b>\$ 2,996,663</b>	<b>\$ 3,222,467</b>	<b>\$ 4,160,462</b>	<b>\$ 937,995</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

MOSQUITO CONTROL

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	270,000	270,051	304,641	34,590
Charges for services	4,374,224	4,134,108	4,332,725	198,617
Fines and forfeitures	0	0	0	0
Investment earnings	32,000	32,000	31,363	(637)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,676,224</b>	<b>4,436,159</b>	<b>4,668,729</b>	<b>232,570</b>
Expenditures				
Current	4,558,172	4,631,702	4,574,219	57,483
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,558,172</b>	<b>4,631,702</b>	<b>4,574,219</b>	<b>57,483</b>
Excess (deficiency) of revenues over (under) expenditures	118,052	(195,543)	94,510	290,053
Other financing sources (uses)				
Transfers in	0	8,530	8,530	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>8,530</b>	<b>8,530</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>118,052</b>	<b>(187,013)</b>	<b>103,040</b>	<b>290,053</b>
Fund balance				
Beginning of year	3,013,010	3,013,010	3,013,010	0
<b>END OF YEAR</b>	<b>\$ 3,131,062</b>	<b>\$ 2,825,997</b>	<b>\$ 3,116,050</b>	<b>\$ 290,053</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

HEALTH UNIT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 773,706	\$ 786,056	\$ 789,005	\$ 2,949
Licenses and permits	0	0	0	0
Intergovernmental	23,322	23,369	23,369	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	9,593	(10,407)
Miscellaneous	45,310	45,310	45,310	0
<b>TOTAL REVENUES</b>	<b>862,338</b>	<b>874,735</b>	<b>867,277</b>	<b>(7,458)</b>
Expenditures				
Current	688,914	819,769	755,319	64,450
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>688,914</b>	<b>819,769</b>	<b>755,319</b>	<b>64,450</b>
Excess (deficiency) of revenues over (under) expenditures	173,424	54,966	111,958	56,992
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>173,424</b>	<b>54,966</b>	<b>111,958</b>	<b>56,992</b>
Fund balance				
Beginning of year	391,026	391,026	391,026	0
<b>END OF YEAR</b>	<b>\$ 564,450</b>	<b>\$ 445,992</b>	<b>\$ 502,984</b>	<b>\$ 56,992</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

HUMAN SERVICES AUTHORITY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,013,495	\$ 2,043,895	\$ 2,051,510	\$ 7,615
Licenses and permits	0	0	0	0
Intergovernmental	60,636	60,757	60,757	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	30,000	30,000	17,182	(12,818)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,104,131</b>	<b>2,134,652</b>	<b>2,129,449</b>	<b>(5,203)</b>
Expenditures				
Current	2,042,420	2,042,425	2,042,420	5
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,042,420</b>	<b>2,042,425</b>	<b>2,042,420</b>	<b>5</b>
Excess (deficiency) of revenues over (under) expenditures	61,711	92,227	87,029	(5,198)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>61,711</b>	<b>92,227</b>	<b>87,029</b>	<b>(5,198)</b>
Fund balance				
Beginning of year	520,905	520,905	520,905	0
<b>END OF YEAR</b>	<b>\$ 582,616</b>	<b>\$ 613,132</b>	<b>\$ 607,934</b>	<b>\$ (5,198)</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

SENIOR SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,354,768	\$ 1,372,818	\$ 1,378,476	\$ 5,658
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	18,000	18,000	21,508	3,508
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,372,768</b>	<b>1,390,818</b>	<b>1,399,984</b>	<b>9,166</b>
Expenditures				
Current	1,381,272	1,381,562	890,864	490,698
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,381,272</b>	<b>1,381,562</b>	<b>890,864</b>	<b>490,698</b>
Excess (deficiency) of revenues over (under) expenditures	(8,504)	9,256	509,120	499,864
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(42,000)	(42,000)	(7,000)	35,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(42,000)</b>	<b>(42,000)</b>	<b>(7,000)</b>	<b>35,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(50,504)</b>	<b>(32,744)</b>	<b>502,120</b>	<b>534,864</b>
Fund balance				
Beginning of year	997,730	997,730	997,730	0
<b>END OF YEAR</b>	<b>\$ 947,226</b>	<b>\$ 964,986</b>	<b>\$ 1,499,850</b>	<b>\$ 534,864</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

PUBLIC EDUCATION AND GOVERNMENT PROGRAMING

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 500,000	\$ 415,000	\$ 441,006	\$ 26,006
Licenses and permits	0	0	0	0
Intergovernmental	0	68	68	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	65,000	50,000	50,201	201
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>565,000</b>	<b>465,068</b>	<b>491,275</b>	<b>26,207</b>
Expenditures				
Current	134,756	134,756	91,941	42,815
Capital outlay	159,501	234,335	154,467	79,868
<b>TOTAL EXPENDITURES</b>	<b>294,257</b>	<b>369,091</b>	<b>246,408</b>	<b>122,683</b>
Excess (deficiency) of revenues over (under) expenditures	270,743	95,977	244,867	148,890
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>270,743</b>	<b>95,977</b>	<b>244,867</b>	<b>148,890</b>
Fund balance				
Beginning of year	4,038,153	4,038,153	4,038,153	0
<b>END OF YEAR</b>	<b>\$ 4,308,896</b>	<b>\$ 4,134,130</b>	<b>\$ 4,283,020</b>	<b>\$ 148,890</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

BP SETTLEMENT FUND				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	88,000	71,500	73,212	1,712
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>88,000</b>	<b>71,500</b>	<b>73,212</b>	<b>1,712</b>
Expenditures				
Current	0	430,128	150,466	279,662
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>430,128</b>	<b>150,466</b>	<b>279,662</b>
Excess (deficiency) of revenues over (under) expenditures	88,000	(358,628)	(77,254)	281,374
Other financing sources (uses)				
Transfers in	0	34,677	34,677	0
Transfers out	(97,980)	(239,800)	(239,800)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(97,980)</b>	<b>(205,123)</b>	<b>(205,123)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(9,980)</b>	<b>(563,751)</b>	<b>(282,377)</b>	<b>281,374</b>
Fund balance				
Beginning of year	6,201,154	6,201,154	6,201,154	0
<b>END OF YEAR</b>	<b>\$ 6,191,174</b>	<b>\$ 5,637,403</b>	<b>\$ 5,918,777</b>	<b>\$ 281,374</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

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

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 27,724,540	\$ 28,201,440	\$ 28,353,204	\$ 151,764
Licenses and permits	0	0	0	0
Intergovernmental	399,816	403,733	418,501	14,768
Charges for services	866,500	866,500	933,860	67,360
Fines and forfeitures	0	0	0	0
Investment earnings	480,000	480,000	321,510	(158,490)
Miscellaneous	92,500	92,500	161,491	68,991
<b>TOTAL REVENUES</b>	<b>29,563,356</b>	<b>30,044,173</b>	<b>30,188,566</b>	<b>144,393</b>
<b>Expenditures</b>				
Current	28,799,554	29,477,691	25,196,749	4,280,942
Capital outlay	905,500	734,661	641,812	92,849
<b>TOTAL EXPENDITURES</b>	<b>29,705,054</b>	<b>30,212,352</b>	<b>25,838,561</b>	<b>4,373,791</b>
Excess (deficiency) of revenues over (under) expenditures	(141,698)	(168,179)	4,350,005	4,518,184
<b>Other financing sources (uses)</b>				
Transfers in	0	162,636	162,636	0
Transfers out	(5,500,000)	(5,500,000)	(5,500,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,500,000)</b>	<b>(5,337,364)</b>	<b>(5,337,364)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(5,641,698)</b>	<b>(5,505,543)</b>	<b>(987,359)</b>	<b>4,518,184</b>
<b>Fund balance</b>				
Beginning of year	15,863,669	15,863,669	15,863,669	0
<b>END OF YEAR</b>	<b>\$ 10,221,971</b>	<b>\$ 10,358,126</b>	<b>\$ 14,876,310</b>	<b>\$ 4,518,184</b>

**[CONTINUED]**



**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

ALARIO CENTER

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	200,000	200,000	313,668	113,668
Charges for services	612,000	548,600	478,382	(70,218)
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	6,000	11,035	5,035
Miscellaneous	0	175	10,124	9,949
<b>TOTAL REVENUES</b>	<b>818,000</b>	<b>754,775</b>	<b>813,209</b>	<b>58,434</b>
Expenditures				
Current	1,340,236	976,559	758,363	218,196
Capital outlay	2,900	4,183	1,282	2,901
<b>TOTAL EXPENDITURES</b>	<b>1,343,136</b>	<b>980,742</b>	<b>759,645</b>	<b>221,097</b>
Excess (deficiency) of revenues over (under) expenditures	(525,136)	(225,967)	53,564	279,531
Other financing sources (uses)				
Transfers in	441,872	441,872	441,872	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>441,872</b>	<b>441,872</b>	<b>441,872</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(83,264)</b>	<b>215,905</b>	<b>495,436</b>	<b>279,531</b>
Fund balance				
Beginning of year	535,515	535,515	535,515	0
<b>END OF YEAR</b>	<b>\$ 452,251</b>	<b>\$ 751,420</b>	<b>\$ 1,030,951</b>	<b>\$ 279,531</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

PLAYGROUND DISTRICT #16

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 529,800	\$ 517,800	\$ 518,494	\$ 694
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	10,278	2,278
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>537,800</b>	<b>525,800</b>	<b>528,772</b>	<b>2,972</b>
Expenditures				
Current	387,696	481,696	481,695	1
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>387,696</b>	<b>481,696</b>	<b>481,695</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures	150,104	44,104	47,077	2,973
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>150,104</b>	<b>44,104</b>	<b>47,077</b>	<b>2,973</b>
Fund balance				
Beginning of year	623,111	623,111	623,111	0
<b>END OF YEAR</b>	<b>\$ 773,215</b>	<b>\$ 667,215</b>	<b>\$ 670,188</b>	<b>\$ 2,973</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

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

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	951,500	864,500	912,995	48,495
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	3,420	(580)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>955,500</b>	<b>868,500</b>	<b>916,415</b>	<b>47,915</b>
Expenditures				
Current	435,393	372,943	296,923	76,020
Capital outlay	30,000	4,000	0	4,000
<b>TOTAL EXPENDITURES</b>	<b>465,393</b>	<b>376,943</b>	<b>296,923</b>	<b>80,020</b>
Excess (deficiency) of revenues over (under) expenditures	490,107	491,557	619,492	127,935
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(689,939)	(669,254)	(669,254)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(689,939)</b>	<b>(669,254)</b>	<b>(669,254)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(199,832)</b>	<b>(177,697)</b>	<b>(49,762)</b>	<b>127,935</b>
Fund balance				
Beginning of year	684,599	684,599	684,599	0
<b>END OF YEAR</b>	<b>\$ 484,767</b>	<b>\$ 506,902</b>	<b>\$ 634,837</b>	<b>\$ 127,935</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

LAFRENIERE PARK RECREATION DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,087,456	1,977,456	2,007,442	29,986
Fines and forfeitures	0	0	0	0
Investment earnings	15,000	15,000	12,756	(2,244)
Miscellaneous	0	6,848	15,506	8,658
<b>TOTAL REVENUES</b>	<b>2,102,456</b>	<b>1,999,304</b>	<b>2,035,704</b>	<b>36,400</b>
Expenditures				
Current	2,641,932	2,361,277	2,127,515	233,762
Capital outlay	73,000	138,561	56,163	82,398
<b>TOTAL EXPENDITURES</b>	<b>2,714,932</b>	<b>2,499,838</b>	<b>2,183,678</b>	<b>316,160</b>
Excess (deficiency) of revenues over (under) expenditures	(612,476)	(500,534)	(147,974)	352,560
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(612,476)</b>	<b>(500,534)</b>	<b>(147,974)</b>	<b>352,560</b>
Fund balance				
Beginning of year	1,357,894	1,357,894	1,357,894	0
<b>END OF YEAR</b>	<b>\$ 745,418</b>	<b>\$ 857,360</b>	<b>\$ 1,209,920</b>	<b>\$ 352,560</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 22,332,683	\$ 22,703,183	\$ 22,763,780	\$ 60,597
Licenses and permits	0	0	0	0
Intergovernmental	426,973	475,348	487,104	11,756
Charges for services	123,000	123,000	77,734	(45,266)
Fines and forfeitures	170,000	170,000	36,708	(133,292)
Investment earnings	315,000	315,000	250,886	(64,114)
Miscellaneous	29,604	29,604	159,323	129,719
<b>TOTAL REVENUES</b>	<b>23,397,260</b>	<b>23,816,135</b>	<b>23,775,535</b>	<b>(40,600)</b>
Expenditures				
Current	21,656,770	21,749,320	18,054,209	3,695,111
Capital outlay	1,400,400	1,584,740	786,488	798,252
<b>TOTAL EXPENDITURES</b>	<b>23,057,170</b>	<b>23,334,060</b>	<b>18,840,697</b>	<b>4,493,363</b>
Excess (deficiency) of revenues over (under) expenditures	340,090	482,075	4,934,838	4,452,763
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(1,950,000)	(1,997,065)	(1,997,065)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,950,000)</b>	<b>(1,997,065)</b>	<b>(1,997,065)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,609,910)</b>	<b>(1,514,990)</b>	<b>2,937,773</b>	<b>4,452,763</b>
Fund balance				
Beginning of year	9,970,185	9,970,185	9,970,185	0
<b>END OF YEAR</b>	<b>\$ 8,360,275</b>	<b>\$ 8,455,195</b>	<b>\$ 12,907,958</b>	<b>\$ 4,452,763</b>

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**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

LASALLE PARK				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 150,000	\$ 150,000	\$ 0	\$ (150,000)
Licenses and permits	0	0	0	0
Intergovernmental	200,000	200,000	289,667	89,667
Charges for services	87,500	247,500	354,319	106,819
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	15,481	7,481
Miscellaneous	0	0	328	328
<b>TOTAL REVENUES</b>	<b>445,500</b>	<b>605,500</b>	<b>659,795</b>	<b>54,295</b>
Expenditures				
Current	846,810	447,151	137,279	309,872
Capital outlay	32,000	32,000	0	32,000
<b>TOTAL EXPENDITURES</b>	<b>878,810</b>	<b>479,151</b>	<b>137,279</b>	<b>341,872</b>
Excess (deficiency) of revenues over (under) expenditures	(433,310)	126,349	522,516	396,167
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(433,310)</b>	<b>126,349</b>	<b>522,516</b>	<b>396,167</b>
Fund balance				
Beginning of year	1,011,256	1,011,256	1,011,256	0
<b>END OF YEAR</b>	<b>\$ 577,946</b>	<b>\$ 1,137,605</b>	<b>\$ 1,533,772</b>	<b>\$ 396,167</b>

**[CONTINUED]**

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

CULTURE AND PARKS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,191,494	\$ 3,230,444	\$ 3,246,847	\$ 16,403
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	24,000	24,000	20,832	(3,168)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,215,494</b>	<b>3,254,444</b>	<b>3,267,679</b>	<b>13,235</b>
Expenditures				
Current	1,225,764	1,318,576	1,063,851	254,725
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,225,764</b>	<b>1,318,576</b>	<b>1,063,851</b>	<b>254,725</b>
Excess (deficiency) of revenues over (under) expenditures	1,989,730	1,935,868	2,203,828	267,960
Other financing sources (uses)				
Transfers in	0	1,756	1,756	0
Transfers out	(2,135,352)	(2,250,352)	(2,250,352)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,135,352)</b>	<b>(2,248,596)</b>	<b>(2,248,596)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(145,622)</b>	<b>(312,728)</b>	<b>(44,768)</b>	<b>267,960</b>
Fund balance				
Beginning of year	1,085,586	1,085,586	1,085,586	0
<b>END OF YEAR</b>	<b>\$ 939,964</b>	<b>\$ 772,858</b>	<b>\$ 1,040,818</b>	<b>\$ 267,960</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

OFF-TRACK BETTING				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	395,000	395,000	412,617	17,617
Fines and forfeitures	0	0	0	0
Investment earnings	500	500	6,840	6,340
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>395,500</b>	<b>395,500</b>	<b>419,457</b>	<b>23,957</b>
Expenditures				
Current	3,223	207,944	80,721	127,223
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,223</b>	<b>207,944</b>	<b>80,721</b>	<b>127,223</b>
Excess (deficiency) of revenues over (under) expenditures	392,277	187,556	338,736	151,180
Other financing sources (uses)				
Transfers in	0	48,277	48,276	(1)
Transfers out	0	(174,427)	(174,427)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(126,150)</b>	<b>(126,151)</b>	<b>(1)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>392,277</b>	<b>61,406</b>	<b>212,585</b>	<b>151,179</b>
Fund balance				
Beginning of year	437,910	437,910	437,910	0
<b>END OF YEAR</b>	<b>\$ 830,187</b>	<b>\$ 499,316</b>	<b>\$ 650,495</b>	<b>\$ 151,179</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

VIDEO POKER FUND				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,450,000	1,450,000	1,721,028	271,028
Fines and forfeitures	0	0	0	0
Investment earnings	3,500	3,500	23,779	20,279
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,453,500</b>	<b>1,453,500</b>	<b>1,744,807</b>	<b>291,307</b>
Expenditures				
Current	11,804	908,964	684,385	224,579
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>11,804</b>	<b>908,964</b>	<b>684,385</b>	<b>224,579</b>
Excess (deficiency) of revenues over (under) expenditures	1,441,696	544,536	1,060,422	515,886
Other financing sources (uses)				
Transfers in	0	230,929	230,928	(1)
Transfers out	0	(152,900)	(152,900)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>78,029</b>	<b>78,028</b>	<b>(1)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,441,696</b>	<b>622,565</b>	<b>1,138,450</b>	<b>515,885</b>
Fund balance				
Beginning of year	1,560,631	1,560,631	1,560,631	0
<b>END OF YEAR</b>	<b>\$ 3,002,327</b>	<b>\$ 2,183,196</b>	<b>\$ 2,699,081</b>	<b>\$ 515,885</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

TOURISM				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,050,000	\$ 1,050,000	\$ 1,307,557	\$ 257,557
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	9,500	9,500	20,940	11,440
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,059,500</b>	<b>1,059,500</b>	<b>1,328,497</b>	<b>268,997</b>
Expenditures				
Current	8,785	816,730	536,234	280,496
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>8,785</b>	<b>816,730</b>	<b>536,234</b>	<b>280,496</b>
Excess (deficiency) of revenues over (under) expenditures	1,050,715	242,770	792,263	549,493
Other financing sources (uses)				
Transfers in	0	467,690	467,691	1
Transfers out	0	(361,678)	(361,678)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>106,012</b>	<b>106,013</b>	<b>1</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,050,715</b>	<b>348,782</b>	<b>898,276</b>	<b>549,494</b>
Fund balance				
Beginning of year	1,342,737	1,342,737	1,342,737	0
<b>END OF YEAR</b>	<b>\$ 2,393,452</b>	<b>\$ 1,691,519</b>	<b>\$ 2,241,013</b>	<b>\$ 549,494</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

WESTBANK RIVERBOAT GAMING				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,850,000	1,850,000	2,467,079	617,079
Fines and forfeitures	0	0	0	0
Investment earnings	18,000	18,000	41,320	23,320
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,868,000</b>	<b>1,868,000</b>	<b>2,508,399</b>	<b>640,399</b>
Expenditures				
Current	19,405	647,961	299,346	348,615
Capital outlay	0	45	0	45
<b>TOTAL EXPENDITURES</b>	<b>19,405</b>	<b>648,006</b>	<b>299,346</b>	<b>348,660</b>
Excess (deficiency) of revenues over (under) expenditures	1,848,595	1,219,994	2,209,053	989,059
Other financing sources (uses)				
Transfers in	0	358,869	358,869	0
Transfers out	0	(1,075,410)	(1,075,410)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(716,541)</b>	<b>(716,541)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,848,595</b>	<b>503,453</b>	<b>1,492,512</b>	<b>989,059</b>
Fund balance				
Beginning of year	2,619,684	2,619,684	2,619,684	0
<b>END OF YEAR</b>	<b>\$ 4,468,279</b>	<b>\$ 3,123,137</b>	<b>\$ 4,112,196</b>	<b>\$ 989,059</b>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2021

HEALTH PREMIUM RETURN FUND				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	0	0	0	0
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures				
Current	10	10	10	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(10)	(10)	(10)	0
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(10)</b>	<b>(10)</b>	<b>(10)</b>	<b>0</b>
Fund balance				
Beginning of year	16	16	16	0
<b>END OF YEAR</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 0</b>

[CONTINUED]

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

ECONOMIC DEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,354,768	\$ 1,372,818	\$ 1,376,997	\$ 4,179
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	32,178	12,178
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,374,768</b>	<b>1,392,818</b>	<b>1,409,175</b>	<b>16,357</b>
Expenditures				
Current	720,901	1,069,953	580,440	489,513
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>720,901</b>	<b>1,069,953</b>	<b>580,440</b>	<b>489,513</b>
Excess (deficiency) of revenues over (under) expenditures	653,867	322,865	828,735	505,870
Other financing sources (uses)				
Transfers in	0	57,854	57,854	0
Transfers out	(350,000)	(780,000)	(780,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(350,000)</b>	<b>(722,146)</b>	<b>(722,146)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>303,867</b>	<b>(399,281)</b>	<b>106,589</b>	<b>505,870</b>
Fund balance				
Beginning of year	2,084,401	2,084,401	2,084,401	0
<b>END OF YEAR</b>	<b>\$ 2,388,268</b>	<b>\$ 1,685,120</b>	<b>\$ 2,190,990</b>	<b>\$ 505,870</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

TERRYTOWN REDEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 227,999	\$ 182,999	\$ 232,395	\$ 49,396
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	50,000	40,000	39,010	(990)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>277,999</b>	<b>222,999</b>	<b>271,405</b>	<b>48,406</b>
Expenditures				
Current	896	896	896	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>896</b>	<b>896</b>	<b>896</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	277,103	222,103	270,509	48,406
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>277,103</b>	<b>222,103</b>	<b>270,509</b>	<b>48,406</b>
Fund balance				
Beginning of year	3,185,886	3,185,886	3,185,886	0
<b>END OF YEAR</b>	<b>\$ 3,462,989</b>	<b>\$ 3,407,989</b>	<b>\$ 3,456,395</b>	<b>\$ 48,406</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

METAIRIE CBD DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 144,895	\$ 112,895	\$ 138,874	\$ 25,979
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	5,000	4,534	(466)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>150,895</b>	<b>117,895</b>	<b>143,408</b>	<b>25,513</b>
Expenditures				
Current	5,049	405,049	405,049	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,049</b>	<b>405,049</b>	<b>405,049</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	145,846	(287,154)	(261,641)	25,513
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>145,846</b>	<b>(287,154)</b>	<b>(261,641)</b>	<b>25,513</b>
Fund balance				
Beginning of year\	458,919	458,919	458,919	0
<b>END OF YEAR</b>	<b>\$ 604,765</b>	<b>\$ 171,765</b>	<b>\$ 197,278</b>	<b>\$ 25,513</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 25,123	\$ 25,123
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	1,500	1,500	2,110	610
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,500</b>	<b>1,500</b>	<b>27,233</b>	<b>25,733</b>
Expenditures				
Current	18	18	18	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	1,482	1,482	27,215	25,733
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,482</b>	<b>1,482</b>	<b>27,215</b>	<b>25,733</b>
Fund balance				
Beginning of year	173,131	173,131	173,131	0
<b>END OF YEAR</b>	<b>\$ 174,613</b>	<b>\$ 174,613</b>	<b>\$ 200,346</b>	<b>\$ 25,733</b>

**[CONTINUED]**



**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

JEFFERSON HIGHWAY ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 131,434	\$ 131,434	\$ 617,313	\$ 485,879
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	200	200	8,267	8,067
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>131,634</b>	<b>131,634</b>	<b>625,580</b>	<b>493,946</b>
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	131,634	131,634	625,580	493,946
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>131,634</b>	<b>131,634</b>	<b>625,580</b>	<b>493,946</b>
Fund balance				
Beginning of year	704,932	704,932	704,932	0
<b>END OF YEAR</b>	<b>\$ 836,566</b>	<b>\$ 836,566</b>	<b>\$ 1,330,512</b>	<b>\$ 493,946</b>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2021**

HOSPITAL DISTRICT No. 2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	5,343	5,343
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	0	0	11,909	11,909
Miscellaneous	0	0	799,659	799,659
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>816,911</b>	<b>816,911</b>
Expenditures				
Current	0	3,232,460	3,376,222	(143,762)
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>3,232,460</b>	<b>3,376,222</b>	<b>(143,762)</b>
Excess (deficiency) of revenues over (under) expenditures	0	(3,232,460)	(2,559,311)	673,149
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>(3,232,460)</b>	<b>(2,559,311)</b>	<b>673,149</b>
Fund balance				
Beginning of year	80,117,847	80,117,847	80,117,847	0
<b>END OF YEAR</b>	<b>\$ 80,117,847</b>	<b>\$ 76,885,387</b>	<b>\$ 77,558,536</b>	<b>\$ 673,149</b>

**[CONTINUED]**



## INTERNAL SERVICE FUNDS

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

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

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, 2021

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
							GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
<b>ASSETS</b>										
Current assets:										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 953,265	\$ 953,265
Investments	-	-	-	-	-	-	-	-	40,218,539	40,218,539
Share of pooled assets	411,167	-	487,366	330,823	41,232	98,274	18,710,099	1,415,130	104,404	21,598,495
Interest Receivable	-	-	-	-	-	-	-	-	20,104	20,104
Accounts Receivable	6,005	-	-	153	-	71	-	-	-	6,229
Intergovernmental Receivable	-	-	98,457	-	-	-	-	-	-	98,457
Due from other funds	-	-	-	-	-	-	3,992,981	-	-	3,992,981
Inventories	127,816	-	-	1,534,265	-	-	-	-	-	1,662,081
<b>Total current assets</b>	<b>544,988</b>	<b>-</b>	<b>585,823</b>	<b>1,865,241</b>	<b>41,232</b>	<b>98,345</b>	<b>22,703,080</b>	<b>1,415,130</b>	<b>41,296,312</b>	<b>68,550,151</b>
Noncurrent assets:										
Deposits	-	-	-	-	-	-	763,212	-	-	763,212
Capital assets (net of accumulated depreciation)	459,260	2,478,989	197,587	250,727	41,111	211,589	-	-	-	3,639,263
<b>Total noncurrent assets</b>	<b>459,260</b>	<b>2,478,989</b>	<b>197,587</b>	<b>250,727</b>	<b>41,111</b>	<b>211,589</b>	<b>763,212</b>	<b>-</b>	<b>-</b>	<b>4,402,475</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,004,248</b>	<b>\$ 2,478,989</b>	<b>\$ 783,410</b>	<b>\$ 2,115,968</b>	<b>\$ 82,343</b>	<b>\$ 309,934</b>	<b>\$ 23,466,292</b>	<b>\$ 1,415,130</b>	<b>\$ 41,296,312</b>	<b>\$ 72,952,626</b>
<b>LIABILITIES</b>										
Current liabilities:										
Accounts payable	\$ 311,659	\$ -	\$ 378,981	\$ 87,987	\$ 38,061	\$ 112,674	\$ 683,527	\$ 24,557	\$ 4,794	\$ 1,642,240
Claims and judgements payable	-	-	-	-	-	-	10,351,054	23,509	-	10,374,563
Accrued payroll expenses	113,717	-	88,916	282,848	57,864	93,405	13,038	-	-	649,788
Due to other funds	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>425,376</b>	<b>-</b>	<b>467,897</b>	<b>370,835</b>	<b>95,925</b>	<b>206,079</b>	<b>11,047,619</b>	<b>48,066</b>	<b>4,794</b>	<b>12,666,591</b>
Noncurrent liabilities:										
Claims and judgements payable	-	-	-	-	-	-	17,416,404	11,755	-	17,428,159
<b>TOTAL LIABILITIES</b>	<b>425,376</b>	<b>-</b>	<b>467,897</b>	<b>370,835</b>	<b>95,925</b>	<b>206,079</b>	<b>28,464,023</b>	<b>59,821</b>	<b>4,794</b>	<b>30,094,750</b>
<b>NET POSITION</b>										
Net investment in capital assets	459,260	2,478,989	197,587	250,727	41,111	211,589	-	-	-	3,639,263
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	119,612	-	117,926	1,494,406	(54,693)	(107,734)	(4,997,731)	1,355,309	41,291,518	39,218,613
<b>Total Net Position</b>	<b>\$ 578,872</b>	<b>\$ 2,478,989</b>	<b>\$ 315,513</b>	<b>\$ 1,745,133</b>	<b>\$ (13,582)</b>	<b>\$ 103,855</b>	<b>\$ (4,997,731)</b>	<b>\$ 1,355,309</b>	<b>\$ 41,291,518</b>	<b>\$ 42,857,876</b>

JEFFERSON PARISH, LOUISIANA

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

December 31, 2021

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
							GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
Operating revenues										
Charges for sales and services	\$ 6,739,224	\$ -	\$ 7,768,184	\$ 10,214,142	\$ 2,391,111	\$ 3,630,869	\$ 2,353,824	\$ -	\$ -	\$ 33,097,354
Miscellaneous income	2,945	-	24,990	24,480	22,000	-	5,353	-	-	79,768
Premiums	-	-	-	-	-	-	12,064,281	-	-	12,064,281
Total operating revenues	6,742,169	-	7,793,174	10,238,622	2,413,111	3,630,869	14,423,458	-	-	45,241,403
Operating expenses										
Personnel services	3,609,938	-	2,564,844	6,997,392	1,693,718	2,790,405	335,864	-	7,599,930	25,592,091
Contractual services, supplies, materials and other	3,082,021	-	4,024,324	2,930,796	743,754	982,544	10,155,013	25,035	17,999	21,961,486
Depreciation and amortization	48,413	-	186,223	103,905	23,568	200,799	4,573	-	-	567,481
Claims	-	-	-	-	-	-	10,330,923	13,886	-	10,344,809
Total operating expenses	6,740,372	-	6,775,391	10,032,093	2,461,040	3,973,748	20,826,373	38,921	7,617,929	58,465,867
Operating income (loss)	1,797	-	1,017,783	206,529	(47,929)	(342,879)	(6,402,915)	(38,921)	(7,617,929)	(13,224,464)
Nonoperating revenues (expenses)										
Intergovernmental	544	-	746	5,521	2,371	21,016	-	-	-	30,198
Investment earnings	-	-	-	-	-	-	(191,244)	(7,560)	(112,072)	(310,876)
Other	9,934	(10,186)	-	2,738	723	104	67,783	-	-	71,096
Total nonoperating revenues (expenses)	10,478	(10,186)	746	8,259	3,094	21,120	(123,461)	(7,560)	(112,072)	(209,582)
Income (loss) before contributions and transfers	12,275	(10,186)	1,018,529	214,788	(44,835)	(321,759)	(6,526,376)	(46,481)	(7,730,001)	(13,434,046)
Capital Contributions-Capital Assets										
Transfers in	31,190	-	-	-	-	68,267	-	-	-	99,457
Transfers out	-	-	(1,095,964)	-	-	(11,000)	-	-	-	(1,106,964)
Change in net position	43,465	(10,186)	(77,435)	214,788	(44,835)	(264,492)	(6,526,376)	(46,481)	(7,730,001)	(14,441,553)
Total net position - beginning of year	535,407	2,489,175	392,948	1,530,345	31,253	368,347	1,528,645	1,401,790	49,021,519	57,299,429
Total net position - end of year	\$ 578,872	\$ 2,478,989	\$ 315,513	\$ 1,745,133	\$ (13,582)	\$ 103,855	\$ (4,997,731)	\$ 1,355,309	\$ 41,291,518	\$ 42,857,876

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS

December 31, 2021

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers and users	\$ 6,739,224	\$ -	\$ 7,793,174	\$ 10,238,622	\$ 2,413,111	\$ 3,630,869	\$ 16,694,111	\$ -	\$ -	\$ 47,509,111
Payments to suppliers	(2,866,323)	-	(3,831,387)	(3,134,420)	(735,798)	(890,273)	(9,698,557)	(478)	(18,492)	(21,175,728)
Payments to employees	(3,605,376)	-	(2,562,154)	(6,929,727)	(1,681,401)	(2,780,890)	(332,549)	-	(9,886,570)	(27,778,667)
Payment from claims settlements	-	-	-	-	-	-	(8,447,584)	(40,908)	-	(8,488,492)
Net cash provided by (used for) operating activities	267,525	-	1,399,633	174,475	(4,088)	(40,294)	(1,784,579)	(41,386)	(9,905,062)	(9,933,776)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>										
Transfers to other funds	-	-	(1,095,964)	-	-	(11,000)	-	-	-	(1,106,964)
Transfers from other funds	31,190	-	-	-	-	68,267	-	-	-	99,457
Net cash provided by (used for) noncapital financing activities	31,190	-	(1,095,964)	-	-	57,267	-	-	-	(1,007,507)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Intergovernmental revenues	544	5	(12,203)	5,521	2,371	21,016	-	-	-	17,254
Purchases of capital assets	(29,864)	-	(217,054)	(49,004)	-	(47,643)	-	-	-	(343,565)
Other	9,934	(10,186)	-	2,738	722	103	63,209	-	-	66,520
Net cash provided by (used for) capital and related financing activities	(19,386)	(10,181)	(229,257)	(40,745)	3,093	(26,524)	63,209	-	-	(259,791)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-	-	90,307,040	90,307,040
Purchase of investments	-	-	-	-	-	-	-	-	(84,002,687)	(84,002,687)
Interest and dividends received	-	-	-	-	-	-	(191,244)	(7,560)	(64,198)	(263,002)
Net cash provided by (used for) investing activities	-	-	-	-	-	-	(191,244)	(7,560)	6,240,155	6,041,351
Net increase (decrease) in cash and cash equivalents	279,329	(10,181)	74,412	133,730	(995)	(9,551)	(1,912,614)	(48,946)	(3,664,907)	(5,159,723)
Cash and cash equivalents, January 1, 2021	131,838	10,181	412,954	197,093	42,227	107,825	20,622,713	1,464,076	4,722,576	27,711,483
Cash and cash equivalents, December 31, 2021	\$ 411,167	\$ -	\$ 487,366	\$ 330,823	\$ 41,232	\$ 98,274	\$ 18,710,099	\$ 1,415,130	\$ 1,057,669	\$ 22,551,760
Reconciliation of operating income to net cash provided by (used for) operating activities:										
Operating income (loss)	1,797	-	1,017,783	206,529	(47,929)	(342,879)	(6,402,915)	(38,921)	(7,617,929)	(13,224,464)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:										
Depreciation expense	48,413	-	186,223	103,905	23,568	200,799	4,573	-	-	567,481
(Decrease) in accounts receivable	(2,945)	-	-	-	-	-	-	-	-	(2,945)
Decrease in inventories	(106)	-	-	(212,424)	-	-	-	-	-	(212,530)
(Increase) decrease in deposits	-	-	-	-	-	-	229,684	-	-	229,684
Increase/(decrease) in accounts payable	215,804	-	192,937	8,800	7,956	92,271	456,456	24,557	(493)	998,288
(Decrease) in claims and judgements payable	-	-	-	-	-	-	1,883,339	(27,022)	-	1,856,317
Increase/(Decrease) in accrued expense and other liabilities	4,562	-	2,690	67,665	12,317	9,515	3,315	-	-	100,064
Increase/(decrease) in due to other funds	-	-	-	-	-	-	2,040,969	-	(2,286,640)	(245,671)
Total adjustments	265,728	-	381,850	(32,054)	43,841	302,585	4,618,336	(2,465)	(2,287,133)	3,290,688
Net cash provided by (used for) operating activities	\$ 267,525	\$ -	\$ 1,399,633	\$ 174,475	\$ (4,088)	\$ (40,294)	\$ (1,784,579)	\$ (41,386)	\$ (9,905,062)	\$ (9,933,776)
Noncash investing, capital, and financing activities:										
Gain (loss) on sale of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,574)	\$ -	\$ -	\$ (4,574)
Acquisitions of property, plant, and equipment through capital contributions										
Disposal (acquisitions) of property, plant, and equipment through capital contributions										

## 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.



District Court Custodial Funds (Continued)

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.

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 Firefighter's 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, 2021

	<u>Expense Fund</u>	<u>DWI Programs</u>	<u>Off Duty</u>	<u>Section 894</u>	<u>Section 895</u>	<u>Traffic Light</u>	<u>Totals</u>
<b>ASSETS</b>							
Share of pooled assets	\$ 782,081	\$ 338,889	\$ -	\$ 446,864	\$ 463,221	\$ -	\$ 2,031,055
Miscellaneous receivables	12,942	5,978	-	6,176	26,370	-	51,466
Due from other agency	-	-	1,200	-	-	69,559	70,759
Total Assets	<u>795,023</u>	<u>344,867</u>	<u>1,200</u>	<u>453,040</u>	<u>489,591</u>	<u>69,559</u>	<u>2,153,280</u>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	5,310	2,000	-	-	475	-	7,785
Accrued salaries payable	574	-	-	-	12,536	-	13,110
Payable to other agencies	-	-	1,200	-	-	69,559	70,759
Total current liabilities	<u>5,884</u>	<u>2,000</u>	<u>1,200</u>	<u>-</u>	<u>13,011</u>	<u>69,559</u>	<u>91,654</u>
Total Liabilities	<u>5,884</u>	<u>2,000</u>	<u>1,200</u>	<u>-</u>	<u>13,011</u>	<u>69,559</u>	<u>91,654</u>
<b>NET POSITION</b>							
Restricted for other government	<u>\$ 789,139</u>	<u>\$ 342,867</u>	<u>\$ -</u>	<u>\$ 453,040</u>	<u>\$ 476,580</u>	<u>\$ -</u>	<u>\$ 2,061,626</u>

**JEFFERSON PARISH, LOUISIANA  
FIRST PARISH COURT CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2021

	<u>Expense Fund</u>	<u>DWI Programs</u>	<u>Off Duty</u>	<u>Section 894</u>	<u>Section 895</u>	<u>Traffic Light</u>	<u>Totals</u>
<b>Additions</b>							
Other Income	\$ 6,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,509
Fines & Fees	218,992	89,541	-	71,456	366,187	-	746,176
Total Additions	<u>225,501</u>	<u>89,541</u>	<u>-</u>	<u>71,456</u>	<u>366,187</u>	<u>-</u>	<u>752,685</u>
<b>Deductions</b>							
Administrative expense	37,408	-	-	-	315,651	-	353,059
General Expense	128,113	67,875	-	6,780	7,102	-	209,870
Total Deductions	<u>165,521</u>	<u>67,875</u>	<u>-</u>	<u>6,780</u>	<u>322,753</u>	<u>-</u>	<u>562,929</u>
Net Increase (decrease) in fiduciary net position	59,980	21,666	-	64,676	43,434	-	189,756
Net Position-beginning as restated	<u>729,159</u>	<u>321,201</u>	<u>-</u>	<u>388,364</u>	<u>433,146</u>	<u>-</u>	<u>1,871,870</u>
Net Position-ending	<u>\$ 789,139</u>	<u>\$ 342,867</u>	<u>\$ -</u>	<u>\$ 453,040</u>	<u>\$ 476,580</u>	<u>\$ -</u>	<u>\$ 2,061,626</u>

**JEFFERSON PARISH, LOUISIANA  
SECOND PARISH COURT CUSTODIAL FUNDS  
STATEMENT IN NET POSITION**

December 31, 2021

	<b>Section 894 Probation</b>	<b>Expense Fund</b>	<b>DWI Programs</b>	<b>Section 895 Probation</b>	<b>Driving School</b>	<b>Traffic Light Enforcement</b>	<b>Totals</b>
<b>ASSETS</b>							
Share of Pooled Assets	\$ 53,778	\$ 1,006,095	\$ 80,994	\$ 1,025,916	\$ 2,819	\$ -	\$ 2,169,602
Micellaneous receivables	1,401	5,538	608	5,909	-	-	13,456
Due from other agency	-	-	-	-	-	69,560	69,560
<b>Total Assets</b>	<b>55,179</b>	<b>\$ 1,011,633</b>	<b>81,602</b>	<b>1,031,825</b>	<b>2,819</b>	<b>69,560</b>	<b>2,252,618</b>
<b>LIABILITIES</b>							
<b>Current liabilities:</b>							
Accounts payable	-	681	-	-	-	-	681
Accrued salaries payable	-	-	448	6,179	-	-	6,627
Payable to other agencies	-	-	-	-	-	69,560	69,560
<b>Total current liabilities</b>	<b>-</b>	<b>681</b>	<b>448</b>	<b>6,179</b>	<b>-</b>	<b>69,560</b>	<b>76,868</b>
<b>Total Liabilities</b>	<b>-</b>	<b>681</b>	<b>448</b>	<b>6,179</b>	<b>-</b>	<b>69,560</b>	<b>76,868</b>
<b>TOTAL NET POSITION</b>							
Restricted for other government	<u>\$ 55,179</u>	<u>\$ 1,010,952</u>	<u>\$ 81,154</u>	<u>\$ 1,025,646</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 2,175,750</u>

**JEFFERSON PARISH, LOUISIANA  
SECOND PARISH COURT CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2021

	<u>Section 894 Probation</u>	<u>Expense Fund</u>	<u>DWI Programs</u>	<u>Section 895 Probation</u>	<u>Driving School</u>	<u>Traffic Light Enforcement</u>	<u>Totals</u>
Additions							
Fines & Fees	\$ 14,194	\$ 110,422	\$ 8,396	\$ 113,618	\$ 270	\$ -	\$ 246,900
Total Additions	<u>14,194</u>	<u>110,422</u>	<u>8,396</u>	<u>113,618</u>	<u>270</u>	<u>-</u>	<u>246,900</u>
Deductions							
Administrative expense	-	58,368	11,420	155,159	-	-	224,947
General Expense	20,000	83,121	-	152,944	20,000	-	276,065
Total Deductions	<u>20,000</u>	<u>141,489</u>	<u>11,420</u>	<u>308,103</u>	<u>20,000</u>	<u>-</u>	<u>501,012</u>
Net Increase (decrease) in fiduciary net position	(5,806)	(31,067)	(3,024)	(194,485)	(19,730)	-	(254,112)
Net Position-beginning as restated	60,985	1,042,019	84,178	1,220,131	22,549	-	2,429,862
Net position-ending	<u>\$ 55,179</u>	<u>\$ 1,010,952</u>	<u>\$ 81,154</u>	<u>\$ 1,025,646</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 2,175,750</u>

**JEFFERSON PARISH, LOUISIANA  
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS  
STATEMENT OF NET POSITION**

December 31, 2021

	Other Custodial Funds					Other Custodial Funds Total
	District Court Indigent Transcript Fund	District Attorney Grants	Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	
<b>ASSETS</b>						
Share of Pooled Assets	\$ 182,445	\$ -	\$ -	\$ -	\$ 30,460	\$ 30,460
Cash and Equivalent	-	-	-	125,767	-	125,767
Miscellaneous Receivables	3,180	-	14,481	-	-	14,481
Due from other agency	-	1,090,064	109,443	-	-	109,443
<b>Total Assets</b>	<b>185,625</b>	<b>1,090,064</b>	<b>123,924</b>	<b>125,767</b>	<b>30,460</b>	<b>280,151</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	-	-	4,855	-	-	4,855
Accrued salaries	-	-	12,437	-	-	12,437
Payable to other agencies	-	1,090,064	106,632	-	-	106,632
<b>Total current liabilities</b>	<b>-</b>	<b>1,090,064</b>	<b>123,924</b>	<b>-</b>	<b>-</b>	<b>123,924</b>
<b>Total Liabilities</b>	<b>-</b>	<b>1,090,064</b>	<b>123,924</b>	<b>-</b>	<b>-</b>	<b>123,924</b>
<b>NET POSITION</b>						
Restricted for individuals, organizations, and other governments	\$ 185,625	\$ -	\$ -	\$ 125,767	\$ 30,460	\$ 156,227

**JEFFERSON PARISH, LOUISIANA  
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2021

	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	
<b>Additions</b>						
Contributions	\$ -	\$ -	\$ 109,444	\$ 437,346	\$ -	\$ 546,790
Intergovernmental	-	-	-	-	-	-
Fines & Fees	46,713	-	229,141	-	-	229,141
Total Additions	<u>46,713</u>	<u>-</u>	<u>338,585</u>	<u>437,346</u>	<u>-</u>	<u>775,931</u>
<b>Deductions</b>						
Benefit Payments	-	-	-	450,091	-	450,091
Administrative expense	-	-	319,349	-	-	319,349
General Expense	-	-	36,947	-	2,500	39,447
Total Deductions	<u>-</u>	<u>-</u>	<u>356,296</u>	<u>450,091</u>	<u>2,500</u>	<u>808,887</u>
Net Increase (decrease) in fiduciary net position	46,713	-	(17,711)	(12,745)	(2,500)	(32,956)
Net Position,	138,912	-	17,711	138,512	32,960	189,183
Net position-ending	<u>\$ 185,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,767</u>	<u>\$ 30,460</u>	<u>\$ 156,227</u>

**JEFFERSON PARISH, LOUISIANA  
CUSTODIAL FUNDS  
STATEMENT OF FIDUCIARY NET POSITION**

**December 31, 2021**

ASSETS	<u>District Court</u>	<u>1st Parish Court</u>	<u>2nd Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
Share of Pooled Assets	\$ 182,445	\$ 2,031,055	\$ 2,169,602	\$ -	\$ 30,460	\$ 4,413,562
Cash	-	-	-	-	125,767	125,767
Miscellaneous receivables	3,180	51,466	13,456	-	14,481	82,583
Due from other agency	-	70,759	69,560	1,090,064	109,443	1,339,826
<b>Total Assets</b>	<u>\$ 185,625</u>	<u>\$ 2,153,280</u>	<u>\$ 2,252,618</u>	<u>1,090,064</u>	<u>\$ 280,151</u>	<u>5,961,738</u>
<b>LIABILITIES</b>						
<b>Current liabilities:</b>						
Accounts payable	\$ -	\$ 7,785	\$ 681	\$ -	\$ 4,855	\$ 13,321
Accrued salaries payable	-	13,110	6,627	-	12,437	32,174
Payable to other agency	-	70,759	69,560	1,090,064	106,632	1,337,015
<b>Total current liabilities</b>	<u>-</u>	<u>91,654</u>	<u>76,868</u>	<u>1,090,064</u>	<u>123,924</u>	<u>1,382,510</u>
<b>Total Liabilities</b>	<u>-</u>	<u>91,654</u>	<u>76,868</u>	<u>1,090,064</u>	<u>123,924</u>	<u>1,382,510</u>
<b>NET POSITION</b>						
Restricted for individuals, organizations, and other governments	<u>\$ 185,625</u>	<u>\$ 2,061,626</u>	<u>\$ 2,175,750</u>	<u>\$ -</u>	<u>\$ 156,227</u>	<u>\$ 4,579,228</u>



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

December 31, 2021

	<u>District Court</u>	<u>First Parish Court</u>	<u>Second Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
<b>Additions</b>						
Other Income	\$ -	\$ 6,509	\$ -	\$ -	\$ -	\$ 6,509
Contributions	-	-	-	-	546,790	546,790
Fines & Fees	46,713	746,176	246,900	-	229,141	1,268,930
Total Additions	<u>46,713</u>	<u>752,685</u>	<u>246,900</u>	<u>-</u>	<u>775,931</u>	<u>1,822,229</u>
<b>Deductions</b>						
Benefits Payments	-	-	-	-	450,091	450,091
Administrative expense	-	353,059	224,947	-	319,349	897,355
General Expense	-	209,870	276,065	-	39,447	525,382
Total Deductions	<u>-</u>	<u>562,929</u>	<u>501,012</u>	<u>-</u>	<u>808,887</u>	<u>1,872,828</u>
Net Increase (decrease) in fiduciary net position	46,713	189,756	(254,112)	-	(32,956)	(50,599)
<b>Net Position</b>						
Beginning of Year, as restated	<u>138,912</u>	<u>1,871,870</u>	<u>2,429,862</u>	<u>-</u>	<u>189,183</u>	<u>4,629,827</u>
End of Year	<u>\$ 185,625</u>	<u>\$ 2,061,626</u>	<u>\$ 2,175,750</u>	<u>\$ -</u>	<u>\$ 156,227</u>	<u>\$ 4,579,228</u>

**CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS**

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**BY SOURCE\***  
**DECEMBER 31, 2021**  
**(in thousands of dollars)**

Governmental Funds Capital Assets

Land	\$	71,852
Buildings		489,049
Improvements other than buildings		259,908
Vehicles		78,072
Machinery and equipment		331,548
Infrastructure		3,530,508
Construction in progress		<u>203,568</u>
 Total Governmental Funds Capital Assets	 \$	 <u><u>4,964,505</u></u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$	78,268
Special revenue fund		554,332
Capital projects funds		4,328,131
Donations		<u>3,774</u>
 Total Investment In Governmental Funds Capital Assets	 \$	 <u><u>4,964,505</u></u>

\*This schedule presents information only on capital assets related to the governmental funds. The internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**BY FUNCTION AND ACTIVITY\***  
**December 31, 2021**  
**(in thousands of dollars)**

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
<b>General Government</b>							
Legislative	\$ 527	\$ -	\$ -	\$ -	\$ 465	\$ 62	-
Judicial	2,127	-	-	467	21	1,639	-
Executive	198	-	-	-	39	159	-
Elections	70	-	-	-	52	18	-
Finance	158,672	7,104	131,259	16,484	437	3,388	-
General Services	9,935	-	-	426	6,742	2,767	-
<b>Total General Government</b>	<b>171,529</b>	<b>7,104</b>	<b>131,259</b>	<b>17,377</b>	<b>7,756</b>	<b>8,033</b>	<b>-</b>
Public Safety	160,362	3,785	101,134	27,667	21,637	6,139	-
Public Works	3,962,897	15,529	49,693	42,391	21,713	303,063	3,530,508
Health and Welfare	45,922	3,079	39,881	1,425	819	718	-
Culture and Recreation	386,416	42,008	161,447	169,454	4,130	9,377	-
Transit	33,766	302	5,635	1,594	22,017	4,218	-
Urban Redevelopment and Housing	45	45	-	-	-	-	-
<b>Total Governmental Funds Capital Assets Allocated to Functions</b>	<b>\$ 4,760,937</b>	<b>\$ 71,852</b>	<b>\$ 489,049</b>	<b>\$ 259,908</b>	<b>\$ 78,072</b>	<b>\$ 331,548</b>	<b>\$ 3,530,508</b>
Construction in Progress	203,568						
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 4,964,505</b>						

\*This schedule presents information only on capital assets related to the governmental funds. The internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Position for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**BY FUNCTION AND ACTIVITY\***  
**YEAR ENDED DECEMBER 31, 2021**  
(in thousands of dollars)

<u>Function And Activity</u>	<u>Capital Assets January 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Capital Assets December 31, 2021</u>
<b>General Government</b>				
Legislative	\$ 527	\$ -	\$ -	\$ 527
Judicial	2,127	-	-	2,127
Executive	198	-	-	198
Elections	70	-	-	70
Finance	158,224	448	-	158,672
General Services	13,947	-	4,012	9,935
<b>Total General Government</b>	<b>175,093</b>	<b>448</b>	<b>4,012</b>	<b>171,529</b>
Public Safety	159,557	844	39	160,362
Public Works	3,880,221	83,615	939	3,962,897
Health and Welfare	45,884	58	20	45,922
Culture and Recreation	378,040	9,061	685	386,416
Transit	30,782	2,984	-	33,766
Urban Redevelopment and Housing	45	-	-	45
Construction in Progress	181,765	126,809	105,006	203,568
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 4,851,387</b>	<b>\$ 223,819</b>	<b>\$ 110,701</b>	<b>\$ 4,964,505</b>

\*This schedule presents information only on capital assets related to the governmental funds. The internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Position for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

## **SUPPLEMENTAL INFORMATION**



JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem-Back	\$ 10,000	\$ 10,000	\$ 23,255	\$ 13,255
Ad Valorem-Current	4,388,100	4,438,450	4,436,884	(1,566)
Beer Taxes	240,000	240,000	240,714	714
Chain Store Taxes	230,000	230,000	246,348	16,348
Franchise Fees - Cable Tv	4,915,000	4,915,000	4,410,056	(504,944)
Hotel/Motel Occupancy Tax	1,016,155	1,016,155	1,236,852	220,697
Pilot Revenues	14,115	14,115	18,012	3,897
Sales Tax-General	33,302,415	33,302,415	42,527,906	9,225,491
Severance Taxes	1,005,000	1,005,000	1,041,148	36,148
Wireline Telecom Franchse	80,000	80,000	92,194	12,194
<b>TOTAL TAXES</b>	<b>45,200,785</b>	<b>45,251,135</b>	<b>54,273,368</b>	<b>9,022,233</b>
<b>LICENSES, PERMITS, AND FEES</b>				
<b>Licenses</b>				
Admin Adjudication Fees	185,000	185,000	186,321	1,321
Alcohol Occupational Lic	330,000	330,000	336,534	6,534
Booting Occupational Lic	-	-	-	-
Business Occupational Lic	7,800,000	7,800,000	7,922,032	122,032
Electrical Occupation Lic	62,000	62,000	47,429	(14,571)
Gas Occupational Lic	55,000	55,000	28,915	(26,085)
Homebuilder Occupat Lic	5,000	5,000	2,615	(2,385)
Hotel/Motel Licenses	2,500	2,500	2,150	(350)
Insurance Occupational Li	1,975,000	1,975,000	1,965,655	(9,345)
Mechanical Occupation Lic	47,000	47,000	28,168	(18,832)
Plumbing Occupational Lic	30,000	30,000	22,018	(7,982)
Vehicle For Hire-Licenses	56,000	56,000	37,500	(18,500)
<b>TOTAL LICENSES</b>	<b>10,547,500</b>	<b>10,547,500</b>	<b>10,579,337</b>	<b>31,837</b>
Building Permits	1,975,000	1,975,000	3,291,604	1,316,604
Electrical Permits	410,000	410,000	416,501	6,501
Gas Permits	200,000	200,000	272,589	72,589
Mechanical Permits	260,000	260,000	245,753	(14,247)
Plumbing Permits	490,000	490,000	505,400	15,400
Garage Sales Permits	10,000	10,000	6,570	(3,430)
Environmental Permits	25,000	25,000	23,300	(1,700)
Zoning Appeal Fees	80,000	80,000	71,669	(8,331)
Miscellaneous Ems Fees	45,000	45,000	77,055	32,055
Miscellaneous Insp Fees	40,000	40,000	31,946	(8,054)
Planning Fees	120,000	120,000	147,238	27,238
Standards & Appeals Fees	10,000	10,000	8,750	(1,250)
Tobacco Permits	24,000	24,000	21,071	(2,929)
Booting Permits	-	-	35	35
Bulk Container Permits	4,000	4,000	2,927	(1,073)
<b>TOTAL PERMITS AND FEES</b>	<b>3,693,000</b>	<b>3,693,000</b>	<b>5,122,409</b>	<b>1,429,409</b>
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>14,240,500</b>	<b>14,240,500</b>	<b>15,701,745</b>	<b>1,461,245</b>
<b>FEDERAL GRANTS AND OTHER</b>				
Federal Grants - Direct	-	-	1,954	1,954
State Revenue Sharing	218,996	214,203	214,203	-
Gov Ofc Home Sec/Emer Prp	18,000	218,000	525,302	307,302
Metro Dist Law Enf Comm	92,359	92,359	73,020	(19,340)
Other Intergovernmental	16,350	16,350	97,347	80,997
Supplemental Pay Comp	38,780	38,780	36,808	(1,972)
W J Medical Center	1,000,000	1,000,000	1,000,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,384,485</b>	<b>1,579,692</b>	<b>1,948,633</b>	<b>368,941</b>



JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Abandoned Vehicle Scrap	20,000	20,000	29,066	9,066
Assessor Reimb Exps	217,429	217,429	217,436	7
Central Services	69,000	69,000	39,481	(29,519)
Dangerous Bldg Abatement	25,000	25,000	15,162	(9,838)
Demolition Fees	80,000	80,000	63,303	(16,697)
Emergency Medical Service	-	-	12,227	12,227
Facility Use Fees	10,000	10,000	15,970	5,970
General Govt Allocation	20,491,108	20,491,108	20,491,107	(1)
Genl Serv Maintenance	500	500	450	(50)
Grasscutting Revenues	285,000	285,000	173,165	(111,835)
Hazardous Material Filing	420,000	420,000	433,126	13,126
Home Incarc Enroll Fees	14,000	14,000	13,625	(375)
Indirect Cost Allocation	802,832	802,832	840,484	37,652
Lien Release Fees	4,000	4,000	1,200	(2,800)
Mortgage & Conveyance Fee	40,000	40,000	41,952	1,952
Prison Home Incarceration	360,000	360,000	382,428	22,428
Prison Medical Fees	7,000	7,000	5,489	(1,511)
Risk Mgmt Reimb Exps	531,184	531,184	483,779	(47,405)
Safety Reimb Exps	358,606	358,606	318,193	(40,413)
Sheriff Reimb Exps	215,699	215,699	215,699	-
Training Facility Use Fee	964,576	964,576	914,169	(50,407)
Vehicle For Hire-Ride Fee	595,000	595,000	579,137	(15,864)
Total Charges For Services	25,510,934	25,510,934	25,286,646	(224,288)
<b>FINES &amp; FORFEITURES</b>				
1Pc Handicap Park Fines	4,000	4,000	4,742	742
1St Court Computer Fines	-	-	-	-
1St Par Ct Contempt Fees	575,000	575,000	572,388	(2,612)
1St Par Ct Interpreter Fees	1,000	1,000	882	(118)
1St Par Ct Jury Fees	157,000	157,000	130,676	(26,324)
1St Par Ct Security Fees	105,000	105,000	93,334	(11,666)
1St Parish Ct Steno Fees	22,000	22,000	17,300	(4,700)
2Nd Court Computer Fines	-	-	-	-
2Nd Par Ct Contempt Fees	525,000	525,000	478,513	(46,487)
2Nd Par Ct Interpreter Fees	150	150	329	179
2Nd Par Ct Jury Fees	68,000	68,000	49,176	(18,824)
2Nd Par Ct Security Fees	58,000	58,000	40,908	(17,092)
2Nd Parish Ct Steno Fees	22,000	22,000	19,670	(2,330)
2Pc Handicap Park Fines	1,000	1,000	401	(599)
Bond Forfeitures	280,000	280,000	455,344	175,344
Carnival Violation Fines	-	-	-	-
Code Violation Fines	111,000	111,000	51,754	(59,246)
Court Reporter Fees	450,000	450,000	416,230	(33,770)
Dist Court Jury Fees	32,000	32,000	28,944	(3,056)
District Courts	465,000	465,000	393,047	(71,953)
First Parish Courts	1,300,000	1,300,000	1,638,640	338,640
SECOND PARISH COURTS	800,000	800,000	554,484	(245,516)
TOTAL FINES & FORFEITURES	4,976,150	4,976,150	4,946,761	(29,389)
<b>INTEREST INCOME</b>				
Interest-Other	201,000	201,000	-	(201,000)
Interest-Pooled Assets	1,436,000	1,436,000	1,344,576	(91,424)
TOTAL INTEREST	1,637,000	1,637,000	1,344,576	(292,424)
<b>MISCELLANEOUS REVENUES</b>				
Adjudicated Prop Sales	200,000	200,000	30,442	(169,558)
Annuity Income	102,096	102,096	102,096	(0)
Attorney Collection Fees	52,000	52,000	74,551	22,551
Bid Specification Sales	-	-	12	12
Contributions & Donations	2,500	5,500	6,000	500
Damage Settlement	-	-	18,460	18,460
Lease-Rental Income	269,000	269,000	279,791	10,791

JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2021

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Mineral Lease Royalties	350,000	350,000	299,688	(50,312)
Oil And Gas Royalties	105,000	105,000	36,571	(68,429)
Other Income	60,000	60,000	126,029	66,029
Sale Of Fixed Assets	192,680	192,680	434,944	242,264
TOTAL MISCELLANEOUS	1,333,276	1,336,276	1,408,584	72,308
TOTAL REVENUES	94,283,130	94,531,687	104,910,313	10,378,626
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Parish Council	7,295,739	-	6,687,456	(6,687,456)
Gov And Ethics Compliance	129,204	7,270,189	90,203	7,179,986
Legislative Delegation	274,359	99,020	262,129	(163,109)
	7,699,302	7,369,209	7,039,788	329,421
Judicial				
Adjudicated Property	200,000	9,895	3,702	6,193
Constables	239,965	239,965	243,822	(3,857)
District Attorney	13,566,592	13,528,122	12,089,815	1,438,307
District Courts	6,452,548	6,255,535	6,167,468	88,067
First Parish Courts	3,257,801	3,055,906	2,959,975	95,931
Justice Of The Peace	295,381	295,381	288,790	6,591
Juvenile Courts	3,826,066	3,826,066	3,703,113	122,953
Law	5,084,387	4,888,147	4,672,687	215,460
Miscellaneous Judicial	2,239,203	2,271,556	2,071,427	200,129
Pre Trial Release Of Pris	280,778	280,778	266,279	14,499
Public Safety	221,250	221,250	192,915	28,335
Second Parish Courts	3,093,473	2,987,198	2,825,288	161,910
	38,757,444	37,859,799	35,485,280	2,374,519
Executive				
Parish President	3,284,930	3,282,894	3,296,790	(13,896)
Elections				
Elections	152,000	152,000	83,275	68,725
Registrar Of Voters	655,359	638,073	645,432	(7,359)
	807,359	790,073	728,707	61,366
Financial Administration				
Accounting And Payroll	1,983,824	1,859,166	1,780,973	78,193
Budget	425,546	388,558	375,792	12,766
Finance Director	1,224,668	1,106,777	1,052,399	54,378
General Services-Prop Mgt	7,664,524	7,359,287	7,196,607	162,680
Human Resource Management	1,617,131	1,518,196	1,468,473	49,723
Internal Audit	172,563	172,563	162,897	9,666
Personnel	1,724,233	1,704,788	1,658,490	46,298
Planning	1,884,510	1,818,448	1,689,424	129,024
Planning Advisory Board	317,665	316,833	297,895	18,938
Purchasing	1,062,794	1,058,062	1,081,520	(23,458)
Risk Management	487,454	486,330	481,759	4,571
TOTAL FINANCIAL ADMINISTRATION	18,564,912	17,789,008	17,246,229	542,779
General Services				
Central Printing	148,725	144,005	135,617	8,388
Misc General Services	-	9,650	9,602	48
Surplus Property	219,193	221,091	198,912	22,179
TOTAL FINANCIAL ADMINISTRATION	367,918	374,746	344,131	30,615

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2021**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
TOTAL GENERAL GOVERNMENT	<u>69,481,865</u>	<u>67,465,729</u>	<u>64,140,924</u>	<u>3,324,805</u>
Board Of Zoning Adjust	246,339	245,434	249,434	(4,000)
Bureau Of Adjudication	82,264	82,513	71,167	11,346
Code Enforcement	6,663,596	6,208,041	5,928,993	279,048
Community Justice Agency	364,153	364,055	379,069	(15,014)
Corrections	9,698,596	9,665,186	9,478,839	186,347
Emergency Management	1,954,198	4,306,595	4,243,628	62,967
Fire Services	1,318,562	1,323,051	1,278,902	44,149
Prp Mnt/Zng Qual Of Life	4,076,434	3,828,610	3,296,226	532,384
Pub Safety Grants And Adm	<u>117,298</u>	<u>117,298</u>	<u>182,245</u>	<u>(64,947)</u>
TOTAL PUBLIC SAFETY	<u>24,521,440</u>	<u>26,140,783</u>	<u>25,108,503</u>	<u>1,032,280</u>
Health and Welfare				
Citizens W/Disabilities	-	-	(4)	4
County Agent	86,084	86,172	84,519	1,653
Health And Welfare	174,140	174,140	102,872	71,268
Jeff Cap	1,836,385	1,711,217	1,453,868	257,349
Serviceman'S Assistance	<u>74,908</u>	<u>74,908</u>	<u>72,858</u>	<u>2,050</u>
TOTAL HEALTH & WELFARE	<u>2,171,517</u>	<u>2,046,437</u>	<u>1,714,113</u>	<u>332,324</u>
Culture & Recreation				
Citizens Affairs	1,059,266	581,979	553,462	28,517
Non-Departmental	<u>4,777,371</u>	<u>5,334,345</u>	<u>4,973,580</u>	<u>360,765</u>
TOTAL CULTURE & RECREATION	<u>5,836,637</u>	<u>5,916,324</u>	<u>5,527,042</u>	<u>389,282</u>
TOTAL CAPITAL OUTLAY	<u>1,093,239</u>	<u>914,938</u>	<u>802,663</u>	<u>112,275</u>
TOTAL EXPENDITURES	<u>103,104,698</u>	<u>102,484,211</u>	<u>97,293,244</u>	<u>5,190,967</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	4,621,437	5,259,437	5,259,437	0
Transfers Out	<u>(2,908,376)</u>	<u>(2,897,910)</u>	<u>(2,850,910)</u>	<u>47,000</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,713,061</u>	<u>2,361,527</u>	<u>2,408,527</u>	<u>47,000</u>
NET CHANGES IN FUND BALANCES	<u>(7,108,507)</u>	<u>(5,590,997)</u>	<u>10,025,597</u>	<u>15,616,594</u>
Fund balance beginning of the year	<u>34,898,229</u>	<u>34,898,229</u>	<u>34,898,229</u>	<u>-</u>
END OF YEAR	<u>\$ 27,789,722</u>	<u>\$ 29,307,232</u>	<u>\$ 44,923,826</u>	<u>\$ 15,616,594</u>

JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF NET POSITION  
PENSION TRUST FUNDS

December 31, 2021  
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan*	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 85	\$ 1,297	\$ 229	\$ 1,611
Investments				
Mutual funds - Money market/cash reserve	2,818	-	-	2,818
Mutual funds-Fixed income	-	19,266	29,824	49,090
Mutual funds-Equity	-	48,207	-	48,207
Common stocks	31,995	-	-	31,995
Corporate bonds	9,284	-	-	9,284
Real estate investments	-	10,342	-	10,342
US Treasury obligations	7,777	-	-	7,777
US Government agencies	6,554	-	-	6,554
Investment in partnerships	-	-	21	21
Receivables				
Contributions	17	-	-	17
Due from broker	-	-	57	57
Interest	108	-	68	176
Pension Asset	53	-	-	53
Property, plant and equipment [net]	5	-	-	5
Total Assets	<u>58,696</u>	<u>79,112</u>	<u>30,199</u>	<u>168,007</u>
Deferred outflows of resources	<u>104</u>	<u>-</u>	<u>-</u>	<u>104</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	128	-	24	152
Accrued Expense	-	84	-	84
Total current liabilities	<u>128</u>	<u>84</u>	<u>24</u>	<u>236</u>
Noncurrent liabilities:				
Net other postemployment benefit obligations (OPEB)	268	-	-	268
Total noncurrent liabilities	<u>268</u>	<u>-</u>	<u>-</u>	<u>268</u>
Total Liabilities	<u>396</u>	<u>84</u>	<u>24</u>	<u>504</u>
Deferred inflows of resources	<u>171</u>	<u>-</u>	<u>-</u>	<u>171</u>
<b>NET POSITION</b>				
Restricted for:				
Pensions	58,233	79,028	30,175	167,436
Total net position	<u>\$ 58,233</u>	<u>\$ 79,028</u>	<u>\$ 30,175</u>	<u>\$ 167,436</u>

**JEFFERSON PARISH, LOUISIANA**  
**COMBINING SCHEDULE OF CHANGES IN NET POSITION**  
**PENSION TRUST FUNDS**

**For the Year Ended December 31, 2021**  
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
<b>Additions</b>				
Contributions:				
Employer	\$ 536	\$ 2,234	\$ -	\$ 2,770
Plan members	3	-	-	3
Total Contributions	<u>539</u>	<u>2,234</u>	<u>0</u>	<u>2,773</u>
Investment Income:				
Net Appreciation(Depreciation) in Fair Value of Investments	5,848	9,572	(653)	14,767
Realized gains from sale of investments	-	379	(101)	278
Interest/Dividends	1,051	1	465	1,517
Total Investment Income	<u>6,899</u>	<u>9,952</u>	<u>(289)</u>	<u>16,562</u>
Less: Investment Expense	(192)	(216)	(88)	(496)
Net Investment Income	<u>6,707</u>	<u>9,736</u>	<u>(377)</u>	<u>16,066</u>
Total Additions	<u>7,246</u>	<u>11,970</u>	<u>(377)</u>	<u>18,839</u>
<b>Deductions</b>				
Benefits	2,470	8,663	5,332	16,465
Refunds and withdrawals	44	-	51,851	51,895
Administrative expense	354	170	40	564
Total Deductions	<u>2,868</u>	<u>8,833</u>	<u>57,223</u>	<u>68,924</u>
Net Increase (decrease) in fiduciary net position	4,378	3,137	(57,600)	(50,085)
Transfer to LCMC plan*	-	-	-	-
Beginning of Year	<u>53,855</u>	<u>75,891</u>	<u>87,775</u>	<u>217,521</u>
End of Year	<u>\$ 58,233</u>	<u>\$ 79,028</u>	<u>\$ 30,175</u>	<u>\$ 167,436</u>

**JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

**Year Ended 12/31/2021**

**AGENCY HEAD: PARISH PRESIDENT CYNTHIA LEE SHENG**

<b><u>PURPOSE</u></b>	<b><u>AMOUNT</u></b>
<b>Salary</b>	<b>\$ 161,816</b>
<b>Benefits</b>	
Retirement	20,277
Workmen's Compensation	795
Life Insurance	228
Health Insurance	11,455
<b>Expense Allowances</b>	
Cell Phone Allowance	1,020
Expense Allowance	4,800
<b>Travel Reimbursements</b>	
Hotel	952
Registration	7,200
<b>Total</b>	<b><u>\$ 208,542</u></b>

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF COUNCILMEMBER'S COMPENSATION**  
**Year Ended 12/31/2021**

COUNCILMEMBER	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCES
Ricky Templet	365	\$ 121,248	\$ 13,020
Scott Walker	365	121,248	13,020
Marion Edwards	365	80,831	13,020
Deano Bonano	365	80,831	4,620
Byron Lee	365	80,831	4,620
Dominick Impastato	365	80,831	13,020
Jennifer Van Vrancken	365	80,831	13,020

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- GENERAL FUND**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceedings</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 1st Parish Court</i>	\$ 892,211.98	\$ 681,943.10	\$ 1,574,155.08
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	221,310.52	167,562.34	388,872.86
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 1st Parish Court</i>	332,054.16	240,333.45	572,387.61
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>1,445,576.66</u>	<u>1,089,838.89</u>	<u>2,535,415.55</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 2nd Parish Court</i>	314,751.78	222,106.79	536,858.57
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	83,497.60	58,629.23	142,126.82
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 2nd Parish Court</i>	280,273.57	187,989.27	468,262.84
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>678,522.95</u>	<u>468,725.29</u>	<u>1,147,248.23</u>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	225,997.09	167,049.77	393,046.86
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	16,552.95	12,390.58	28,943.53
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>242,550.04</u>	<u>179,440.35</u>	<u>421,990.39</u>
<b>Fines and Fees Collected from Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Criminal Court Costs/Fees</i>	249,045.00	222,635.00	484,065.00
<b>Subtotal Clerk of Court Jefferson</b>	<u>249,045.00</u>	<u>222,635.00</u>	<u>484,065.00</u>
<b>Grand Total</b>	<u>\$ 2,615,694.65</u>	<u>\$ 1,960,639.52</u>	<u>\$ 4,588,719.17</u>



**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- Juvenile Services**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from Juvenile Services Proceedings</b>			
<i>Jefferson Parish Juvenile Services - Probation/Parole Supervision</i>	\$ 3,827.00	\$ 1,710.00	\$ 5,537.00
<b>Subtotal Juvenile Sevices of Jefferson</b>	<u>3,827.00</u>	<u>1,710.00</u>	<u>5,537.00</u>
<b>Grand Total</b>	<u>\$ 3,827.00</u>	<u>\$ 1,710.00</u>	<u>\$ 5,537.00</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- Off Duty Witness Fund**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceedings</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 122,662.59	\$ 98,649.09	\$ 221,311.68
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>122,662.59</u>	<u>98,649.09</u>	<u>221,311.68</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	36,049.32	24,869.30	60,918.62
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>36,049.32</u>	<u>24,869.30</u>	<u>60,918.62</u>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	22,697.21	13,488.24	36,185.45
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>22,697.21</u>	<u>13,488.24</u>	<u>36,185.45</u>
<b>Fines and Fees Collected from Juvenile Services</b>			
<i>Jefferson Parish Juvenile Services Criminal Court Costs/ Fees Juvenile Services</i>	2,858.50	2,438.00	5,296.50
<b>Subtotal Juvenile Court of Jefferson</b>	<u>2,858.50</u>	<u>2,438.00</u>	<u>5,296.50</u>
<b>Grand Total</b>	<u>\$ 184,267.62</u>	<u>\$ 139,444.63</u>	<u>\$ 323,712.25</u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021	Total Year to Date
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 25,769.97	\$ 17,690.03	\$ 43,460.01
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>25,769.97</u>	<u>17,690.03</u>	<u>43,460.01</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	7,945.00	5,873.00	13,818.00
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>7,945.00</u>	<u>5,873.00</u>	<u>13,818.00</u>
<b>Grand Total</b>	<u>\$ 33,714.97</u>	<u>\$ 23,563.03</u>	<u>\$ 57,278.01</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (24th JDC) Series 2014**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 41,068.22	\$ 30,432.16	\$ 71,500.38
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>41,068.22</u>	<u>30,432.16</u>	<u>71,500.38</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	251,372.00	231,700.00	483,072.00
<b>Subtotal Clerk of Court of Jefferson</b>	<u>251,372.00</u>	<u>231,700.00</u>	<u>483,072.00</u>
<b>Grand Total</b>	<u>\$ 292,440.22</u>	<u>\$ 262,132.16</u>	<u>\$ 554,572.38</u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ <u>67,501.92</u>	\$ <u>50,950.91</u>	\$ <u>118,452.83</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>67,501.92</u>	<u>50,950.91</u>	<u>118,452.83</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	<u>6,944.00</u>	<u>5,271.00</u>	<u>12,215.00</u>
<b>Subtotal Clerk of Court of Jefferson</b>	<u>6,944.00</u>	<u>5,271.00</u>	<u>12,215.00</u>
<b>Grand Total</b>	\$ <u><u>74,445.92</u></u>	\$ <u><u>56,221.91</u></u>	\$ <u><u>130,667.83</u></u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 41,068.22	\$ 30,432.16	\$ 71,500.38
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>41,068.22</u>	<u>30,432.16</u>	<u>71,500.38</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	251,372.00	231,700.00	483,072.00
<b>Subtotal Clerk of Court of Jefferson</b>	<u>251,372.00</u>	<u>231,700.00</u>	<u>483,072.00</u>
<b>Grand Total</b>	<u>\$ 292,440.22</u>	<u>\$ 262,132.16</u>	<u>\$ 554,572.38</u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 2,519.50	\$ 2,315.50	\$ 4,835.00
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>2,519.50</u>	<u>2,315.50</u>	<u>4,835.00</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	588.00	371.00	484,065.00
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>588.00</u>	<u>371.00</u>	<u>484,065.00</u>
<b>Grand Total</b>	<u>\$ 3,107.50</u>	<u>\$ 2,686.50</u>	<u>\$ 488,900.00</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- Indigent Transcript Fund**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 18,116.55	\$ 13,712.37	\$ 31,828.92
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>18,116.55</u>	<u>13,712.37</u>	<u>31,828.92</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	7,100.83	4,881.31	11,982.14
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>7,100.83</u>	<u>4,881.31</u>	<u>11,982.14</u>
<b>Grand Total</b>	<u>\$ 25,217.38</u>	<u>\$ 18,593.68</u>	<u>\$ 43,811.06</u>



**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court Exp**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 113,813.35	\$ 86,328.94	\$ 200,142.29
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>113,813.35</u>	<u>86,328.94</u>	<u>200,142.29</u>
 <b>Grand Total</b>	 <u>\$ 113,813.35</u>	 <u>\$ 86,328.94</u>	 <u>\$ 200,142.29</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court DWI Programs**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

Cash Basis Presentation	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b> <i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ <u>49,822.61</u>	\$ <u>39,718.83</u>	\$ <u>89,541.44</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>49,822.61</u>	<u>39,718.83</u>	<u>89,541.44</u>
<b>Grand Total</b>	\$ <u><u>49,822.61</u></u>	\$ <u><u>39,718.83</u></u>	\$ <u><u>89,541.44</u></u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

Cash Basis Presentation	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b> <i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ <u>36,779.30</u>	\$ <u>34,676.94</u>	\$ <u>71,456.24</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>36,779.30</u>	<u>34,676.94</u>	<u>71,456.24</u>
<b>Grand Total</b>	\$ <u><u>36,779.30</u></u>	\$ <u><u>34,676.94</u></u>	\$ <u><u>71,456.24</u></u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Sec 894 Probation**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 5,951.44	\$ 8,242.29	\$ 14,193.73
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>5,951.44</u>	<u>8,242.29</u>	<u>14,193.73</u>
<b>Grand Total</b>	<u>\$ 5,951.44</u>	<u>\$ 8,242.29</u>	<u>\$ 14,193.73</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Expense**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

Cash Basis Presentation	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b> <i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ <u>55,363.74</u>	\$ <u>38,019.32</u>	\$ <u>93,383.06</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>55,363.74</u>	<u>38,019.32</u>	<u>93,383.06</u>
<b>Grand Total</b>	<u>\$ 55,363.74</u>	<u>\$ 38,019.32</u>	<u>\$ 93,383.06</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court DWI**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 4,189.37	\$ 4,206.22	\$ 8,395.59
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>4,189.37</u>	<u>4,206.22</u>	<u>8,395.59</u>
<b>Grand Total</b>	<u>4,189.37</u>	<u>4,206.22</u>	<u>8,395.59</u>

**JEFFERSON PARISH GOVERNMENT**  
**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, 2021**

Cash Basis Presentation	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 198,392.15	\$ 167,795.27	\$ 366,187.42
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>198,392.15</u>	<u>167,795.27</u>	<u>366,187.42</u>
<b>Grand Total</b>	<u>\$ 198,392.15</u>	<u>\$ 167,795.27</u>	<u>\$ 366,187.42</u>

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Probation**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 64,767.60	\$ 48,850.07	\$ 113,617.67
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>64,767.60</u>	<u>48,850.07</u>	<u>113,617.67</u>
<b>Grand Total</b>	<u>64,767.60</u>	<u>48,850.07</u>	<u>113,617.67</u>



**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Driving School**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2021</b>	<b>Second Six Month Period Ended 12/31/2021</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 260.00	\$ 10.00	\$ 270.00
<b>Subtotal 2nd Parish Court of Jefferson</b>	260.00	10.00	270.00
<b>Grand Total</b>	\$ 260.00	\$ 10.00	\$ 270.00

**JEFFERSON PARISH GOVERNMENT**  
**Justice System Funding Schedule - Receiving Entity- 1st & 2nd Parish Court Computer**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**December 31, 2021**

<b>Cash Basis Presentation</b>		<b>First Six Month Period Ended 6/30/2021</b>		<b>Second Six Month Period Ended 12/31/2021</b>		<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>						
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$	<u>95,614.73</u>	\$	<u>72,348.85</u>	\$	<u>167,963.58</u>
<b>Subtotal 1st Parish Court of Jefferson</b>		<u>95,614.73</u>		<u>72,348.85</u>		<u>167,963.58</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>						
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>		<u>36,207.37</u>		<u>24,970.32</u>		<u>61,177.69</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>		<u>36,207.37</u>		<u>24,970.32</u>		<u>61,177.69</u>
<b>Grand Total</b>	\$	<u>131,822.10</u>	\$	<u>97,319.17</u>	\$	<u>229,141.27</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.	223
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These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (ad valorem) tax.	229
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	234
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	241
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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.	243

*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, 2021**

Table A-2

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**JEFFERSON PARISH, LOUISIANA**  
**NET POSITION BY COMPONENT**

*Last Ten Fiscal Years*

**(Unaudited)**

(in thousands of dollars)

	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Governmental Activities</b>										
Net Investment in capital assets	\$ 673,311	\$ 800,435	\$ 877,954	\$ 991,422	\$ 1,086,233	\$ 1,015,204	\$ 1,184,750	\$ 1,257,757	\$ 1,293,823	1,250,356
Restricted	373,644	380,678	399,519	443,291	457,028	752,306	404,593	397,879	459,279	580,694
Unrestricted	99,538	93,297	84,683	86,971	76,661	(96,486)	51,829	32,685	69,380	18,427
Total governmental activities net position	<u>\$ 1,146,493</u>	<u>\$ 1,274,410</u>	<u>\$ 1,362,156</u>	<u>\$ 1,521,684</u>	<u>\$ 1,619,922</u>	<u>\$ 1,671,024</u>	<u>\$ 1,641,172</u>	<u>\$ 1,688,321</u>	<u>\$ 1,822,482</u>	<u>\$ 1,849,477</u>
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 545,339	\$ 546,657	\$ 536,687	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108	\$ 605,919	\$ 591,991	\$ 589,504
Restricted	44,104	45,318	52,135	79,079	83,005	84,965	84,216	95,748	106,148	118,819
Unrestricted	32,670	36,233	40,639	(129,086)	(137,373)	65,808	(141,257)	(147,567)	(148,472)	(161,276)
Total business-type activities net position	<u>\$ 622,113</u>	<u>\$ 628,208</u>	<u>\$ 629,461</u>	<u>\$ 624,975</u>	<u>\$ 589,728</u>	<u>\$ 787,697</u>	<u>\$ 561,067</u>	<u>\$ 554,100</u>	<u>\$ 549,667</u>	<u>\$ 547,047</u>
<b>Primary Government</b>										
Net Investment in capital assets	\$ 1,218,650	\$ 1,347,092	\$ 1,414,641	\$ 1,666,404	\$ 1,730,329	\$ 1,652,128	\$ 1,802,858	\$ 1,863,676	\$ 1,885,814	\$ 1,839,860
Restricted	417,748	425,996	451,654	522,370	540,033	837,271	488,809	493,627	565,427	699,513
Unrestricted	132,208	129,530	125,322	(42,115)	(60,712)	(30,678)	(89,428)	(114,882)	(79,092)	(142,849)
Total primary government net position	<u>\$ 1,768,606</u>	<u>\$ 1,902,618</u>	<u>\$ 1,991,617</u>	<u>\$ 2,146,659</u>	<u>\$ 2,209,650</u>	<u>\$ 2,458,721</u>	<u>\$ 2,202,239</u>	<u>\$ 2,242,421</u>	<u>\$ 2,372,149</u>	<u>\$ 2,396,524</u>

\*Restated

**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN NET POSITION, LAST TEN FISCAL YEARS**  
**(Unaudited)**  
(in thousands of dollars)

	2012	2013	2014*	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental activities:										
General government	\$ 70,547	\$ 70,963	\$ 65,065	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653	\$ 56,721	\$ 52,130	\$ 49,549
Public safety	94,726	97,982	135,084	108,588	112,767	114,140	117,836	123,888	121,765	121,590
Public works	150,452	140,983	130,633	128,706	132,444	133,153	154,056	162,681	163,864	229,351
Transit	16,748	17,938	17,933	17,231	16,289	16,557	17,110	18,885	20,012	21,269
Health and welfare	61,672	53,854	47,262	51,142	65,505	61,635	58,040	55,869	56,045	78,635
Culture and recreation	45,489	47,510	45,777	50,641	58,783	61,117	62,261	68,947	65,342	73,764
Economic development	-	-	-	-	-	-	-	-	1,604	2,647
Urban redevelopment and housing	4,668	5,580	9,261	10,551	6,162	5,722	4,548	7,818	7,360	6,454
Interest on long-term debt	21,957	25,759	19,721	21,623	16,652	18,386	20,622	19,017	27,382	22,438
Total governmental activities expenses	<u>466,259</u>	<u>460,569</u>	<u>470,736</u>	<u>456,662</u>	<u>480,043</u>	<u>471,499</u>	<u>481,126</u>	<u>513,826</u>	<u>515,504</u>	<u>605,697</u>
Business-type activities:										
Water	38,928	39,186	37,232	41,618	44,512	42,519	45,873	48,648	47,035	44,483
Sewer	42,968	50,426	43,443	44,549	47,752	49,546	51,513	54,388	52,016	52,224
Hospital District No. 1	N/A	N/A	N/A	191,722	31,777	18,166	15,718	14,133	9,750	5,704
Total business-type activities expenses	<u>81,896</u>	<u>89,612</u>	<u>80,675</u>	<u>277,889</u>	<u>124,041</u>	<u>110,231</u>	<u>113,104</u>	<u>117,169</u>	<u>108,801</u>	<u>102,411</u>
Total primary government expenses	<u>\$ 548,155</u>	<u>\$ 550,181</u>	<u>\$ 551,411</u>	<u>\$ 734,551</u>	<u>\$ 604,084</u>	<u>\$ 581,730</u>	<u>\$ 594,230</u>	<u>\$ 630,995</u>	<u>\$ 624,305</u>	<u>\$ 708,108</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 13,898	\$ 13,529	\$ 15,168	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467	\$ 15,327	\$ 17,702	\$ 23,191
Public safety	16,027	15,744	16,261	16,881	16,499	16,574	16,549	16,554	7,501	9,883
Public works	19,665	20,415	20,297	22,238	23,106	23,906	24,584	23,859	23,637	24,570
Transit	3,480	3,666	3,589	3,652	3,485	3,291	3,276	3,326	1,834	1,875
Health and welfare	4,118	4,218	4,266	4,280	4,467	4,724	4,747	4,642	4,786	4,427
Culture and recreation	4,500	4,657	9,033	9,318	9,506	9,378	9,345	9,322	3,891	4,801
Urban redevelopment and housing	-	-	-	-	18	20	-	-	3,293	4,601
Operating grants and contributions	53,942	58,391	48,151	54,727	71,092	56,454	52,725	45,981	92,275	88,264
Capital grants and contributions	46,684	49,280	58,354	71,282	46,807	39,614	21,386	26,632	21,759	46,167
Total governmental activities program revenues	<u>162,314</u>	<u>169,900</u>	<u>175,119</u>	<u>197,848</u>	<u>189,893</u>	<u>169,220</u>	<u>148,079</u>	<u>145,643</u>	<u>176,678</u>	<u>207,779</u>
Business-type activities:										
Charges for services										
Water	33,259	32,944	32,984	33,138	33,854	34,331	34,569	35,008	36,394	34,463
Sewer	24,990	24,078	24,005	23,736	24,332	24,333	25,918	24,950	26,666	26,585
Hospital District No. 1	N/A	N/A	N/A	144,354	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	1,526	1,776	1,536	1,225	1,203	1,335
Capital grants and contributions	1,020	6,661	839	809	682	428	616	430	28	-
Total business-type activities program revenues	<u>59,269</u>	<u>63,683</u>	<u>57,828</u>	<u>202,037</u>	<u>60,394</u>	<u>60,868</u>	<u>62,639</u>	<u>61,613</u>	<u>64,291</u>	<u>62,383</u>
Total primary government program revenues	<u>\$ 221,583</u>	<u>\$ 233,583</u>	<u>\$ 232,947</u>	<u>\$ 399,885</u>	<u>\$ 250,287</u>	<u>\$ 230,088</u>	<u>\$ 210,718</u>	<u>\$ 207,256</u>	<u>\$ 240,969</u>	<u>\$ 270,162</u>

\*Restated

(Continued) (Continued)



**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN NET POSITION, LAST TEN FISCAL YEARS**  
(Unaudited)  
(in thousands of dollars)

Exhibit B-2  
(Continued)      Exhibit B-2  
(Continued)

	2012	2013	2014*	2015	2016	2017	2018	2019	2020	2021
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (303,945)	\$ (290,669)	\$ (295,617)	\$ (258,814)	\$ (290,150)	\$ (302,279)	\$ (333,047)	\$ (368,183)	\$ (338,826)	\$ (397,918)
Business-type activities	(22,627)	(25,929)	(22,847)	(75,852)	(63,647)	(49,363)	(50,465)	(55,556)	(44,510)	(40,028)
Total primary government net expense	<u>\$ (326,572)</u>	<u>\$ (316,598)</u>	<u>\$ (318,464)</u>	<u>\$ (334,666)</u>	<u>\$ (353,797)</u>	<u>\$ (351,642)</u>	<u>\$ (383,512)</u>	<u>\$ (423,739)</u>	<u>\$ (383,336)</u>	<u>\$ (437,946)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem	\$ 172,460	\$ 187,717	\$ 191,583	\$ 193,784	\$ 198,951	\$ 199,865	\$ 209,332	\$ 213,198	\$ 218,378	\$ 221,560
Alcoholic beverage	252	269	424	260	253	246	234	236	244	241
Chain store	302	272	199	251	269	260	227	248	192	246
Franchise fees	5,009	5,141	5,515	5,844	5,778	5,462	5,361	5,065	4,808	4,212
Sales	138,672	146,059	148,018	148,448	148,210	150,028	154,671	162,075	165,870	193,852
Hotel/Motel	3,510	3,515	3,651	3,752	3,652	3,731	3,821	4,057	2,525	3,555
Auto Rental	163	273	-	-	183	273	297	315	195	260
Severance	953	971	986	1,006	1,003	1,004	1,037	1,062	853	1,041
Grants and contributions not restricted							-	-	-	-
to specific programs							-	-	-	-
Unrestricted investment earnings	3,339	3,955	4,784	6,885	9,879	14,131	15,556	34,569	34,456	2,589
Miscellaneous	28,427	27,278	29,676	64,354	21,364	10,965	11,703	11,897	14,849	5,147
Gain on extinguishment of debt	-	50,241	-	-	-	-	-	39,856	(9,239)	(7,790)
Inflow of resources due to a transfer of operations	-	-	-	-	-	-	-	-	-	-
Transfers	(12,775)	(6,832)	(1,541)	(6,174)	(1,154)	(30,029)	(8,488)	(17,390)	39,856	-
Total governmental activities	<u>340,312</u>	<u>418,859</u>	<u>383,295</u>	<u>418,410</u>	<u>388,388</u>	<u>355,936</u>	<u>393,751</u>	<u>455,188</u>	<u>472,987</u>	<u>424,913</u>
Business-type activities:										
Taxes	19,453	19,456	19,831	19,982	20,074	20,164	20,497	20,868	21,339	25,718
Unrestricted investment earnings	235	278	347	752	2,390	2,460	2,766	6,195	5,118	(523)
Miscellaneous	363	889	1,195	15,841	4,542	4,576	4,941	4,045	4,381	4,423
Interest Expense	-	-	-	(5,769)	(248)	(472)	-	-	-	-
Gain/(Loss) on extinguishment of debt	-	4,569	1,175	(29,443)	488	188	285	91	-	-
Special items:										
Loss on CEA assignment of assets and liabilities	-	-	-	(30,323)	-	2,809	-	-	-	-
Contributor of equity interest Hospital District No. 2	-	-	-	(2,976)	-	-	-	-	-	-
Transfers	12,775	6,832	1,541	6,174	1,154	30,029	8,488	17,390	9,239	7,790
Total business-type activities	<u>32,826</u>	<u>32,024</u>	<u>24,089</u>	<u>(25,762)</u>	<u>28,400</u>	<u>59,754</u>	<u>36,977</u>	<u>48,589</u>	<u>40,077</u>	<u>37,408</u>
Total primary government	<u>\$ 373,138</u>	<u>\$ 450,883</u>	<u>\$ 407,384</u>	<u>\$ 392,648</u>	<u>\$ 416,788</u>	<u>\$ 415,690</u>	<u>\$ 430,728</u>	<u>\$ 503,777</u>	<u>\$ 513,064</u>	<u>\$ 462,321</u>
<b>Change in net position</b>										
Governmental activities	36,367	128,190	87,678	159,596	98,238	53,657	60,704	87,005	134,161	26,995
Business-type activities	10,199	6,095	1,242	(101,614)	(35,247)	10,391	(13,488)	(6,967)	(4,433)	(2,620)
Total primary government	<u>\$ 46,566</u>	<u>\$ 134,285</u>	<u>\$ 88,920</u>	<u>\$ 57,982</u>	<u>\$ 62,991</u>	<u>\$ 64,048</u>	<u>\$ 47,216</u>	<u>\$ 80,038</u>	<u>\$ 129,728</u>	<u>\$ 24,375</u>

\*Restated

**JEFFERSON PARISH, LOUISIANA**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**  
(in thousands of dollars)

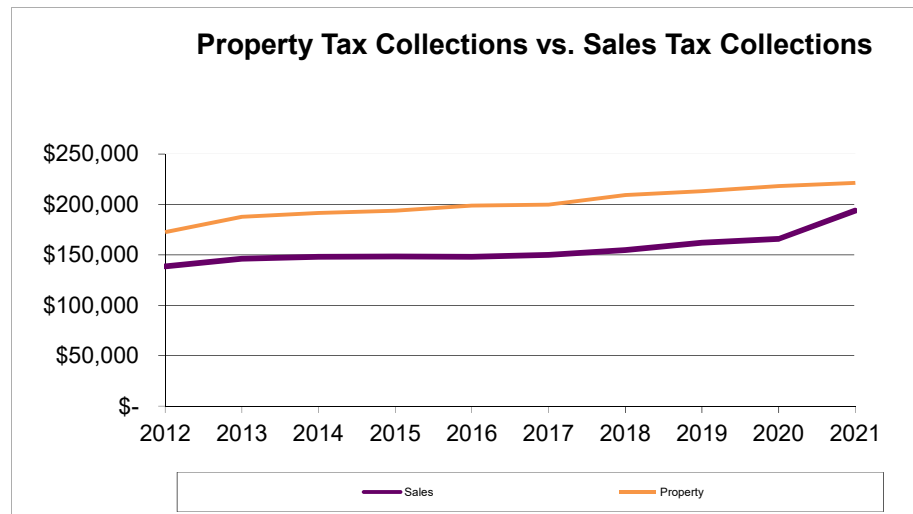
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Restricted	1,855	1,681	1,862	1,683	1,850	2,152	2,067	1,838	1,898	1,810
Committed	8,727	9,912	5,016	11,460	10,477	8,088	8,358	8,815	7,109	11,465
Assigned	-	0	0	-	-	-	-	-	-	-
Unassigned	14,702	14,374	16,626	14,956	13,902	15,530	17,988	21,260	24,402	25,440
<b>Total general fund</b>	<u>\$ 25,284</u>	<u>\$ 25,967</u>	<u>\$ 23,504</u>	<u>\$ 28,099</u>	<u>\$ 26,229</u>	<u>\$ 25,770</u>	<u>\$ 28,413</u>	<u>\$ 31,913</u>	<u>\$ 33,409</u>	<u>\$ 38,715</u>
<b>Other Governmental Funds</b>										
Nonspendable	1,646	1,740	2,049	\$ 2,089	\$ 651	\$ 739	\$ 757	\$ 585	\$ 488	\$ 555
Restricted	396,534	403,159	427,596	470,294	487,037	552,998	527,170	779,579	874,103	820,532
Committed	89,722	94,164	93,431	91,206	84,181	155,781	172,472	203,152	212,650	225,300
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(2,494)	(1,004)	(6,406)	(670)	(570)
<b>Total other governmental funds</b>	<u>\$ 487,902</u>	<u>\$ 499,063</u>	<u>\$ 523,076</u>	<u>\$ 563,589</u>	<u>\$ 571,869</u>	<u>\$ 707,024</u>	<u>\$ 699,395</u>	<u>\$ 976,910</u>	<u>\$ 1,086,571</u>	<u>\$ 1,045,817</u>

**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**  
(in thousands of dollars)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Taxes (See Table B-5)	\$ 321,320	\$ 343,943	\$ 350,376	\$ 353,346	\$ 358,299	\$ 360,869	\$ 374,980	\$ 386,257	\$ 393,063	\$ 424,967
Licenses and permits	14,008	13,698	15,417	15,662	15,201	16,114	15,729	15,659	15,163	16,320
Intergovernmental	100,538	106,724	108,338	125,953	119,088	95,993	74,069	69,260	119,817	119,421
Charges for services	51,169	54,049	57,731	61,116	62,247	63,345	73,659	73,190	70,616	73,286
Fines and forfeitures	7,907	7,612	8,046	8,600	8,359	7,938	7,871	7,943	6,335	7,263
Interest income(losses)	2,058	2,627	3,407	5,362	7,738	11,290	9,713	29,624	29,041	(1,201)
Miscellaneous	16,405	14,082	9,725	49,318	6,309	6,023	5,800	6,094	6,988	6,944
<b>TOTAL REVENUES</b>	<b>513,405</b>	<b>542,735</b>	<b>553,040</b>	<b>619,357</b>	<b>577,241</b>	<b>561,572</b>	<b>561,821</b>	<b>588,027</b>	<b>641,023</b>	<b>647,000</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	39,308	38,512	38,795	38,967	40,767	40,024	39,603	41,626	68,216	66,560
Public safety	92,541	95,092	99,207	100,786	104,213	104,503	109,451	109,867	112,998	122,415
Public works	105,475	99,514	106,436	100,172	106,670	96,153	98,656	105,448	120,484	196,366
Transit	14,472	15,141	15,323	14,897	15,118	15,587	16,544	17,907	18,275	19,495
Health and welfare	60,941	53,009	46,200	50,253	63,951	59,983	56,299	52,660	53,404	64,673
Culture and recreation	40,478	41,644	42,843	43,420	47,286	48,701	50,300	52,985	52,132	62,649
Urban redevelopment and housing	4,664	5,561	9,420	10,504	6,127	5,649	5,008	7,999	1,605	2,655
Intergovernmental	18,286	19,524	20,773	20,697	21,325	21,298	22,099	22,966	7,334	6,559
<b>Debt service</b>										
Principal	26,803	27,761	29,576	30,569	33,306	30,164	30,865	31,980	19,213	20,181
Interest and other charges	22,414	20,923	19,347	17,970	16,264	14,725	15,638	16,840	26,429	23,132
Capital outlay	93,204	123,794	116,432	158,574	132,715	103,612	129,693	143,230	139,555	124,603
<b>TOTAL EXPENDITURES</b>	<b>518,586</b>	<b>540,475</b>	<b>544,352</b>	<b>586,809</b>	<b>587,742</b>	<b>540,399</b>	<b>574,156</b>	<b>603,508</b>	<b>619,645</b>	<b>709,288</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,181)</b>	<b>2,260</b>	<b>8,688</b>	<b>32,548</b>	<b>(10,501)</b>	<b>21,173</b>	<b>(12,335)</b>	<b>(15,481)</b>	<b>21,378</b>	<b>(62,288)</b>
<b>Other financing sources (uses)</b>										
Transfers in	56,406	66,202	78,519	74,953	75,201	120,588	92,132	90,297	96,518	120,082
Transfers out	(54,433)	(63,048)	(65,582)	(62,997)	(57,753)	(117,912)	(84,783)	(89,100)	(93,995)	(112,647)
Issuance of bonds	-	-	-	-	-	108,395	-	250,865	4,592	15,076
Issuance of refunding bonds	-	-	-	-	-	48,115	-	52,635	6,923	-
Proceeds from long term debt	13,380	51,380	20,565	47,485	43,010	-	-	-	-	-
Proceeds from refunding bonds	-	-	(7,651)	(11,107)	-	-	-	-	-	-
Payment to refund bond escrow agent	(13,534)	(45,061)	(13,127)	(35,774)	(49,778)	(47,710)	-	(60,737)	(6,923)	-
Premium on long term debt	168	-	138	-	7,462	13,799	-	52,536	1,971	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,987</b>	<b>9,473</b>	<b>12,862</b>	<b>12,560</b>	<b>18,142</b>	<b>125,275</b>	<b>7,349</b>	<b>296,496</b>	<b>9,086</b>	<b>22,511</b>
<b>Special items</b>										
Inflow of resources due to a transfer of operations	-	-	-	-	-	-	-	-	80,693	-
<b>Net change in fund balances</b>	<b>\$ (3,194)</b>	<b>\$ 11,733</b>	<b>\$ 21,550</b>	<b>\$ 45,108</b>	<b>\$ 7,641</b>	<b>\$ 146,448</b>	<b>\$ (4,986)</b>	<b>\$ 281,015</b>	<b>\$ 111,157</b>	<b>\$ (39,777)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>11.6%</b>	<b>11.7%</b>	<b>11.4%</b>	<b>11.3%</b>	<b>10.9%</b>	<b>10.3%</b>	<b>10.5%</b>	<b>10.6%</b>	<b>9.5%</b>	<b>7.4%</b>

**Jefferson Parish, Louisiana  
Tax Revenues by Source, Governmental Funds  
Last Ten Years  
(Unaudited)  
(in thousands of dollars)**

Year	Property	Sales	Severance	Miscellaneous	Total
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944
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

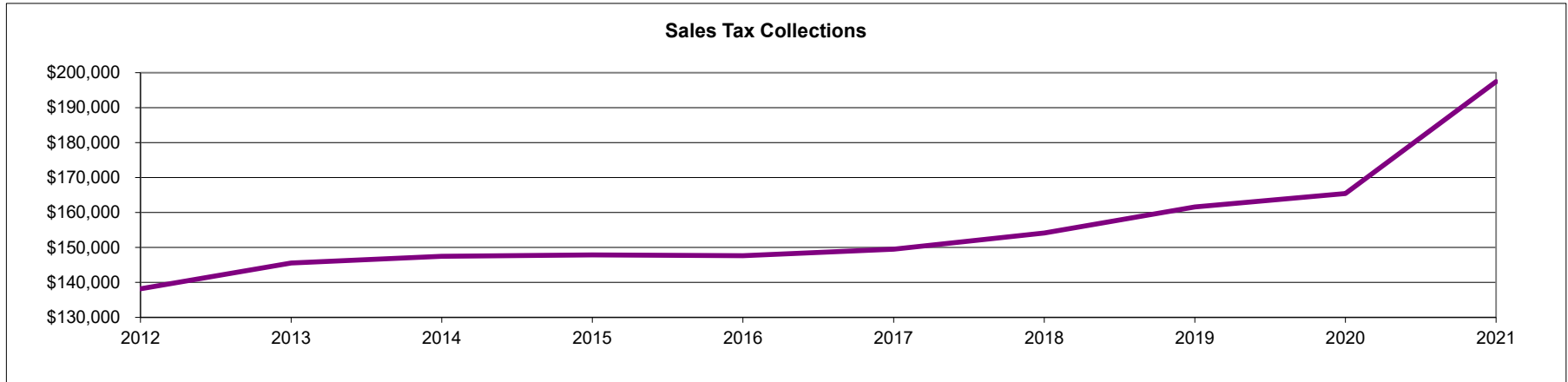


**Jefferson Parish, Louisiana  
Sales Tax by Voter Dedication  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

Year	1/2 of One Cent	1/2 of One Cent	1/2 of One Cent	1/2 of One Cent	1/2 of One Cent	1/2 of One Cent	1/2 of One Cent		7/8 of One Cent	TOTAL	Total Direct Rate
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Churchill Economic Dev District	Jefferson Hwy Economic Dev District	Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	Sewerage/Roads/Drainage		
2012	29,471	306	223	-	-	30,000	12,585	20,523	45,071	138,179	2.375
2013	30,853	301	232	97	-	31,483	13,196	21,589	47,800	145,551	2.375
2014	31,508	293	216	101	-	32,118	13,417	21,919	47,901	147,473	2.375
2015	31,723	274	198	28	-	32,223	13,518	22,058	47,858	147,880	2.375
2016	31,786	225	180	30	-	32,221	13,592	22,025	47,579	147,638	2.375
2017	32,291	171	176	20	-	32,660	13,734	22,277	48,169	149,498	2.375
2018	33,460	199	167	20	-	33,846	14,267	23,077	49,129	154,165	2.375
2019	35,241	245	156	14	141	35,783	15,084	24,306	50,621	161,591	2.375
2020	36,214	125	90	4	564	36,996	15,111	24,906	51,389	165,399	2.375
2021	42,528	232	139	25	617	43,542	17,867	29,373	63,117	197,440	2.375

Note: Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.

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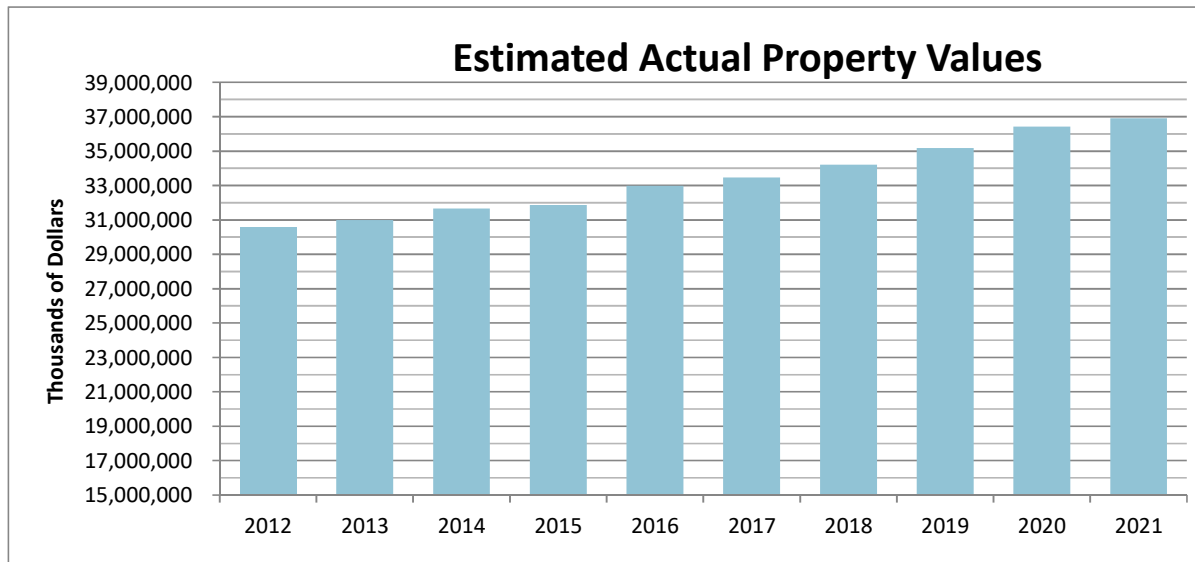
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions Real Property	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		Assessed Value	Estimated Actual Value		
2012	2,486,282	24,862,820	851,743	5,678,287	751,271	2,586,753	30,541,107	8.47	1.39
2013	2,518,798	25,187,980	870,668	5,804,454	746,756	2,642,710	30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507	2,725,613	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	2,896,257	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241	2,971,798	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604	3,080,798	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

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

\* Taxes are based on prior year tax roll.



**Jefferson Parish, Louisiana  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$100 of Assessed Value)**

**Last Ten Years  
(Unaudited)**

Year	Jefferson Parish				Overlapping Rates		
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Total
2012	0.11	1.28	-	1.39	1.87	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	4.09
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	4.11
2018	0.11	1.29	-	1.40	1.91	0.82	4.12
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

**Jefferson Parish, Louisiana  
Principal Taxpayers**

**Current Year and Nine Years Ago  
(Unaudited)  
(in thousands of dollars)**

Taxpayer	Type of Business	2021			2012		
		Assessed Valuation (2)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	64,957	1	1.62%			
Atmos Energy Louisiana	Electric Utility	\$ 36,463	2	0.91%	19,529.00	4	0.59%
Causeway Associates	Retail Property Mgmt.	29,659	3	0.74%	24,786	3	0.74%
Lakeway Associates LLC	Retail Property Mgmt.	18,425	4	0.46%			
Elmwood Retail Property	Retail Property Mgmt.	14,568	5	0.36%			
Hancock Whitney	Banking	14,157	6	0.35%	8,291	10	0.25%
Entergy Louisiana LLC	Electric Utility	11,086	7	0.28%			
Bellsouth Telecommunication	Utility	12,009	8	0.30%	30,521	2	0.91%
Lapeyre Properties	Retail Property Mgmt.	10,401	9	0.26%			
J W Stone Dist LLC	Industry	15,839	10	0.40%			
Avondale Shipyards	Shipbuilding				15,803	4	0.49%
Richards Clearview	Retail Property Mgmt.				9,680	7	0.30%
Metals USA	Industry				8,649	8	0.27%
Cytec Industries	Industry				9,494	6	0.29%
Northrop Grumman Ship Systems	Shipbuilding				7,737	9	0.24%
Cox Communications LA LLC	Utility				7,341	10	0.23%
		<u>162,607</u>		<u>4.07%</u>	<u>141,831</u>		<u>4.31%</u>

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff



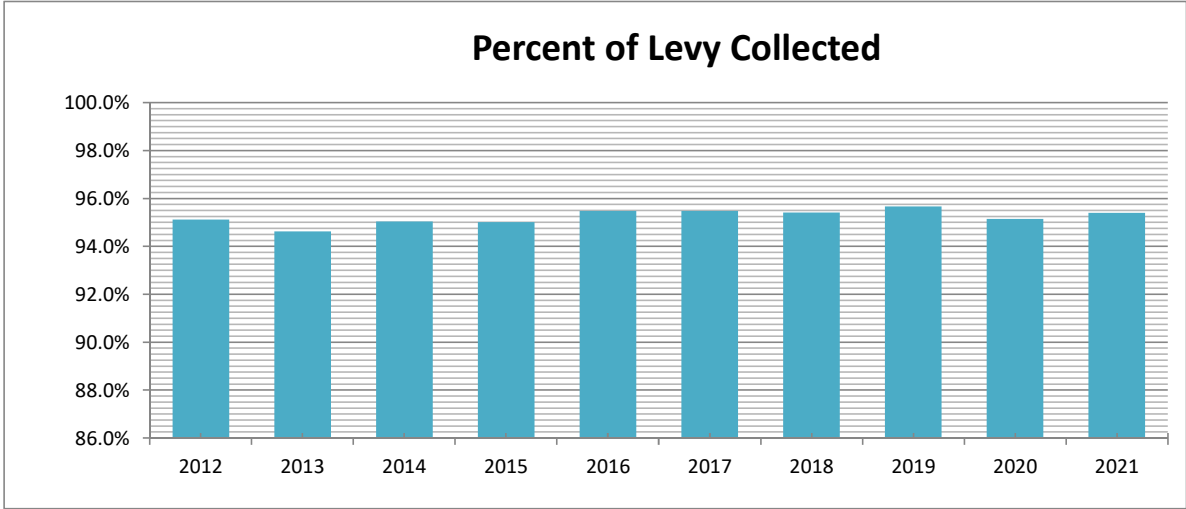
**Jefferson Parish, Louisiana  
Property Tax Levies and Collections  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

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					
2012	198,622	188,900	95.11	2,413	191,313	96.32	7,309	3.68
2013	215,513	203,918	94.62	1,900	205,818	95.50	9,695	4.50
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

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

Tax collections shown in this table include governmental and proprietary fund types.



**Jefferson Parish, Louisiana**  
**Ratios of Outstanding Debt by Type**

**Last Ten Years**  
**(Unaudited)**  
(in thousands of dollars)

Year	Government Activities								Business-Type Activities					Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Sales & Use Tax Bonds	Direct Placement Revenue Bonds (d)	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs	Direct Placement Loan Programs (d)	Capital Lease	Bond Premiums	Loan Programs (b)	Revenue Bonds	Special Assessment Debt					
2012	281,425	20,775	8,648	1,445	144,954	-	3,333	10,208	4,569	-	-	475,357	2.45	1.10		
2013	264,315	20,095	7,500	7,035	90,427	-	3,482	9,079	-	4,126	663	406,722	2.08	0.94		
2014	233,220	24,612	6,545	5,565	93,606	-	3,014	8,082	-	9,475	596	384,715	1.93	0.88		
2015	214,678	14,436	5,555	4,815	89,750	-	2,536	7,013	-	16,420	531	355,734	1.78	0.82		
2016	189,885	13,719	4,530	4,050	83,169	-	2,048	12,955	-	27,126	464	337,946	1.65	0.78		
2017	282,745	12,998	3,470	3,270	72,522	-	1,551	24,743	-	32,268	398	433,965	2.09	0.99		
2018	259,270	17,259	2,365	2,475	67,769	-	1,044	19,741	-	33,729	332	403,984	1.89	0.93		
2019	455,475	16,358	1,215	1,665	86,420	-	527	69,750	-	33,175	265	664,850	3.00	1.53		
2020	407,070	53,430	-	840	77,320	7,975	-	67,668	-	36,297	199	650,799	2.88	1.51		
2021	394,001	52,204	-	-	73,335	21,990	-	-	-	40,057	133	581,720	2.43	1.36		

234 Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(b) \$54.8 million for Special Community Disaster Loan awarded through FEMA for loss revenue due to Hurricane Katrina was forgiven in 2013.

(c) General obligation bonds funded through property taxes.

(d) Direct Placement debt is reported separately per GASB 88 guidelines.

Jefferson Parish, Louisiana  
 Ratio of Net General Obligation Bonded Debt To Assessed Value

Last Ten Years  
 (Unaudited)

Fiscal Year Ended December 31,	Tax Roll	Population (1) *	Assessed Value *	General Obligation Bonds (2) *	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2012	2011	432	3,338,024	8,435	252	8,183	0.25	18.94
2013	2012	433	3,389,466	7,500	179	7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64
2015	2014	435	3,486,451	5,555	133	5,422	0.16	12.46
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	436	3,639,502	3,470	138	3,332	0.09	7.64
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	434	3,828,403	1,215	145	1,070	0.03	2.47
2020	2019	431	3,958,267	0		0	-	0.00
2021	2020	427	3,999,079	-		-	-	0.00

\* Amounts expressed in thousands

(1) Source: JEDCO Jefferson Parish Economic Profile

(2) General obligation debt paid off.

**Jefferson Parish, Louisiana  
Computation of Direct and Overlapping Debt**

**December 31, 2021  
(unaudited)**

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	<u>605,096</u>		<u>605,096</u>
Total Direct Parish Debt	\$ <u><u>605,096</u></u>	100%	\$ <u><u>605,096</u></u>
Overlapping:			
Jefferson Parish School Board	\$ 196,691	*	\$ 196,691
Jefferson Parish Sheriff Office	<u>1,740</u>	**	<u>1,740</u>
Total Overlapping debt	\$ <u><u>198,431</u></u>	100%	\$ <u><u>198,431</u></u>
 Total Direct and Overlapping debt	\$ <u><u>803,527</u></u>		\$ <u><u>803,527</u></u>
	2021 Population	***	440,781

\* Source: Jefferson Parish School Board Comprehensive Annual Financial Report- Statistical Section.

\*\* Source: Jefferson Parish Sheriff Comprehensive Annual Financial Report- Statistical Section.

\*\*\* 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**  
**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
2012	3,338,024	333,802	(8,183)	325,619	2.45
2013	3,389,466	338,947	(7,321)	331,626	2.16
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	0	395,827	0.00
2021	3,999,079	399,908	-	399,908	0.00

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)**

**A - Special Sales Tax Revenue Bonds - 7/8ths of one cent**

Year	Gross		Available for Debt Service	Debt Service Requirements			Coverage
	Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>		Principal	Interest	Total	
2012	50,682,365	5,616,761	45,065,604	19,910,901	15,647,628	35,558,529	1.27
2013	53,745,352	5,969,728	47,775,624	20,974,653	15,310,441	36,285,094	1.32
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	47,945,527	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	50,593,028	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	63,117,488	12,505,000	19,098,296	31,603,296	2.00

**B - Hotel Occupancy Tax Bonds**

Year	Gross		Available for Debt Service	Debt Service Requirements			Coverage
	Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>		Principal	Interest	Total	
2012	1,249,030	137,393	1,111,636	295,000	113,450	408,450	2.72
2013	1,244,555	137,901	1,106,654	310,000	98,258	408,258	2.71
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82
2015	1,311,870	144,306	1,167,565	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,316	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	1,184,385	180,000	188,737	396,354	2.99
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

(Continued)

Table D-5  
(Continued)

Jefferson Parish, Louisiana  
Pledged Revenue Coverage

Last Ten Years  
(Unaudited)

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent <sup>(3)</sup>

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	23,059,653	2,546,062	20,513,591	2,215,000	3,368,356	5,583,356	3.67
2013	24,257,564	2,677,832	21,579,732	2,280,000	3,303,156	5,583,156	3.87
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	22,015,579	3,280,000	2,094,822	5,374,822	4.10
2017	25,029,873	2,780,786	22,249,086	2,675,000	2,612,084	5,287,084	4.21
2018	25,929,480	2,867,393	23,062,086	2,805,000	2,205,541	5,010,541	4.60
2019	27,310,276	3,022,130	24,288,145	2,945,000	2,066,336	5,011,336	4.85
2020	27,984,720	3,088,919	24,895,800	2,910,000	1,936,350	4,846,350	5.14
2021	33,002,934	3,635,323	29,367,610	2,735,000	1,809,125	4,544,125	6.46

D - Public Improvement Revenue Bonds

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	2,915,117	33,228	2,881,889	1,935,000	1,133,956	3,068,956	0.94
2013	3,143,091	30,473	3,112,618	1,660,000	1,072,850	2,732,850	1.14
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

(Continued)

Table D-5  
(Continued)

Jefferson Parish, Louisiana  
Pledged Revenue Coverage

Last Ten Years  
(Unaudited)

E - Special Assessments

Year	Gross		Available for Debt Service	Debt Service Requirements			Coverage
	Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>		Principal	Interest	Total	
2013	38,846	-	38,846	-	-	-	N/A
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	80,675	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	77,301	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

<sup>(1)</sup> Includes operating revenues, investment earnings, and tax collector commission (not recorded in reporting entity).

<sup>(2)</sup> Includes commission expense (not recorded in reporting entity) and investment expenses.

<sup>(3)</sup> Paid out in 2011.

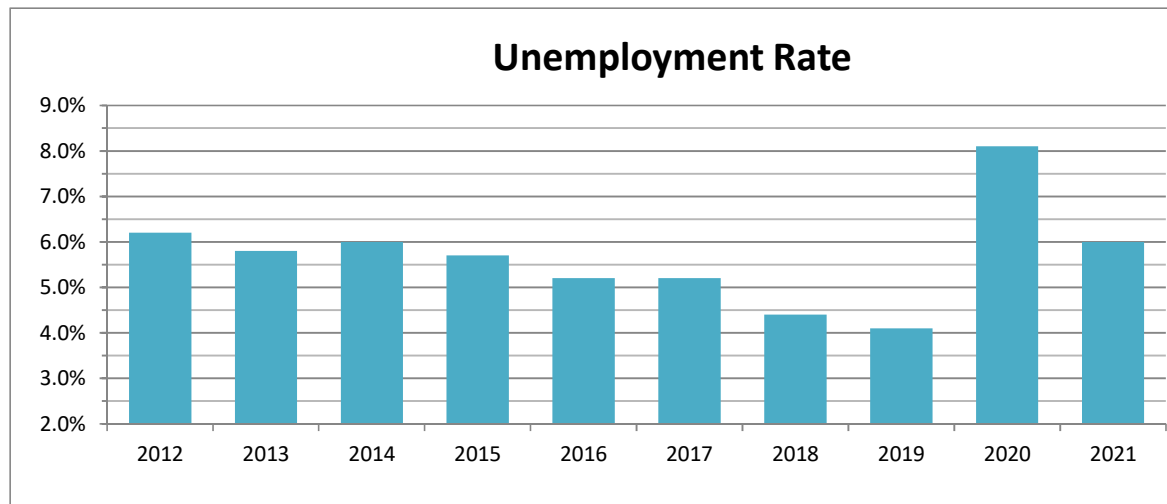


**Jefferson Parish, Louisiana  
Demographic and Economic Statistics  
Last Ten Years  
(Unaudited)**

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
2012	431,732	19,391,284	44,821	46,108 *	6.2
2013	433,676	19,536,629	45,049	45,048 *	5.8
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

\* Source: JEDCO Jefferson Parish Economic Profile

\*\* 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

<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Employees <sup>(1)</sup></u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employees <sup>(1)</sup></u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>
Ochsner Health Foundation LLC	22,009	1	10.64 %			%
Jefferson Parish Government	2,818	2	1.36	2,882	5	1.43
Bernhard MCC, LLC	2,367	3	1.14			
Ochsner Medical Center Kenner	2,304	4	1.11			
Acme Truck Line	2,100	5	1.01			
The Laitram Corporation	2,032	6	0.98			
West Jefferson Medical Center	1,167	7	0.56	1,849	8	0.92
Cornerstone Energy Park	800	8	0.39			
Aububon Engineering Company LLC	769	9	0.37			
Blessey Marine Service INC	760	10	0.37			
Ochsner Health System				13,000	1	6.46
Jefferson Parish School Board				6,631	2	3.29
Stewart Enterprises, Inc				5,000	3	2.48
Superior Energy Services				4,400	4	2.18
East Jefferson General Hospital				2,310	6	1.15
Huntington Ingalls				2,260	7	1.12
AI Copeland Enterprises				1,700	9	0.84
Cox Communications				1,600	10	0.79
<b>Total</b>	<u><u>37,126</u></u>		<u><u>17.93 %</u></u>	<u><u>41,632</u></u>		<u><u>20.66 %</u></u>

<sup>(1)</sup> Source: Jefferson Parish Economic Development Commission

**Jefferson Parish, Louisiana  
Full-time Equivalent Parish Employees \*  
By Fund/Department  
(Unaudited)  
Last Ten Years**

**Full-time Equivalent Employees Allotted in Annual Budget**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>General Fund:</b>										
Legislative	65	65	65	65	66	66	66	65	61	63
Judicial	441	438	449	453	456	449	447	446	442	441
Executive	24	24	24	24	24	24	24	24	24	24
Elections	17	17	17	17	17	17	17	17	17	17
Finance	175	173	173	173	174	176	175	172	172	171
General Services	7	7	7	7	6	6	6	6	6	6
<b>Total General Fund</b>	<u>729</u>	<u>724</u>	<u>735</u>	<u>739</u>	<u>743</u>	<u>738</u>	<u>735</u>	<u>730</u>	<u>722</u>	<u>722</u>
<b>Special Funds:</b>										
Public Safety	589	584	585	586	588	595	602	603	588	458
Public Works	537	538	540	540	546	542	550	552	567	752
Transit	4	4	4	4	3	3	3	4	4	4
Health and Welfare	74	77	77	79	72	78	85	89	92	30
Culture and Recreation	572	585	589	584	585	595	588	585	601	612
<b>Total Special Funds</b>	<u>1,776</u>	<u>1,788</u>	<u>1,795</u>	<u>1,793</u>	<u>1,794</u>	<u>1,813</u>	<u>1,828</u>	<u>1,833</u>	<u>1,852</u>	<u>1,856</u>
<b>Business-type Funds:</b>										
Water	264	264	264	269	269	269	273	273	277	280
Sewer	200	198	199	200	200	201	201	201	201	201
<b>Total Business-type Funds</b>	<u>464</u>	<u>462</u>	<u>463</u>	<u>469</u>	<u>469</u>	<u>470</u>	<u>474</u>	<u>474</u>	<u>478</u>	<u>481</u>
<b>Total All Funds</b>	<u>* 2,969</u>	<u>2,974</u>	<u>2,993</u>	<u>3,001</u>	<u>3,006</u>	<u>3,021</u>	<u>3,037</u>	<u>3,037</u>	<u>3,052</u>	<u>3,059</u>

Source: Jefferson Parish Budget Department  
\*Excludes 250 Internal Cost Center Employees and  
excludes Limited Term Grant Employees

Internal cost center	242	206	237	238	238	241	247	247	250	246
	<b>3,216</b>	<b>3,199</b>	<b>3,238</b>	<b>3,244</b>	<b>3,259</b>	<b>3,278</b>	<b>3,284</b>	<b>3,299</b>	<b>3,302</b>	<b>3,305</b>

**Jefferson Parish, Louisiana**  
**Operating Indicators By Function/Program**  
**(Unaudited)**  
**Last Ten Years**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Fire:</b>										
Inspections	3,348	3,825	6,482	3,235	3,866	6,239	6,080	5,999	2,537	3,299
Scheduled training (classes)	1,387	1,296	1,414	1,432 **	1,432	727	512	817	817	765 ****
Department training (in-house)	4,474	4,331	4,308	4,157 **	4,157	4,435	4,735	4,467	4,467	4,228 ****
<b>Other public works:</b>										
Residential garbage (tons)	199,300	194,282	185,819	196,735	192,104	192,794	211,697	196,857	227,198	229,460
Recycling (tons)	5,774	8,554	10,062	8,728	8,500	9,232	8,150	7,193	8,579	4,027
<b>Culture and recreation:</b>										
Athletics participants	20,651	27,210	23,352	22,250	21,639	20,821	19,037	17,190	17,190	15,214 ****
Leisure service participants	12,175	10,418	16,523	16,124	22,273	15,195	44,757	17,253	17,253	14,977 ****
<b>Libraries:</b>										
Expenditures per circulation	9.01	10.07	10.77	12.68	14.71	30.17	16.42	18.16	25.59	19.71
Average circulation per location	124,074	121,639	110,968	105,782	104,623	92,231	90,574	87,026	51,273	65,946
Collection turnover rate	2.03	2.00	1.79	1.71	1.69	1.57	1.51	1.47	0.83	1.07
Computer Usage	N/A	N/A *	367,942	370,494	321,093	288,583	264,426	221,902	80,444	105,061
Downloads/Streams/Views	N/A	N/A *	87,452	167,452	180,247	301,573	279,128	282,036	306,725	262,705
<b>Water Department:</b>										
Work orders completed	13,272	13,361	13,239	14,423	14,014	13,952	14,356	11,835	11,376	12,576
New meters installed	920	481	555	609	689	632	755	684	782	777
Water produced (mg)	21,109	20,749	21,362	21,267	21,656	21,200	20,663	20,997	21,800	22,669 billion
<b>Drainage:</b>										
Open channel maint/excavation	47,166	55,304 **	115	115.20 **	15,602.00	22,414	13,340	16,627	17,619	12,016
Canal Bank repair & Reinforcement	32,732	40,275	22,686	22,686	3,754	21,762	27,644	62,854	18,083	10,520
Grass Cutting in Acres	21,271	20,414 **	49,904	49,904 **	5,614	9,820	13,862	18,858	1,464	18,824
Pumping Capacity GPM	46,170	46,959	46,959	47,485	21,409	21,948	22,025	22,212	22,148	2,983
Million gallons pumped	172,576	142,680	142,681	149,410	167,247	192,013	122,995	152,579	157,960	257,832
<b>Transit:</b>										
Bus Passengers	2,047,645	2,146,216	2,106,364	2,165,616	2,025,850	2,025,161	1,984,570	1,944,089	1,112,563	1,112,563

\* In 2014, the library expanded its digital contents collection. Due to the popularity and usage of these digital contents physical circulation is decreasing.

\*\* Numbers are based on cubic yards

\*\*\* Numbers are same as previous year due to computer crash.

\*\*\*\* Number are the same as previous year due to coronavirus causing temporary closure of facilities.

**Jefferson Parish, Louisiana**  
**Capital Asset Statistics By Function/Program**  
*(Unaudited)*  
**Last Ten Years**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government:</b>										
Number of general government buildings	28	27	26	26	27	27	27	27	25	25
<b>Public safety:</b>										
Number of fire stations	53	53	53	53	53	53	53	53	53	10
Number of fire personnel and officers	* 283 *	* 284 *	* 281 *	* 281 *	* 283 *	* 281 *	* 284 *	* 285 *	* 285 *	275
Correction facilities	1	1	1	1	1	1	1	1	1	1
<b>Public Works:</b>										
Miles of Parish roads-centerline mileage	918	920	920	921	921	921	922	922	922	924
Number of street lights	35,203	35,243	38,000	38,000	38,000	39,000	39,500	39,500	39,500	22,000
Number of traffic signals	147	148	149	152	154	154	152	152	152	152
Number of traffic flashers	91	114	87	96	106	106	125	136	137	138
<b>Transit:</b>										
Buses	41	42	41	41	41	41	41	41	41	43
PARA Transit	16	16	17	17	17	17	17	17	17	18
<b>Culture and recreation:</b>										
Libraries	16	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	61	47	47	47	47	47	47	47	47	75
Acreage	1316.49	1674	1647	1647	1647	1647	1647	1647	1647	1657.43
Fields Baseball/Softball	113	104	104	104	104	104	104	104	104	104
Fields Football/Soccer	35	31	31	31	31	31	31	31	31	31
Community Centers	31	31	31	31	31	31	31	31	31	31
<b>Water Department:</b>										
Number of active accounts	146,147	146,284	147,069	148,026	148,645	149,443	149,878	150,795	158,562	151,028
Average daily production (MGD)	57.7	56.84	58.5	58.3	59.2	58	56.61	57.53	60.53	62.11
Miles of water lines	1,777	1,777	1,780	1,782	1,782	1,787	1,787	1,792	1,796	1,797
Number of hydrants	16,362	16,364	16,370	16,386	16,379	16,396	16,407	16,424	16,430	16,444
<b>Drainage:</b>										
Number of large pumping stations	24	24	24	24	24	26	26	26	26	25
Number of small pumping stations	29	42	42	47	49	46	43	44	45	48
<b>Education (Public Schools Only):</b>										
Number of schools	79	80	77	78	78	79	79	77	73	73
Number of classrooms	2,945	3,005	2,920	2,928	2,928	2,986	2,999	2,909	2,825	2,825
Number of teachers	2,989	2,936	3,034	3,057	3,097	3,174	3,246	3,263	3,105	3,009
Number of students	46,460	46,437	45,908	45,922	45,671	46,611	45,049	43,803	43,168	42,163

\* Includes paid firemen of East Bank Consolidated Fire District only.

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**JEFFERSON PARISH, LOUISIANA**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**DECEMBER 31, 2021**

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**JEFFERSON PARISH, LOUISIANA**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**DECEMBER 31, 2021**

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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, 2021, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 30, 2022. 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 Redevelopment 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 and the East Jefferson General Hospital Retirement and Savings Plan 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
June 30, 2022

**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, 2021. 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, 2021. 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.

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, 2021.

***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 an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Parish's response to the noncompliance finding 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

*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. *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 2021-001 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 finding identified in our audit 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, 2021, 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 June 30, 2022, 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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
June 30, 2022

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<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>
<b>United States Department of Agriculture</b>				
Passed through the Louisiana Department of Education				
School Breakfast Program	10.553 <sup>1</sup>	N/A	\$ 20,153	\$ -
National School Lunch Program	10.555 <sup>1</sup>	N/A	33,146	-
Child and Adult Care Food Program	10.558	N/A	502,604	-
Child and Adult Care Food Program	10.558	2001-07-263-0486	196	-
<b>Total United States Department of Agriculture</b>			<b>556,099</b>	<b>-</b>
<b>United States Department of Commerce</b>				
Direct Programs:				
Habitat Conservation	11.473		82,347	-
Passed through State Department of Natural Resources				
Coastal Zone Management	11.419	2000426631	102,400	-
<b>Total United States Department of Commerce</b>			<b>184,747</b>	<b>-</b>
<b>United States Department of Energy</b>				
Passed through State Department of Natural Resources				
State Energy Program	81.041	EE0007475	251,438	-
<b>Total United States Department of Energy</b>			<b>251,438</b>	<b>-</b>
<b>United States Department of Health and Human Services</b>				
Direct Programs:				
Head Start	93.600 <sup>2</sup>		10,322,249	-
COVID-19 Head Start	93.600 <sup>2</sup>		125,121	-
Total Direct Programs			10,447,370	-
Passed through Louisiana Housing Corporation:				
Low-Income Home Energy Assistance	93.568	LIHEAP FY2020	174,072	-
Low-Income Home Energy Assistance	93.568	FY2021-2101LALIEA	217,937	-
COVID-19 - Low-Income Home Energy Assistance	93.568	2001LALIEA	49,148	-
Total Passed through Louisiana Housing Corporation			441,157	-
Passed through State Department of Labor:				
Community Service Block Grant	93.569	2016P0001	100	-
Community Service Block Grant	93.569	2017P0001	10	-
Community Service Block Grant	93.569	2018P0001	11	-
Community Service Block Grant	93.569	2000379772	56,219	-
Community Service Block Grant	93.569	SUBGRANT#FY2021	730,447	78
Community Service Block Grant	93.569	2001LACSC3	883,930	-
COVID-19 Community Service Block Grant	93.569	2001LACSC3	551,302	39,526
Total Passed through State Department of Labor			2,222,019	39,604
Passed through State Department of Public Safety and Corrections				
Title IV-E Foster Care Program	93.658	0301-LA-1401	434,285	-
Passed through State Department of Health and Hospitals				
Public Health Emergency Preparedness	93.074	2000211968	3,245	-
Public Health Emergency Preparedness	93.074	2000288156	15,331	-
Total Passed through State Department of Health and Hospitals			18,576	-
<b>Total United States Department of Health and Human Services</b>			<b>13,563,407</b>	<b>39,604</b>
<b>United States Department of Homeland Security</b>				
Passed through State Department of Homeland Security				
Homeland Security Program	97.067	EMW-2018-SS00016-S01	69,941	-
Homeland Security Program	97.067	EWM-2019-SS-00014-S01	43,496	-
Homeland Security Program	97.067	EMW-2020-22-0001-S01	81,357	2,240
Homeland Security Program	97.067	EMW-2020-SS-00011-S01	256,421	-
Homeland Security Program	97.042	EMT-2019-EP-00006-S01S	6,397	-
Homeland Security Program	97.042	EMT-2020-EP-00001-S01	51,272	-
Total Passed through State Department of Homeland Security			508,884	2,240

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<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	N/A	35,175	-
Emergency Food and Shelter Program	97.024	AIDOAA01000002	33,424	-
Total Passed through Local United Way			68,599	-
Passed through State Department of Homeland Security and Emergency Preparedness:				
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-004	36,308	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-001	110,681	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-013	38,279	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-016	42,400	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-005	32,414	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2016-004	321,165	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	1,591,786	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-008	952	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2017-028	732,607	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2017-020	440,287	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-010	4,833,808	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-028	28,850	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-029	646,061	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-027	394,839	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-033	27,945	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-030	86,600	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-031	18,100	-
Disaster Relief	97.036	FEMA-4611-DR	51,884,879	-
Disaster Relief	97.036	EM-3543-LA	109,631	-
Disaster Relief	97.036	DR-4570-LA	1,880	-
Disaster Relief	97.036	EM-3549-LA	334,589	-
Disaster Relief	97.036	4577-DR-LA	738,515	-
Disaster Relief	97.036	DR-4484-LA	1,572,002	-
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	5,104	-
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0027	1,086,392	-
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0022	1,118	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002	19,073	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006	12,105	-
Hazard Mitigation Assistance	97.039	HMGP 1786-022-0001	32,343	-
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001	1,858,479	-
Hazard Mitigation Assistance	97.039	HMGP 4080-051-0001	294,268	-
Pre-Disaster Mitigation	97.039	PDMC-06-LA-2015-001	6,239	-
Flood Mitigation Assistance	97.047	PDMC-PJ-06-2019-005	9,900	-
Pre-Disaster Mitigation	97.047	PDMC-PL-06-LA-2016-002	16,988	-
Total State Department of Homeland Security and Emergency Preparedness			67,366,587	-
<b>Total United States Department of Homeland Security</b>			<b>67,944,070</b>	<b>2,240</b>
<b>United States Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grant	14.218 <sup>3</sup>		1,947,956	989,805
COVID-19 Community Development Block Grant	14.218 <sup>3</sup>		444,126	145,341
CDBG- Disaster Recovery Program	14.228		234,644	8,658
Emergency Shelter Grant	14.231		173,563	142,247
COVID-19 Emergency Shelter Grant	14.231		1,548,367	237,217
HOME Program	14.239		544,999	40,452
COVID-19 HOME Program	14.239		162,632	22,755
Shelter Plus Care	14.267		207,312	207,312
Shelter Plus Care	14.900		6,853	-
Lead Hazard Control and Healthy Homes	14.900		66,381	-
Total Direct Programs			5,336,833	1,793,786

(Continued)



**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<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 State Office of Community Development				
CDBG- Disaster Recovery Program	14.228	664502	1,735	-
CDBG- Disaster Recovery Program	14.228	681634	213,080	164,981
Total Passed through State Office of Community Development			214,815	164,981
<b>Total United States Department of Housing and Urban Development</b>			5,551,648	1,958,767
<b><u>United States Department of Interior</u></b>				
Direct Programs:				
Go MESA	15.435		1,329,353	-
<b>Total United States Department of Interior</b>			1,329,353	-
<b><u>United States Department of Justice</u></b>				
Passed through State Commission on Law Enforcement				
Crime Victim's Assistance	16.575	2018-VA-99-5147	2,159	-
Crime Victim's Assistance	16.575	2019-V2-GX-0059	40,599	-
<b>Total United States Department of Justice</b>			42,758	-
<b><u>United States Department of Labor</u></b>				
Passed through State Department of Labor:				
Workforce Investment Act	17.258 <sup>4</sup>	2000439150	192,948	-
Workforce Investment Act	17.258 <sup>4</sup>	AA-32201-18-55-A-22	689,170	-
Workforce Investment Act	17.258 <sup>4</sup>	2000439150	201,251	-
Workforce Investment Act	17.258 <sup>4</sup>	AA-32201-18-55-A-22	482,156	78
Workforce Investment Act	17.259 <sup>4</sup>	2000439150	218,054	-
Workforce Investment Act	17.259 <sup>4</sup>	AA-32201-18-55-A-22	264,994	78
<b>Total United States Department of Labor</b>			2,048,573	156
<b><u>United States Department of Treasury</u></b>				
Direct Programs:				
Emergency Rental Assistance	21.023		12,263,335	-
<b>Total United States Department of Treasury</b>			12,263,335	-
<b><u>United States Department of Transportation</u></b>				
Direct Programs:				
Federal Transit Formula Grant	20.507 <sup>5</sup>		2,724	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		3,972	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		1,829,095	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		24,770	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		16,932	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		1,555	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		6,320	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		1,176,686	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		1,962	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		295,955	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		5,167	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		406,170	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		592,321	-
Federal Transit Formula Grant	20.507 <sup>5</sup>		69,444	-
COVID-19 - Federal Transit Formula Grant	20.507 <sup>5</sup>		1,771,000	-
Federal Transit Formula Grant (CRRSAA)	20.507 <sup>5</sup>		7,060,695	-
State of Good Repair Grants Program	20.525 <sup>5</sup>		118,695	-
Federal Transit Formula Grant	20.526 <sup>5</sup>		201,288	-
State of Good Repair Grants Program	20.526 <sup>5</sup>		500,000	-
<b>Total Direct Programs</b>			14,084,751	-

(Continued)

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<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 State Department of Transportation and Development:				
Highway Planning and Construction	20.205 <sup>6</sup>	H.009028	1,080	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011798	273,230	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011795	15,196	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011752	2,696,103	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.007475	176,508	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.007214	146,717	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011797	384,775	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.007208	134,581	-
Total Passed through State Department of Transportation and Development			3,828,190	-
<b>Total United States Department of Housing and Urban Development</b>			<b>17,912,941</b>	<b>-</b>
<b>Environmental Protection Agency</b>				
Direct Programs:				
Gulf of Mexico Program	66.475	N/A	13,060	-
Passed through State Department of Environmental Quality:				
Clean Water State Revolving Funds	66.458 <sup>7</sup>	N/A	127,110	-
Passed through UNO Research and Technology Foundation				
Lake Pontchartrain Restoration Program (PRP)	66.125	58559K	12	12
Lake Pontchartrain Restoration Program (PRP)	66.125	58561G	500	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58560H	2,639	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58562E	13,500	-
Lake Pontchartrain Restoration Program (PRP)	66.125	BR-01 F54601	30,000	-
Total Passed through UNO Research and Technology			46,651	12
<b>Total Environmental Protection Agency</b>			<b>186,821</b>	<b>12</b>
<b>Corporation for National and Community Service</b>				
Passed through State Office of Elderly Affairs:				
Retired Senior Volunteer Program	94.002	20SRWLA002	47,678	-
<b>Total Corporation for National and Community Service</b>			<b>47,678</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 121,882,868</b>	<b>\$ 2,000,778</b>

**Cluster Totals**

<sup>1</sup> Child Nutrition Cluster	\$ 53,299
<sup>2</sup> Head Start Cluster	\$ 10,447,370
<sup>3</sup> CDBG Entitlement Cluster	\$ 2,392,082
<sup>4</sup> WIOA Cluster	\$ 2,048,573
<sup>5</sup> Federal Transit Cluster	\$ 14,084,751
<sup>6</sup> Highway Planning and Construction Cluster	\$ 3,828,190
<sup>7</sup> Clean Water State Revolving Fund Cluster	\$ 127,110

(Concluded)

See the accompanying notes to the schedule of expenditures of federal awards.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

**(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, 2021.

**(3) De Minimus Cost Rate**

During the year ended December 31, 2021, 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) Loan Assistance Received**

The Parish received loan assistance for the following program:

<u>Program</u>	<u>Assistance Listing Number</u>	<u>Outstanding Balance as of 12/31/2021</u>	<u>Amount of New Loans Made During the Year Ended 12/31/2021 That Are Federally Funded</u>
Capitalization Grants for Clean Water State Revolving Funds	66.458	\$15,929,211	\$127,110

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2021**

**A. Summary of Auditors' Results**

*Financial Statements Section*

Type of auditors' report issued on the financial statements: Unmodified opinion

- Material weakness (es) identified? \_\_\_\_\_ yes      x   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      x   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      x   no

Other matter reported? \_\_\_\_\_ yes      x   no

*Federal Awards Section*

Internal controls over major programs:

- Material weakness (es) identified? \_\_\_\_\_ yes      x   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?   x   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)?   x   yes    \_\_\_\_\_ no

Identification of major programs:

Assistance Listing

<u>Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
93.600	Head Start Cluster
97.036	Disaster Grants – Public Assistance

- The dollar threshold for distinguishing between Type A and Type B programs was \$3,000,000.
- Jefferson Parish, Louisiana qualified as a low-risk auditee under the Uniform Guidance.

**B. Findings related to the financial statements in accordance with *Government Auditing Standards***

None

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2021**

**C. Findings and questioned costs related to federal awards**

**2021-001) Financial and Special Reporting**

**United States Department of Health and Human Services – 93.600 Head Start**

**Grant No(s):** 06HP000184-02, 06CH010434-05, 06HE000754-01, 06CH011990-01, 06HP000184-03

**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.

**Universe/Population:** The universe/population for Financial Reporting is four SF-425 Quarterly Financial Reports, four SF-425 Semi-Annual Financial Reports, and two SF-425 Annual Financial Reports. P&N selected two out of the four SF-425 Quarterly Financial Reports, two out of the four 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 one annual *SF-429 Real Property Status Report and SF-429A General Reporting* (OMB No. 4040-0016). P&N selected the one Annual Special Report for testing of reporting compliance requirements applicable to the program.

**Condition:** Of the reports selected for testing, Jefferson Parish did not submit one of the two SF-425 Quarterly Financial Reports, one of the two SF-425 Semi-Annual Financial Reports, and both of the SF-425 Annual Financial Reports by the grantee submission deadlines. The SF-425 Quarterly Financial Report had a submission deadline of January 31, 2022 and was submitted on March 3, 2022. The SF-425 Semi-Annual Financial Report had a submission deadline of April 30, 2021 and was submitted on May 4, 2021. The SF-425 Annual Reports had submission deadlines of July 30, 2021 and November 30, 2021 and were submitted on August 2, 2021 and December 1, 2021, respectively. Jefferson Parish also did not submit the 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, 2021. Documentation of report submission for the *SF-429 Real Property Status Report and SF-429A General Reporting* was not provided. In addition, some amounts in the SF-425 Semi-Annual Financial Reports did not agree to applicable accounting and performance records.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2021**

C. **Findings and questioned costs related to federal awards (continued)**

**2021-001) Financial and Special Reporting (continued)**

**United States Department of Health and Human Services – 93.600 Head Start (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

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Financial and Special Reports.

Management

Response: Jefferson Parish Community Action Programs will develop a formal process to monitor the submission of all required reports to ensure that all such reports are submitted timely and accurately in compliance with the requirements of the Head Start grant terms and agreements.

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED DECEMBER 31, 2021**

**Findings related to the financial statements in accordance with *Government Auditing Standards***

None

**Findings and questioned costs related to federal awards**

**2020-001) Performance Reporting**

**Department of Housing and Urban Development - 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii**

Grant No(s): 664502, 676668, 681634, 712019, 724785, B-13-US-22-0001, I26S-00003

Criteria: The 2020 Compliance Supplement sets the criteria for HUD Quarterly Performance Reports (QPR) (OMB No. 2506-0165). This report is due each quarter from state Community Development Block Grants-Disaster Recovery grantees after the first full quarter following execution of a grant agreement with HUD. Quarterly Performance Reports must be submitted and reviewed within a certain timeframe. Grantee submission deadlines for quarterly reports are as follows: Quarter 1: April 30, Quarter 2: July 30, Quarter 3: October 30, Quarter 4: January 30.

Universe/Population: The universe/population is four quarterly performance reports. P&N selected two out of four reports for testing of reporting compliance requirements applicable to the program.

Condition: Jefferson Parish did not submit the Quarter 1 and Quarter 3 performance reports by the grantee submission deadlines. Quarter 1 performance report had a submission deadline of April 30, 2020 and was submitted on August 27, 2020. Quarter 3 performance report had a submission deadline of October 30, 2020 and was submitted on November 23, 2020.

Cause: Jefferson Parish lacks an established control monitoring timely submission of Quarterly Performance Reports.

Effect: Failure to comply with the reporting requirements may result in sanctions, including: debarment, suspension, or limited denial of participation in HUD programs pursuant to 24 CFR Part 24.

Questioned Costs: None determined.

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Quarterly Performance Reports.

Status: This finding has been resolved.



# JEFFERSON PARISH

## DEPARTMENT OF ACCOUNTING

CYNTHIA LEE SHENG  
PARISH PRESIDENT

MADISON C. MARTIN, MBA, CPA  
DIRECTOR

July 30<sup>th</sup>, 2022

Postlethwaite & Netterville  
One Galleria Blvd., Ste 2100  
Metairie, Louisiana 70001

RE: Jefferson Parish Management's Response to Findings and Questioned Costs Related to Federal Awards reported in *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*.

### **2021-001) Performance Reporting- 93.600 Head Start**

**Management's Response:** Jefferson Parish Community Action Programs Director Christi Langoni will develop a formal process to monitor the submission of all required reports to ensure that all such reports are submitted timely and accurately in compliance with the requirements of the Head Start grant terms and agreements.

Sincerely,

A handwritten signature in blue ink that reads "Madison Martin".

Madison Martin  
Director of Accounting, MBA, CPA  
Jefferson Parish



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**JEFFERSON PARISH, LOUISIANA**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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**JEFFERSON PARISH, LOUISIANA**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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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) for the fiscal period January 1, 2021 through December 31, 2021. 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 the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, 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 American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. 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.

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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
June 30, 2022

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

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 exceptions noted*” or for step 25 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

***A. Written Policies and Procedures***

---

1. 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:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

*No exceptions noted.*

b) ***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 exceptions noted.*

c) ***Disbursements***, including processing, reviewing, and approving.

*No exceptions noted.*

d) ***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 exceptions noted.*

e) ***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(s) rate of pay or approval and maintenance of pay rate schedules.

*No exceptions noted.*

f) ***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 exceptions noted.*

g) ***Credit Cards (and debit cards, fuel cards, P-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 exceptions noted.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*No exceptions noted.*

- i) ***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 exceptions noted.*

- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*No exceptions noted.*

- k) ***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 exceptions noted.*

- l) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*No exceptions noted.*

***B. Board or Finance Committee***

---

2. 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:

- a) Observe that 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 exceptions noted.*

- b) 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, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue fund. *Alternately, for those entities reporting on the nonprofit 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 exceptions noted.*

## JEFFERSON PARISH

### AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS

#### FOR THE YEAR ENDED DECEMBER 31, 2021

#### SCHEDULE A

- c) 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 exceptions noted.*

#### C. Bank Reconciliations

---

3. 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 four 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 57 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 May 31, 2021, resulting in five bank reconciliations obtained and subjected to the below procedures.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

*No exceptions noted.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

*Exception noted. One of the five bank reconciliations selected for testing had no evidence of review by a member of management or board member who does not handle cash, post ledgers, or issue checks through initials or electronic logging.*

- c) 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.

*Not applicable. No items outstanding for more than 12 months from the statement closing date.*

#### D. Collections (excluding electronic funds transfers)

---

4. 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.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

5. 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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 #4 was provided.*

*From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Parish's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

- a) Employees responsible for cash collections do not share cash drawers/registers.

*No exceptions noted.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

*Exceptions noted. For four out of the five collection locations selected for testing, the employee responsible for collecting cash is also responsible for preparing/making bank deposits and no other employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.*

- c) Each employee responsible for collecting cash is not 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.

*Exceptions noted. For two out of the five collection locations selected for testing, the employee responsible for collecting cash is also responsible for posting collection entries to the general ledger or subsidiary ledgers and no other employee/official is responsible for reconciling ledger postings to each other and to the deposit.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*Exceptions note. For one out of the five collection locations selected for testing, the employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is also responsible for collecting cash and no other employee/official verifies the reconciliation.*

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions noted.*



**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (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). *Alternately, 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 #3. Three of the five bank accounts selected in procedure #3 did not have any deposits during the fiscal year. We obtained supporting documentation for each of the four deposits and performed the procedures below.*

- a) Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- d) Observe 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 exceptions noted.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***E. Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

8. 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. 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.*

9. For each location selected under #8 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, 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 each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.*

*Review of the Parish’s written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*No exceptions noted.*

- b) At least two employees are involved in processing and approving payments to vendors.

*No exceptions noted.*

- c) 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.

*Exceptions noted. Employees responsible for processing payments can add/modify vendor files, and another employee is not responsible for periodically reviewing changes to vendor files.*

- d) 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.

*No exceptions noted.*

10. For each location selected under #8 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 each payment processing location selected in procedures #8 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 five disbursements and performed the procedures below.*

- a) Observe whether the disbursement matched the related original itemized invoice, and that supporting documentation indicates deliverables included on the invoice were received by the entity.

*No exceptions noted.*

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*Exceptions noted. Employees responsible for processing payments can add/modify vendor files, and another employee is not responsible for periodically reviewing changes to vendor files.*

***F. Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

12. 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 five cards (two credit cards, two debit cards, and one fuel card) used in the fiscal period. We randomly selected one monthly statement for each of the five cards selected and performed the procedures noted below.*

- a) 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. [Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]

*No exceptions noted.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions noted.*

13. Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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 note 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, for each of the five cards selected in procedure #12 (1 fuel card excluded) and performed the specified procedures. No exceptions noted.*

**G. Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

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14. 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, 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 five reimbursements and performed the procedures below.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

- a) If reimbursed using a per diem, observe 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](http://www.gsa.gov)).

*No exceptions noted.*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*No exceptions noted.*

- c) Observe 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 policy (procedure #1h).

*No exceptions noted.*

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

***H. Contracts***

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15. 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. *Alternately, 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:

***An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.***

***From the listing provided, we randomly selected five contracts and performed the procedures below.***

- a) 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 exceptions noted.*

- b) 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 exceptions noted.*

- c) If the contract was amended (e.g. change order), observe 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 was approval documented).

*No exceptions noted.*

- d) 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 the invoice and related payment agreed to the terms and conditions of the contract.

*No exceptions noted.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A

***I. Payroll and Personnel***

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16. Obtain a listing of employees/elected officials employed during the fiscal period.

Randomly select 5 employees/officials and 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 five employees/officials and performed the specified procedures. No exceptions noted.***

17. Randomly select one pay period during the fiscal period and perform the following:

a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

***No exceptions noted.***

b. Observe that supervisors approved the attendance and leave of the selected employees/officials.

***No exceptions noted.***

c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

***No exceptions noted.***

d. Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file

***No exceptions noted.***

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period.

***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.***

a. Randomly select 2 employees/officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. Also, agree the termination payment was made in accordance with the policy.

***No exceptions noted.***

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

***No exceptions noted.***

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

***J. Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exceptions noted.*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exceptions noted.*

***K. Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*No exceptions noted.*

22. 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 one bond/note and performed the specified procedures. No exceptions noted.*

***L. Fraud Notice***

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23. 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.

*No misappropriations of public funds and assets during the fiscal period. No exceptions were noted as a result of performing this procedure.*

24. Observe 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 exceptions noted.*

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

SCHEDULE A

***M. Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures:

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

***We performed the procedure and discussed the results with management.***

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, 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.***

- c) 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.***

***N. Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

***No exceptions noted.***

27. Observe 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 exceptions noted.***

28. 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 it includes the applicable requirements of R.S. 42:344:

***No exceptions noted.***

- a) Number and percentage of public servants in the agency who, have completed the training requirements;

***No exceptions noted.***

- b) Number of sexual harassment complaints received by the agency;

***No exceptions noted.***

**JEFFERSON PARISH**

**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*SCHEDULE A*

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

*No exceptions noted.*

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action;

*No exceptions noted.*

- e) Amount of time it took to resolve each complaint.

*No exceptions noted.*



**JEFFERSON PARISH**

**MANAGEMENT’S RESPONSE AND CORRECTIVE ACTION PLAN**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

***Management’s Response***

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**C. Bank Reconciliations**

Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

3b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged)

*Exception noted. One of the five bank reconciliations selected for testing had no evidence of review by a member or board member who does not handle cash, post ledgers, or issue checks through initials or electronic logging.*

**Management’s Response:** All bank reconciliations are reviewed and approved by members of management who do not handle cash, post ledgers, or issue checks. Five bank reconciliations were selected and in a single instance the review by management was not properly documented via signature or initials. All Management reviews of bank reconciliations will be properly documented.

**D. Collections (excluding electronic funds transfers)**

5. For each deposit site selected...Randomly select one collection location for each deposit site (i.e., 5 collections locations for 5 deposit sites)...Review of the Parish’s written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below:

b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*Exceptions noted. For four out of the five collection locations selected for testing, the employee responsible for collecting cash is also responsible for preparing/making bank deposits and no other employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.*

c) Each employee responsible for collecting cash is not 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.

*Exceptions noted. For two out of the five collection locations selected for testing, the employee responsible for collecting cash is also responsible for posting collection entries to the general ledger or subsidiary ledgers and no other employee/official is responsible for reconciling ledger postings to each other and to the deposit.*

d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency funds additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*Exceptions note. For one out of the five collection locations selected for testing, the employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is also responsible for collecting cash and no other employee/official verifies the reconciliation.*

**JEFFERSON PARISH**

**MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

*Management's Response (continued)*

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**D. Collections (excluding electronic funds transfers) (continued)**

**Management's Response to 5 b), c) and d):** No Parish collection locations accept hard cash payments significantly lowering the risk profile of the collection process. Individual Departments maintain their respective revenue collection procedures. The Parish will promulgate revenue collection best practices and in cooperation with Departments will address Exceptions noted.

**E. Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursement, and petty cash purchases)**

9 c) 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.

*Exception noted: Employees responsible for processing payments can add/modify vendor files, and another employee is not responsible for periodically reviewing changes to the vendor files.*

**Management's Response:** The Parish agrees and will periodically review changes to the vendor file.