

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

COMPREHENSIVE ANNUAL FINANCIAL REPORT
JEFFERSON PARISH, LOUISIANA
Year Ended December 31, 1998

99 JUN 30 P 1: 46

RECEIVED

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

Release Date AUG 04 1999

Prepared By:

DEPARTMENT OF FINANCE
PENNY B. ANDERSON, CPA
DIRECTOR

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
LETTER OF TRANSMITTAL.....	VII
GFOA CERTIFICATE	XIX
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON.....	XX
ADMINISTRATION ORGANIZATIONAL CHART	XXIV
DEPARTMENT OF FINANCE ORGANIZATIONAL CHART	XV
FINANCIAL SECTION	
AUDITORS' REPORT.....	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Components Units	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units	9
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types.....	10
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances - Proprietary Fund Types and Discretely Presented Component Units.....	13
Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units.....	14
Statement of Changes in Plan Net Assets – Pension Trust Fund.....	16
Notes to Financial Statements	
Note A Summary of Significant Accounting Policies.....	17
Note B Stewardship, Compliance and Accountability	26
Note C Deposits and Investments	28
Note D Pooled Assets	29
Note E Receivables.....	29
Note F Restricted Assets	30
Note G Fixed Assets.....	30
Note H long-term Debt	32
Note I Interfund Assets/Liabilities.....	39
Note J Reservations and Designations of Fund Balances/Retained Earnings.....	40
Note K Ad Valorem Tax	42
Note L Sales Tax	43
Note M Indirect Costs	43
Note N Segment Information - Enterprise Funds	44
Note O Contributed Capital	44
Note P Risk Management	44
Note Q Commitments and Contingencies.....	45
Note R Deferred Compensation Plan	46
Note S Postretirement Benefits	46
Note T Pension Plans	47
Note U Prior Period Adjustments.....	50
Note V Availability of Separate Financial Reports.....	50
Note W Selected Disclosures on Discretely Presented Component Units.....	50

[Continued]

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

TABLE OF CONTENTS - CONTINUED

Required Supplementary Information	
Year 2000 Issue	61
Employees' Retirement System of Jefferson Parish	
Schedule of Funding Progress	62
Schedule of Employer Contributions	63
 COMBINING STATEMENTS AND INDIVIDUAL FUND AND ACCOUNT GROUP SCHEDULES	
<u>GENERAL FUND</u>	
Balance Sheet	68
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget (Budgetary Basis)	69
Schedule of Revenues and Other Financing Sources - Actual and Budget (Budgetary Basis)	70
Schedule of Expenditures and Other Financing Uses - Actual and Budget (Budgetary Basis)	72
Schedule of Operating Transfers In and Out	74
 <u>SPECIAL REVENUE FUNDS</u>	
Combining Balance Sheet	79
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds without Annual Budgets	82
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds with Annual Budgets	83
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds with Annual Budgets - Actual and Budget (Budgetary Basis)	85
Public Safety Function	
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Community Justice Agency	86
Ambulance District #1	87
Ambulance District #2	88
Juvenile Services	89
Emergency Communications	90
Hazardous Materials	91
Security Enhancement Districts	92
East Bank Consolidated Fire District	93
Fire District #3	94
Fire District #4	95
Fire District #5	96
Fire District #6	97
Fire District #7	98
Fire District #8	99
Fire District #9	100
Total - Public Safety Function	101

[Continued]

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

TABLE OF CONTENTS - CONTINUED

Public Works Function

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Streets Department	103
Parkways Department	104
Consolidated Road Lighting District.....	105
Road Lighting District #7	106
Garbage District #1	107
Garbage District #2	108
Garbage District #6	109
Landfill Division	110
Consolidated Drainage District #1	111
Fourth Jefferson Drainage District.....	112
Drainage District #9.....	113
Drainage Pump Stations	114
Total - Public Works Function.....	115

Transit Function

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Transit Operations.....	117
Transit - Elderly and Handicapped	118
Total - Transit Function	119

Health and Welfare Function

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Animal Shelter.....	121
Mosquito Control.....	122
Health Unit.....	123
Human Services Authority.....	124
Total - Health & Welfare Function	125

Culture and Recreation Function

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

East Bank Consolidated Playground District.....	127
West Jefferson Consolidated Playground District #1	128
Alario Center	129
Playground District #10	130
Playground District #16	131
Lafreniere Park Recreation District.....	132
Library.....	133
Community Services	134
Tourism.....	135
Off Track Betting.....	136
Video Poker	137
West Bank Tourism.....	138
West Bank Riverboat Gaming	139
West Bank Riverboat Monitoring	140
Total - Culture & Recreation Function	141

Schedule of Operating Transfers In and Out.....	142
---	-----

[Continued]

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

TABLE OF CONTENTS – CONTINUED

DEBT SERVICE FUNDS

Combining Balance Sheet	146
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	148
Schedule of Operating Transfers In and Out.....	150

CAPITAL PROJECTS FUNDS

Combining Balance Sheet	155
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	157
Schedule of Operating Transfers In and Out.....	160

ENTERPRISE FUNDS

Combining Balance Sheet	164
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	167
Combining Statement of Cash Flows.....	168
Schedule of Operating Transfers In and Out.....	170

INTERNAL SERVICE FUNDS

Combining Balance Sheet	172
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	174
Combining Statement of Cash Flows.....	176
Schedule of Operating Transfers In and Out	178

TRUST FUNDS

Statement of Plan Net Assets	180
Statement of Changes in Plan Net Assets	181

GENERAL FIXED ASSETS ACCOUNT GROUP

Schedule of General Fixed Assets by Sources	184
Schedule of General Fixed Assets By Function and Activity	185
Schedule of Changes in General Fixed Assets By Function and Activity.....	186

GENERAL LONG-TERM DEBT ACCOUNT GROUP

Schedule of General long-term Debt.....	189
---	-----

[Continued]

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1998

TABLE OF CONTENTS - CONTINUED

COMPONENT UNITS

Combining Balance Sheet	192
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances - Governmental Fund Types	194
Combining Statement of Revenues, Expenses and Changes In Retained Earnings/Fund Balances - Proprietary Fund Types	195
Combining Statement of Cash Flows - Proprietary Fund Types	196

SUPPLEMENTAL INFORMATION

Comparative Summary of Revenue by Source and Expenses by Type.....	201
Schedule of Expenditures of Federal Awards	202
Schedule of Councilperson's Compensation	212

STATISTICAL SECTION - (UNAUDITED)

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION	213
GENERAL GOVERNMENTAL REVENUES BY SOURCE	214
GENERAL TAX REVENUES BY SOURCE	215
PROPERTY TAX LEVIES AND COLLECTIONS	216
ASSESSED VALUE OF TAXABLE PROPERTY	217
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS.....	218
PRINCIPAL TAXPAYERS.....	219
SPECIAL ASSESSMENT COLLECTIONS AND BALANCES	220
COMPUTATION OF LEGAL DEBT MARGIN.....	221
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA.....	222
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES	223
COMPUTATION OF DIRECT AND OVERLAPPING DEBT	224
REVENUE BOND COVERAGE	225
DEMOGRAPHIC STATISTICS	226
PROPERTY VALUE, NEW CONSTRUCTION & BANK DEPOSITS.....	227
MISCELLANEOUS STATISTICS	228





TIM P. COULON
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

FINANCE DEPARTMENT

PENNY ANDERSON
FINANCE DIRECTOR

May 12, 1999

Honorable Parish President and Councilmen
Parish of Jefferson, Louisiana

The Jefferson Parish, Louisiana Comprehensive Annual Financial Report for the year ended December 31, 1998, is submitted for your review. This report, which has been combined and condensed wherever possible to provide meaningful and manageable financial data, contains the audited financial statements for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been prepared in conformance with generally accepted accounting principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). It was prepared by the Accounting Division of the Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish. We believe the data, as presented, are accurate in all material respects and are presented in a manner, which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

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

crime rates and plenty of recreational activities. The LaSalle Tract, located on Airline Drive is home to the training facility of the New Orleans Saints and Zephyr Stadium, a minor league baseball park, home to the AAA semi-professional New Orleans Zephyrs. The Tract has become a magnet for family recreational activities and 47 acres are currently being developed into a nature preserve with walking trails, an amphitheater, a performing arts center and a multi-purpose building.

In addition, the Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The two parish-owned hospitals and five privately owned institutions provide a full range of services including acute care as well as specialized services such as oncology, high-risk maternity, chemical dependency, burn care and others.

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

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

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

Jefferson Parish is Louisiana's largest parish encompassing some 359 square miles of land, from Lake Pontchartrain in the north and the Gulf of Mexico in the south. It straddles the Mississippi River, which is 2,200 feet wide in the area with a bankside depth of 30 to 60 feet and a midstream depth, which attains 180 feet. The river is a great asset to the entire New Orleans Metropolitan area. It is the source of the drinking water supply. Approximately 310 billion gallons daily flow through Jefferson Parish, approximately the amount consumed daily in the continental United States. Water rates are among the lowest in the nation. The climate permits year-round, outdoor activity for business as well as pleasure. It can be described as semi-tropical with the surrounding water modifying the temperature and decreasing the range between extremes.

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

REPORTING ENTITY AND ITS SERVICES

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

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded Certificates of Achievement for Excellence in Financial Reporting to Jefferson Parish for its comprehensive annual financial reports for the fiscal years ended December 31, 1986, through December 31, 1997. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA.

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

PARISH OF JEFFERSON

Jefferson Parish is the second most populated parish in Louisiana representing some 10.37% of total state population. The population showed a slight increase in 1998. Per capita income in Jefferson continues to be higher than the majority of Louisiana's parishes and the state as a whole.

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

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

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

Future job growth in Jefferson Parish is expected to be concentrated most heavily in the service industry, especially professional services such as law, medicine, accounting, engineering and financial services. The oil and gas industry has shown considerable growth particularly on the Harvey Canal located on the westbank of the Mississippi River. While Jefferson Parish offers all of the business amenities and services which commercial establishments look for, it also affords its residents a high quality of life—with good schools, low

The Parish President is the chief administrative officer of the Parish, is responsible to the Parish Council for carrying out policies adopted by the Council, and is the supervisor of all Parish departments, offices, agencies and special districts. He has the power to appoint and remove, subject to the provisions of the Charter, all administrative officers and employees responsible to him. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the fiscal year, December 31. The Council may create new offices or departments only upon the Parish President's recommendation.

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

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

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

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

a. Blended Component Units

Ambulance Districts	Road Lighting Districts
Drainage Districts	Sewerage District
Fire Districts	Waterworks District
Garbage Districts	Communications District
Playground & Recreation Districts	Community Justice Agency
The Employees' Retirement System of Jefferson Parish	

b. Discretely Presented Component Units

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

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

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

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

YEAR IN REVIEW

In 1990, the Parish purchased a large parcel of undeveloped land in a prime location on the East Bank known as the LaSalle Tract. This property has been developed into a minor league ballpark and is home to the world champion AAA baseball team, the New Orleans Zephyrs and the New Orleans Storm Soccer team. The training facility for the New Orleans Saints National Football League team is located on part of the tract. A portion is currently being developed into a multi-purpose recreation facility including ball fields, a nature preserve with walking trails, an amphitheater, a performing arts center, and a multi-purpose building.

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

In 1998, voters approved the rededication and extension of the sales tax that funded the sewerage improvements to include funding for road improvements. Approximately \$61.5 million in eastbank and \$51.5 million in westbank projects are slated for construction over the next few years.

1998 was a year in which Jefferson Parish moved forward on many fronts. The Southeast Louisiana Flood Control Project began with over \$200 million in drainage and pump station improvements to take place over the next five years. Improvements to the Courthouse Complex located in Gretna are planned to begin in early 1999 with ground-breaking for an addition to the existing jail complex, a Fifth Circuit Court of Appeals Building and a new building for the District Attorney. A new "park and ride" facility was nearly completed on the westbank to expedite travel for transit commuters to the eastbank. One hundred sixty-three new businesses opened in Jefferson Parish in 1998. The Coca-Cola bottling plant was recently completed in the Elmwood Park area is a state-of-the-art facility, which will employ 750 people. Another addition was the Academy Sports & Outdoors that opened on the westbank and is the third largest sports department store in the country.

The Jeff 2000 Conference, a group of business, civic and government leaders created in 1996 continued working through its committees and followed through with the creation of the Criminal Justice Agency, a new entity to oversee implementation and to coordinate operations among the Sheriff's Department, the District Attorney's office, the courts, and other law enforcement agencies.

Construction of the Alario Center, a 75,000 square foot amateur sports' complex, was almost completed with the grand opening scheduled for early 1999. The Alario Center is located on the westbank on the edge of Bayou Segnette State Park, a 600 acre state park and wetland area and will accommodate regional, national and international amateur sporting events, as well as conferences, conventions, trade shows, Mardi Gras functions, and graduation ceremonies.

Avondale Industries, Inc. is the Parish's largest employer, with more than 5,500 employees. Avondale and the University of New Orleans opened the Maritime Technology Center of Excellence. Adjacent to the corporate headquarters on the westbank, it is a 200,000 square foot complex expected to add support in executing Avondale's contracts.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Finance Department is responsible for providing all Parish financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investments management, debt management, budgeting, purchasing, contract administration and special financial analyses for Parish management. The Director of Finance, appointed by the Parish President, supervises the department's operations.

Another responsibility of the Finance Department is the establishment and maintenance of an internal control structure to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

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

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

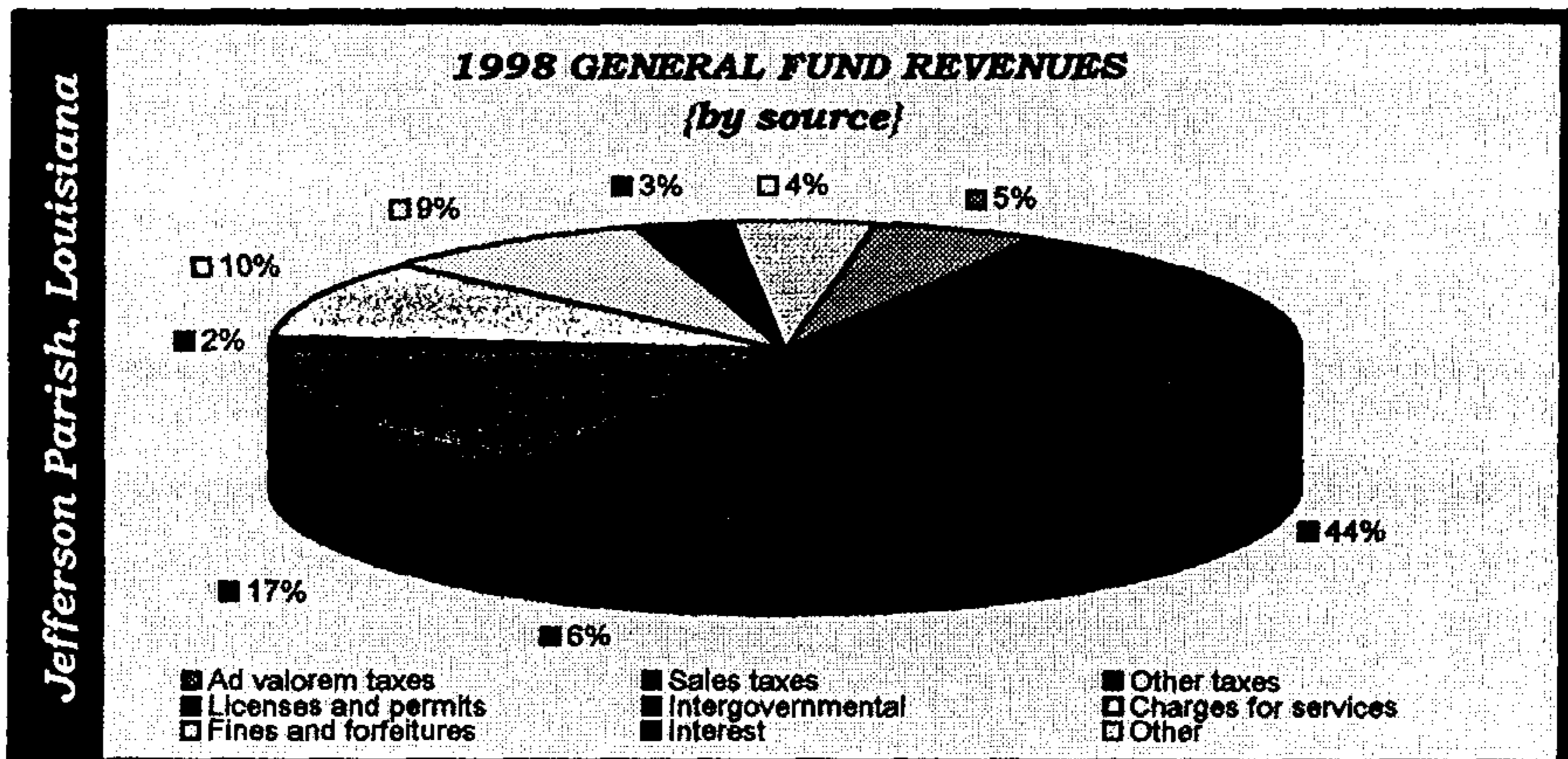
In addition to the internal accounting controls noted above, the Parish maintains budgetary controls designed to ensure compliance with the legal provisions embodied in the annual operating budget. The budget, which is approved by the Parish Council, includes the activities of the general fund, special revenue funds, and the waterworks and sewerage districts' enterprise funds. The Finance Director must approve subsequent intradepartmental transfers of less than \$20,000. The Parish Council must approve intradepartmental transfers of \$20,000 or more, interdepartmental transfers and any increase or decrease in total appropriations. Management control of the Operating Budget is maintained at the departmental level. An encumbrance accounting system is also maintained as a technique of accomplishing budgetary control. Encumbered amounts are re-budgeted in the subsequent year at year-end.

GENERAL FUND

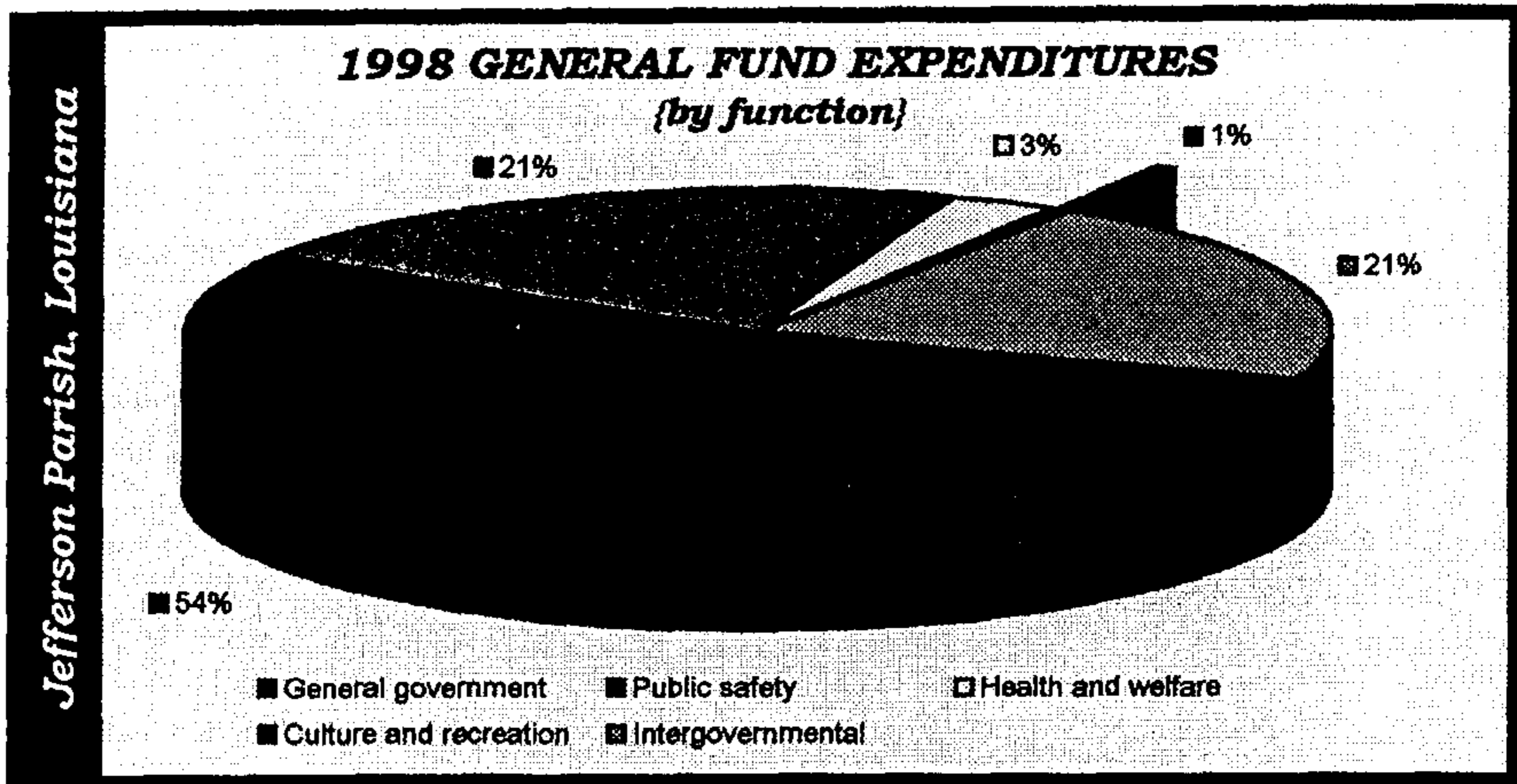
The Parish's General Fund is used to account for expenditures for traditional government services as well as all financial resources other than those required to be accounted for in other funds. Sources of revenue for this fund are widely diversified and include ad valorem taxes, sales taxes, licenses,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

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

	1998		1997		INCREASE (DECREASE) OVER 1997
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	
SOURCES OF FUNDS					
Ad valorem taxes	\$ 2.76	5	\$ 2.67	5	\$ 0.09
Sales taxes	23.25	44	21.11	43	2.14
Other taxes	3.45	6	3.30	7	0.15
Licenses & permits	8.93	17	8.70	18	0.23
Intergovernmental	0.82	2	0.75	2	0.07
Charges for services	5.32	10	4.94	10	.38
Fines and forfeitures	4.54	9	2.84	6	1.70
Interest	1.58	3	1.38	3	0.20
Other	<u>2.41</u>	<u>4</u>	<u>3.04</u>	<u>6</u>	<u>(0.63)</u>
Total	<u>\$ 53.06</u>	<u>100</u>	<u>\$ 48.73</u>	<u>100</u>	<u>\$ 4.33</u>
USES OF FUNDS					
General government	\$ 24.93	54	\$ 23.73	52	\$ 1.20
Public safety	9.97	21	11.03	24	(1.06)
Health and welfare	1.38	3	1.26	3	.12
Culture and recreation	0.27	1	0.09	-	.18
Intergovernmental	<u>9.97</u>	<u>21</u>	<u>9.32</u>	<u>21</u>	<u>0.65</u>
Total	<u>\$ 46.52</u>	<u>100</u>	<u>\$ 45.43</u>	<u>100</u>	<u>\$ 1.09</u>



Overall, total revenues of the General Fund increased by \$4.33 million. This increase was primarily due to an increase of over \$2 million in general fund sales taxes and \$1.7 million in fines and forfeitures due to new fines imposed within the court system.



Expenditures of the General Fund increased by \$1.09 million. Major increases in costs associated with renovating and maintaining a growing number of older buildings under the control of the General Services and Procurement Department's operations resulted in higher General Government expenditures. Small increases in other sections of the general fund contributed to the growth.

SPECIAL REVENUE FUNDS

The special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or financing of major capital projects) that are restricted to expenditures for specified purposes. Most of the Operating Funds of the Parish are categorized as Special Revenue Funds primarily because as the Parish developed, particularly on the west bank of the river, separate taxing districts were formed to provide funding for various services such as, drainage, garbage, recreation and fire. In later years, many of the districts were consolidated. However, since property taxes collected from the taxing districts are still part of the revenue sources of most of the funds described, those funds are still properly referred to as Special Revenue Funds. Total revenues for the Special Revenue Funds for 1998 increased over 1997 by \$6.05 million. The total expenditures increased by \$3.87 million for the same period.

Revenue increases were due to many factors including over \$2.5 million in taxes collected, \$1 million in intergovernmental revenues attributable primarily to grants and \$2 million in service charges. Expenditures increased in the Public Works function by over \$2 million, and in the Culture and Recreation function, expenditures increased by nearly \$.5 million.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. During 1998, total revenues and total expenditures increased slightly due to new debt issuance. Total Fund Balances for all Debt Service Funds totaled approximately \$49,431,000 at December 31, 1998.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition and construction of capital facilities other than those accounted for in the Enterprise Funds. Expenditures for capital improvement projects in 1998 totaled approximately \$54,380,000, an increase of \$8 million above the 1997 total. Projects showing the largest increases were the new and on-going drainage capital programs on both the eastbank and westbank. Also, the new 1998 Road Bond Project geared up during the year and accounted for approximately \$10 million of capital expenditures.

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUNDS

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

TRUST FUNDS

Trust funds are used to account for assets held by the Parish in a trustee capacity. Jefferson Parish's Pension Trust Fund is used to account for the accumulation of resources to be used for retirement annuities and death and disability benefits to employees.

CASH MANAGEMENT

The firm of Donaldson, Lufkin, Jenrette Investment Management Corporation (DLJ) serves as investment managers and provides full investment advisory services. In this capacity, DLJ makes all investment decisions in accordance with the Parish's written Statement of Cash Management and Investment Policies.

Idle cash balances are invested on a daily basis at the best interest rates available within legal constraints imposed by State law. Investment securities are limited to those which are of the highest quality including,

but not limited to, fully-collateralized time deposits in Louisiana banks and savings and loan associations, direct obligations of the United States government, obligations of United States government agencies, or the purchase of such investment securities under the terms of repurchase agreements. The primary objectives of the Parish's investment activities are safety, liquidity, yield and legality.

For purposes of maximizing interest earnings, cash balances of all funds are pooled, except where separate cash and investment accounts are mandated by legal requirements. This year's investment activities have again provided a major source of revenue for the Parish. Interest earned on investments totaled almost \$22.5 million in 1998.

RISK MANAGEMENT

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

DEBT MANAGEMENT

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of a government's debt position to management, citizens, and investors. The data for the Parish at the end of 1998 were as follows:

RATIO OF DEBT			
	AMOUNT	TO ASSESSED VALUE	PER CAPITA
Net direct General Obligation bonded debt	\$ 62,973,000	2.84%	\$139

Outstanding bonded indebtedness of the Parish at December 31, 1998, is summarized in the following table (in thousands):

	BALANCE AT DECEMBER 31, 1997	ISSUES	MATURITIES	BALANCE AT DECEMBER 31, 1998
General Obligation & Special Tax	\$ 336,076	\$127,866	(\$ 91,106)	\$ 372,836
Special Assessment Certificates	332	-	(47)	285
	<u>\$ 336,408</u>	<u>\$ 127,866</u>	<u>(\$ 91,153)</u>	<u>\$ 373,121</u>

GENERAL FIXED ASSETS

The general fixed assets of the Parish are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of the Proprietary Funds and infrastructure items such as roads, bridges and drainage canals. As of December 31, 1998, the general fixed assets (excluding construction in progress) of the Parish amounted to \$472,121,201.

PROSPECTS FOR THE FUTURE

We are constantly challenged to provide for future growth, economic development, environmental planning, and a higher quality of life. This requires a significant commitment on the part of everyone involved. The leadership of the Administrative and Legislative branches of parish government along with responsible citizen involvement has enabled the Parish to prosper. The completion of the Alario Center on the west bank projected for early 1999 should increase tourism and community participation in various sporting and cultural events to be held there. With the drop in unemployment rates, and the increased activities on the state level, we are optimistic that Louisiana as a whole, and Jefferson Parish in particular will continue to thrive.

ACKNOWLEDGEMENT

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

Respectfully submitted,



PENNY ANDERSON, CPA
Finance Director



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Jefferson,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1997

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



Douglas R. Ellaworth
President

Jeffrey L. Esser
Executive Director

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 1998

THE PARISH COUNCIL

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

THE EXECUTIVE STAFF

Timothy P. Coulon	Parish President
Tim Whitmer	Chief Administrative Assistant

THE DEPARTMENT HEADS

Thomas G. Wilkinson	Parish Attorney
Millicent B. Anderson	Director, Finance
Jude M. Vollenweider	Director, Accounting
Bert T. Smith, Jr.	Director, Animal Shelter
Rene A. Chopin, Jr.	Director, Budget
Jack McDonald	Director, Capital Projects
Anthony P. DiGerolamo, II	Director, Central Garage
Henry Trapani	Director, Citizens' Services
Nicole A. Ferrier	Director, Community Action Programs
Brenda Richard-Montgomery	Director, Community Development
Earl Wright	Director, Employment and Training
Pratt P. Reddy	Director, Drainage
M. A. Pirsalehy	Director, Drainage-Pump Station Operations
Walter S. Maestri, III	Director, Emergency Management
Warren M. Lavelle	Director, Engineering

[Continued]

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 1998

THE DEPARTMENT HEADS [CONTINUED]

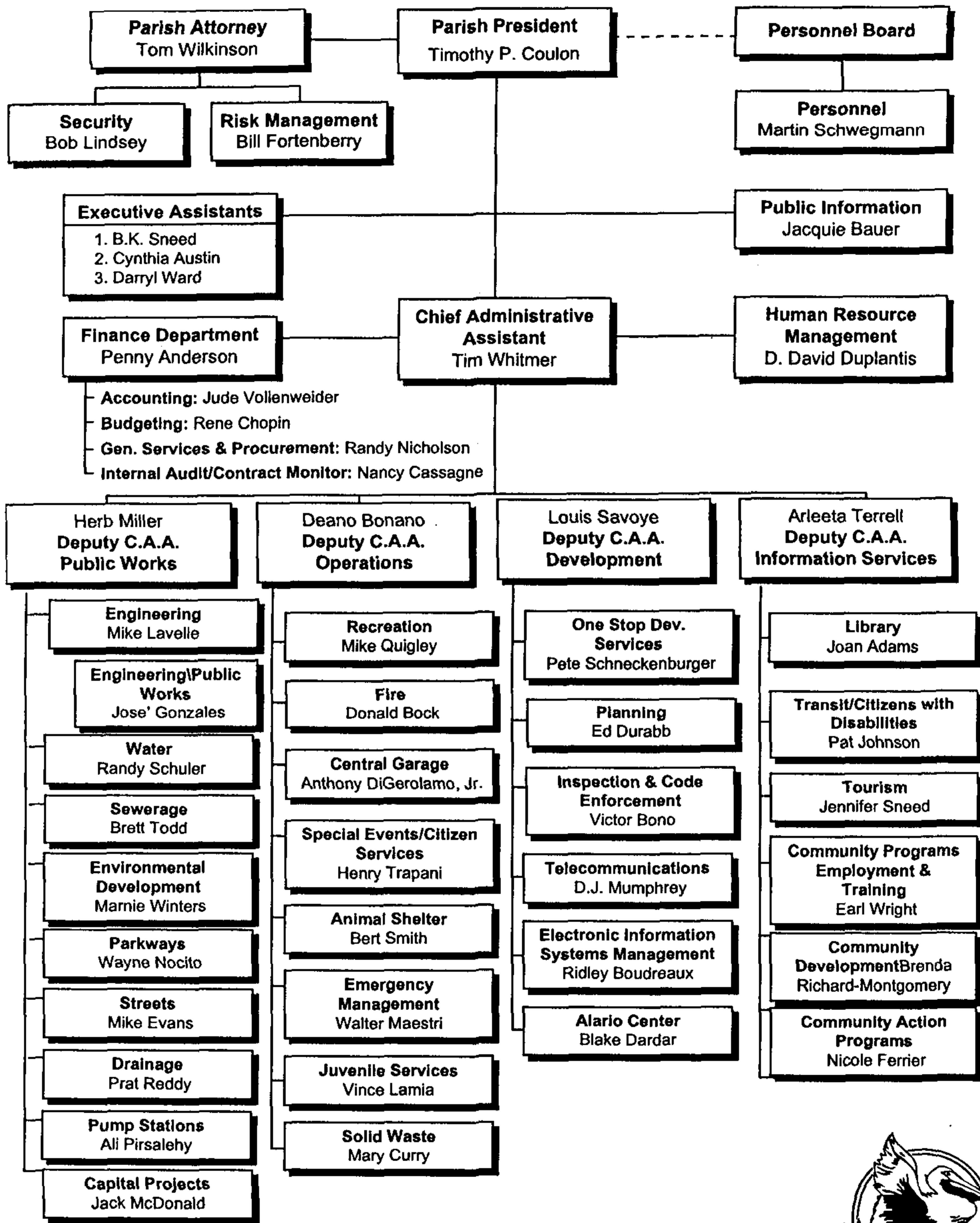
Ridley Boudreaux	Director, Electronic Inf. Systems Mgt.
Margaret Winters	Director, Environmental Development
Donald T. Bock	Director, Fire
Randy Nicholson	Director, General Services & Procurement
D. David Duplantis	Director, Human Resource Management
Nancy R. Cassagne	Director, Internal Audit
Victor Bono	Director, Inspection & Code Enforcement
Vincent P. Lamia	Director, Juvenile Services
Joan S. Adams	Director, Library
Pete Schneckenburger	Director, One Stop Development
Michael Quigley	Director, Parks & Recreation
Wayne J. Nocito	Director, Parkways
Martin A. Schwegmann	Director, Personnel
Edwin J. Durabb	Director, Planning
Herbert I. Miller	Director, Public Works
Jose A. Gonzalez, Jr.	Director, Public Works, Engineering
Michael D. Evans	Director, Public Works, Streets
Kenneth W. Hughes	Director, Research & Budget Analysis
William Fortenberry	Director, Risk Management
Brett P. Todd	Director, Sewerage
Mary Curry	Director, Solid Waste
D. J. Mumphrey	Director, Telecommunications
Jennifer Sneed	Director, Tourism & Community Affairs
Patricia C. Johnson	Director, Transit/Citizens With Disabilities
Randall P. Schuler	Director, Water
Terrie T. Rodrigue	Clerk, Parish Council



Parish President & Council

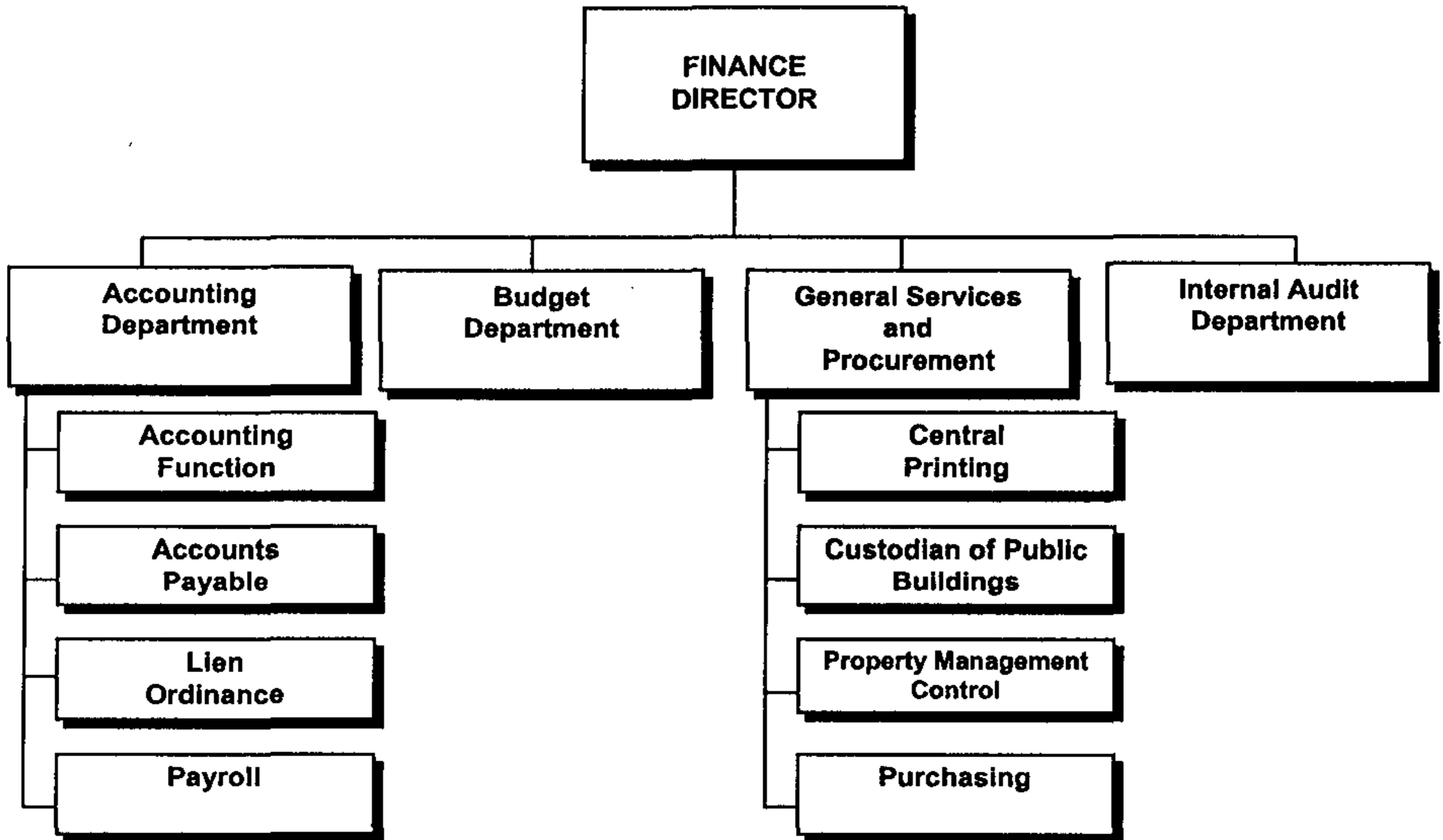


Councilmembers standing left to right: T J 'Butch' Ward, Lloyd T. Giardina, Donald R. Jones, Edmond J Muniz, Nicholas P. Giambelluca, Sr. John Lavarine, Jr. Seated left to right: Council Chairman Aaron F. Broussard., Parish President Tim Coulon



Jefferson Parish Government Structure





Department of Finance Organizational Chart





REBOWE & COMPANY* / HANFORD M. HARRISON
KUSHNER LAGRAIZE L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the accompanying general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of Jefferson Parish, Louisiana, management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the enterprise funds or the Pension Trust Fund which statements reflect total assets of \$562,570,601 and \$24,620,183, respectively, as of December 31, 1998, and total operating revenues of \$33,503,977 and additions of \$5,305,501, respectively, for the year then ended. We also did not audit the discretely presented governmental and proprietary component units which financial statements reflect total assets of \$8,488,332 and \$1,190,232,530, respectively, as of December 31, 1998, and total operating revenues of \$311,019, and \$402,746,958, respectively, for the year then ended. Those financial statements were audited by other auditors whose reports thereon were furnished to us, and our opinion herein on the general-purpose financial statements, insofar as it relates to the amounts included for the enterprise funds, Pension Trust Fund, and the discretely presented governmental and proprietary component units is based on the reports of other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly in all material respects, the financial position of Jefferson Parish, Louisiana, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note A-18 to the financial statements, Jefferson Parish implemented Governmental Accounting Standards Board Statements No. 31 and No. 32 for the year ended December 31, 1998.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 1999, on our consideration of Jefferson Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements, supplemental information and statistical section listed in the table of contents are presented for purposes of additional analysis, and are not a required part of the general-purpose financial statements of Jefferson Parish, Louisiana. Such information, except that portion marked "unaudited", on which we express no opinion, and the enterprise funds, the Pension Trust Fund and the discretely presented governmental and proprietary component units whose financial statements were audited by other auditors, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

The required supplementary information listed in the table of contents is not a required part of the general-purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. We have applied to the schedules of funding progress and employer contributions certain limited procedures prescribed by professional standards, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the schedules. We were unable to apply certain of these limited procedures to the year 2000 information because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that Jefferson Parish is or will become year 2000 compliant, that Jefferson Parish's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Jefferson Parish does business are or will become year 2000 compliant

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 12, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS

December 31, 1998
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
ASSETS AND OTHER DEBITS						
Assets						
Cash and cash equivalents	\$ 3	\$ 148	\$ 3	\$ 627	\$ 2,608	\$ -
Investments with fiscal agent	-	-	19,014	-	-	-
Investments	-	-	9,760	81,222	-	-
Share of pooled assets	17,159	55,867	13,412	68,246	9,552	36,437
Receivables, net of allowances for estimated uncollectibles						
Interest	-	-	154	166	-	-
Ad valorem tax	2,891	77,551	11,287	-	6,067	-
Accounts	1,069	2,563	-	-	8,458	11
Notes	-	-	-	-	-	-
Special assessments	-	-	512	-	-	-
Intergovernmental	11,686	11,755	6,919	3,537	236	109
Leases	-	-	-	-	-	-
Other	-	-	-	-	304	-
Due from other funds	2,629	-	-	-	-	-
Inventories	-	-	-	-	5,924	4
Prepaid items	-	-	-	-	-	4
Advances to other funds	-	100	-	-	-	-
Advances to component units	300	517	-	-	-	-
Grant loan receivable	-	2,874	-	-	-	-
Deposits and other assets	2,214	-	-	-	-	990
Restricted assets						
Cash and cash equivalents	-	-	-	-	343	-
Investments	-	-	-	-	3,890	-
Share of pooled assets	-	-	-	-	50,550	-
Due from primary government	-	-	-	-	-	-
Receivables	-	-	-	-	10,200	-
Leases receivable	-	-	-	-	-	-
Bond issuance costs [net]	-	-	-	-	-	-
Mortgage loans receivable	-	-	-	-	-	-
Property, plant, and equipment [net]	-	-	-	-	464,439	2,334
Other assets	-	-	-	-	-	-
Other debits						
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 37,951	\$ 151,375	\$ 61,061	\$ 153,798	\$ 562,571	\$ 39,889

[Continued]

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	PENSION TRUST	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ 191	\$ -	\$ -	\$ 3,580	\$ 775	\$ 34,297	\$ 38,652
-	-	-	19,014	-	0	19,014
24,342	-	-	115,324	-	241,395	356,719
-	-	-	200,673	-	0	200,673
196	-	-	516	-	6,085	6,601
-	-	-	97,796	-	-	97,796
-	-	-	12,101	4	71,312	83,417
-	-	-	-	732	-	732
-	-	-	512	-	-	512
-	-	-	34,242	110	6,384	40,736
-	-	-	-	186	-	186
53	-	-	357	-	1,224	1,581
-	-	-	2,629	-	-	2,629
-	-	-	5,928	-	4,878	10,806
2	-	-	6	18	11,624	11,648
-	-	-	100	-	-	100
-	-	-	817	-	-	817
-	-	-	2,874	-	-	2,874
-	-	-	3,204	-	-	3,204
-	-	-	343	-	10,209	10,552
-	-	-	3,890	-	359,742	363,632
-	-	-	50,550	-	-	50,550
-	-	-	-	2,874	-	2,874
-	-	-	10,200	-	32,470	42,670
-	-	-	-	2,567	-	2,567
-	-	-	-	-	3,193	3,193
-	-	-	-	-	131,999	131,999
7	564,187	-	1,030,967	824	249,082	1,280,873
-	-	-	0	-	26,339	26,339
-	-	49,431	49,431	-	-	49,431
-	-	353,668	353,668	398	-	354,066
<u>\$ 24,791</u>	<u>\$ 564,187</u>	<u>\$ 403,099</u>	<u>\$ 1,998,722</u>	<u>\$ 8,488</u>	<u>\$ 1,190,233</u>	<u>\$ 3,197,443</u>

JEFFERSON PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS - [CONTINUED]

December 31, 1998
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable	\$ 1,281	\$ 5,921	\$ 13	\$ -	\$ 988	\$ 717
Claims and judgements payable	-	-	-	-	-	21,180
Contracts and retainage payables	-	625	-	8,003	3	1
Notes payable	-	-	-	-	-	-
Intergovernmental payable	3,885	-	-	-	380	-
Due to other funds	-	2,061	82	486	-	-
Due to component units	-	2,874	-	-	-	-
Advances from other funds	-	100	-	-	-	-
Advances from primary government	-	-	-	-	-	-
Deposits	172	-	-	-	-	-
Accrued interest payable	-	-	9	-	-	-
Other payables and accruals	4,130	-	-	-	3,859	-
Deferred revenue	5,380	79,300	11,526	-	6,100	-
Mortgage note payable	-	-	-	-	-	-
Revenue bonds payable - current	-	-	-	-	-	-
Capital lease obligation - current	-	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-
Accounts payable	-	-	-	-	1,678	-
Retainage payable	-	-	-	-	989	-
Customers' deposits	-	-	-	-	3,929	-
Accrued interest payable	-	-	-	-	-	-
Other payables	-	-	-	-	304	-
Deferred revenue	-	-	-	-	5,836	-
Bonds payable	-	-	-	-	-	-
General obligations and special tax bonds payable	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Mortgage note payable	-	-	-	-	-	-
Capital lease obligation	-	-	-	-	-	-
Net pension obligation	-	-	-	-	-	-
Pension payable - Judges' annuities	-	-	-	-	-	-
Landfill postclosure care costs payable	-	-	-	-	-	-
TOTAL LIABILITIES	14,848	90,881	11,630	8,489	24,066	21,898
Equity and other credits						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	361,199	359
Retained earnings	-	-	-	-	-	-
Reserved	-	-	-	-	41,648	8,057
Unreserved	-	-	-	-	135,658	9,575
Fund balances	-	-	-	-	-	-
Reserved	2,514	617	48,920	-	-	-
Unreserved	-	-	-	-	-	-
Designated	18,510	11,477	511	122,470	-	-
Undesignated	2,079	48,400	-	22,839	-	-
TOTAL RETAINED EARNINGS/ FUND BALANCE	23,103	60,494	49,431	145,309	177,306	17,632
TOTAL EQUITY AND OTHER CREDITS	23,103	60,494	49,431	145,309	538,505	17,991
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 37,951	\$ 151,375	\$ 61,061	\$ 153,798	\$ 562,571	\$ 39,889

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY	REPORTING ENTITY
\$ 93	\$ -	\$ -	\$ 9,013	\$ 34	\$ 21,103	\$ 30,150
-	-	-	21,180	-	-	21,180
-	-	-	8,632	-	-	8,632
-	-	-	-	580	21,970	22,550
-	-	-	4,265	35	6,240	10,540
-	-	-	2,629	-	-	2,629
-	-	-	2,874	-	-	2,874
-	-	-	100	-	-	100
-	-	-	-	817	-	817
-	-	-	172	-	-	172
-	-	-	9	-	3,103	3,112
78	-	15,716	23,783	268	39,079	63,130
-	-	-	102,306	-	125	102,431
-	-	-	-	10	2,890	2,900
-	-	-	-	-	12,206	12,206
-	-	-	-	27	380	407
-	-	-	1,678	-	-	1,678
-	-	-	989	-	-	989
-	-	-	3,929	-	-	3,929
-	-	-	0	-	4,125	4,125
-	-	-	304	-	-	304
-	-	-	5,836	-	-	5,836
-	-	-	0	-	2,025	2,025
-	-	372,836	372,836	-	-	372,836
-	-	-	-	-	434,309	434,309
-	-	285	285	-	-	285
-	-	-	-	4,865	15,708	20,573
-	-	-	-	33	-	33
-	-	121	121	-	12,043	12,164
-	-	5,372	5,372	-	-	5,372
-	-	921	921	-	-	921
-	-	7,848	7,848	-	-	7,848
171	-	403,099	575,082	6,669	575,306	1,157,057
-	564,187	-	564,187	824	-	565,011
-	-	-	361,558	-	-	361,558
-	-	-	49,705	-	12,118	61,823
-	-	-	145,233	-	500,520	645,753
24,620	-	-	76,671	-	102,289	178,960
-	-	-	152,968	-	-	152,968
-	-	-	73,318	995	-	74,313
24,620	-	-	497,895	995	614,927	1,113,817
24,620	564,187	-	1,423,640	1,819	614,927	2,040,386
\$ 24,791	\$ 564,187	\$ 403,099	\$ 1,998,722	\$ 8,488	\$ 1,190,233	\$ 3,197,443



JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Year Ended December 31, 1998
[in thousands of dollars]

	GOVERNMENTAL FUND TYPES				TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS	TOTAL [MEMORANDUM ONLY]
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PRIMARY GOVERNMENT		REPORTING ENTITY
Revenues							
Taxes	\$ 29,455	\$ 108,850	\$ 46,612	\$ 9,159	\$ 194,076	\$ -	\$ 194,076
Licenses and permits	8,929	59	-	-	8,988	-	8,988
Intergovernmental	824	37,181	-	13,614	51,619	-	51,619
Charges for services	5,315	21,235	-	-	26,550	104	26,654
Fines and forfeitures	4,536	508	-	-	5,044	-	5,044
Special assessments	-	-	89	-	89	-	89
Interest income	1,584	4,834	3,614	6,852	16,884	44	16,928
Miscellaneous	2,414	3,429	3,875	5,063	14,781	163	14,944
TOTAL REVENUES	53,057	176,096	54,190	34,688	318,031	311	318,342
Other financing sources							
Bond proceeds	-	-	-	61,081	61,081	-	61,081
Proceeds of refunding bonds	-	-	66,785	-	66,785	-	66,785
Operating transfers in	64	9,762	814	19,475	30,115	29	30,144
Transfers from component units	1,387	-	-	200	1,587	-	1,587
Transfers from primary government	-	-	-	-	-	1,267	1,267
TOTAL OTHER FINANCING SOURCES	1,451	9,762	67,599	80,756	159,568	1,296	160,864
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,508	185,858	121,789	115,444	477,599	1,607	479,206
Expenditures							
Current							
General government	24,935	-	-	-	24,935	-	24,935
Public safety	9,974	33,841	-	-	43,815	-	43,815
Public works	-	63,391	-	-	63,391	-	63,391
Transit	-	13,017	-	-	13,017	-	13,017
Health and welfare	1,375	19,934	-	-	21,309	-	21,309
Culture and recreation	267	24,540	-	-	24,807	-	24,807
Economic development	-	-	-	-	-	1,442	1,442
Urban redevelopment and housing	-	5,032	-	-	5,032	-	5,032
Intergovernmental	9,966	-	-	-	9,966	-	9,966
Capital outlay	-	-	-	54,380	54,380	-	54,380
Debt service	-	-	25,254	-	25,254	12	25,266
Principal retirement	-	-	19,917	-	19,917	4	19,921
Interest and fiscal charges	-	-	4,309	-	4,309	-	4,309
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	46,517	159,755	49,480	54,380	310,132	1,458	311,590
Other financing uses							
Payment to refund bond escrow agent	-	-	66,785	-	66,785	-	66,785
Operating transfers out	1,971	16,216	7,927	5,051	31,165	29	31,194
Transfers to component units	1,267	-	-	-	1,267	-	1,267
TOTAL OTHER FINANCING USES	3,238	16,216	74,712	5,051	99,217	29	99,246
TOTAL EXPENDITURES AND OTHER FINANCING USES	49,755	175,971	124,192	59,431	409,349	1,487	410,836
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,753	9,887	(2,403)	56,013	68,250	120	68,370
Fund balances							
Beginning of year	18,302	50,382	52,043	89,384	210,111	875	210,986
Residual equity transfer	48	225	(209)	(88)	(24)	-	(24)
END OF YEAR	\$ 23,103	\$ 60,494	\$ 49,431	\$ 145,309	\$ 278,337	\$ 995	\$ 279,332

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET [BUDGETARY BASIS] - GENERAL AND SPECIAL REVENUE FUND TYPES**

Year Ended December 31, 1998
[in thousands of dollars]

	GENERAL FUND				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE [UNFAVORABLE]
Revenues					
Taxes	\$ 29,455	\$ (1,513)	\$ 27,942	\$ 27,687	\$ 255
Licenses and permits	8,929	-	8,929	9,045	(116)
Intergovernmental	824	1,345	2,169	2,700	(531)
Charges for services	5,315	42	5,357	5,231	126
Fines and forfeitures	4,536	-	4,536	4,330	206
Interest income	1,584	(135)	1,449	1,137	312
Miscellaneous	2,414	192	2,606	3,048	(442)
TOTAL REVENUES	53,057	(69)	52,988	53,178	(190)
Other financing sources					
Operating transfers in	64	-	64	57	7
Transfers from component units	1,387	(1,387)	-	-	-
TOTAL OTHER FINANCING SOURCES	1,451	(1,387)	64	57	7
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,508	(1,456)	53,052	53,235	(183)
Expenditures					
Current					
General government	24,935	(165)	24,770	27,429	2,659
Public safety	9,974	(39)	9,935	10,652	717
Public works	-	-	-	-	-
Transit	-	-	-	-	-
Health and welfare	1,375	-	1,375	1,559	184
Culture and recreation	267	-	267	280	13
Urban redevelopment and housing	-	-	-	-	-
Intergovernmental	9,966	7	9,973	10,780	807
TOTAL EXPENDITURES	46,517	(197)	46,320	50,700	4,380
Other financing uses					
Operating transfers out	1,971	-	1,971	2,071	100
Transfers to component units	1,267	-	1,267	1,267	-
TOTAL OTHER FINANCING USES	3,238	0	3,238	3,338	100
TOTAL EXPENDITURES AND OTHER FINANCING USES	49,755	(197)	49,558	54,038	4,480
Excess [deficiency] of revenues and other sources over expenditures and other uses	4,753	(1,259)	3,494	(803)	4,297
Fund balances					
Beginning of year	18,302	(2,545)	15,757	15,757	-
Residual equity transfer	48	-	48	-	48
END OF YEAR	\$ 23,103	\$ (3,804)	\$ 19,299	\$ 14,954	\$ 4,345

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS					TOTALS [MEMORANDUM ONLY]		
ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE [UNFAVORABLE]	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE [UNFAVORABLE]
\$ 108,850	\$ -	\$ 108,850	\$ 108,796	\$ 54	\$ 136,792	\$ 136,483	\$ 309
59	-	59	25	34	8,988	9,070	(82)
37,181	(28,216)	8,965	8,098	867	11,134	10,798	336
21,235	-	21,235	19,794	1,441	26,592	25,025	1,567
508	-	508	356	152	5,044	4,686	358
4,834	(96)	4,738	3,278	1,460	6,187	4,415	1,772
3,429	(2,791)	638	470	168	3,244	3,518	(274)
<u>176,096</u>	<u>(31,103)</u>	<u>144,993</u>	<u>140,817</u>	<u>4,176</u>	<u>197,981</u>	<u>193,995</u>	<u>3,986</u>
9,762	(2,109)	7,653	8,316	(663)	7,717	8,373	(656)
-	-	-	-	-	-	-	-
<u>9,762</u>	<u>(2,109)</u>	<u>7,653</u>	<u>8,316</u>	<u>(663)</u>	<u>7,717</u>	<u>8,373</u>	<u>(656)</u>
<u>185,858</u>	<u>(33,212)</u>	<u>152,646</u>	<u>149,133</u>	<u>3,513</u>	<u>205,698</u>	<u>202,368</u>	<u>3,330</u>
-	-	-	-	-	24,770	27,429	2,659
33,841	(2,278)	31,563	35,657	4,094	41,498	46,309	4,811
63,391	(2,165)	61,226	68,395	7,169	61,226	68,395	7,169
13,017	(9,118)	3,899	5,328	1,429	3,899	5,328	1,429
19,934	(15,625)	4,309	4,908	599	5,684	6,467	783
24,540	(349)	24,191	29,000	4,809	24,458	29,280	4,822
5,032	(5,032)	-	-	-	-	-	-
-	-	-	-	-	9,973	10,780	807
<u>159,755</u>	<u>(34,567)</u>	<u>125,188</u>	<u>143,288</u>	<u>18,100</u>	<u>171,508</u>	<u>193,988</u>	<u>22,480</u>
16,216	(324)	15,892	16,630	738	17,863	18,701	838
0	-	-	-	-	1,267	1,267	-
<u>16,216</u>	<u>(324)</u>	<u>15,892</u>	<u>16,630</u>	<u>738</u>	<u>19,130</u>	<u>19,968</u>	<u>838</u>
<u>175,971</u>	<u>(34,891)</u>	<u>141,080</u>	<u>159,918</u>	<u>18,838</u>	<u>190,638</u>	<u>213,956</u>	<u>23,318</u>
9,887	1,679	11,566	(10,785)	22,351	15,060	(11,588)	26,648
50,382	(2,694)	47,688	47,688	-	63,445	63,445	-
225	-	225	74	151	273	74	199
<u>\$ 60,494</u>	<u>\$ (1,015)</u>	<u>\$ 59,479</u>	<u>\$ 36,977</u>	<u>\$ 22,502</u>	<u>\$ 78,778</u>	<u>\$ 51,931</u>	<u>\$ 26,847</u>



JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Year Ended December 31, 1998
 (in thousands of dollars)

	PROPRIETARY FUND TYPES		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS	TOTAL [MEMORANDUM ONLY]
	ENTERPRISE	INTERNAL SERVICE	PRIMARY GOVERNMENT		REPORTING ENTITY
Operating revenues					
Charges for sales and services	\$ 33,504	\$ 19,057	\$ 52,561	\$ 378,946	\$ 431,507
Premiums	-	6,896	6,896	-	6,896
Interest income	-	-	-	15,434	15,434
Commitment fees	-	-	-	5	5
Other	-	-	-	8,362	8,362
TOTAL OPERATING REVENUES	33,504	25,953	59,457	402,747	462,204
Operating expenses					
Personnel services	13,335	9,698	23,033	175,899	198,932
Contractual services, supplies, materials, and other	22,459	11,197	33,656	146,530	180,186
Bad debt expense	-	-	-	28,716	28,716
Depreciation and amortization	13,071	383	13,454	28,044	41,498
Interest and fiscal charges	-	-	-	13,507	13,507
Servicing and insurance costs	-	-	-	800	800
Claims	-	4,296	4,296	-	4,296
TOTAL OPERATING EXPENSES	48,865	25,574	74,439	393,496	467,935
OPERATING INCOME	(15,361)	379	(14,982)	9,251	(5,731)
Non-operating revenues (expenses)					
Taxes	11,312	-	11,312	-	11,312
State revenue sharing	972	-	972	-	972
Intergovernmental	231	109	340	-	340
Interest income	3,790	1,851	5,641	26,214	31,855
Insurance proceeds	67	-	67	-	67
Rental income from leases	-	-	-	1,358	1,358
Construction sewer availability fees	567	-	567	-	567
Change in net plan assets from pension operations	-	-	-	16,150	16,150
Other	98	336	434	(4,277)	(3,843)
TOTAL NONOPERATING REVENUES (EXPENSES)	17,037	2,296	19,333	39,445	58,778
INCOME BEFORE TRANSFERS	1,676	2,675	4,351	48,696	53,047
Operating transfers in	2,078	-	2,078	-	2,078
Operating transfers out	(345)	(683)	(1,028)	-	(1,028)
Transfers to primary government	-	-	-	(1,587)	(1,587)
NET INCOME (LOSS)	3,409	1,992	5,401	47,109	52,510
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	9,136	142	9,278	-	9,278
Retained earnings/fund balance Beginning of year, as restated	164,761	15,498	180,259	567,818	748,077
END OF YEAR	\$ 177,306	\$ 17,632	\$ 194,938	\$ 614,927	\$ 809,865

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Year Ended December 31, 1998
 (in thousands of dollars)

	ENTERPRISE	INTERNAL SERVICE	TOTAL [MEMORANDUM ONLY] PRIMARY GOVERNMENT	COMPONENT UNITS	TOTAL [MEMORANDUM ONLY] REPORTING ENTITY
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
Cash flows from operating activities					
Operating income (loss)	\$ (15,361)	\$ 379	\$ (14,982)	\$ 9,251	\$ (5,731)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Net income from pension trust operations	-	-	-	(16,150)	(16,150)
Depreciation and amortization	13,071	383	13,454	28,044	41,498
Miscellaneous non-operating revenue	-	336	336	592	928
Interest expense	-	-	-	9,586	9,586
Interest received	-	-	-	(1,918)	(1,918)
Change in current assets - (increase) decrease					
Receivables					
Accounts	(2,071)	(118)	(2,189)	(12,528)	(14,717)
Other	-	-	-	(7,590)	(7,590)
Interest	-	-	-	(10)	(10)
Inventories and prepaid expenses	443	5	448	(1,156)	(708)
Other assets	-	100	100	1,618	1,718
Change in current liabilities - Increase (decrease)					
Accounts payable	(69)	213	144	(1,831)	(1,687)
Deferred liabilities	-	-	-	(5)	(5)
Other payables and accruals	443	130	573	(1,011)	(438)
Total adjustments	11,817	1,049	12,866	(2,359)	10,507
Net cash provided by (used for) operating activities	(3,544)	1,428	(2,116)	6,892	4,776
Cash flows from noncapital financing activities					
Taxes	5,781	0	5,781	-	5,781
State revenue sharing	972	0	972	-	972
Insurance proceeds	67	0	67	-	67
Operating transfers in	2,078	0	2,078	-	2,078
Operating transfers out	(345)	(683)	(1,028)	-	(1,028)
Bonds redeemed	-	-	-	(48,693)	(48,693)
Bonds issued	-	-	-	37,500	37,500
Bond issuance costs	-	-	-	(610)	(610)
Unrestricted contributions	-	-	-	25	25
Transfers to primary government	-	-	-	(1,587)	(1,587)
Community benefit services	-	-	-	(1,283)	(1,283)
Proceeds from line of credit	-	-	-	18,073	18,073
Pension operations	-	-	-	16,150	16,150
Net cash provided by (used for) noncapital financing activities	8,553	(683)	7,870	19,575	27,445
Cash flows from capital and related financing activities					
Taxes	5,508	-	5,508	-	5,508
Proceeds from bond issuances	-	-	-	64,785	64,785
Principal payments - bonds	-	-	-	(49,729)	(49,729)
Principal payments - capital leases	-	-	-	(2,595)	(2,595)
Acquisition of property, plant, and equipment	(467)	(339)	(806)	-	(806)
Proceeds from disposal of property, plant, and equipment	-	-	-	1	1
Reduction of contributed capital	-	(1)	(1)	-	(1)
Payments made on construction in progress	(15,174)	-	(15,174)	-	(15,174)
Residual equity transfers	24	-	24	-	24
Construction sewer availability fees	566	-	566	-	566
Contributed capital	6,207	-	6,207	-	6,207
Interest payments	-	-	-	(14,502)	(14,502)
Acquisition of capital assets	-	-	-	(32,204)	(32,204)
Net cash provided by (used for) capital and related financing activities	(3,336)	(340)	(3,676)	(34,244)	(37,920)

[Continued]

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS - [CONTINUED]

Year Ended December 31, 1998
 [in thousands of dollars]

	ENTERPRISE	INTERNAL SERVICE	TOTAL [MEMORANDUM ONLY] PRIMARY GOVERNMENT	COMPONENT UNITS	TOTAL [MEMORANDUM ONLY] REPORTING ENTITY
Cash flows from investing activities					
Proceeds from sale and maturities of investments \$	21,079	\$ -	\$ 21,079	\$ 3,706,831	\$ 3,727,910
Purchases of investments	(20,240)	-	(20,240)	(3,740,220)	(3,760,460)
Payments received on direct financing lease	-	-	-	273	273
Lease rentals	-	-	-	841	841
Interest received	3,803	1,851	5,654	22,653	28,307
Acquisition of mortgage loan	-	-	-	(16,787)	(16,787)
Principal receipts from mortgage loans	-	-	-	52,509	52,509
Proceeds from real estate owned	-	-	-	86	86
Net cash provided by (used for) investing activities	4,642	1,851	6,493	26,186	32,679
Net increase (decrease) in cash and cash equivalents	6,315	2,256	8,571	18,409	26,980
Cash and cash equivalents, beginning of year	56,738	34,072	90,810	25,030	115,840
Cash and cash equivalents, end of year	\$ 63,053	\$ 36,328	\$ 99,381	\$ 43,439	\$ 142,820
Reconciliation to combined balance sheet					
Cash and cash equivalents	\$ 2,608	\$ -	\$ 2,608	\$ 34,297	\$ 36,905
Share of pooled assets	9,552	36,437	45,989	-	45,989
Restricted assets					
Cash and cash equivalents	343	-	343	10,209	10,552
Share of pooled assets	50,550	-	50,550	-	50,550
Total per Combined Balance Sheet	63,053	36,437	99,490	44,506	143,996
Less cash and cash equivalents of Pension Trust Funds	-	-	-	(1,067)	(1,067)
Total per above	\$ 63,053	\$ 36,437	\$ 99,490	\$ 43,439	\$ 142,929
Noncash investing, capital, and financing activities					
Gain (loss) of property, plant and equipment	\$ -	\$ 7	\$ 7	\$ -	\$ 7
Disposal (acquisition) of property, plant and equipment	-	(7)	(7)	-	(7)
Increase in contributed capital	10,465	(36)	10,429	-	10,429
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(10,465)	36	(10,429)	-	(10,429)
	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUND

YEAR ENDED DECEMBER 31, 1998
[in thousands of dollars]

ADDITIONS

Contributions:

Employee	\$ 159	
Employer	1,320	
Total Contributions	1,479	

Investment Income:

Net Appreciation(Depreciation) in Fair Value of Investments	1,772	
Interest	700	
Dividends	1,424	
Total Investment Income	3,896	
Less: Investment Expense	70	
Net Investment Income	3,826	
Total Additions	5,305	

DEDUCTIONS

Benefits	1,908	
Refunds and withdrawals	129	
Administrative expense	156	
Depreciation	2	
Total Deductions	2,195	

NET INCREASE

3,110

Net Assets Held in Trust for Pension Benefits:

Beginning of Year		21,510
End of Year	\$	24,620

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Jefferson Parish, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. REPORTING ENTITY

Jefferson Parish, Louisiana's (the Parish) system of government is established by its Home Rule Charter which became effective in 1958 and was revised in 1995 to be effective starting 1996. The Parish operates under a president-council form of government.

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

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

a. Blended Component Units

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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): JEDCO was created to oversee the development and promotion of economic development activities within the Parish. JEDCO is governed by a 21 member board. Twenty-one business organizations have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints one member from each list. JEDCO is considered to be fiscally dependent on the Parish because its major funding source for operations comes from the Parish's dedication of occupational license tax revenues. JEDCO must also submit an annual budget to the Parish Council for approval.

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

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

Each Hospital District also provides a single-employer pension plan for hospital employees. Each plan is governed by a pension committee made up of members from the Hospital District Boards and employees of the Hospital. For financial reporting purposes, the operations of the hospitals and their respective pension trusts have been combined and reported on as single Hospital Districts.

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
CONDENSED BALANCE SHEET - COMPONENT UNITS
DECEMBER 31, 1998
(in thousands of dollars)

	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS			
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
ASSETS AND OTHER DEBITS					
Current assets	\$ 1,825	\$ 77,069	\$ 82,660	\$217,470	\$ 377,199
Restricted assets					
Due from primary government	2,874	-	-	-	-
Other			272,838	129,583	402,421
Leases receivable	2,567	-	-	-	-
Bond issuance costs, net	-	3,193	-	-	3,193
Mortgage loans receivable	-	131,999	-	-	131,999
Property, plant & equipment (net)	824	8	80,057	169,017	249,082
Other	-	128	8,180	18,031	26,339
Amount to be provided for long-term debt	398	-	-	-	-
Total assets and other debits	<u>\$ 8,488</u>	<u>\$ 212,397</u>	<u>\$443,735</u>	<u>\$534,101</u>	<u>\$1,190,233</u>
LIABILITIES					
Current liabilities					
Other	\$ 954	\$ 37,190	\$ 24,668	\$ 45,238	\$ 107,096
Advance from primary government	817	-	-	-	-
Payable from restricted assets	-	-	2,257	3,893	6,150
Long-term debt	4,898	159,689	178,000	124,371	462,060
Total liabilities	<u>6,669</u>	<u>196,879</u>	<u>204,925</u>	<u>173,502</u>	<u>575,306</u>
EQUITY AND OTHER CREDITS					
Investment in general fixed assets	824	-	-	-	-
Retained earnings reserved	-	12,118	-	-	12,118
unreserved	-	3,400	200,006	297,114	500,520
Fund balance reserved	-	-	38,804	63,485	102,289
unreserved	995	-	-	-	-
Total retained earnings/ fund balance	<u>995</u>	<u>15,518</u>	<u>238,810</u>	<u>360,599</u>	<u>614,927</u>
Total equity and other credits	<u>1,819</u>	<u>15,518</u>	<u>238,810</u>	<u>360,599</u>	<u>614,927</u>
Total liabilities, equity, and other credits	<u>\$ 8,488</u>	<u>\$ 212,397</u>	<u>\$ 443,735</u>	<u>\$534,101</u>	<u>\$1,190,233</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
COMPONENT UNITS - GOVERNMENTAL FUNDS
FOR YEAR ENDED DECEMBER 31, 1998
(in thousands of dollars)

	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT
Revenues	\$ 311
Other financing sources	29
Transfers from primary government	<u>1,267</u>
Total revenues and other financing sources	<u>1,607</u>
Expenditures	
Current	1,442
Debt service	16
Other financing uses	<u>29</u>
Total expenditures and other financing uses	<u>1,487</u>
Excess of revenues and other sources over expenditures and other uses	120
Fund balance - beginning of year	<u>875</u>
Fund balance - end of year	<u>\$ 995</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY
COMPONENT UNITS - PROPRIETARY FUNDS
FOR YEAR ENDED DECEMBER 31, 1998
(in thousands of dollars)

	<u>HOME MORTGAGE AUTHORITY</u>	<u>HOSPITAL DISTRICT NO. 1</u>	<u>HOSPITAL DISTRICT NO. 2</u>	<u>TOTAL</u>
Operating revenues	\$ 15,439	\$ 141,057	\$246,251	\$ 402,747
Operating expenses				
General and administrative	14,639	130,237	220,576	365,452
Depreciation and amortization	<u>1,315</u>	<u>9,532</u>	<u>17,197</u>	<u>28,044</u>
	<u>15,954</u>	<u>139,769</u>	<u>237,773</u>	<u>393,496</u>
Operating income (loss)	(515)	1,288	8,478	9,251
Nonoperating revenues (expenses)	<u>-</u>	<u>15,904</u>	<u>23,541</u>	<u>39,445</u>
Income (loss) before transfers	(515)	17,192	32,019	48,696
Transfers to primary government	<u>-</u>	<u>(672)</u>	<u>(915)</u>	<u>(1,587)</u>
Net income (loss)	(515)	16,520	31,104	47,109
Retained earnings/fund balance				
Beginning of year, as restated	<u>16,033</u>	<u>222,290</u>	<u>329,495</u>	<u>567,818</u>
End of year	<u>\$ 15,518</u>	<u>\$ 238,810</u>	<u>\$360,599</u>	<u>\$614,927</u>

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. The majority of funding for the Jefferson Parish Human Services Authority comes from the State. In 1998, the Parish provided \$1,445,306 in financial support to the Jefferson Parish Human Services Authority. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 1998.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, St. Tammany and St. Bernard Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of 21 members, five members from each of the participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$149,042 as an operating grant to the RPC for 1998. The Parish also funded a transportation related study during 1998 totaling \$15,000.

2. FUND ACCOUNTING

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed 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).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal.

3. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present 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 funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

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

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

Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue and charges for services. In accordance with GASB Statement No. 22, sales taxes collected and held by merchants and the intermediary collecting governments at year end on behalf of the Parish government also are recognized as revenue. Permits are not susceptible to accrual because generally they are not measurable until received in cash.

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. BUDGETARY ACCOUNTING

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

The 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 (except Federal and State grants), 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, Special Revenue Funds, and Capital Projects Funds. Encumbrances lapse at year-end and it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 1998 represented by purchase orders, contracts and other commitments were approximately \$5,557,000.

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. SHORT-TERM 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

The cost of materials and supplies acquired by the governmental funds are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at December 31, 1998, would not be material to the financial statements.

Proprietary fund type inventories are stated at the lower of cost or market, determined by the first-in, first-out method, except for the Sewerage and Waterworks Districts Enterprise Funds which are stated at average cost.

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1998, are recorded as prepaid items.

10. ADVANCES TO OTHER FUNDS

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

11. RESTRICTED ASSETS

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

12. FIXED ASSETS

General Fixed Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported on amounts of \$1,000 and above in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

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

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Assets

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

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

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

13. COMPENSATED ABSENCES

Vacation (annual leave) and sick pay (sick leave) are accrued when earned in the Proprietary and Pension Trust Funds. Such amounts are not accrued in the governmental funds, as the amount left unpaid at the end of the fiscal period would not be liquidated with expendable available financial resources. Expendable available financial resources as used in this context constitutes the unexpended portion of the amount budgeted for the year. The unpaid portion relating to the governmental funds at December 31, 1998, is accrued in the General Long-Term Debt Account Group. The Parish's policy is to accrue both vacation and vested sick leave including salary related costs (Medicare and Social Security).

14. LONG-TERM OBLIGATIONS

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

15. FUND EQUITY

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

16. INTERFUND TRANSACTIONS

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

17. TOTAL COLUMNS ON COMBINED STATEMENTS

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

18. NEW ACCOUNTING STANDARDS

Effective July 1, 1997, the Parish adopted the provisions of Governmental Auditing Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." The statement requires all investments to be reported at fair value with gains and losses included in the statement of revenues and expenditures, if material. There was no material effect on income or equity for the year ended December 31, 1997 or December 31, 1998 as a result of the implementation. Therefore, at year-end, investments continue to be reported at cost or amortized cost.

For the year ended December 31, 1998, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 32 entitled "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans." The new statement establishes the requirement that all assets and income of Deferred Compensation Plans established under Code Section 457 be held in a trust for the exclusive benefit of the participants and their beneficiaries. The Parish plan complies with this requirement. As a result, the Deferred Compensation Plan is not presented herein.

19. USE OF ESTIMATES

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

NOTE B - 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 taxpayer comments.
- c. The operating budget is then legally adopted through council "ordinance" at the fund/department level.
- d. The administration may make supplemental adjustments and transfers between line-items within a fund/department without Council approval as long as the adjustment is less than \$20,000 and the total expenditures of the fund/department are not changed. If the adjustment is greater than \$20,000, the Council need only approve it through a "resolution". Resolutions do not hold the weight of law. For any adjustments which change the bottom-line of a fund/department (i.e. the legal level of 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, 1998) is presented below:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 49,332,076	\$ 53,235,333	\$ 3,903,257
Expenditures and other financing use	<u>50,421,057</u>	<u>54,037,887</u>	<u>(3,616,830)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,088,981)</u>	<u>\$ (802,554)</u>	<u>\$ 286,427</u>
<u>Special Revenue Funds</u>			
Revenues and other financing sources	\$142,196,965	\$149,132,993	\$ 6,936,028
Expenditures and other financing uses	<u>149,898,930</u>	<u>159,917,938</u>	<u>(10,019,008)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (7,701,965)</u>	<u>\$ (10,784,945)</u>	<u>\$ (3,082,980)</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types 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, 1998, is presented below:

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 3,494,172	\$11,565,690
Adjustments:		
Basis differences		
To adjust expenditures for unpaid invoices	(196,956)	(721,833)
To adjust expenditures for capitalized assets	(57,191)	-
Entity differences		
To record excess (deficiency) of revenues and other sources over expenditures and other uses for nonbudgeted funds	<u>1,513,084</u>	<u>(957,261)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 4,753,109</u>	<u>\$ 9,886,596</u>

2. INDIVIDUAL FUND DISCLOSURE

The following funds/departments had expenditures in excess of appropriations for the year ended December 31, 1998:

	<u>EXPENDITURES (BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
General Fund			
Photo Lab	\$ 78,715	\$ 78,172	\$ (543)
Serviceman's Assistance	24,407	24,369	(38)
Special Revenue			
Ambulance District #2	166,258	146,085	(20,173)
Fire District #3	1,021,571	1,020,222	(1,349)
Fire District #5	1,088,209	1,087,316	(893)
Fire District #6	1,084,344	1,082,342	(2,002)
Fire District #7	1,972,200	1,967,717	(4,483)
Fire District #8	2,456,342	2,455,414	(928)
Fire District #9	152,489	152,432	(57)
Transit-Elderly and Handicapped	1,437,869	1,430,051	(7,818)
Mosquito Control	1,034,143	1,019,438	(14,705)

Expenditures exceeded appropriations due to the following reasons: 1) higher than anticipated photo developing charges; 2) higher than budgeted telephone charges; 3) professional and technical expenditures exceeded appropriations in Ambulance District #2 due to an increase in revenues collected. The contract calls for payments to a contractor based on revenues collected, therefore the collection of revenues in excess of budget resulted in expenditures going over budget. Fund balances were not adversely affected; 4) professional and technical expenditures exceeded appropriations in Fire Districts #3, #5, #6, #7, #8, and #9 due to higher than anticipated fire insurance rebates. The contracts with each respective fire company call for the remittance of the amount of rebate collected, therefore the collection of rebates in excess of budget result in expenditures going over budget. Fund balances were not adversely affected; 5) professional and technical expenditures in Transit-Elderly and Handicapped exceeded appropriations due to higher than anticipated payments to vendor for technical advice on Transit planning grants; 6) professional and technical expenditures exceeded appropriations in Mosquito Control due to an increase in revenues collected. The contract calls for payments to a contractor

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

based on revenues collected, therefore the collection of revenues in excess of budget resulted in expenditures going over budget. Fund balances were not adversely affected.

The following fund had a deficit in fund balance at December 31, 1998:

DEFICIT IN FUND BALANCE

Capital Projects	
Linear Park	<u>\$10,118</u>

The fund balance deficit in the Capital Projects fund is expected to be eliminated from future revenue sources.

NOTE C - DEPOSITS AND INVESTMENTS

At year-end, the carrying amount of the Parish's cash and cash equivalents was \$2,001,868. The bank balance of the deposits was \$6,005,231 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$5,816,336
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	<u>188,895</u>
Total Bank Balance	<u>\$6,005,231</u>

Investments at year end are categorized below to give an indication of the level of risk assumed by the Parish/Component Unit at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Parish/Component Unit or its agent in the Parish's/Component Unit's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Parish's/Component Unit's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the Parish's/Component Unit's name.

	CATEGORY			CARRYING AMOUNT	FAIR VALUE
	1	2	3		
U. S. Government Agencies	\$ -	\$ 331,713	\$ -	\$ 331,713	\$ 331,713
U. S. Government Securities	4,849,056	5,258,410	-	10,107,466	10,637,772
U. S. Instrumentality securities (FNMA, FHLB, etc.)	335,945,864	-	-	335,945,864	335,667,773
Municipal bonds	-	1,502,536	-	1,502,536	1,502,536
Corporate bonds	-	3,957,889	-	3,957,889	3,957,889
Other	-	6,603	-	6,603	6,603
	<u>\$340,794,920</u>	<u>\$11,057,151</u>	<u>\$ -</u>	<u>\$351,852,071</u>	<u>\$352,104,286</u>
Equity funds				12,043,909	12,043,909
Mutual funds				3,726,163	3,726,163
Louisiana Asset Management Pool (LAMP)				<u>3,061,198</u>	<u>3,061,198</u>
Total Investments				<u>\$370,683,341</u>	<u>\$370,935,556</u>
Per Combined Balance Sheet					
Investments				\$115,323,272	
Restricted investments				3,889,685	
Investments included in pooled assets				<u>251,470,384</u>	
Total per above				<u>\$370,683,341</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

Equity funds of \$12,043,909 are owned by the Pension Trust Fund, \$2,485,481 of the mutual funds are owned by the Parish's Pooled Account and \$1,240,682 are owned by the Pension Trust Fund. The \$3,061,198 invested in LAMP is owned by the Parish's Pooled Account. These amounts are not evidenced by securities that exist in physical or book entry form and are not categorized.

In January 1994, the Parish issued \$21,530,000 Louisiana Public Facilities Authority Revenue Refunding Bonds to effectuate a "cross over" refunding of the outstanding Louisiana Public Facilities Authority Revenue Refunding Bonds - 1989 (see note H). The proceeds of the new bond issue were placed on deposit with an escrow agent.

Since a defeasance has not yet occurred, the Parish is required to carry these assets on its books. However, under the terms of the escrow agreement, the escrow agent has custody and control of the funds. Therefore, these funds are reported on the Combined Balance Sheet of the Parish as investments with fiscal agent but are not included in the deposit and investment risk categorizations shown above. As of December 31, 1998, the balance on deposit with the escrow agent was \$19,013,851.

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ (1,920,988)
Investments	251,470,384
Accrued interest	<u>1,673,099</u>
Total Pooled Assets	<u>\$ 251,222,495</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 19,788,310	\$ -
Special Revenue	55,867,162	2,061,349
Debt Service	13,411,865	82,288
Capital Project	68,245,738	485,779
Enterprise	60,101,736	-
Internal Service	<u>36,437,100</u>	<u>-</u>
Total Equity	253,851,911	<u>\$2,629,416</u>
less: Advances	<u>(2,629,416)</u>	
Total Equity in Pool	<u>\$251,222,495</u>	

NOTE E - RECEIVABLES

Receivables at December 31, 1998 consist of the following (in thousands of dollars):

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>PENSION TRUST</u>	<u>TOTAL</u>
Receivables:								
Interest	\$ -	\$ -	\$ 154	\$ 166	\$ -	\$ -	\$ 196	\$ 516
Taxes	2,891	77,551	11,287	-	6,067	-	-	97,796
Accounts	1,069	2,563	-	-	8,458	11	-	12,101
Special assessments	-	-	512	-	-	-	-	512
Intergovernmental	11,686	11,755	6,919	3,537	236	109	-	34,242
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304</u>	<u>-</u>	<u>53</u>	<u>357</u>
Total receivables	<u>\$ 15,646</u>	<u>\$ 91,869</u>	<u>\$ 18,872</u>	<u>\$ 3,703</u>	<u>\$ 15,065</u>	<u>\$ 120</u>	<u>\$ 249</u>	<u>\$145,524</u>

All receivables are considered collectible as of December 31, 1998, accordingly, an allowance for estimated uncollectibles is not considered necessary.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE E - RECEIVABLES (Continued)

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 \$1,982,332 and \$2,166,267 at December 31, 1998 for each respective District. These amounts are included in the accounts receivable balance of the Enterprise Funds shown above.

In 1996, as part of a cooperative endeavor agreement, the Parish loaned \$800,000 to the Jefferson Parish Coroner's Office for the purpose of completing construction on the Jefferson Parish Forensic Center. The loan, which was authorized by the Parish Council Resolution No. 83123, was to be paid back in January, 1997, from the 1996 property tax collections. In May, 1997, the Parish Council amended the cooperative endeavor agreement authorizing the repayment to be spread over three years. The new repayment schedule required \$200,000 to be paid in 1997 and \$300,000 to be paid in 1998 and 1999. Therefore, as of December 31, 1998, \$300,000 has been recorded as an intergovernmental receivable.

In 1996, a borrower under the Department of Housing and Urban Development (HUD) Section 108 Guaranteed Loan Program defaulted on two loans which were funded by notes issued by JEDCO (a component unit) and secured by property and future Community Development Block Grant (CDBG) entitlements from HUD. The outstanding balance on the loans is \$5,445,000 at December 31, 1998. Upon default, JEDCO entered into lease purchase agreements with a lessor/buyer for the properties acquired as a result of the default. The future lease payments under these lease-purchase agreements are \$2,753,190 resulting in a potential liability for outstanding notes of \$2,691,810 plus accrued interest of \$181,764. As of December 31, 1998, JEDCO has recorded a due from primary government of principal and interest from the Parish for \$2,873,575 and correspondingly, the Parish has recorded a due to component unit with an offsetting grant loan receivable from future HUD entitlements.

Repayment to HUD will be made in the form of reduced future CDBG grants over 16 years.

NOTE F - RESTRICTED ASSETS

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

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Customer deposits	\$ -	\$ 4,232	\$ 4,232
Construction fund	<u>24,596</u>	<u>36,155</u>	<u>60,751</u>
	<u>\$ 24,596</u>	<u>\$ 40,387</u>	<u>\$ 64,983</u>

NOTE G - FIXED ASSETS

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

	<u>BALANCE JANUARY 1 (AS RESTATED)</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>COMPLETED CONSTRUCTION</u>	<u>TRANSFERS (TO) FROM OTHER FUNDS</u>	<u>BALANCE DECEMBER 31, 1998</u>
Land	\$ 39,123	\$ 1,204	\$ -	\$ -	\$ -	\$ 40,327
Buildings	183,110	277	-	3,814	-	187,201
Improvements other than buildings	17,649	86	-	9,562	-	27,297
Vehicles	28,683	14,904	(4,099)	-	-	39,488
Machinery & equipment	175,718	3,741	(1,651)	-	-	177,808
Construction in progress	<u>84,907</u>	<u>31,527</u>	<u>-</u>	<u>(13,376)</u>	<u>(10,992)</u>	<u>92,066</u>
Total general fixed assets	<u>\$ 529,190</u>	<u>\$ 51,739</u>	<u>\$ (5,750)</u>	<u>\$ -</u>	<u>\$ (10,992)</u>	<u>\$ 564,187</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE G - FIXED ASSETS (Continued)

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

	<u>PROJECT AUTHORIZATION</u>	<u>EXPENDED TO DECEMBER 31, 1998</u>	<u>COMMITTED</u>	<u>REQUIRED FUTURE FINANCING</u>
General Government	\$ 20,931	\$ 14,655	\$ 6,276	\$ 635
Fire	1,069	117	951	-
Sewerage	160,936	37,467	123,469	11
Drainage	46,334	33,014	13,321	8,735
Animal Shelter	25	4	21	-
Parks and Recreation	3,345	1,886	1,459	71
Library	2,483	51	2,432	1,384
Transit	10,235	4,833	5,402	4,271
Health Unit	171	39	132	-
	<u>\$ 245,529</u>	<u>\$ 92,066</u>	<u>\$ 153,463</u>	<u>\$ 15,107</u>

The following is a summary of proprietary and fiduciary fund-type fixed assets at December 31, 1998 (in thousands of dollars):

	<u>ENTERPRISE FUNDS</u>				
	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>PENSION TRUST FUND</u>
Buildings	\$ 7,134	\$ 8,098	\$ 15,232	\$ 1,052	\$ -
Improvements other than buildings	405,992	156,573	562,565	17	-
Machinery and equipment	<u>7,529</u>	<u>5,844</u>	<u>13,373</u>	<u>5,537</u>	<u>39</u>
	420,655	170,515	591,170	6,606	39
Less accumulated depreciation	<u>(90,190)</u>	<u>(70,186)</u>	<u>(160,376)</u>	<u>(4,272)</u>	<u>(32)</u>
	330,465	100,329	430,794	2,334	7
Land and land improvements	11,730	1,744	13,474	-	-
Construction in progress	<u>17,217</u>	<u>2,954</u>	<u>20,171</u>	<u>-</u>	<u>-</u>
NET	<u>\$ 359,412</u>	<u>\$ 105,027</u>	<u>\$ 464,439</u>	<u>\$ 2,334</u>	<u>\$ 7</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE G - FIXED ASSETS (Continued)

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

	<u>ENTERPRISE FUNDS</u>			
	<u>CONSOLIDATED SEWERAGE DISTRICT NO.1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>INTERNAL SERVICE FUNDS</u>	<u>PENSION TRUST FUND</u>
Buildings	20	50	15-20	-
Improvements other than buildings	10-50	25	10	-
Machinery and equipment	5-10	5-10	5-10	3-10

NOTE H - LONG-TERM DEBT

BONDS AND CERTIFICATES

Long-term debt at December 31, 1998, includes the following serial bonds (in thousands of dollars):

<u>DESCRIPTION</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>AMOUNT ISSUED</u>	<u>AMOUNT OUT- STANDING</u>
			<u>FROM</u>	<u>TO</u>		
Special Tax & General Obligation Bonds						
Special Sales Tax Revenue Refunding Bonds, Series 1991 A	6.375-6.75	12/01/06	\$ 7,185	\$11,285	\$163,360	\$ 72,685
Special Sales Tax Revenue Refunding Bonds, Series 1998	4.75.50	12/01/22	4,865	7,700	125,466	122,966
East Bank Hotel Occupancy Tax Refunding and Improvement Bonds, Series -1997	4.10-5.90	12/01/19	155	435	5,735	5,585
Sales Tax Drainage Bonds - Series 1991	5.80-6.00	11/01/01	2,190	2,455	54,610	6,965
Sales Tax Drainage Refunding Bonds-Series 1997	3.90-5.00	11/01/11	320	4,455	37,550	37,425
East Jefferson Park District Revenue Bonds - Series 1998	3.95-4.70	10/01/09	160	245	2,400	2,200
LaSalle Tract Revenue Refunding Bonds - Series 1996	4.00-5.35	11/01/15	220	465	5,940	5,485
LaSalle Tract Revenue Bonds Series A - 1996	4.95	11/01/15	80	175	2,225	2,065
LaSalle Tract Revenue Bonds Series B - 1996	6.95	11/01/15	45	125	1,515	1,290
First Parish Court Building Revenue Bond - Series 1994	5.70-6.50	11/01/13	54	124	1,455	1,265
Louisiana Public Facilities Authority Revenue Refunding Bonds - 1989	7.40	08/01/99	1,065	-	26,000	19,730
Louisiana Public Facilities Authority Revenue Refunding Bonds-1994	4.25-5.00	08/01/10	1,550	2,450	21,530	21,530

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG-TERM DEBT (Continued)

<u>DESCRIPTION</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>AMOUNT ISSUED</u>	<u>AMOUNT OUT-STANDING</u>
			<u>FROM</u>	<u>TO</u>		
Road District #1 Sub #1 Refunding Series 1993	4.35-5.20	03/01/08	1,520	2,430	20,645	19,365
Consolidated Road District A Sub #1 Refunding Series 1991	6.15-6.75	03/01/05	515	755	7,185	4,385
Playground District #11	5.00-6.80	05/01/01	30	35	400	95
Playground District #13	.05-6.25	11/01/01	145	170	2,100	470
Playground District #14	.05-5.90	05/01/02	65	80	1,000	290
Playground District #15	5.00-6.80	05/01/01	35	40	550	110
Playground District #15	.05	07/15/99	90	-	1,000	90
Fire District #7	.05	07/15/99	310	-	3,500	310
East Bank Consolidated Sewerage District	.05-6.00	11/01/01	560	635	8,000	1,795
Drainage Improvement Refunding Bonds-Series 1997	6.15	09/01/05	4,420	5,250	37,985	33,825
Drainage Improvement Refunding Bonds-Series 1993	4.50-5.25	09/01/06	80	6,705	8,940	8,560
Drainage District #9	4.75-6.65	05/01/01	405	470	4,500	1,310
Drainage District #9, Sub #1	.05- 6.30	07/15/04	175	240	3,000	1,225
Consolidated Waterworks District No. 2	5.00-7.25	01/15/01	565	645	<u>8,350</u>	<u>1,815</u>
					<u>\$554,941</u>	<u>\$372,836</u>

Special Assessment Debt with Governmental Commitment

Paving						
Lien Ordinance #139	6.00	11/01/03	\$ 10	\$ -	\$ 151	\$ 52
Lien Ordinance #152	7.20-7.25	10/01/00	4	-	192	8
Lien Ordinance #154	6.75	07/01/06	20	-	201	161
Sewerage						
Lien Ordinance #1018	6.00	11/01/02	2	-	32	7
Lien Ordinance #1021	7.20-7.25	10/01/00	5	-	151	10
Lien Ordinance #1022	6.75	07/01/06	5	-	47	37
Water						
Lien Ordinance #30	6.00	11/01/03	2	-	21	7
Lien Ordinance #33	6.75	07/01/06	-	-	4	3
					<u>\$ 799</u>	<u>\$ 285</u>

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

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

In 1998, the Parish issued \$125,466,059 of Special Sales Tax Revenue Refunding Bonds – Series 1998. The 1998 Series Bonds are comprised of \$103,520,000 of Special Sales Tax Revenue Refunding Current Interest Bonds – Series 1998 and \$21,946,059 of Special Sales Tax Revenue Refunding Capital Appreciation Bonds-Series 1998. These bonds 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. A portion of the bond proceeds were used to advance refund \$32,595,000 of the Special Sales Tax Revenue Refunding Bonds – Series 1991A and defeased all of the outstanding \$31,050,000 Special Sales Tax Revenue Refunding Bonds – Series 1991B. At December 31, 1998, \$195,651,000 of such bonds were outstanding and \$9,494,243 was available in the Debt Service Fund to service the debt.

2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 1998, \$5,585,000 of such bonds were outstanding and \$938,239 was available in the Debt Service Funds to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG-TERM DEBT (Continued)

3. Sales Tax Drainage Bonds

The Sales Tax Drainage Bonds, Series 1991 and the Sales Tax Drainage Refunding Bonds Series 1997 are secured by 2/3 of 1/2 of 1% sales tax collected in the unincorporated areas of Jefferson Parish. At December 31, 1998, \$44,390,000 of such bonds were outstanding and \$2,589,081 was available in the Debt Service Fund to service the debt.

4. Public Improvement Revenue Bonds

In 1998 the Parish defeased \$2,255,000 of the East Jefferson Park and Community Center and Playground District Revenue Bonds – Series 1989 by issuing \$2,400,000 of East Jefferson Park and Community Center and Playground District Revenue Bonds – Series 1998. The bonds are secured by a service charge of .60 per month per resident of the East Jefferson Park and Community Center and Playground District, which is comprised of the entire East Bank of Jefferson Parish. Additional funding is included in each annual budget in an amount sufficient to service the indebtedness in the Lafreniere Park Recreation District Special Revenue Fund. At December 31, 1998, \$2,200,000 of such bonds were outstanding and \$292,498 was available in the Debt Service Fund to service the debt.

The LaSalle Tract Bonds include LaSalle Tract Revenue Refunding Bonds-Series 1996 and LaSalle Tract Revenue Bonds-Series 1996 A & B. The LaSalle Tract bonds are secured by: 1) a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms on the East Bank of the Mississippi River, 2) one percent of the State Hotel/Motel tax imposed on East Bank Hotel/Motel sales and 3) the license fees from off-track wagering facilities, located on the East Bank of the Mississippi River in Jefferson Parish. At December 31, 1998, \$8,840,000 of such bonds were outstanding and \$1,781,879 was available in the Debt Service Funds to service the debt.

The First Parish Court Building-Series 1994 Bonds are secured by a charge for each case brought to the First Parish Court of Jefferson where a fine is imposed as a result of a criminal conviction, a guilty plea, or where a civil action is filed. The Parish has retained the right to increase the service charge to an amount sufficient to pay principal and interest on the bonds each year should present collections prove less than necessary to meet current amounts payable. In no event will the service charge be less than \$7. At December 31, 1998, \$1,265,000 of such bonds were outstanding and \$338,193 was available in the Debt Service Fund to service the debt.

5. Louisiana Public Facilities Authority Revenue Bonds

The Louisiana Public Facilities Bonds are secured by, and are payable solely from, a pledge and dedication of the excess of the annual revenues of the Parish above statutory, necessary, and usual charges in each of the fiscal years through December 31, 2010. The Parish has agreed to include in each annual budget an amount sufficient to service this indebtedness, and to levy and collect revenues sufficient for this purpose after the payment of all statutory, necessary, and usual charges. The Louisiana Public Facilities Authority Revenue Refunding Bonds - 1989 had an outstanding balance as of December 31, 1998 of \$19,730,000, of which \$ 2,694,158 was available in the Debt Service Fund to service the debt.

In January 1994, the Parish issued \$21,530,000 Louisiana Public Authority Revenue Refunding Bonds (Jefferson Parish Eastbank Office Building Project) Series 1994. The 1994 Facilities Bonds have been issued to (i) advance refund the principal only of all of the Series 1989 Bonds maturing on August 1, 1994 and the principal only of a portion of the Series 1989 Bonds maturing on August 1, 1995, (ii) crossover refund the Series 1989 Bonds maturing on August 1, 2000 through Bonds maturing on August 1, 2010, inclusive on August 1, 1999, the earliest permitted redemption date therefore (the "Crossover Date"), (iii) pay the interest on the Bonds from their date of issuance in connection with the issuance of the Bonds. As of December 31, 1998, \$21,530,000 of such bonds were outstanding and \$19,013,851 was available in the Debt Service Fund to service the debt.

6. Road Districts and Special District Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue. At December 31, 1998, \$73,645,000 of such bonds were outstanding and \$10,672,488 was available in various Debt Service Funds to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG-TERM DEBT (Continued)

Special Assessment Debt with Governmental Commitment

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". At December 31, 1998, \$285,000 of such certificates were outstanding and \$104,946 was available in various Debt Service Funds to service the debt.

GENERAL DEBT

Capital Leases

In 1997, the Parish entered into a capital lease agreement for the lease/purchase of portable classrooms which required forty-eight monthly payments of \$3,875 beginning in December, 1997. At the conclusion of the lease on December 1, 2001, the title to these classrooms will be transferred to the Parish.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$14,504 at December 31, 1998. This amount has been recorded in the General Long-Term Debt Account Group.

<u>YEAR ENDED</u> <u>DECEMBER 31</u>	<u>CAPITAL</u> <u>LEASE</u>
1999	\$ 46,495
2000	46,495
2001	<u>42,618</u>
	\$ 135,608
Less amount representing interest	<u>14,504</u>
	<u>\$ 121,104</u>

Compensated Absences

All full-time classified employees of the Parish hired prior to April 26, 1986 are permitted to accumulate and carry forward from one calendar year to the next a maximum of 90 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. Upon termination of employment, an employee is paid for his accumulated annual leave and, after 10 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. For budgetary purposes, requests for reimbursement must be submitted to the Finance Department in writing not later than October 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 20 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 10 years' employment, is paid up to 40 days of accumulated (vested) sick leave.

Salary related costs (ie. Medicare, Social Security) have been accrued as of December 31, 1998 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 1998, the amount of accumulated annual and sick leave and salary-related costs was \$15,716,061 for all governmental funds. In accordance with the Parish's accounting policy, this amount has been accrued in the General Long-Term Debt Account Group.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG-TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into three phases, with each phase being further divided into "cells". Phase I initially stopped accepting waste in 1988. Phase II was opened and accepted waste from August 1988 to September 1993. Upon closure of Phase II, Phase I was reopened through a "vertical" expansion. The Phase I expansion ceased operations on December 31, 1997 and is considered to be at 100% capacity. Phase III of the landfill commenced operations January 2, 1998. Under state regulations, Phase III will initially be permitted to operate for a 10 year period, but it is expected to provide enough space for the next 25 to 30 years, subject to additional permitting. At December 31, 1998, total closure and post-closure costs for Phase III are estimated to be \$16,873,395.

Recently issued State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for the Phase I expansion as well as Phase III. Since Phase II was closed prior to the effective date of the newly issued regulations under State rules, the Parish must provide postclosure care for a period of only three years. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for postclosure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated postclosure care costs.

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 1998 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. Thus, the amounts reported in the General Long-Term Debt Account Group represent that portion of the postclosure care costs which are not expected to be liquidated with expendable available financial resources.

The \$7,847,600 postclosure care liability on phases in operation at December 31, 1998 is made up of the following:

	<u>PHASE I EXPANSION</u>	<u>PHASE II</u>	<u>PHASE III</u>	<u>TOTAL</u>
Total estimated postclosure care costs	\$6,867,500	\$1,968,000	\$9,801,000	<u>\$18,636,500</u>
Estimated capacity used	<u>100%</u>	<u>100%</u>	<u>10%</u>	
Cumulative liability	6,867,500	1,968,000	980,100	
Less cost previously	<u>-</u>	<u>1,968,000</u>	<u>-</u>	
Liability at year end	<u>\$6,867,500</u>	<u>\$ -</u>	<u>\$ 980,100</u>	<u>\$ 7,847,600</u>

The amounts noted above are based on what it would cost to perform all postclosure care in 1998. 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, 1998, \$148,122 are held for these purposes.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the Parish Employees' Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$3,135,165 is required as of December 31, 1998. The Parish has \$2,214,355 in previously purchased annuities as of December 31, 1998, leaving an unfunded amount of \$920,810, which is reported in the General Long-Term Debt Account Group.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG-TERM DEBT (Continued)

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 1998 (in thousands of dollars):

	BONDS AND CERTIFICATES			
	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT	OTHER DEBT	TOTAL GENERAL LONG-TERM DEBT
Balance at January 1, 1998				
Bonds and certificates	\$ 336,076	\$ 332	\$ -	\$ 336,408
Capital leases	-	-	163	163
Compensated absences	-	-	15,377	15,377
Landfill postclosure costs	-	-	7,645	7,645
Pension payable - Judges' annuities	-	-	1,051	1,051
	336,076	332	24,236	360,644
Bonds/certificates issued	127,866	-	-	127,866
Bonds/certificates retired	(25,081)	(47)	-	(25,128)
Bonds/certificates called/refunded	(66,025)	-	-	(66,025)
Capital leases increase (payments)	-	-	(42)	(42)
Additional compensated absences	-	-	339	339
Additional landfill postclosure costs	-	-	203	203
Net pension obligation	-	-	5,372	5,372
Pension payable - Judges' annuities	-	-	(130)	(130)
Balance at December 31, 1998	\$ 372,836	\$ 285	\$ 29,978	\$ 403,099

Annual debt service to maturity on bonds and certificates, including interest of \$163,895 are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT	TOTAL GENERAL LONG TERM DEBT
1999	\$ 63,836	\$ 66	\$ 63,902
2000	43,529	64	43,593
2001	43,559	51	43,610
2002	40,917	49	40,966
2003	40,802	44	40,846
2004-2008	165,463	86	165,549
2009-2013	64,946	-	64,946
2014-2018	42,305	-	42,305
2019-2023	31,299	-	31,299
	536,656	360	537,016
Less amount representing interest	163,820	75	163,895
	\$ 372,836	\$ 285	\$ 373,121

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

NOTE H - LONG TERM DEBT (Continued)

ADVANCE REFUNDING

In 1998 and in prior years, the Parish defeased certain special tax and other bonds by placing the proceeds of the new bonds into an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Parish's Financial Statements.

Current Year

On March 1, 1998, the Parish defeased \$2,255,000 of East Jefferson Park District Revenue Bonds Series A -1989 by issuing \$2,400,000 in East Jefferson Park District Revenue Refunding Bonds – Series 1998. The Refunding Bonds have an initial interest rate of 3.5% and were issued with an underwriter's discount of \$24,000. The Refunding Bonds require principal and interest payments on April 1 and October 1 of each year until they mature on October 1, 2009. Principal and interest payments range from \$256,508 in 2002 to \$260,828 in 2000. On the date of delivery of the Refunding Bonds, \$2,477,852 was deposited in escrow for the defeasance, \$71,780 was paid for issuance cost and \$8,679 of accrued interest was deposited into a sinking fund. There was an economic gain of \$294,899 on the refunding.

On June 1, 1998, the Parish defeased \$32,595,000 of the outstanding SST Revenue Refunding Bonds Series 1991 A and \$31,050,000 of the SST Revenue Refunding Bonds Series 1991 B by issuing \$125,466,059 in SST Revenue Refunding Bonds – Series 1998 (including \$61,081,059 of new proceeds). The Refunding Bonds have an initial interest rate of 4.0%. The Refunding Bonds require principal and interest payments on June 1 and December 1 of each year until they mature on December 1, 2022. Principal and interest payments range from \$7,077,000 in 2022 to \$10,044,275 in 2001. The net proceeds of \$124,967,722 (after payment of \$1,829,093 of underwriting fees, insurance and other issuance cost) plus an additional \$1,322,500 of SST Revenue Refunding Bonds Series 1991 A and B sinking fund monies were used to purchase U. S. government securities and provide construction funds for road improvements. U. S. government securities in the amount of \$67,490,222 were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of \$32,595,000 of SST Revenue Refunding Bonds Series 1991 A and all future debt service payments of the SST Revenue Refunding Bonds Series 1991B. The remaining \$58,800,000 was deposited into the 1998 Road and Streets Capital Improvement Fund. The Parish partially advance refunded the 1991 A and totally advance refunded the 1991 Series B bonds to reduce its debt service payments and to obtain an economic gain of \$2,447,412.

	<u>EAST JEFFERSON PARK DISTRICT REVENUE REFUNDING BOND SERIES 1998</u>	<u>SST REVENUE REFUNDING BOND-SERIES 1998</u>	
Issue Date	March 1, 1998	June 1, 1998	
Amount Issued	\$ 2,400,000	\$ 125,466,059	
Average Interest Rate	4.31%	5.04%	
	<u>EAST JEFFERSON PARK DISTRICT REVENUE BONDS-SERIES 1998</u>	<u>SST REVENUE REFUNDING BONDS SERIES 1991 A (PARTIAL)</u>	<u>SST REVENUE REFUNDING BONDS SERIES 1991 B</u>
Amount	\$ 2,255,000	\$ 32,595,000	\$31,050,000
Average Interest Rate	7.35%	6.72%	6.72%
Net proceeds			
Principal amount of new debt issued	\$ 2,400,000	\$ 32,836,350	\$31,548,650
Original issue (discount) premium	(7,928)	348,279	334,621
	<u>\$ 2,392,072</u>	<u>\$ 33,184,629</u>	<u>\$31,883,271</u>
Issuance Cost	(71,780)	(185,413)	(178,160)
Net Proceeds	<u>\$ 2,320,292</u>	<u>\$ 32,999,216</u>	<u>\$31,705,111</u>
Additional monies from Sinking/Reserve Funds	\$ 427,562	\$ 674,475	\$ 648,025
Increase (decrease) in future Debt service payments	\$ (380,702)	\$ (348,097)	\$ (334,447)
Economic Gain (loss)	\$ 294,899	\$ 1,248,180	\$ 1,199,232

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H – LONG TERM DEBT (Continued)

The debt outstanding at December 31, 1998 related to these defeasances is as follows (in thousands of dollars):

East Jefferson Park District Series A 1989	2,130
SST Revenue Refunding Bonds, Series 1991 A	32,595
SST Revenue Refunding Bonds, Series 1991 B	<u>28,405</u>
Total Current Year	<u>\$ 63,130</u>

Prior Years

**Special Tax & General
Obligation Bonds**

Special Sales Tax Revenue Bonds, Series A of 1986	\$ 87,920
Special Sales Tax Revenue Bonds, Series B of 1986	23,780
LaSalle Tract Revenue Bonds - Series 1990	5,400
Road District No. 1 Sub-Road District No. 1	18,185
Drainage Improvement Refunding Series 1987	41,375
East Bank Hotel Occupancy Tax Bonds Series A & B	3,810
Sales Tax Drainage Bonds – Series 1991	<u>35,135</u>
Total Prior Years	<u>\$215,605</u>
Total Defeased Debt	<u>\$278,735</u>

NOTE I - INTERFUND ASSETS/LIABILITIES

Due from (to) other funds at December 31, 1998 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
General Fund	\$2,629,416	\$ -
Special Revenue		
Health and Human Services Grants	-	322,168
Housing and Urban Development Grants	-	125,873
Labor Grants	-	572,489
Streets Department	-	662,195
Landfill Division	-	117,657
Drainage Pump Stations	-	260,967
Debt Service		
Elmwood Building	-	37,225
Consolidated Sewerage Lien Ordinances	-	45,063
Capital Project		
Road District #1 Sub #1	-	60,530
1998 Road & Street Capital Improvements	-	266,709
Linear Park	-	10,118
Parishwide Drainage – 1991 Bond Issue	-	<u>148,422</u>
Total	<u>\$2,629,416</u>	<u>\$2,629,416</u>

Due from (to) component units at December 31, 1998 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Special Revenue		
Housing and Urban Development Grants	\$ -	\$2,873,575
Component Unit		
Jefferson Parish Economic Development and Port District	<u>2,873,575</u>	<u>-</u>
Total	<u>\$2,873,575</u>	<u>\$2,873,575</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

NOTE I - INTERFUND ASSETS/LIABILITIES (Continued)

Advanced from (to) other funds at December 31, 1998 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Special Revenue		
East Bank Consolidated		
Playground District	\$ 100,000	\$ -
Lafreniere Park Recreation District	<u> -</u>	<u>100,000</u>
Total	<u>\$ 100,000</u>	<u>\$100,000</u>

Advances from (to) component units at December 31, 1998 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
General Fund	\$ 300,000	\$ -
Special Revenue		
Housing and Urban Development Grants	517,071	-
Component Unit		
Jefferson Parish Economic Development and Port District	<u> -</u>	<u>817,071</u>
Total	<u>\$ 817,071</u>	<u>\$817,071</u>

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/RETAINED EARNINGS

The nature and purpose of the reservations and designations of fund balances/retained earnings are as follows:

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

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

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

Reserved for contingencies - This reserve was established in response to litigation filed against the Parish's Consolidated Water Lien Ordinances Debt Service fund. The fund balance is being reserved pending settlement of the litigation.

Reserved for construction - This represents unexpended balances of operating fund transfers and sewer availability fees which are restricted for construction and improvements to the water and sewer systems.

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

Reserved for employers' pension benefits - This represents the amount of fund balance in the Pension Trust fund. These amounts are restricted for the payment of benefits and administrative costs of the plan.

Designated for subsequent year's expenditures - This represents the portion of fund balance available for appropriation which has been designated by the adopted 1999 budget ordinance.

Designated for future distribution to other funds - This represents the portion of the 2/3 of 1/2 of 1% sales tax, dedicated to drainage and sewerage which was collected during 1998 but not yet allocated to the respective funds.

Designated for debt service - The designation of the Debt Service fund balance represents the portion of fund balance in excess of the amount reserved to make principal payments. The amount designated in the General Fund relates to the estimated amount required to service the debt of the Elmwood Building bonds.

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Reserved, designated and undesignated fund balances and retained earnings at December 31, 1998, were as follows:

	RESERVED	UNRESERVED	
		DESIGNATED	UNDESIGNATED
Primary Government:			
General Fund:			
Judges' annuities	\$ 2,214,355	\$ -	\$ -
Advances	300,000	-	-
Subsequent year's expenditures	-	4,404,182	-
Future distribution to other funds	-	2,105,850	-
Debt service	-	5,000,000	-
Construction	-	7,000,000	-
Uncommitted	-	-	2,079,179
	<u>2,514,355</u>	<u>18,510,032</u>	<u>2,079,179</u>
Special Revenue Funds:			
Advances	617,071	-	-
Subsequent year's expenditures	-	11,476,649	-
Uncommitted	-	-	48,399,993
	<u>617,071</u>	<u>11,476,649</u>	<u>48,399,993</u>
Debt Service Funds:			
Debt service	47,920,296	510,327	-
Contingencies	1,000,000	-	-
	<u>48,920,296</u>	<u>510,327</u>	<u>-</u>
Capital Projects Funds:			
Construction	-	121,301,373	-
Landfill improvements	-	1,168,551	-
Uncommitted	-	-	22,839,214
	<u>-</u>	<u>122,469,924</u>	<u>22,839,214</u>
Enterprise Funds:			
Construction	41,647,306	-	-
Uncommitted	-	-	135,658,171
	<u>41,647,306</u>	<u>-</u>	<u>135,658,171</u>
Internal Service Funds:			
Self-insurance	8,056,323	-	-
Uncommitted	-	-	9,575,186
	<u>8,056,323</u>	<u>-</u>	<u>9,575,186</u>
Pension Trust Fund:			
Employers' pension benefits	24,620,183	-	-
	<u>24,620,183</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>126,375,534</u>	<u>152,966,932</u>	<u>218,551,743</u>
Component Units:			
Debt service	12,118,000	-	-
Employees' retirement system	102,289,503	-	-
Uncommitted	-	-	501,514,036
Total Component Units	<u>114,407,503</u>	<u>-</u>	<u>501,514,036</u>
Total Reporting Entity	<u>\$240,783,037</u>	<u>\$152,966,932</u>	<u>\$ 720,065,779</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE K - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of its fair market value, and other property at 15 percent of its 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 1997 property tax which was levied to finance the budget for 1998 was recorded as revenue for the year 1998. The 1998 property tax which was levied to finance the budget for 1999 is recorded as deferred revenue.

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			
	1998 BUDGET		1999 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish (excluding City of Kenner)	2.11	-	2.11	-
Jefferson Parish (Kenner)	1.05	-	1.05	-
Jefferson Parish Library	6.43	-	7.00	-
Jefferson Parish Health Unit	2.09	-	2.09	-
Juvenile Detention Home	3.69	-	3.69	-
Public Improvement Bonds (drainage)	-	4.25	-	4.09
Garbage District #1	4.57	-	4.57	-
Garbage District #2	4.75	-	4.75	-
Garbage District #6	4.84	-	4.84	-
Consolidated Road District A Sub #1	-	8.12	-	9.09
Road District #1 Sub #1	-	10.63	-	10.35
Consolidated Road Lighting	4.66	-	4.66	-
Road Lighting District #7	4.64	-	4.64	-
East Bank Consolidated Fire District	22.89	-	22.89	-
Fire District #3	13.27	-	13.27	-
Fire District #4	16.55	-	16.55	-
Fire District #5	13.61	-	13.61	-
Fire District #6	14.16	-	14.16	-
Fire District #7	19.61	3.12	19.61	3.07
Fire District #8	19.76	-	19.76	-
Fire District #9	9.27	-	9.27	-
Consolidated Waterworks District No. 1	.50	5.80	.50	11.04
Consolidated Sewerage District No. 1	4.66	.81	4.66	.75
East Bank Consolidated Playground District	8.98	-	8.98	-
West Jefferson Consolidated Community Center and Playground District (formerly Districts 1 and 2)	9.69	8.74	9.69	5.25
Playground District #10	10.00	-	10.00	-
Playground District #16	9.27	-	9.27	-
Fourth Drainage District	6.00	-	6.00	.04
Consolidated Drainage District #1 (also includes all of old District #7)	4.69	-	6.00	3.60
Drainage District #9	4.85	2.23	6.00	2.02
Drainage District #9 Sub #1	-	4.61	-	4.31
Ambulance District #1	11.03	-	11.03	-
Ambulance District #2	9.27	-	9.27	-
Transportation System	1.85	-	1.85	-
Transportation System-Elderly and Handicapped	.92	-	.92	-

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE L - SALES TAX

At December 31, 1998, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) and he receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

The remaining 4 3/4 percent collected in Jefferson Parish is distributed as follows:

1 1/2 percent is levied by the Jefferson Parish School Board.
The Jefferson Parish School Board is a separate legal entity for which the Parish is not accountable and is not included in this report.

1/4 percent is levied by the Jefferson Parish Sheriff.
The Jefferson Parish Sheriff is a separate legal entity for which the Parish is not accountable and is not included in the report.

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

1954 1/2 percent sales tax collected from unincorporated areas is dedicated solely for the purpose of constructing and maintaining public roads, highways and bridges within the unincorporated areas of the parish.

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

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

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

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

1984 1 percent sales taxes 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 is dedicated to the purchase, construction, acquisition and improvement of the Sewer Capital Program. During 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.

NOTE M - INDIRECT COSTS

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 1998 amounted to \$677,794 for grant programs and \$4,027,913 for other funds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE N - SEGMENT INFORMATION - ENTERPRISE FUNDS

The Parish maintains two Enterprise Funds which provide water and sewer services. Segment information as of and for the year ended December 31, 1998 is as follows (in thousands of dollars):

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Type of Service	Sewerage	Waterworks	
Operating revenues	\$ 14,453	\$ 19,051	\$ 33,504
Depreciation and amortization expense	8,564	4,507	13,071
Operating income (loss)	(14,483)	(878)	(15,361)
Shared revenues	308	664	972
Tax revenues	5,104	6,208	11,312
Operating transfers in (out)	1,806	(73)	1,733
Net income (loss)	(4,910)	8,318	3,408
Current capital contributions and transfers	20,949	38	20,987
Property, plant and equipment Additions	10,753	4,018	14,771
Transfers in (out)	(467)	17	(450)
Net working capital	7,373	14,446	21,819
Total assets	399,297	163,274	562,571
Total equity	389,422	149,083	538,505

NOTE O - CONTRIBUTED CAPITAL

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

	<u>ENTERPRISE FUNDS</u>			
	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>	<u>INTERNAL SERVICE FUNDS</u>
Balance 1/1/98	\$ 333,107	\$ 16,226	\$ 349,333	\$ 459
Additions				
Contributions of fixed assets	10,343	20	10,363	42
Contributed capital from Federal Government	10,600	-	10,600	-
Residual equity transfers	6	18	24	-
Depreciation	<u>(8,289)</u>	<u>(832)</u>	<u>(9,121)</u>	<u>(142)</u>
Balance 12/31/98	<u>\$ 345,767</u>	<u>\$ 15,432</u>	<u>\$ 361,199</u>	<u>\$ 359</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 \$500,000 for each worker's compensation claim, \$500,000 for each general liability claim, and \$500,000 for each automobile claim. The Parish also purchases commercial insurance for claims in excess of coverage provided by the fund. There have been no significant reductions in insurance coverages from the prior year and the Parish has not had any claims settled in excess of its insurance coverage over the past three years.

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as quasi-external transactions. At December 31, 1998, the outstanding claims liability was \$21,066,042, which includes an estimated liability for incurred but not reported claims of \$5,675,944. The estimated claim liability is determined by the third-party administrator based on historical information and anticipated payments. These liabilities are based on the requirements of Governmental

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE P - RISK MANAGEMENT (Continued)

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.

Changes in the Fund's claims liability amount for the year ended December 31, 1997 and December 31, 1998 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
1997	\$22,408,388	\$ 2,172,567	\$ (4,108,307)	\$20,472,648
1998	\$20,472,648	\$ 4,727,341	\$ (4,133,947)	\$21,066,042

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). Under these types of programs, the Parish pays initial premiums based on the level of the employee's participation and has no further liabilities on any claims.

UNEMPLOYMENT COMPENSATION

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

Changes in the fund's claims liability amount for the year ended December 31, 1997 and December 31, 1998 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
1997	\$ 193,977	\$ 535,787	\$ (152,471)	\$ 577,293
1998	577,293	(431,248)	(31,772)	114,273

NOTE Q - COMMITMENTS AND CONTINGENCIES

FUTURE COMMITMENT - DRAINAGE DISTRICT NO. 1

In 1972 an independent contractor constructed a drainage canal, levee, and pumping facilities located in Consolidated Drainage District No. 1. Pursuant to resolutions No. 17519 and No. 20268 adopted by the Jefferson Parish Council, the Parish must reimburse the contractor for the costs of construction, which amounted to \$425,000, out of the proceeds of future bond issues of Consolidated Drainage District No. 1. The resolution provides that the funds reimbursed from each bond issue shall be equal to that portion of the bond issue supported by the assessments on the property being drained by the pumping station until the contractor is fully reimbursed. As of December 31, 1998, no payments have been made to satisfy this commitment.

FUTURE COMMITMENT - CORPS OF ENGINEERS

The Parish entered into an agreement with the United States Army Corps of Engineers in January 1994 to conduct a study to alleviate rainfall flooding and improve the water quality of storm water runoff. The total cost is estimated to be \$8,100,000, of which the Parish's share is 50%. The Parish may contribute up to 25% of their share in the form of in-kind services. As of December 31, 1998, the Parish has disbursed \$7,268,000, of which \$558,002, plus \$50,816 of interest earned, is in escrow at a Depository Bank.

LITIGATION

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. The Parish Attorney and the outside administrator of the Parish's Risk Management Fund have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments. No loss contingencies have been categorized as "probable" thus no accrual has been recorded in the General Long-Term Debt Account Group. The Parish's "reasonably possible" loss contingencies at December 31, 1998 for which an amount of liability can be estimated, approximates \$5,800,000.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

MANAGEMENT CONTRACT - CONSOLIDATED SEWERAGE DISTRICT NO. 1

In 1987, the former Eastbank Consolidated Sewerage District entered into a professional service agreement with Parsons Corporation, Inc. to provide operation and maintenance services for the East Bank Wastewater Treatment Plant. The agreement is for a period of five years and at the District's discretion may be renewed for five consecutive two-year terms. The contract was renewed in 1996 for a two-year term. Payments include all operational costs which include professional services and personnel and also administrative and maintenance expenses consistent with the proper operation, maintenance and management of a wastewater treatment facility in accordance with the operating budget submitted to the District's management annually.

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

Payments under this agreement totaled \$2,111,787 for 1998.

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds in excess of the interest costs are required to be rebated to the federal government. The Parish has estimated that there was no liability at December 31, 1998. Additional rebate calculations are scheduled to be performed in 1999. It is management's opinion that the amount of liability, if any, would not be material to the financial statements.

LINE OF CREDIT - LAFITTE AREA WIDE SEWERAGE FACILITY

In 1994, the Louisiana State Bond Commission granted a \$500,000 line of credit to the Department of Transportation and Development on behalf of Jefferson Parish for the Lafitte Area Wide Sewerage Facility Project. In 1995, \$2,500,000 was granted to this project. This project is part of the ongoing Sewer Capital Improvement Program. As of December 31, 1998, \$2,000,000 was available on the line of credit after \$1,000,000 of drawdowns were made.

NOTE R - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

In 1996, the U. S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer governments place all amounts deferred under IRC Section 457 into a trust for the exclusive benefit of participants and their beneficiaries. This change was allowed as early as January 1, 1997, but must be done by January 1, 1999. In prior years, these assets were solely the property of the Parish and subject to claims of general creditors, and were reported in the Jefferson Parish financial statements. During the year ended December 31, 1998, the Parish amended its Plan to comply with the requirements of the Act. Thus, the Parish no longer has ownership of the Plan assets and they are no longer reported in the financial statements.

NOTE S - POSTRETIREMENT BENEFITS

Health Care and Life Insurance

The Parish provides certain health care and life insurance benefits for retired employees as authorized by Resolution No. 74791. Substantially all employees who reach normal retirement age while working for the Parish are eligible. The cost of these benefits are recorded as expenditures when the premiums are paid. At December 31, 1998, 837 retired employees were receiving health care benefits which totaled \$1,109,555 and life insurance premiums paid to 873 retired employees totaled \$33,550.

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 are 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 862 retirees received the cost of living adjustment from the Parish in 1998. The total calculated benefits to be paid to the Parish retirees in 1998 was \$1,060,741. This amount was reduced by \$319,000 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$741,652 in cost of living adjustment payments.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE T - PENSION PLANS

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

Plan Description

The Employees' Retirement System of Jefferson Parish Board of Trustees (The Board) administers The Employees' Retirement System of Jefferson Parish (the Parish Plan), a single-employer defined benefit pension plan created by Jefferson Parish Ordinance 11027. The Parish Plan covers employees who were hired prior to December 15, 1979. As of that date, the Parish Plan became a closed plan and was merged with the Parochial Employees' Retirement System of Louisiana (The State Plan) whereby members of the Parish Plan continued to be members of the State Plan.

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 1998 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 1331 Metairie Road, Metairie, LA 70002 or by calling 504-831-4040.

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

Summary of Significant Accounting Policies

Basis of Accounting – The financial statements of the Parish Plan are prepared using the accrual basis of accounting. Contributions from employees are recognized as revenue in the period in which employees provide services. Contributions made by Jefferson Parish, the employer, are recognized when due and the employer has made a formal commitment to provide the contributions. Pension benefits and refunds of employee contributions are recognized when due and payable in accordance with the terms of the Parish Plan. Investment income is recognized as earned by the Parish Plan.

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

Concentrations of Credit Risk – The Parish Plan had 48.9% of plan net assets invested in one mutual fund. Other than this mutual fund, no investment in any one organization, other than the U. S. Government, represented 5% or more of plan net assets.

Funding Policy – The Parish Council requires that the Parish Plan be funded on an actuarially sound basis. The funding policy provides for contributions from employee and employer which are actuarially determined. In 1998 employees made contributions of 6.05% of gross earnings and employer contributions were 7.48% of annual covered payroll.

Annual Pension Cost – The annual pension cost of the Parish Plan for the current year was \$1,450,326 and the employer contributions were \$1,320,401. The annual required contribution for the current year was determined as part of the December 31, 1998 actuarial valuation using the Entry Age Normal Cost Method with Unfunded Actuarial Accrued Liability.

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

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 8.0% per year, compounded annually; 2) projected salary increases of 6.0% per year compounded annually, attributable to inflation of 3.25% and merit of 2.75%. The actuarial value of assets is set equal to market value of assets adjusted to defer one half of all realized and unrealized capital gains (losses) accrued during the year for one year. This technique smoothes the volatility of market values for investments. The unfunded actuarial accrued liability is being amortized over a 40 year period beginning on January 1, 1980 using a level dollar amortization method on an open basis.

Annual Pension Cost and Net Pension Obligation:

Annual required contribution	\$1,470,763
Adjustment to annual required contribution	<u>(20,437)</u>
Annual pension cost	1,450,326
Contribution made	<u>(1,372,201)</u>
Increase in net pension obligation	78,125
Net pension obligation beginning of year	<u>5,294,368</u>
Net pension obligation end of year	<u>\$5,372,493</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE T - PENSION PLANS (Continued)

This amount has been recorded in the General Long-Term Debt Account Group.

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
12/31/98	\$1,450,326	94.61%
12/31/97	1,444,467	77.86%
12/31/96	1,510,620	69.73%

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1998	\$21,623,582	\$33,508,491	\$11,884,909	64.53%	\$20,617,755	57.64%
1997	20,043,556	32,946,135	12,902,579	60.84%	21,170,519	60.95%
1996	18,405,917	32,488,152	14,082,235	56.65%	21,476,026	65.57%

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

Plan Description

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

Under the State Plan, a member is eligible for normal retirement if the participant has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. 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, 1997 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, La 70898.

Summary of Significant Accounting Policies

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

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

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

Funding Policy – Member contributions, established by Statute at 9.5% of total compensation for Plan A and 2% of total compensation less \$100 per month for Plan B, are deducted from the members salary and remitted by the participating employers. Employer contributions are actuarially determined every fiscal year according to statutory process. The unfunded actuarial accrued liability is being amortized over a 30 year period under a frozen unfunded accrued liability method, assuming an investment rate of return of 8% and projected salary increases of 5.5%. Written notice of these rates is provided to employers annually. In 1997, these employer rates were 7.75% for Plan A and 2.50% for Plan B.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE T - PENSION PLANS (Continued)

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
1997	\$22,284,111	100%
1996	20,399,933	100%
1995	21,496,466	100%

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1997 Plan A	\$874,023,941	\$881,981,793	\$ 7,957,852	99.10%	\$291,212,401	2.73%
1997 Plan B	60,674,072	45,929,455	(14,744,617)	132.10%	34,092,285	(43.25)%

FIREFIGHTERS' RETIREMENT SYSTEM

Plan Description

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

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55, or 25 years of service at any age, are entitled to annual pension benefits equal to 30% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 1998 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

Summary of Significant Accounting Policies

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

Method Used to Value Investments – All investments are fixed income securities and common stock and are reported at fair market value based on quoted market prices.

Concentrations of Credit Risks – The System has concentrations of investments in U. S. government and agency securities as well as bonds and stocks of U. S. corporations. The value and collectibility of these investments is dependent on the normal market conditions that impact these types of investments as well as the continued existence and solvency of those entities.

Funding Policy – Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. For the year ended June 30, 1998, employer contributions were 9.0% of member's earnings.

Annual Pension Cost - The annual pension cost of the Firefighters System for the current year was \$16,432,870 and the employer contributions were \$16,432,870. The annual required contribution for the current year was determined through an actuarial valuation performed at June 30, 1998 using the Entry Age Normal Method. The unfunded actuarial accrued liability is being amortized over a 30 year period under a level payment method on an open basis, assuming an investment rate of return of 8.5% and projected salary increases of 5%.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE T - PENSION PLANS (Continued)

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
6/30/98	\$16,432,870	100%
6/30/97	15,341,861	100%
6/30/96	12,528,250	100%

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1998	\$519,924,527	\$574,884,182	\$54,959,655	90.4%	\$79,171,364	69.4%
1997	457,733,340	520,367,341	62,634,001	88.0%	72,865,349	86.0%
1996	417,294,158	476,872,591	59,578,433	87.5%	68,320,303	87.2%

NOTE U - PRIOR PERIOD ADJUSTMENTS

The beginning balance of the General Fixed Asset Account Group has been restated by \$398,010 due to an overstatement of vehicles of \$65,267 and an understatement of machinery and equipment of \$463,277.

NOTE V - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

<u>FUND</u>	<u>AUDITOR</u>
<p>Enterprise Funds</p> <p style="padding-left: 40px;">Consolidated Sewerage District No. 1 Consolidated Waterworks District No.1</p> <p>Pension Trust Fund</p> <p style="padding-left: 40px;">The Employees' Retirement System of Jefferson Parish</p>	<p>Luther C. Speight & Company Duplantier, Hrapmann, Hogan & Maher, L.L.P.</p> <p style="text-align: center;">Keith J. Rovira</p>

NOTE W - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

1. DEPOSITS AND INVESTMENTS

The bank balances at year-end are categorized below to give an indication of the level of credit risk assumed by the Component Units at year-end. Category A includes balances which are insured or collateralized with securities held by the Component Unit or by its agent in the Component Unit's name. Category B includes balances collateralized with securities held by the pledging financial institution's trust department or agent in the Component Unit's name. Category C includes balances which are uncollateralized or for which the securities pledged are held by the pledging financial institution or by its trust department or agent but not in the Component Unit's name. The carrying amount of the deposits are also noted.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1998

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

	(In thousands of dollars)			TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
	CATEGORY				
	A	B	C		
Jefferson Parish Economic Development and Port District	\$ 303	\$ 495	\$ -	\$ 798	\$ 774
Home Mortgage Authority	28,058	-	-	28,058	28,058
Hospital District No. 1	3,607	-	-	3,607	2,899
Hospital District No. 2	306	-	15,431	15,737	13,549
Totals	\$ 32,274	\$ 495	\$ 15,431	\$ 48,200	\$ 45,280

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

	(In thousands of dollars)			CARRYING AMOUNT	FAIR VALUE
	CATEGORY				
	1	2	3		
U. S. Government Securities	\$ 228,762	\$ 232,003	\$ 2,420	\$ 463,185	\$ 463,185
Mutual funds	-	-	-	36,900	36,900
Fixed income funds	-	-	-	10,959	10,959
Equity funds	8,295	-	-	29,201	29,201
Guaranteed investment contracts	-	-	-	47,732	47,732
Other	-	-	-	13,160	13,160
	<u>\$ 237,057</u>	<u>\$ 232,003</u>	<u>\$ 2,420</u>		
Total Investments reported on Combined Balance Sheet				<u>\$ 601,137</u>	<u>\$ 601,137</u>

Of the \$36,900 in mutual funds, \$22,678 are owned by the East Jefferson General Hospital Savings Plan Pension Fund, \$8,388 are owned by Hospital District No. 1, and \$5,834 are owned by the West Jefferson Medical Center Retirement Plan. The \$10,959 in fixed income funds are owned by the West Jefferson Medical Center Retirement Plan. Of the \$29,201 in equity funds, \$20,906 are owned by the West Jefferson Medical Center Retirement Plan and \$8,295 are owned by the East Jefferson General Hospital Retirement Plan. Guaranteed investment contracts of \$2,225 are owned by the East Jefferson Hospital Savings Plan Pension Trust Fund and \$45,507 are owned by the Jefferson Home Mortgage Authority for a total of \$47,732. Other investments of \$13,160 are held by the East Jefferson Hospital Savings Plan in an INVESCO Stable Value Fund. This fund invests in undiversified portfolio investment contracts with various financial institutions. These amounts are not evidenced by securities that exist in physical or book entry form and are not categorized.

The following is a breakdown of the carrying amount between the component units by credit risk category:

	(In thousands of dollars)			TOTAL
	CATEGORY			
	1	2	3	
Home Mortgage Authority	\$ -	\$ -	\$ 2,420	\$ 2,420
Hospital District No. 1	-	232,003	-	232,003
Hospital District No. 2	237,058	-	-	237,057
Total	\$ 237,058	\$232,003	\$ 2,420	\$ 471,480

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

2. RECEIVABLES

NOTES RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$731,907 of notes receivable. These notes consist of loans which were made to businesses located in Jefferson Parish pursuant to the provisions of Title I of the Housing and Community Development Act of 1974, as amended, and Title IX of the Public Works and Economic Development Act of 1965, as amended. The loans were made from the special revenue and agency funds established solely for this purpose. Funding for Community Development loans was provided by Jefferson Parish from its CDBG fund with funds received from Housing and Urban Development ("HUD"). In September 1997, HUD suspended all lending of grant monies to JEDCO. Repayment to HUD on the defaulted loans under its Section 108 Guaranteed Loan Program will be made in the form of reduced future CDBG grants over 16 years. Funding for the Economic Development Act loans was provided by grants from the U. S. Department of Commerce, State of Louisiana and Jefferson Parish. The loans are payable in monthly instalments consisting of principal and interest at rates of 5% to 10% over periods ranging from four to twenty years. All loans are collateralized by a combination of mortgages on property and life insurance policies, and continuing or personal guarantees of the owners of the businesses to which made.

LEASE PAYMENTS RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$2,753,190 in lease payments receivable. They consist of amounts payable to JEDCO by a manufacturer under the terms of two lease-purchase agreements executed in 1996. The leased assets consist of two pieces of real property and some equipment which JEDCO acquired as a result of default by a manufacturer who had pledged such assets as collateral for two loans from JEDCO under the Housing and Urban Development Section 108 Guaranteed Loan Program. The total minimum lease payments to be received by JEDCO are as follows: for property located at 1008 Elmwood Park Blvd., Harahan, LA, \$1,909,690 (\$100,510, of which was received in 1998); for property located at 1209 Distributors Row, Harahan, LA, \$843,500 (\$92,500 of which was received in 1998). The future minimum lease payments to be received at December 31, 1998 are as follows:

<u>Year ending December 31</u>	<u>1008 Elmwood Park Blvd.</u>	<u>1209 Distributors Row</u>
1999	\$ 95,485	\$ 91,000
2000	90,710	89,500
2001	<u>1,723,495</u>	<u>663,000</u>
Totals	<u>\$ 1,909,690</u>	<u>\$ 843,500</u>

The payments due in the year 2001 include final balloon payments due on August 1, of \$1,637,320 for 1008 Elmwood Park Blvd. and \$475,000 for 1209 Distributors Row. The lessee has an option to acquire the leased properties at the conclusion of the lease term for the sum of \$1.00, or at any time by prepaying all rents due under the leases.

MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Home Mortgage Authority had \$131,999,000 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 certificates) and FNMA certificates. A breakdown of the receivable by program year is as follows (in thousands of dollars):

<u>PROGRAM YEAR</u>	<u>TYPE</u>	<u>INTEREST RATE</u>	<u>RECEIVABLE</u>
1982	Whole Mortgage	12.990%	\$ 127
1984	Whole Mortgage	10.800%	2,463
1985/1994R	Whole Mortgage	10.220%	1,653
1989	GNMA Certificate	8.500%	21,604
1990	GNMA Certificate	8.450%	10,582
1991	Whole Mortgage	7.625%	22,053
1993	Certificate	5.900%	19,545
1994	GNMA & FNMA Certificate	7.990%	8,599
1995	GNMA & FNMA Certificate	7.190%	11,080
1996	GNMA & FNMA Certificate	6.730%	17,379
1997A	GNMA & FNMA Certificate	6.580%	<u>16,914</u>
			<u>\$131,999</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

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

BONDS AND CERTIFICATES

Long-term debt of the Component Units at December 31, 1998, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
Revenue Bonds						
Single Family Mortgage Revenue Bonds - Series 1982	12.61	09/01/14	\$ 2	\$ -	\$ 19,175	\$ 2
Single Family Mortgage Revenue Bond - Series 1984	9.80-11.00	09/01/15	14	190	31,750	444
Single Family Mortgage Revenue Bonds - Series 1985	9.37-10.80	05/01/17	-	-	26,000	227
Single Family Mortgage Revenue Bonds - Series 1989A	7.10-7.87	12/01/21	350	7,310	50,000	23,260
Single Family Mortgage Revenue Bonds - Series 1990A	7.00-8.10	09/01/23	165	6,806	25,000	10,995
Collateralized Mortgage Obligations - Series 1991A	6.35-8.29	09/15/12	21,903	-	59,485	21,903
Single Family Mortgage Revenue Bonds - Series 1993A	4.45-6.00	12/01/24	391	5,625	28,350	21,019
Taxable Compound Interest Refunding Bonds-Series 1994	9.50	05/01/17	1,005	-	3,242	1,005
Tax-Exempt Agency Mortgage-Backed Securities-Series 1994A	6.75-7.55	12/01/26	450	5,495	11,835	9,090
Tax-Exempt Agency Mortgage Backed Securities-Series 1995A	5.45-6.65	12/01/26	1,845	4,300	12,500	11,380
Tax-Exempt Agency Mortgage Backed Securities-Series 1996A	5.25-6.15	06/01/28	1,375	8,000	18,425	18,000
Tax-Exempt Agency Mortgage Backed Securities-Series 1997A	4.90-5.85	12/01/28	1,650	5,295	20,100	17,070
Tax-Exempt Agency Mortgage Backed Securities-Series 1998A1	3.625-5.40	12/01/29	3,730	14,970	<u>37,500</u>	<u>37,500</u>
Total Home Mortgage Authority					<u>\$343,362</u>	<u>\$171,895</u>
West Jefferson Medical Center (Series 1986)	3.50-4.00	01/01/26	\$48,000	\$ -	\$ 48,000	\$ 48,000
West Jefferson Medical Center (Series 1993)	4.50-5.40	01/01/19	1,115	4,215	55,265	51,235
West Jefferson Medical Center (Series 1998A)	5.25	01/01/22	750	3,270	41,310	41,310
West Jefferson Medical Center (Series 1998B)	Various	01/01/28	3,100	4,100	<u>25,000</u>	<u>25,000</u>
Total Hospital District No. 1					<u>\$169,575</u>	<u>\$165,545</u>
East Jefferson General Hospital (Series 1985)	Various	12/01/15	\$55,000	\$ -	\$ 55,000	\$ 55,000
East Jefferson General Hospital (Series 1993)	3.10-5.70	07/01/16	2,025	5,020	<u>64,575</u>	<u>58,990</u>
Total Hospital District No. 2					<u>\$119,575</u>	<u>\$113,990</u>
Total all component units					<u>\$632,512</u>	<u>\$451,430</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Annual debt service to maturity, including interest of \$392,234,000 are as follows (in thousands of dollars):

<u>YEAR ENDING DECEMBER 31,</u>	<u>HOME MORTGAGE AUTHORITY</u>	<u>HOSPITAL DISTRICT NO. 1</u>	<u>HOSPITAL DISTRICT NO. 2</u>	<u>TOTAL</u>
1999	\$ 22,765	\$ 8,818	\$ 60,309	\$ 91,892
2000	11,213	8,938	5,310	25,461
2001	11,234	8,937	5,309	25,480
2002	11,212	11,663	5,310	28,185
2003	11,139	10,342	5,312	26,793
2004-2008	61,348	58,139	26,545	146,032
2009-2013	79,669	51,777	26,551	157,997
2014-2018	64,856	46,075	15,925	126,856
2019-2023	55,857	31,421	-	87,278
2024-2028	48,824	70,793	-	119,617
2029-2033	<u>8,073</u>	<u>-</u>	<u>-</u>	<u>8,073</u>
	386,190	306,903	150,571	843,664
Less amount representing interest	<u>214,295</u>	<u>141,358</u>	<u>36,581</u>	<u>392,234</u>
	<u>\$ 171,895</u>	<u>\$ 165,545</u>	<u>\$ 113,990</u>	<u>\$ 451,430</u>

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

ADVANCE REFUNDING

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

The debt outstanding at December 31, 1998 relating to defeasances is as follows (in thousand of dollars):

Revenue Bonds		
East Jefferson General Hospital 1975 Series Revenue Bonds		\$ 3,330
West Jefferson Medical Center 1979 Series Revenue Bonds		28,415
West Jefferson Medical Center 1985 Series Hospital Revenue Bonds		13,340
Jefferson Home Mortgage Single Family Mortgage Revenue Bonds-Series 1979A		54,050
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985		<u>1,100</u>
Total Defeased Debt		<u>\$100,235</u>

NOTES PAYABLE

In 1991, JEDCO issued short term notes for \$4,500,000. The proceeds of the notes were loaned to a manufacturer in accordance with Hud Section 108 Loan Guarantee program. In July 1991, the short term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 8.56% to 8.74%. At December 31, 1998, the notes had an outstanding balance of \$3,455,000.

In 1994, JEDCO issued short term notes for \$2,625,000. The proceeds of the notes were loaned to a manufacturer in accordance with Hud Section 108-2 Loan Guarantee program. In August 1995, the short term notes were refunded with long-term notes. The long-term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 8.08% to 8.27%. At December 31, 1998, the notes had an outstanding balance of \$1,990,000.

In 1991, West Jefferson Medical Center and Subsidiary (Hospital District No. 1) signed a promissory note for \$20,000,000 at a variable rate for 15 years with Louisiana Public Facilities Authority in connection with the purchase of equipment and capital improvements. The note is collateralized by the pledge of the revenues of the Medical Center as provided in the loan agreement. At December 31, 1998, the note had an outstanding balance \$15,345,000.

In January 1990, East Jefferson General Hospital (Hospital District No. 2) signed a promissory note for \$2,680,000 at 7.5% for 10 years in connection with the purchase of medical clinic buildings and the land on which they are situated. At December 31, 1998 the promissory note had an outstanding balance of \$701,056. The note is collateralized by a mortgage and vendor lien on the medical clinic buildings and on two parcels of land purchased.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Annual note payments to maturity, including interest of \$5,555,000, are as follows (in thousands of dollars):

<u>YEAR ENDING DECEMBER 31,</u>	<u>JEDCO</u>	<u>HOSPITAL DISTRICT NO. 1</u>	<u>HOSPITAL DISTRICT NO. 2</u>	<u>TOTAL</u>
1999	1,016	2,849	390	4,255
2000	2,012	2,850	391	5,253
2001	2,253	2,847	-	5,100
2002	355	2,845	-	3,200
2004-2008	<u>698</u>	<u>8,540</u>	<u>-</u>	<u>9,238</u>
	6,334	19,931	781	27,046
Less amount representing interest	<u>889</u>	<u>4,586</u>	<u>80</u>	<u>5,555</u>
	<u>\$ 5,445</u>	<u>\$ 15,345</u>	<u>\$ 701</u>	<u>\$ 21,491</u>

GENERAL DEBT

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 1998 was \$12,421,685.

The Jefferson Parish Home Mortgage Authority entered into a line of credit on October 1, 1998 with a local bank. The line of credit is at an interest rate of 5.096% and secured by the 1998D Bonds. The balance at December 31, 1998 was \$21,632,000.

4. PENSION PLANS

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

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

Plan Description

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

The East Jefferson General Hospital Retirement and Savings Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for year ended December 31, 1998 may be obtained by writing to: East Jefferson General Hospital, Administration Department or by calling 504-454-4000.

Employees of the East Jefferson General Hospital who are at least 21 years of age with a least one year of credited service are eligible to participate in the plan. Plan benefits vest after five years of credited service. Employees 62 years of age or older with at least 10 years of service may retire and receive an annual benefit at normal retirement. The benefit will be equal to the benefit accrued through December 31, 1988, plus for each year after 1988, benefits accrued equal .75 percent of the participant's annual earnings up to a designated "breakpoint" and 1.25 percent of annual pay in excess of the breakpoint. The annual retirement benefits are payable monthly for life. If a participant dies after becoming vested, the surviving spouse will receive a monthly benefit from the plan commencing when the participant would have qualified for early retirement, unless the spouse elects to defer payments to a later date.

Summary of Significant Accounting Policies

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

Method Used to Value Investments – Investments of the East Jeff Plan are reported at fair value, 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.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Various agreements exist with terms through September, 1999 and net interest rates ranging from 5.24% to 7.56%. The contract values are reported to the East Jeff Plan by each life insurance company.

Membership

Current membership in the East Jeff Plan is comprised of the following as of December 31, 1998:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	931
Active plan participants-vested	<u>1,973</u>
	<u>2,904</u>

Funding Status and Progress

The amount shown as the pension obligation in the following table is a standardized disclosure measure of the present value of pension benefits, adjusted beginning January 1, 1999 for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure, which is independent of the actuarial funding method used to determine contributions to the Plan, is the actuarial present value of credited projected benefits. The measure is intended to help users assess the East Jeff Plan's funding status on a going-concern basis and assess progress made in accumulating sufficient assets to pay benefits when due. The unfunded actuarial accrued liability is being amortized over a 30 year period. The required amounts are determined at a level payment each year for the remaining amortization period for unlimited number of years on an open basis. Significant actuarial assumptions used in 1998 include a rate of return on the investment of present and future assets of 8.5% per year compounded annually and a combined projected salary increase attributable to inflation of 2.50% and seniority/merit of 2.50% per year compounded annually.

Annual Pension Cost and Net Pension Obligation

Annual required contribution	\$ 1,659,191
Adjustment to annual required contribution	<u>(109,191)</u>
Annual pension cost	1,550,000
Contributions made	<u>(1,417,503)</u>
Increase in net pension obligation	132,497
Net pension obligation beginning of year	<u>6,547,704</u>
Net pension obligation end of year	<u>\$ 6,680,201</u>

This amount is included in other payables and accruals on the balance sheet.

Contributions Required and Contributions Made

The funding policy of 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 overfunded amount from prior years over a ten-year period. The Hospital made contributions of approximately \$1,418,000 in 1998 and is fully funded according to Internal Revenue Service funding limitations. A total of \$ 6,680,000 has been accrued as a pension liability through December 31, 1998. Significant actuarial assumptions used to compute the contribution required are the same as those used to compute the standardized measure of the pension benefit obligation.

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
12/31/98	\$1,550,000	91%
12/31/97	1,615,000	84
12/31/96	1,650,000	19

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1/1999	\$21,719,495	\$25,110,946	\$ (608,549)	102.4%	\$77,079,097	0%
1/1998	24,007,805	22,268,371	(1,739,434)	107.8%	71,380,919	0%
1/1997	19,753,066	19,580,983	(172,083)	100.9%	65,128,769	0%

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

Plan Description

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

The Retirement Plan for Employees of West Jefferson Medical Center issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for year ended December 31, 1998 may be obtained by writing to: West Jefferson Medical Center, Administration Department or by calling 504-349-1110.

Employees of the Medical Center at least 21 years of age with at least one year of service are eligible to participate in the West Jeff Plan. Plan benefits vest after 10 years of credited service. Employees 65 years of age or older with at least 10 years of service may retire and receive benefits equal to the number of years of credited service up to 30 years, multiplied by the sum of 1.2% of final average monthly compensation and .65% of final average monthly compensation in excess of the average of the Social Security Taxable Wage Base for the 35 year period ending the year in which social security normal retirement age is attained. Retirement benefits are payable for the life of the retiree. Employees with 10 years of credited service may elect to receive a reduced benefit beginning at age 55. If a vested employee dies, the surviving spouse will receive benefits.

Summary of Significant Accounting Policies

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

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

Concentrations of Credit Risk – The fair value of individual investments that represent 5% or more of the Plan's total net assets as of December 31, 1998 is as follows:

Federated U. S. Government Trust Institutional Fund	\$ 6,723,675
Vanguard Fixed Income Securities Fund	4,234,973
Federated Growth Strategies Fund	2,363,013
SEI S&P500 Index Fund	18,542,886
Marquis Treasury Securities Money Market Fund	5,833,680

Funding Policy – The West Jeff Plan provides for periodic employer contributions at actuarially determined rates that are sufficient to pay benefits when due. The actuarial funding method used to determine the normal cost and the unfunded actuarial accrued liability, amortized over 30 years, for purposes of determined contribution requirements is the entry age normal cost method. The actuarially determined contribution requirement for 1998, accrued by the employer and to be received by the West Jeff Plan in 1998 is \$1,039,785. The actual contribution paid by the West Jefferson Medical Center during 1998 relating to the 1997 contribution requirement was \$911,398. The 1998 contribution requirement consisted of \$810,542 normal cost, \$147,785 amortization of the unfunded actuarial accrued liability and \$81,458 net interest cost. The actuarial unfunded liability at January 1, 1999 was \$893,245.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

Membership

Current membership in the West Jeff Plan is comprised of the following as of December 31, 1998:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	403
Active plan participants-vested	<u>1,345</u>
	<u>1,748</u>

Funding Status

The amount shown below as pension benefit obligation was determined as part of an actuarial valuation as of January 1, 1998 and represents a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the West Jeff Plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons with other plans. The unfunded actuarial accrued liability is being amortized over a 30 year period under a level payments amortization method on an open basis.

Annual Pension cost and Net Pension Obligation:

Annual required contribution	\$1,039,785
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	1,039,785
Contribution made	<u>(1,039,785)</u>
Increase in net pension obligation	-
Net pension obligation beginning of year	<u>-</u>
Net pension obligation end of year	<u>-</u>
	<u>\$ -</u>

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

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

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
12/31/98	\$1,039,785	100%
12/31/97	911,398	100%
12/31/96	1,140,375	100%

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
1/1999	\$37,000,000	\$36,106,755	\$ (893,245)	102.5%	\$40,631,521	(2.2)%
1/1998	32,500,000	34,223,220	1,723,220	95.0%	40,276,838	4.3%
1/1997	28,228,000	29,532,330	1,304,330	95.6%	37,269,213	3.5%

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

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

5. HEALTH INSURANCE PROGRAM REIMBURSEMENTS

Both Hospital districts participate in the medicare and medicaid programs as providers of medical services to program beneficiaries. For the year ended December 31, 1998 approximately 44 percent of Hospital District No. 1's patient service revenues and 42 percent of Hospital District No. 2's patient service revenues were derived from patients covered by the programs. Revenues derived from the Medicare and Medicaid programs are subject to audit and adjustment by the fiscal intermediary and the Department of Health and Human Services. At December 31, 1998, final reviews and settlements for periods ended through December 31, 1993 have been made for Hospital District No. 1 and through December 31, 1992 for Hospital District No. 2. The management of each district does not anticipate any significant adjustments by the fiscal intermediary for the years not yet reviewed.

6. PRIOR PERIOD ADJUSTMENTS

Fund Balance/retained earnings at the beginning of the year have been restated to reflect changes in the accounting policies of certain component units as follows:

<u>ENTITY</u>	<u>REASON</u>
Home Mortgage	Authority In January, 1997, the Authority adopted the provisions of GASB No. 31 which established fair value standards for investments in debt securities. The Authority has increased its January 1, 1998 retained earnings by \$2,603,000. This amount represents the retroactive application of the change in accounting policy for investments.
Hospital District No. 1	During 1998, the financial statements for the year ended December 31, 1997 were reissued as part of the official statements to secure new bonds. At that time the provisions of GASB No. 31 were implemented. As a result, Hospital District No. 1 has increased its retained earnings by \$3,873,245.
Hospital District No. 2	During 1998, the financial statements for the year ended December 31, 1997 were reissued as part of the official statements to secure new bonds. At that time the provisions of GASB No. 31 were implemented. As a result, Hospital District No. 2 has increased its retained earnings by \$1,076,731.

7. SUBSEQUENT EVENT

In January, 1999, Hospital District No. 2 issued \$125,000,000 in Revenue Bonds Series 1998. The \$121,338,000 net proceeds from issuance will be used to pay or reimburse the District for the costs of the acquisition or construction of capital improvements. The 1998 bonds carry interest rates ranging from 4-5.25% and are due in instalments through July 2028.

8. YEAR 2000

All component units of Jefferson Parish are addressing the Year 2000 issue as it relates to electronic data processing systems.

JEDCO replaced its computer system in 1997, which the manufacturer indicates is Year 2000 compliant.

The Home Mortgage Authority's computer consultants began a remediation program in 1998, which is being monitored regularly by the Authority's management. The computer systems are undergoing modifications and/or replacement. The Authority believes it will receive the completed Year 2000 modifications and will realize no material negative financial impact.

Hospital District No. 1 is continuing the process of replacing its systems to those that are compliant. The Hospital expects to complete remediation, testing and validation of all critical systems by August, 1999. An equipment inventory has been completed. Those non-year 2000 compliant items are expected to be replaced or upgraded during 1999. The Hospital's preparation for all systems to then be compliant is dependent upon the validity of vendors' confirmation of Year 2000 compliance of this equipment. They are also in the process of confirming that major customers are Year 2000 ready.

Hospital District No. 2 instituted and maintained a comprehensive program to insure that the Hospital is Year 2000 compliant. A detail test and validation plan has been developed. It is anticipated that of the 70 + software packages, not all software will be Y2K tested before the century date change. The plan targets the Hospital's mission critical applications to be Y2K ready before the end of 1999.



JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
YEAR 2000 ISSUE (UNAUDITED)

December 31, 1998

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the operations of the Parish.

As of December 31, 1998, the Parish completed the awareness stage and began the assessment stage necessary to implement a Year 2000-compliant system. These stages include establishing a project plan to address the Year 2000 issues and identifying systems and individual system components that may be affected by the Year 2000 and that are necessary to conducting the Parish operations.

During 1999 the Parish will begin the remediation of validation/testing states. The Parish plans to utilize both internal and external resources to reprogram or replace affected computer hardware and software to ensure that they are Year 2000 compliant. Testing and validation of the systems will need to be completed after the hardware and software are installed. The Parish is expecting to complete Year 2000 compliance for all major systems including testing of these systems by September 30, 1999.

The Parish has also initiated formal communications with a substantial majority of its significant suppliers to determine their plans to address the Year 2000 issue. While the Parish expects a successful resolution of all issues, there can be no guarantee that the systems of other companies on which the Parish relies will be converted by a supplier or that a failure to convert by a supplier would not have a material adverse effect on the Parish.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Parish is or will be Year 2000 ready, that the Parish remediation efforts will be successful in whole or in part, or that parties with whom the parish does business will be year 2000 ready.

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS**

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 1998

<u>ACTUARIAL VALUATION DATE</u>	<u>ACTUARIAL VALUE OF ASSETS (a)</u>	<u>ACTUARIAL ACCRUED LIABILITY-(AAL) ENTRY AGE (b)</u>	<u>UNFUNDED AAL (UAAL) (b-a)</u>	<u>FUNDED RATIO (a/b)</u>	<u>COVERED PAYROLL (c)</u>	<u>UAAL as a PERCENTAGE OF COVERED PAYROLL (b-a)/c</u>
1993	\$ 16,660,436	\$ 29,013,151	\$ 12,352,715	57.42 %	\$ 23,403,099	52.78 %
1994	16,729,222	30,502,397	13,773,175	54.85	22,352,193	61.62
1995	17,163,066	31,557,582	14,394,516	54.39	22,317,135	64.50
1996	18,405,917	32,488,152	14,082,235	56.65	21,476,026	65.57
1997	20,043,556	32,946,135	12,902,579	60.84	21,170,519	60.95
1998	21,623,582	33,508,491	11,884,909	64.53	20,617,755	57.64

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

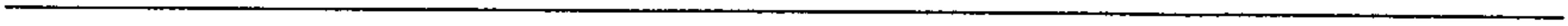
**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 1998

<u>YEAR ENDED DECEMBER 31</u>	<u>EMPLOYER CONTRIBUTIONS (a)</u>	<u>ANNUAL REQUIRED CONTRIBUTIONS (ARC) (b)</u>	<u>CONTRIBUTION PERCENTAGE (a/b)</u>
1993	\$ 829,296	\$ 1,241,424	66.80 %
1994	844,688	1,326,670	63.67
1995	904,864	1,444,915	62.62
1996	1,053,317	1,528,058	68.93
1997	1,124,658	1,463,670	76.84
1998	1,372,201	1,470,763	93.30

***Audited by other auditors**



**COMBINING STATEMENTS AND INDIVIDUAL
FUND AND ACCOUNT GROUP SCHEDULES**



GENERAL FUND

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

JEFFERSON PARISH, LOUISIANA

GENERAL FUND
BALANCE SHEET

December 31, 1998

ASSETS

Cash and cash equivalents	\$	2,483
Share of pooled assets		17,158,894
Receivables		
Ad valorem tax		2,890,821
Accounts		1,069,000
Intergovernmental		11,686,297
Due from other funds		2,629,416
Advances to component units		300,000
Deposits and other assets		<u>2,214,355</u>
TOTAL ASSETS	\$	<u>37,951,266</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	1,280,845
Intergovernmental payable		3,885,430
Deposits		171,525
Other payables and accruals		4,129,556
Deferred revenue		<u>5,380,344</u>
TOTAL LIABILITIES		<u>14,847,700</u>
Fund balance		
Reserved for judges' annuities		2,214,355
Reserved for advances		300,000
Unreserved		
Designated for subsequent year's expenditures		4,404,182
Designated for future distribution to other funds		2,105,850
Designated for debt service		5,000,000
Designated for construction		7,000,000
Undesignated		<u>2,079,179</u>
TOTAL FUND BALANCE		<u>23,103,566</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u>37,951,266</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 29,455,046	\$ (1,512,824)	\$ 27,942,222	\$ 27,686,683	\$ 255,539
Licenses and permits	8,928,965	(200)	8,928,765	9,044,937	(116,172)
Intergovernmental	824,001	1,344,873	2,168,874	2,699,984	(531,110)
Charges for services	5,315,366	41,939	5,357,305	5,231,309	125,996
Fines and forfeitures	4,535,692	0	4,535,692	4,329,625	206,067
Interest income	1,584,508	(135,364)	1,449,144	1,136,956	312,188
Miscellaneous	2,413,662	192,295	2,605,957	3,048,473	(442,516)
TOTAL REVENUES	53,057,240	(69,281)	52,987,959	53,177,967	(190,008)
Other financing sources					
Operating transfers in	63,768	0	63,768	57,366	6,402
Transfers from component units	1,386,812	(1,386,812)	0	0	0
TOTAL OTHER FINANCING SOURCES	1,450,580	(1,386,812)	63,768	57,366	6,402
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,507,820	(1,456,093)	53,051,727	53,235,333	(183,606)
Expenditures					
Current					
General government	24,934,847	(164,944)	24,769,903	27,428,583	2,658,680
Public safety	9,974,310	(39,075)	9,935,235	10,651,949	716,714
Health and welfare	1,375,466	(165)	1,375,301	1,558,958	183,657
Culture and recreation	266,837	(344)	266,493	280,505	14,012
Intergovernmental	9,965,825	7,372	9,973,197	10,780,194	806,997
TOTAL EXPENDITURES	46,517,285	(197,156)	46,320,129	50,700,189	4,380,060
Other financing uses					
Operating transfers out	1,970,426	0	1,970,426	2,070,698	100,272
Transfers to component units	1,267,000	0	1,267,000	1,267,000	0
TOTAL OTHER FINANCING USES	3,237,426	0	3,237,426	3,337,698	100,272
TOTAL EXPENDITURES AND OTHER FINANCING USES	49,754,711	(197,156)	49,557,555	54,037,887	4,480,332
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,753,109	(1,258,937)	3,494,172	(802,554)	4,296,726
Fund balance					
Beginning of year	18,302,349	(2,545,578)	15,756,771	15,756,771	0
Residual equity transfer	48,108	0	48,108	0	48,108
END OF YEAR	\$ 23,103,566	\$ (3,804,515)	\$ 19,299,051	\$ 14,954,217	\$ 4,344,834

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Taxes					
Ad valorem	\$ 2,764,448	\$ 0	\$ 2,764,448	\$ 2,771,948	\$ (7,500)
Alcoholic beverage	412,646	0	412,646	365,000	47,646
Chain store	193,942	0	193,942	239,175	(45,233)
Franchise Fees - Cable TV	2,336,233	0	2,336,233	2,230,825	105,408
Sales	23,246,877	(1,512,824)	21,734,053	21,579,735	154,318
Severance	500,900	0	500,900	500,000	900
TOTAL TAXES	29,455,046	(1,512,824)	27,942,222	27,686,683	255,539
Licenses, permits and fees					
Licenses					
Occupational	5,452,382	0	5,452,382	5,486,000	(33,618)
Alcoholic beverages	386,375	0	386,375	380,000	6,375
Electrical	42,800	0	42,800	43,000	(200)
Gas	40,600	0	40,600	44,000	(3,400)
Insurance	1,327,844	0	1,327,844	1,558,000	(230,156)
Mechanical	32,500	0	32,500	30,750	1,750
Plumbing	17,550	0	17,550	18,500	(950)
Homebuilder	21,300	0	21,300	23,050	(1,750)
	<u>7,321,351</u>	<u>0</u>	<u>7,321,351</u>	<u>7,583,300</u>	<u>(261,949)</u>
Permits and fees					
Building	649,444	0	649,444	546,463	102,981
Electrical	264,853	0	264,853	266,262	(1,409)
Gas	105,014	0	105,014	98,000	7,014
Mechanical	71,902	0	71,902	76,227	(4,325)
Plumbing	148,109	0	148,109	123,500	24,609
Taxi	118,308	(200)	118,108	112,662	5,446
Garage Sale	9,220	0	9,220	11,150	(1,930)
Environmental	15,500	0	15,500	14,000	1,500
Zoning fees and appeals	24,958	0	24,958	26,150	(1,192)
Other	200,306	0	200,306	187,223	13,083
	<u>1,607,614</u>	<u>(200)</u>	<u>1,607,414</u>	<u>1,461,637</u>	<u>145,777</u>
TOTAL LICENSES AND PERMITS	8,928,965	(200)	8,928,765	9,044,937	(116,172)
Intergovernmental					
State revenue sharing	389,342	0	389,342	389,342	0
State grant	78,630	0	78,630	112,784	(34,154)
Other	356,029	1,344,873	1,700,902	2,197,858	(496,956)
TOTAL INTERGOVERNMENTAL	824,001	1,344,873	2,168,874	2,699,984	(531,110)
Charges for services					
Grass cutting	131,841	0	131,841	96,570	35,271
Indirect costs	4,705,707	0	4,705,707	4,677,908	27,799
Other	477,818	41,939	519,757	456,831	62,926
TOTAL CHARGES FOR SERVICES	5,315,366	41,939	5,357,305	5,231,309	125,996

[Continued]

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

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Fines and forfeitures					
Bond forfeitures	\$ 116,966	\$ 0	\$ 116,966	\$ 154,641	\$ (37,675)
Court fines	2,933,460	0	2,933,460	2,709,323	224,137
Court costs and fees	161,005	0	161,005	160,185	820
Other	1,324,261	0	1,324,261	1,305,476	18,785
TOTAL FINES AND FORFEITURES	4,535,692	0	4,535,692	4,329,625	206,067
Interest income	1,584,508	(135,364)	1,449,144	1,136,956	312,188
Miscellaneous					
Oil and gas royalties	1,697,852	0	1,697,852	2,060,000	(362,148)
Rental income	277,517	0	277,517	395,353	(117,836)
Other income	438,293	192,295	630,588	593,120	37,468
TOTAL MISCELLANEOUS	2,413,662	192,295	2,605,957	3,048,473	(442,516)
TOTAL REVENUES	53,057,240	(69,281)	52,987,959	53,177,967	(190,008)
Other financing sources					
Operating transfers in	63,768	0	63,768	57,366	6,402
Transfers from component units	1,386,812	(1,386,812)	0	0	0
TOTAL OTHER FINANCING SOURCES	1,450,580	(1,386,812)	63,768	57,366	6,402
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 54,507,820	\$ (1,456,093)	\$ 53,051,727	\$ 53,235,333	\$ (183,606)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
CURRENT EXPENDITURES					
GENERAL GOVERNMENT					
Legislative Council	\$ 2,774,437	\$ (6,179)	\$ 2,768,258	\$ 2,972,771	\$ 204,513
TOTAL LEGISLATIVE	2,774,437	(6,179)	2,768,258	2,972,771	204,513
Judicial					
Law	1,704,287	3,714	1,708,001	1,809,386	101,385
First Parish Court	1,371,400	(169)	1,371,231	1,461,792	90,561
Second Parish Court	1,195,680	863	1,196,543	1,237,973	41,430
Justice of the Peace	149,638	0	149,638	171,395	21,757
Pre-trial Release of Prisoners	163,969	0	163,969	166,660	2,691
Domestic Relation Division	257,788	0	257,788	265,112	7,324
Pro-Tem Judge	0	0	0	0	0
Miscellaneous Judicial	2,899,584	(5,827)	2,893,757	3,063,552	169,795
TOTAL JUDICIAL	7,742,346	(1,419)	7,740,927	8,175,870	434,943
Executive					
Parish President	1,515,498	(460)	1,515,038	1,544,716	29,678
TOTAL EXECUTIVE	1,515,498	(460)	1,515,038	1,544,716	29,678
Elections					
Voter Registration	270,630	(698)	269,932	293,360	23,428
Elections	264,852	3,741	268,593	285,330	16,737
TOTAL ELECTIONS	535,482	3,043	538,525	578,690	40,165
Financial Administration					
Finance Director	286,690	(120)	286,570	303,950	17,380
Planning	1,029,093	(4,105)	1,024,988	1,123,821	98,833
Accounting & Payroll	1,103,859	(1,108)	1,102,751	1,105,648	2,897
Personnel	889,444	(1,258)	888,186	917,181	28,995
Purchasing	417,702	(794)	416,908	449,912	33,004
Human Resource Management	660,653	32	660,685	752,063	91,378
Property Management	5,540,544	(152,023)	5,388,521	5,680,520	291,999
Internal Audit	89,601	(7,894)	81,707	139,291	57,584
Budget Director	126,554	0	126,554	129,004	2,450
Planning Advisory Board	146,046	(131)	145,915	150,514	4,599
TOTAL FINANCIAL ADMINISTRATION	10,290,186	(167,401)	10,122,785	10,751,904	629,119
General Services					
Legislative Delegation	220,730	0	220,730	221,912	1,182
Central Printing	142,164	6,015	148,179	167,119	18,940
Surplus Property	91,396	18	91,414	104,201	12,787
One-Stop Development Services	160,108	385	160,493	173,804	13,311
Photo Lab	79,376	(661)	78,715	78,172	(543)
Miscellaneous General Services	1,383,124	1,715	1,384,839	2,659,424	1,274,585
TOTAL GENERAL SERVICES	2,076,898	7,472	2,084,370	3,404,632	1,320,262
TOTAL GENERAL GOVERNMENT	24,934,847	(164,944)	24,769,903	27,428,583	2,658,680

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY					
Zoning Appeals	\$ 119,318	\$ 801	\$ 120,119	\$ 123,799	\$ 3,680
Constables	144,537	0	144,537	159,545	15,008
Volunteer Fire	855,508	(1,994)	853,514	882,050	28,536
Inspection & Code Enforcement	3,187,408	(2,388)	3,185,020	3,484,221	299,201
Taxi Cab Bureau	103,992	0	103,992	116,760	12,768
Emergency Management	708,180	5,530	713,710	771,931	58,221
Correctional Center Medical Unit	1,301,773	0	1,301,773	1,303,214	1,441
Correctional Center Operation	2,233,721	(69,557)	2,164,164	2,285,523	121,359
Home Detention	441,667	54,367	496,034	496,420	386
Weed Control & Lot Fill	648,112	(18,700)	629,412	652,598	23,186
Dangerous Building Abatement	217,907	(6,851)	211,056	363,890	152,834
Miscellaneous Public Safety	12,187	(283)	11,904	11,998	94
TOTAL PUBLIC SAFETY	9,974,310	(39,075)	9,935,235	10,651,949	716,714
HEALTH AND WELFARE					
County Agent	38,591	(275)	38,316	40,167	1,851
Serviceman's Assistance	24,428	(21)	24,407	24,369	(38)
Jeff CAP	408,162	(420)	407,742	554,530	146,788
Miscellaneous Health and Welfare	904,285	551	904,836	939,892	35,056
TOTAL HEALTH AND WELFARE	1,375,466	(165)	1,375,301	1,558,958	183,657
CULTURE AND RECREATION					
Special Events	266,837	(344)	266,493	280,505	14,012
TOTAL CULTURE AND RECREATION	266,837	(344)	266,493	280,505	14,012
TOTAL CURRENT EXPENDITURES	36,551,460	(204,528)	36,346,932	39,919,995	3,573,063
INTERGOVERNMENTAL EXPENDITURES					
District Attorney	4,499,114	(14,697)	4,484,417	4,886,518	402,101
District Courts	3,038,153	39,178	3,077,331	3,450,438	373,107
Juvenile Court	1,685,411	4	1,685,415	1,716,822	31,407
Clerk of Court	743,147	(17,113)	726,034	726,416	382
TOTAL INTERGOVERNMENTAL EXPENDITURES	9,965,825	7,372	9,973,197	10,780,194	806,997
TOTAL EXPENDITURES	46,517,285	(197,156)	46,320,129	50,700,189	4,380,060
OTHER FINANCING USES					
Operating transfers out	1,970,426	0	1,970,426	2,070,698	100,272
Transfers to component units	1,267,000	0	1,267,000	1,267,000	0
TOTAL OTHER FINANCING USES	3,237,426	0	3,237,426	3,337,698	100,272
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 49,754,711	\$ (197,156)	\$ 49,557,555	\$ 54,037,887	\$ 4,480,332

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Health and Human Services Grants Special Revenue	\$ -	\$ 509,936
Justice Grants Special Revenue	6,402	207,176
Housing & Urban Development Grants Special Revenue	-	273,721
Miscellaneous Grants Special Revenue	3,989	43,474
East Bank Consolidated Fire District Special Revenue	48,377	-
Community Services Special Revenue	-	521,698
Tourism Special Revenue	-	104,660
Video Poker Special Revenue	5,000	-
New Prison Capital Project	-	144,000
Civic and Senior Centers Capital Project	-	80,000
Courthouse Complex Capital Project	-	65,861
Emergency Management Capital Project	-	19,900
TOTAL	\$ <u>63,768</u>	\$ <u>1,970,426</u>
<u>COMPONENT UNIT TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Jefferson Parish Economic Development and Port District Component Unit	\$ -	\$ 1,267,000
Hospital District No. 1 Component Unit	714,956	-
Hospital District No. 2 Component Unit	<u>671,856</u>	<u>-</u>
TOTAL	\$ <u>1,386,812</u>	\$ <u>1,267,000</u>

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.

State Grants account for grant reimbursements received from the State to fund such programs as in-service training, Basic training and electronic equipment purchases.

Health and Human Services Grants account for grant reimbursements received from the Federal Government, as well as Parish funds, to fund various social programs which include Head Start, Low-income Energy Assistance and Community Services Block Grant.

Justice Grants account for grant reimbursements received from the Federal Government, as well as Parish funds, to fund various law enforcement programs which include Truancy Programs, Special Prosecution, Crime Victim Assistance and Correctional Options.

Housing and Urban Development Grants account for grant reimbursements received from the Federal Government, as well as Parish funds, to fund development of viable urban communities, decent housing and suitable living environment, expanded economic opportunities and assistance to first-time homebuyers.

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

Transit Grants account for grant reimbursements received from the Federal Transit Administration, as well as Parish funds, to finance the construction and/or renovation of transit facilities and the acquisition of transit buses.

Miscellaneous Grants account for grant reimbursements received from the Federal Government, as well as Parish funds, to fund various grants which include Retired Senior Volunteer Project, Weatherization Assistance, Child Care Feeding, and Environmental Projects.

Community Justice Agency accounts for the proceeds of restricted revenue to act as an umbrella agency to consolidate and operate all community-based and residential juvenile and adult criminal justice programs in Parish Government (except for the adult jail) and to provide administrative services for the effective operations of such programs.

Ambulance District #1 accounts for the proceeds of restricted revenue to fund the cost of emergency medical transportation in the district.

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 account 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.

Hazardous Materials* account for the collection of a hazardous material filing fee to provide for implementing and maintaining a hazardous materials emergency program in the Parish.

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

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

Fire District No. 3 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 4 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 5 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 6 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 7 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 8 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

Fire District No. 9 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

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

Parkways Department accounts for transfers from various Parish funds to provide all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on Parish roads of the unincorporated area of the Parish, major streets in the municipalities and rights-of-way to beautify the Parish.

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

Road Lighting District No. 7 accounts for the proceeds of restricted revenue to provide adequate lighting of public streets within the district.

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

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

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

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

Consolidated Drainage District No. 1 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 and the street subsurface drainage system within the district.

Fourth Jefferson Drainage District 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 and the street subsurface drainage system within the district.

Drainage District No. 9 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 and the street subsurface drainage system within the district.

Drainage Pump Stations accounts for the one-third of a one-half cent sales tax revenue dedicated for drainage maintenance, operations and capital improvements of the forty-three pump stations throughout the Parish drainage system.

Transit Operations accounts for the proceeds of restricted revenue to assist in financing the acquisition, construction and improvement of facilities and equipment in mass transportation services, and the payment of operating expenses to improve or continue such service by operation, contract or otherwise.

Transit - Elderly and Handicapped accounts for proceeds of restricted revenue to assist in financing the acquisition, construction and improvement of facilities and equipment and the payment for maintenance and operations for transportation services to the mobility impaired, physically disadvantaged and elderly.

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.

East Bank Consolidated Playground District accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the East Bank unincorporated area of Jefferson Parish.

West Bank Consolidated Playground District No. 1 accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the West Bank unincorporated area of Jefferson Parish.

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 No. 10 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

Playground District No. 16 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

Lafreniere Park Recreation District accounts for a service charge collected from East Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

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

Community Services accounts for monies collected from bingo fees, as well as Parish funds, to provide for the enforcement of guidelines and regulations of charitable bingo games of licensed organizations by the Gaming Regulatory Division. It also provides for miscellaneous community projects as designated by Council resolutions.

Tourism accounts for hotel/motel occupational tax collections dedicated for tourism related purposes.

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

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

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

West Bank 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 resolutions to West Bank projects as identified.

West Bank Riverboat Monitoring accounts for a portion of the riverboat revenue to provide monitoring of the Boomtown Belle Riverboat for adherence to Parish ordinances and State laws in order to maximize revenue collection.

* Created in 1998

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1998

FUND	ASSETS							TOTAL	
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS	AD VALOREM TAX	RECEIVABLES	INTER-GOVERNMENTAL	ADVANCES TO OTHER FUNDS	ADVANCES TO COMPONENT UNITS		GRANT LOAN RECEIVABLE
State Grants	\$ 88,860	\$ 88,860						\$ 88,860	
Health and Human Services Grants					628,345			628,345	
Justice Grants		314,199			260,171			574,370	
Housing and Urban Development Grants					1,858,619		517,071	2,873,575	
Labor Grants					720,506			720,506	
Transit Grants		1,494,786			437,975			1,932,761	
Miscellaneous Grants		575,478			368,886			944,364	
Community Justice Agency		23,209		158,914	238			182,123	
Ambulance District #1		277,238			217			483,693	
Ambulance District #2		20,537			45,394			169,035	
Juvenile Services		5,003,127						10,522,927	
Emergency Communications		7,869,847		629,007				8,498,854	
Hazardous Materials		116,999						116,999	
Security Enhancement Districts		543						183,909	
East Bank Consolidated Fire District		4,573,977						20,769,402	
Fire District #3		241,604		43,366				1,029,495	
Fire District #4		6,353						316,136	
Fire District #5		256,675						1,379,679	
Fire District #6		208,005						1,406,318	
Fire District #7		197,886		13,337				1,905,443	
Fire District #8		215,174						2,524,530	
Fire District #9		37,030						185,529	
Streets Department								4,864,234	
Parkways Department		11,208						62,019	
Consolidated Road Lighting District		8,022,427		5,355,766				13,390,691	
Road Lighting District #7		98,133		74,221				172,463	
Garbage District #1		1,255,096		3,481,847				4,998,645	
Garbage District #2		92,449		1,758,319				2,412,182	
Garbage District #6		297,008		88,325				401,537	
Landfill Division			148,122					239,635	
Consolidated Drainage District #1		874,625		1,425,042				2,338,451	
Fourth Jefferson Drainage District		2,164,858		6,040,886				8,232,725	
Drainage District #9		868,819		1,263,207				2,178,151	
Drainage Pump Stations								2,238,036	
Transit Operations		2,351,632		2,744,616				5,446,600	
Transit - Elderly and Handicapped		746,233		1,364,895				2,142,576	
Animal Shelter		130,758		1,302,297				1,438,357	
Mosquito Control		18,935						128,102	
Health Unit		1,274,261		821,688				2,096,711	
Human Services Authority		101,716		976,723				1,081,375	
East Bank Consolidated								11,854,256	
Playground District		4,885,457		6,841,751		100,000		6,378,986	
West Bank Consolidated		2,661,544		3,577,860				280,893	
Playground District #1		280,893		102,190				383,207	
Alarfo Center		193,496		2,494				185,939	
Playground District #10		37,440		148,281				350,579	
Playground District #16		223,612						16,447,115	
Lafreniere Park Recreation District		6,055,688		10,385,124				32,753	
Library		32,753						10,414	
Community Services		10,414						248,066	
Tourism		248,066						218,577	
Off Track Betting		218,577						186,541	
Video Poker		169,661						1,135,229	
West Bank Tourism		169,661						195,784	
West Bank Riverboat Gaming		1,019,034		91,195				1,135,229	
West Bank Riverboat Monitoring		1,137		194,647				195,784	
TOTAL ASSETS	\$ 148,122	\$ 55,887,161	\$ 77,550,758	\$ 2,582,959	\$ 11,754,928	\$ 100,000	\$ 517,071	\$ 2,873,575	\$ 151,374,574

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year ended December 31, 1998

	\$	\$	\$	\$
	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS	TOTAL	TOTAL
Revenues				
Taxes		108,850,394	108,850,394	
Licenses and permits		59,203	59,203	
Intergovernmental	28,197,221	8,983,468	37,180,689	
Charges for services		21,235,175	21,235,175	
Fines and forfeitures		507,878	507,878	
Interest income	95,886	4,737,584	4,833,470	
Miscellaneous	2,791,797	637,401	3,429,198	
TOTAL REVENUES	31,084,904	145,011,103	176,096,007	
Other financing sources				
Operating transfers in	2,209,552	7,552,447	9,761,999	
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,294,456	152,563,550	185,858,006	
Expenditures				
Public safety	2,372,732	31,467,820	33,840,552	
Public works	1,343,528	62,047,602	63,391,130	
Transit	9,162,721	3,854,301	13,017,022	
Health and welfare	15,620,084	4,314,145	19,934,229	
Culture and recreation	296,814	24,243,487	24,540,301	
Urban redevelopment and housing	5,032,312		5,032,312	
TOTAL EXPENDITURES	33,828,191	125,927,355	159,755,546	
Other financing uses				
Operating transfers out	423,526	15,792,338	16,215,864	
TOTAL EXPENDITURES AND OTHER FINANCING USES	34,251,717	141,719,693	175,971,410	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(957,261)	10,843,857	9,886,596	
Fund balances (deficit) Beginning of year	4,550,624	45,831,685	50,382,309	
Residual equity transfer		224,808	224,808	
END OF YEAR	\$ 3,593,363	\$ 56,900,350	\$ 60,493,713	

JEFFERSON PARISH, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS

Year ended December 31, 1998

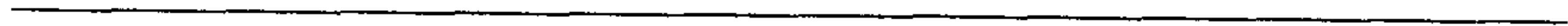
	STATE GRANTS	HEALTH AND HUMAN SERVICES GRANTS	JUSTICE GRANTS	HOUSING AND URBAN DEVELOPMENT GRANTS	LABOR GRANTS	TRANSIT GRANTS	MISCELLANEOUS GRANTS	TOTAL
Revenues								
Intergovernmental	\$ 290,808	\$ 7,656,144	\$ 1,797,796	\$ 5,243,241	\$ 3,769,532	\$ 7,893,918	\$ 1,545,782	\$ 28,197,221
Interest income			23,434	(48,991)		85,324	36,119	95,886
Miscellaneous		1,584,647	31,297	571,850			604,003	2,791,797
TOTAL REVENUES	290,808	9,240,791	1,852,527	5,766,100	3,769,532	7,979,242	2,185,904	31,084,904
Other financing sources								
Operating transfers in		509,936	329,313	319,773	5,000	681,183	364,347	2,209,552
TOTAL REVENUES AND OTHER FINANCING SOURCES	290,808	9,750,727	2,181,840	6,085,873	3,774,532	8,660,425	2,550,251	33,294,456
Expenditures								
Public safety	290,808		2,069,264	12,660			412,631	2,372,732
Public works				930,897				1,343,528
Transit						9,162,721		9,162,721
Health and welfare		9,585,707		328,652	3,774,538		1,931,187	15,620,084
Culture and recreation				210,769			86,045	296,814
Urban redevelopment and housing				5,032,312				5,032,312
TOTAL EXPENDITURES	290,808	9,585,707	2,069,264	6,515,290	3,774,538	9,162,721	2,429,863	33,828,191
Other financing uses								
Operating transfers out		179,325	6,402			175,000	62,799	423,526
TOTAL EXPENDITURES AND OTHER FINANCING USES	290,808	9,765,032	2,075,666	6,515,290	3,774,538	9,337,721	2,492,662	34,251,717
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	(14,305)	106,174	(429,417)	(6)	(677,296)	57,589	(957,261)
Fund balances (deficit) Beginning of year	\$ 400	\$ 103,749	\$ 7,221	\$ 1,958,258	\$ 7	\$ 1,720,681	\$ 760,308	\$ 4,550,624
END OF YEAR	\$ 400	\$ 89,444	\$ 113,395	\$ 1,528,841	\$ 1	\$ 1,043,385	\$ 817,897	\$ 3,593,363

JEFFERSON PARISH, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS

Year ended December 31, 1998

	PUBLIC SAFETY FUNCTION	PUBLIC WORKS FUNCTION	TRANSIT FUNCTION	HEALTH & WELFARE FUNCTION	CULTURE & RECREATION FUNCTION	TOTAL ALL FUNCTIONS
Revenues						
Taxes	\$ 28,287,240	\$ 54,149,716	\$ 3,937,346	\$ 2,971,953	\$ 19,504,139	\$ 108,850,394
Licenses and permits		32,698			26,505	59,203
Intergovernmental	1,326,300	4,553,395	1,142,336	419,523	1,541,914	8,983,468
Charges for services	5,372,942	8,684,011		1,296,749	5,881,473	21,235,175
Fines and forfeitures	343,963				163,915	507,878
Interest income	1,730,158	1,287,664	232,860	160,915	1,325,987	4,737,584
Miscellaneous	100,110	227,390	17,374	7,087	285,440	637,401
TOTAL REVENUES	37,160,713	68,934,874	5,329,916	4,856,227	28,729,373	145,011,103
Other financing sources						
Operating transfers in		6,478,639	33,075		1,040,733	7,552,447
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,160,713	75,413,513	5,362,991	4,856,227	29,770,106	152,563,550
Expenditures						
Public safety	31,467,820					31,467,820
Public works		62,047,602				62,047,602
Transit			3,854,301			3,854,301
Health and welfare				4,314,145		4,314,145
Culture and recreation					24,243,487	24,243,487
TOTAL EXPENDITURES	31,467,820	62,047,602	3,854,301	4,314,145	24,243,487	125,927,355
Other financing uses						
Operating transfers out	3,009,925	9,801,077	714,258	240,000	2,027,078	15,792,338
TOTAL EXPENDITURES AND OTHER FINANCING USES	34,477,745	71,848,679	4,568,559	4,554,145	26,270,565	141,719,693
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,682,968	3,564,834	794,432	302,082	3,499,541	10,843,857
Fund balance (deficit) Beginning of year	16,755,033	13,214,765	2,373,082	1,158,992	12,329,813	45,831,685
Residual equity transfer		161,970			62,838	224,808
END OF YEAR	\$ 19,438,001	\$ 16,941,569	\$ 3,167,514	\$ 1,461,074	\$ 15,892,192	\$ 56,900,350



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TOTAL - ALL FUNCTIONS				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes	\$ 108,850,394	\$ 0	\$ 108,850,394	\$ 108,796,357	\$ 54,037
Licenses and permits	59,203	0	59,203	25,500	33,703
Intergovernmental	8,983,468	(18,061)	8,965,407	8,097,641	867,766
Charges for services	21,235,175	(61)	21,235,114	19,793,631	1,441,483
Fines and forfeitures	507,878	0	507,878	355,712	152,166
Interest income	4,737,584	0	4,737,584	3,278,095	1,459,489
Miscellaneous	637,401	0	637,401	469,583	167,818
TOTAL REVENUES	145,011,103	(18,122)	144,992,981	140,816,519	4,176,462
Other financing sources					
Operating transfers in	7,552,447	100,000	7,652,447	8,316,474	(664,027)
TOTAL REVENUES AND OTHER FINANCING SOURCES	152,563,550	81,878	152,645,428	149,132,993	3,512,435
Expenditures					
Public safety	31,467,820	95,449	31,563,269	35,656,622	4,093,353
Public works	62,047,602	(821,446)	61,226,156	68,394,667	7,168,511
Transit	3,854,301	44,367	3,898,668	5,327,632	1,428,964
Health and welfare	4,314,145	(5,749)	4,308,396	4,908,464	600,068
Culture and recreation	24,243,487	(52,576)	24,190,911	29,000,386	4,809,475
TOTAL EXPENDITURES	125,927,355	(739,955)	125,187,400	143,287,771	18,100,371
Other financing uses					
Operating transfers out	15,792,338	100,000	15,892,338	16,630,167	737,829
TOTAL EXPENDITURES AND OTHER FINANCING USES	141,719,693	(639,955)	141,079,738	159,917,938	18,838,200
Excess (deficiency) of revenues and other sources over expenditures and other uses	10,843,857	721,833	11,565,690	(10,784,945)	22,350,635
Fund balance (deficit)					
Beginning of year	45,831,685	1,856,554	47,688,239	47,688,239	0
Residual equity transfer	224,808	0	224,808	74,091	150,717
END OF YEAR	\$ 56,900,350	\$ 2,578,387	\$ 59,478,737	\$ 36,977,385	\$ 22,501,352

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

COMMUNITY JUSTICE AGENCY

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	150,000	0	150,000	150,000	0
	<u>150,000</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	52,085	0	52,085	52,000	85
	<u>52,085</u>	<u>0</u>	<u>52,085</u>	<u>52,000</u>	<u>85</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	343,963	0	343,963	235,712	108,251
Interest income	322	0	322	725	(403)
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	546,370	0	546,370	438,437	107,933
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	546,370	0	546,370	438,437	107,933
Expenditures					
Current					
Personal Services					
Salaries	227,050	0	227,050	251,062	24,012
Employee benefits	40,869	0	40,869	52,631	11,762
Supplies	8,409	18	8,427	20,002	11,575
Purchased Services					
Professional and technical	29,926	95	30,021	30,542	521
Property	74,622	8,948	83,570	68,103	(15,467)
Other	39,173	1,027	40,200	39,516	(684)
General expenses	0	0	0	50	50
Capital outlay	0	0	0	6,500	6,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>	<u>6,500</u>
TOTAL EXPENDITURES	420,049	10,088	430,137	468,406	38,269
Other financing uses					
Operating transfers out	0	0	0	2,616	2,616
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,616</u>	<u>2,616</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	420,049	10,088	430,137	471,022	40,885
Excess (deficiency) of revenues and other sources over expenditures and other uses	126,321	(10,088)	116,233	(32,585)	148,818
Fund balance (deficit)					
Beginning of year	42,439	21,317	63,756	63,756	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	\$ 168,760	\$ 11,229	\$ 179,989	\$ 31,171	\$ 148,818

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

AMBULANCE DISTRICT #1

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 206,136	\$ 0	\$ 206,136	\$ 206,806	\$ (670)
Sales	0	0	0	0	0
	<u>206,136</u>	<u>0</u>	<u>206,136</u>	<u>206,806</u>	<u>(670)</u>
Intergovernmental					
State revenue sharing	5,949	0	5,949	5,949	0
Other	0	0	0	0	0
	<u>5,949</u>	<u>0</u>	<u>5,949</u>	<u>5,949</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	14,022	0	14,022	15,845	(1,823)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	226,107	0	226,107	228,600	(2,493)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	226,107	0	226,107	228,600	(2,493)
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	226,107	0	226,107	280,561	54,454
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	226,107	0	226,107	280,561	54,454
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	226,107	0	226,107	280,561	54,454
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	(51,961)	51,961
Fund balance (deficit)					
Beginning of year	51,961	0	51,961	51,961	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 51,961	\$ 0	\$ 51,961	\$ 0	\$ 51,961

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

AMBULANCE DISTRICT #2

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 161,295	\$ 0	\$ 161,295	\$ 161,277	\$ 18
Sales	0	0	0	0	0
	<u>161,295</u>	<u>0</u>	<u>161,295</u>	<u>161,277</u>	<u>18</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	4,963	0	4,963	2,795	2,168
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>166,258</u>	<u>0</u>	<u>166,258</u>	<u>164,072</u>	<u>2,186</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>166,258</u>	<u>0</u>	<u>166,258</u>	<u>164,072</u>	<u>2,186</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	166,258	0	166,258	146,085	(20,173)
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>166,258</u>	<u>0</u>	<u>166,258</u>	<u>146,085</u>	<u>(20,173)</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>166,258</u>	<u>0</u>	<u>166,258</u>	<u>146,085</u>	<u>(20,173)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	17,987	(17,987)
Fund balance (deficit)					
Beginning of year	306	0	306	306	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	<u>\$ 306</u>	<u>\$ 0</u>	<u>\$ 306</u>	<u>\$ 18,293</u>	<u>\$ (17,987)</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	JUVENILE SERVICES				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,250,753	\$ 0	\$ 5,250,753	\$ 5,266,634	\$ (15,881)
Sales	0	0	0	0	0
	<u>5,250,753</u>	<u>0</u>	<u>5,250,753</u>	<u>5,266,634</u>	<u>(15,881)</u>
Intergovernmental					
State revenue sharing	89,359	0	89,359	89,359	0
Other	0	0	0	0	0
	<u>89,359</u>	<u>0</u>	<u>89,359</u>	<u>89,359</u>	<u>0</u>
Charges for services	174,388	0	174,388	145,700	28,688
Fines and forfeitures	0	0	0	0	0
Interest income	400,835	0	400,835	390,000	10,835
Miscellaneous	45	0	45	332	(287)
	<u>5,915,380</u>	<u>0</u>	<u>5,915,380</u>	<u>5,892,025</u>	<u>23,355</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>5,915,380</u>	<u>0</u>	<u>5,915,380</u>	<u>5,892,025</u>	<u>23,355</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	2,941,500	0	2,941,500	3,192,928	251,428
Employee benefits	480,936	171	481,107	587,653	106,546
Supplies	211,608	(4,059)	207,549	258,197	50,648
Purchased Services					
Professional and technical	607,034	1,212	608,246	717,696	109,450
Property	240,262	(5,746)	234,516	286,382	51,866
Other	123,068	(188)	122,880	154,748	31,868
General expenses	35,870	9,411	45,281	48,061	2,780
Capital outlay	98,933	2,237	101,170	123,993	22,823
	<u>4,739,211</u>	<u>3,038</u>	<u>4,742,249</u>	<u>5,369,658</u>	<u>627,409</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	1,961,548	0	1,961,548	1,964,000	2,452
	<u>6,700,759</u>	<u>3,038</u>	<u>6,703,797</u>	<u>7,333,658</u>	<u>629,861</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	(785,379)	(3,038)	(788,417)	(1,441,633)	653,216
Fund balance (deficit)					
Beginning of year	5,745,336	22,928	5,768,264	5,768,264	0
Residual equity transfer	0	0	0	0	0
	<u>\$ 4,959,957</u>	<u>\$ 19,890</u>	<u>\$ 4,979,847</u>	<u>\$ 4,326,631</u>	<u>\$ 653,216</u>
END OF YEAR					

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

EMERGENCY COMMUNICATIONS					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charges for services	4,513,718	0	4,513,718	3,371,452	1,142,266
Fines and forfeitures	0	0	0	0	0
Interest income	406,549	0	406,549	147,841	258,708
Miscellaneous	48	0	48	0	48
	<u>48</u>	<u>0</u>	<u>48</u>	<u>0</u>	<u>48</u>
TOTAL REVENUES	4,920,315	0	4,920,315	3,519,293	1,401,022
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,920,315	0	4,920,315	3,519,293	1,401,022
Expenditures					
Current					
Personal Services					
Salaries	182,749	0	182,749	184,837	2,088
Employee benefits	31,772	15	31,787	35,693	3,906
Supplies	20,602	(161)	20,441	81,528	61,087
Purchased Services					
Professional and technical	917,417	4,800	922,217	1,280,126	357,909
Property	314,017	70,215	384,232	622,678	238,446
Other	719,607	50	719,657	833,782	114,125
General expenses	225	0	225	830	605
Capital outlay	0	0	0	1,021,950	1,021,950
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,021,950</u>	<u>1,021,950</u>
TOTAL EXPENDITURES	2,186,389	74,919	2,261,308	4,061,424	1,800,116
Other financing uses					
Operating transfers out	1,000,000	0	1,000,000	1,000,000	0
	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,186,389	74,919	3,261,308	5,061,424	1,800,116
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,733,926	(74,919)	1,659,007	(1,542,131)	3,201,138
Fund balance (deficit)					
Beginning of year	6,734,966	76,462	6,811,428	6,811,428	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	\$ 8,468,892	\$ 1,543	\$ 8,470,435	\$ 5,269,297	\$ 3,201,138

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

HAZARDOUS MATERIALS					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charges for services	192,700	0	192,700	167,516	25,184
Fines and forfeitures	0	0	0	0	0
Interest income	9,220	0	9,220	0	9,220
Miscellaneous	60	0	60	0	60
	<u>201,980</u>	<u>0</u>	<u>201,980</u>	<u>167,516</u>	<u>34,464</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>201,980</u>	<u>0</u>	<u>201,980</u>	<u>167,516</u>	<u>34,464</u>
Expenditures					
Current					
Personal Services					
Salaries	58,135	0	58,135	78,934	20,799
Employee benefits	8,395	0	8,395	14,650	6,255
Supplies	11,122	(765)	10,357	12,402	2,045
Purchased Services					
Professional and technical	0	0	0	0	0
Property	0	0	0	500	500
Other	195	0	195	3,110	2,915
General expenses	159	0	159	200	41
Capital outlay	9,578	(1,767)	7,811	10,804	2,993
	<u>87,584</u>	<u>(2,532)</u>	<u>85,052</u>	<u>120,600</u>	<u>35,548</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>87,584</u>	<u>(2,532)</u>	<u>85,052</u>	<u>120,600</u>	<u>35,548</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	114,396	2,532	116,928	46,916	70,012
Fund balance (deficit)					
Beginning of year	0	0	0	0	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	\$ 114,396	\$ 2,532	\$ 116,928	\$ 46,916	\$ 70,012

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	SECURITY ENHANCEMENT DISTRICTS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	15	0	15	0	15
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	15	0	15	0	15
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	15	0	15	0	15
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	0	0	0	0	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	15	0	15	0	15
Fund balance (deficit)					
Beginning of year	0	0	0	0	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 15	\$ 0	\$ 15	\$ 0	\$ 15

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

EAST BANK CONSOLIDATED FIRE DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 15,274,947	\$ 0	\$ 15,274,947	\$ 15,317,964	\$ (43,017)
Sales	0	0	0	0	0
	<u>15,274,947</u>	<u>0</u>	<u>15,274,947</u>	<u>15,317,964</u>	<u>(43,017)</u>
Intergovernmental					
State revenue sharing	300,037	0	300,037	300,037	0
Other	322,827	0	322,827	283,990	38,837
	<u>622,864</u>	<u>0</u>	<u>622,864</u>	<u>584,027</u>	<u>38,837</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	642,697	0	642,697	465,000	177,697
Miscellaneous	99,252	0	99,252	4,900	94,352
	<u>16,639,760</u>	<u>0</u>	<u>16,639,760</u>	<u>16,371,891</u>	<u>267,869</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>16,639,760</u>	<u>0</u>	<u>16,639,760</u>	<u>16,371,891</u>	<u>267,869</u>
Expenditures					
Current					
Personal Services					
Salaries	11,322,012	0	11,322,012	11,459,461	137,449
Employee benefits	2,370,763	550	2,371,313	2,614,572	243,259
Supplies	143,783	13,781	157,564	248,309	90,745
Purchased Services					
Professional and technical	462,364	86	462,450	486,056	23,606
Property	102,702	2,319	105,021	311,773	206,752
Other	411,924	(6,800)	405,124	511,352	106,228
General expenses	1,828	0	1,828	4,105	2,277
Capital outlay	683,918	0	683,918	1,440,922	757,004
	<u>15,499,294</u>	<u>9,936</u>	<u>15,509,230</u>	<u>17,076,550</u>	<u>1,567,320</u>
Other financing uses					
Operating transfers out	48,377	0	48,377	48,377	0
	<u>15,547,671</u>	<u>9,936</u>	<u>15,557,607</u>	<u>17,124,927</u>	<u>1,567,320</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,092,089	(9,936)	1,082,153	(753,036)	1,835,189
Fund balance (deficit)					
Beginning of year	3,390,408	22,699	3,413,107	3,413,107	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 4,482,497</u>	<u>\$ 12,763</u>	<u>\$ 4,495,260</u>	<u>\$ 2,660,071</u>	<u>\$ 1,835,189</u>

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #3				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 717,416	\$ 0	\$ 717,416	\$ 718,353	\$ (937)
Sales	0	0	0	0	0
	<u>717,416</u>	<u>0</u>	<u>717,416</u>	<u>718,353</u>	<u>(937)</u>
Intergovernmental					
State revenue sharing	61,517	0	61,517	61,517	0
Other	70,968	0	70,968	69,149	1,819
	<u>132,485</u>	<u>0</u>	<u>132,485</u>	<u>130,666</u>	<u>1,819</u>
Charges for services	275,670	0	275,670	273,223	2,447
Fines and forfeitures	0	0	0	0	0
Interest income	31,613	0	31,613	16,386	15,227
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,157,184	0	1,157,184	1,138,628	18,556
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,157,184	0	1,157,184	1,138,628	18,556
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,020,941	0	1,020,941	1,019,592	(1,349)
Property	0	0	0	0	0
Other	630	0	630	630	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,021,571	0	1,021,571	1,020,222	(1,349)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,021,571	0	1,021,571	1,020,222	(1,349)
Excess (deficiency) of revenues and other sources over expenditures and other uses	135,613	0	135,613	118,406	17,207
Fund balance (deficit)					
Beginning of year	148,052	0	148,052	148,052	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 283,665	\$ 0	\$ 283,665	\$ 266,458	\$ 17,207

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #4				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 309,317	\$ 0	\$ 309,317	\$ 310,302	\$ (985)
Sales	0	0	0	0	0
	<u>309,317</u>	<u>0</u>	<u>309,317</u>	<u>310,302</u>	<u>(985)</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	7,387	0	7,387	7,387	0
	<u>7,387</u>	<u>0</u>	<u>7,387</u>	<u>7,387</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	8,715	0	8,715	10,694	(1,979)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>325,419</u>	<u>0</u>	<u>325,419</u>	<u>328,383</u>	<u>(2,964)</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>325,419</u>	<u>0</u>	<u>325,419</u>	<u>328,383</u>	<u>(2,964)</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	367,773	0	367,773	367,895	122
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>367,773</u>	<u>0</u>	<u>367,773</u>	<u>367,895</u>	<u>122</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>367,773</u>	<u>0</u>	<u>367,773</u>	<u>367,895</u>	<u>122</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(42,354)</u>	<u>0</u>	<u>(42,354)</u>	<u>(39,512)</u>	<u>(2,842)</u>
Fund balance (deficit)					
Beginning of year	47,594	0	47,594	47,594	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 5,240</u>	<u>\$ 0</u>	<u>\$ 5,240</u>	<u>\$ 8,082</u>	<u>\$ (2,842)</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #5				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,072,111	\$ 0	\$ 1,072,111	\$ 1,076,659	\$ (4,548)
Sales	0	0	0	0	0
	<u>1,072,111</u>	<u>0</u>	<u>1,072,111</u>	<u>1,076,659</u>	<u>(4,548)</u>
Intergovernmental					
State revenue sharing	41,639	0	41,639	41,639	0
Other	47,963	0	47,963	46,744	1,219
	<u>89,602</u>	<u>0</u>	<u>89,602</u>	<u>88,383</u>	<u>1,219</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	41,428	0	41,428	28,800	12,628
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>1,203,141</u>	<u>0</u>	<u>1,203,141</u>	<u>1,193,842</u>	<u>9,299</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>1,203,141</u>	<u>0</u>	<u>1,203,141</u>	<u>1,193,842</u>	<u>9,299</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,073,620	0	1,073,620	1,072,710	(910)
Property	0	0	0	0	0
Other	14,589	0	14,589	14,606	17
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>1,088,209</u>	<u>0</u>	<u>1,088,209</u>	<u>1,087,316</u>	<u>(893)</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,088,209</u>	<u>0</u>	<u>1,088,209</u>	<u>1,087,316</u>	<u>(893)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>114,932</u>	<u>0</u>	<u>114,932</u>	<u>106,526</u>	<u>8,406</u>
Fund balance (deficit)					
Beginning of year	134,102	0	134,102	134,102	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 249,034</u>	<u>\$ 0</u>	<u>\$ 249,034</u>	<u>\$ 240,628</u>	<u>\$ 8,406</u>

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #6				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,103,083	\$ 0	\$ 1,103,083	\$ 1,102,150	\$ 933
Sales	0	0	0	0	0
	<u>1,103,083</u>	<u>0</u>	<u>1,103,083</u>	<u>1,102,150</u>	<u>933</u>
Intergovernmental					
State revenue sharing	19,804	0	19,804	19,804	0
Other	48,273	0	48,273	47,047	1,226
	<u>68,077</u>	<u>0</u>	<u>68,077</u>	<u>66,851</u>	<u>1,226</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	38,756	0	38,756	29,248	9,508
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,209,916	0	1,209,916	1,198,249	11,667
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,209,916	0	1,209,916	1,198,249	11,667
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,072,789	0	1,072,789	1,071,866	(923)
Property	0	0	0	0	0
Other	11,555	0	11,555	10,476	(1,079)
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,084,344	0	1,084,344	1,082,342	(2,002)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,084,344	0	1,084,344	1,082,342	(2,002)
Excess (deficiency) of revenues and other sources over expenditures and other uses	125,572	0	125,572	115,907	9,665
Fund balance (deficit)					
Beginning of year	75,241	0	75,241	75,241	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 200,813	\$ 0	\$ 200,813	\$ 191,148	\$ 9,665

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #7				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,694,901	\$ 0	\$ 1,694,901	\$ 1,701,119	\$ (6,218)
Sales	0	0	0	0	0
	<u>1,694,901</u>	<u>0</u>	<u>1,694,901</u>	<u>1,701,119</u>	<u>(6,218)</u>
Intergovernmental					
State revenue sharing	23,783	0	23,783	23,783	0
Other	38,474	0	38,474	37,503	971
	<u>62,257</u>	<u>0</u>	<u>62,257</u>	<u>61,286</u>	<u>971</u>
Charges for services	216,466	0	216,466	207,000	9,466
Fines and forfeitures	0	0	0	0	0
Interest income	53,582	0	53,582	40,132	13,450
Miscellaneous	705	0	705	0	705
TOTAL REVENUES	<u>2,027,911</u>	<u>0</u>	<u>2,027,911</u>	<u>2,009,537</u>	<u>18,374</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>2,027,911</u>	<u>0</u>	<u>2,027,911</u>	<u>2,009,537</u>	<u>18,374</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,854,538	0	1,854,538	1,854,250	(288)
Property	0	0	0	0	0
Other	17,662	0	17,662	13,467	(4,195)
General expenses	0	0	0	0	0
Capital outlay	100,000	0	100,000	100,000	0
	<u>1,972,200</u>	<u>0</u>	<u>1,972,200</u>	<u>1,967,717</u>	<u>(4,483)</u>
TOTAL EXPENDITURES	<u>1,972,200</u>	<u>0</u>	<u>1,972,200</u>	<u>1,967,717</u>	<u>(4,483)</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,972,200</u>	<u>0</u>	<u>1,972,200</u>	<u>1,967,717</u>	<u>(4,483)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	55,711	0	55,711	41,820	13,891
Fund balance (deficit)					
Beginning of year	154,211	0	154,211	154,211	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 209,922</u>	<u>\$ 0</u>	<u>\$ 209,922</u>	<u>\$ 196,031</u>	<u>\$ 13,891</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #8				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,185,844	\$ 0	\$ 2,185,844	\$ 2,182,785	\$ 3,059
Sales	0	0	0	0	0
	<u>2,185,844</u>	<u>0</u>	<u>2,185,844</u>	<u>2,182,785</u>	<u>3,059</u>
Intergovernmental					
State revenue sharing	119,616	0	119,616	119,616	0
Other	71,789	0	71,789	69,948	1,841
	<u>191,405</u>	<u>0</u>	<u>191,405</u>	<u>189,564</u>	<u>1,841</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	71,500	0	71,500	63,016	8,484
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	2,448,749	0	2,448,749	2,435,365	13,384
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,448,749	0	2,448,749	2,435,365	13,384
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	2,454,745	0	2,454,745	2,453,551	(1,194)
Property	0	0	0	0	0
Other	1,597	0	1,597	1,863	266
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,456,342	0	2,456,342	2,455,414	(928)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,456,342	0	2,456,342	2,455,414	(928)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,593)	0	(7,593)	(20,049)	12,456
Fund balance (deficit)					
Beginning of year	213,116	0	213,116	213,116	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 205,523	\$ 0	\$ 205,523	\$ 193,067	\$ 12,456

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #9				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 161,437	\$ 0	\$ 161,437	\$ 162,686	\$ (1,249)
Sales	0	0	0	0	0
	<u>161,437</u>	<u>0</u>	<u>161,437</u>	<u>162,686</u>	<u>(1,249)</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	4,830	0	4,830	4,724	106
	<u>4,830</u>	<u>0</u>	<u>4,830</u>	<u>4,724</u>	<u>106</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	5,941	0	5,941	3,700	2,241
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	172,208	0	172,208	171,110	1,098
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	172,208	0	172,208	171,110	1,098
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	152,489	0	152,489	152,432	(57)
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	152,489	0	152,489	152,432	(57)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	152,489	0	152,489	152,432	(57)
Excess (deficiency) of revenues and other sources over expenditures and other uses	19,719	0	19,719	18,678	1,041
Fund balance (deficit)					
Beginning of year	17,301	0	17,301	17,301	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 37,020	\$ 0	\$ 37,020	\$ 35,979	\$ 1,041

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

TOTAL - PUBLIC SAFETY FUNCTION					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 28,137,240	\$ 0	\$ 28,137,240	\$ 28,206,735	\$ (69,495)
Sales	150,000	0	150,000	150,000	0
	<u>28,287,240</u>	<u>0</u>	<u>28,287,240</u>	<u>28,356,735</u>	<u>(69,495)</u>
Intergovernmental					
State revenue sharing	661,704	0	661,704	661,704	0
Other	664,596	0	664,596	618,492	46,104
	<u>1,326,300</u>	<u>0</u>	<u>1,326,300</u>	<u>1,280,196</u>	<u>46,104</u>
Charges for services	5,372,942	0	5,372,942	4,164,891	1,208,051
Fines and forfeitures	343,963	0	343,963	235,712	108,251
Interest income	1,730,158	0	1,730,158	1,214,182	515,976
Miscellaneous	100,110	0	100,110	5,232	94,878
TOTAL REVENUES	37,160,713	0	37,160,713	35,256,948	1,903,765
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	37,160,713	0	37,160,713	35,256,948	1,903,765
Expenditures					
Current					
Personal Services					
Salaries	14,731,446	0	14,731,446	15,167,222	435,776
Employee benefits	2,932,735	736	2,933,471	3,305,199	371,728
Supplies	395,524	8,814	404,338	620,438	216,100
Purchased Services					
Professional and technical	10,406,001	6,193	10,412,194	10,933,362	521,168
Property	731,603	75,736	807,339	1,289,436	482,097
Other	1,340,000	(5,911)	1,334,089	1,583,550	249,461
General expenses	38,082	9,411	47,493	53,246	5,753
Capital outlay	892,429	470	892,899	2,704,169	1,811,270
TOTAL EXPENDITURES	31,467,820	95,449	31,563,269	35,656,622	4,093,353
Other financing uses					
Operating transfers out	3,009,925	0	3,009,925	3,014,993	5,068
TOTAL EXPENDITURES AND OTHER FINANCING USES	34,477,745	95,449	34,573,194	38,671,615	4,098,421
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,682,968	(95,449)	2,587,519	(3,414,667)	6,002,186
Fund balance (deficit)					
Beginning of year	16,755,033	143,406	16,898,439	16,898,439	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 19,438,001	\$ 47,957	\$ 19,485,958	\$ 13,483,772	\$ 6,002,186



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

STREETS DEPARTMENT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 9,485	\$ 0	\$ 9,485	\$ 22,143	\$ (12,658)
Sales	21,884,054	0	21,884,054	21,729,735	154,319
	21,893,539	0	21,893,539	21,751,878	141,661
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	1,592,056	0	1,592,056	1,600,000	(7,944)
State revenue sharing	0	0	0	0	0
Other	360,722	0	360,722	44,691	316,031
	1,952,778	0	1,952,778	1,644,691	308,087
Charges for services	0	0	0	0	0
Interest income	70,463	0	70,463	54,000	16,463
Miscellaneous	109,792	0	109,792	67,673	42,119
TOTAL REVENUES	24,026,572	0	24,026,572	23,518,242	508,330
Other financing sources					
Operating transfers in	130,061	0	130,061	130,061	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	24,156,633	0	24,156,633	23,648,303	508,330
Expenditures					
Current					
Personal Services					
Salaries	6,022,473	0	6,022,473	5,965,754	(56,719)
Employee benefits	1,211,743	350	1,212,093	1,257,194	45,101
Supplies	972,576	9,944	982,520	1,158,353	175,833
Purchased Services					
Professional and technical	8,542,870	(765,062)	7,777,808	9,784,898	2,007,090
Property	528,655	2,764	531,419	581,284	49,865
Other	1,893,995	(7,885)	1,886,110	2,015,520	129,410
General expenses	392,747	0	392,747	393,777	1,030
Capital outlay	392,440	(2,514)	389,926	501,833	111,907
TOTAL EXPENDITURES	19,957,499	(762,403)	19,195,096	21,658,613	2,463,517
Other financing uses					
Operating transfers out	3,783,253	0	3,783,253	3,997,201	213,948
TOTAL EXPENDITURES AND OTHER FINANCING USES	23,740,752	(762,403)	22,978,349	25,655,814	2,677,465
Excess (deficiency) of revenues and other sources over expenditures and other uses	415,881	762,403	1,178,284	(2,007,511)	3,185,795
Fund balance (deficit)					
Beginning of year	2,244,673	175,988	2,420,661	2,420,661	0
Residual equity transfer	148,386	0	148,386	74,091	74,295
END OF YEAR	\$ 2,808,940	\$ 938,391	\$ 3,747,331	\$ 487,241	\$ 3,260,090

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

PARKWAYS DEPARTMENT					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	59,593	0	59,593	8,781	50,812
	59,593	0	59,593	8,781	50,812
Charges for services	0	0	0	0	0
Interest income	0	0	0	0	0
Miscellaneous	8,937	0	8,937	0	8,937
TOTAL REVENUES	68,530	0	68,530	8,781	59,749
Other financing sources					
Operating transfers in	3,739,398	0	3,739,398	3,961,298	(221,900)
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,807,928	0	3,807,928	3,970,079	(162,151)
Expenditures					
Current					
Personal Services					
Salaries	1,501,746	0	1,501,746	1,469,579	(32,167)
Employee benefits	302,194	8	302,202	327,440	25,238
Supplies	87,858	(6,585)	81,273	164,974	83,701
Purchased Services					
Professional and technical	1,050,514	82,246	1,132,760	1,178,083	45,323
Property	6,776	(59)	6,717	8,950	2,233
Other	809,677	(3,341)	806,336	840,917	34,581
General expenses	129	0	129	100	(29)
Capital outlay	0	2,444	2,444	2,444	0
TOTAL EXPENDITURES	3,758,894	74,713	3,833,607	3,992,487	158,880
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,758,894	74,713	3,833,607	3,992,487	158,880
Excess (deficiency) of revenues and other sources over expenditures and other uses	49,034	(74,713)	(25,679)	(22,408)	(3,271)
Fund balance (deficit)					
Beginning of year	(21,256)	88,078	66,822	66,822	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 27,778	\$ 13,365	\$ 41,143	\$ 44,414	\$ (3,271)

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	CONSOLIDATED ROAD LIGHTING DISTRICT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,086,474	\$ 0	\$ 5,086,474	\$ 5,103,576	\$ (17,102)
Sales	0	0	0	0	0
	<u>5,086,474</u>	<u>0</u>	<u>5,086,474</u>	<u>5,103,576</u>	<u>(17,102)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	336,048	0	336,048	336,048	0
Other	0	0	0	0	0
	<u>336,048</u>	<u>0</u>	<u>336,048</u>	<u>336,048</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	523,316	0	523,316	281,600	241,716
Miscellaneous	18,867	0	18,867	22,086	(3,219)
TOTAL REVENUES	<u>5,964,705</u>	<u>0</u>	<u>5,964,705</u>	<u>5,743,310</u>	<u>221,395</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>5,964,705</u>	<u>0</u>	<u>5,964,705</u>	<u>5,743,310</u>	<u>221,395</u>
Expenditures					
Current					
Personal Services					
Salaries	70,893	0	70,893	74,058	3,165
Employee benefits	16,460	0	16,460	19,753	3,293
Supplies	4,743	4	4,747	5,933	1,186
Purchased Services					
Professional and technical	277,659	5,390	283,049	316,109	33,060
Property	3,180,386	(7,003)	3,173,383	4,376,574	1,203,191
Other	23,754	0	23,754	25,275	1,521
General expenses	0	0	0	50	50
Capital outlay	26,811	0	26,811	176,700	149,889
TOTAL EXPENDITURES	<u>3,600,706</u>	<u>(1,609)</u>	<u>3,599,097</u>	<u>4,994,452</u>	<u>1,395,355</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>3,600,706</u>	<u>(1,609)</u>	<u>3,599,097</u>	<u>4,994,452</u>	<u>1,395,355</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>2,363,999</u>	<u>1,609</u>	<u>2,365,608</u>	<u>748,858</u>	<u>1,616,750</u>
Fund balance (deficit)					
Beginning of year	4,883,361	9,022	4,892,383	4,892,383	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 7,247,360</u>	<u>\$ 10,631</u>	<u>\$ 7,257,991</u>	<u>\$ 5,641,241</u>	<u>\$ 1,616,750</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

ROAD LIGHTING DISTRICT #7

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 80,806	\$ 0	\$ 80,806	\$ 81,430	\$ (624)
Sales	0	0	0	0	0
	<u>80,806</u>	<u>0</u>	<u>80,806</u>	<u>81,430</u>	<u>(624)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	1,395	0	1,395	1,395	0
Other	0	0	0	0	0
	<u>1,395</u>	<u>0</u>	<u>1,395</u>	<u>1,395</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	6,775	0	6,775	4,863	1,912
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	88,976	0	88,976	87,688	1,288
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	88,976	0	88,976	87,688	1,288
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,874	0	1,874	1,906	32
Property	47,215	0	47,215	84,000	36,785
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>49,089</u>	<u>0</u>	<u>49,089</u>	<u>85,906</u>	<u>36,817</u>
TOTAL EXPENDITURES	49,089	0	49,089	85,906	36,817
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	49,089	0	49,089	85,906	36,817
Excess (deficiency) of revenues and other sources over expenditures and other uses	39,887	0	39,887	1,782	38,105
Fund balance (deficit)					
Beginning of year	58,241	0	58,241	58,241	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 98,128	\$ 0	\$ 98,128	\$ 60,023	\$ 38,105

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	GARBAGE DISTRICT #1				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 3,295,960	\$ 0	\$ 3,295,960	\$ 3,296,014	\$ (54)
Sales	0	0	0	0	0
	<u>3,295,960</u>	<u>0</u>	<u>3,295,960</u>	<u>3,296,014</u>	<u>(54)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	179,605	0	179,605	179,605	0
Other	49,028	0	49,028	49,028	0
	<u>228,633</u>	<u>0</u>	<u>228,633</u>	<u>228,633</u>	<u>0</u>
Charges for services	3,475,578	0	3,475,578	3,293,423	182,155
Interest income	155,810	0	155,810	121,432	34,378
Miscellaneous	2,540	0	2,540	2,020	520
TOTAL REVENUES	<u>7,158,521</u>	<u>0</u>	<u>7,158,521</u>	<u>6,941,522</u>	<u>216,999</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>7,158,521</u>	<u>0</u>	<u>7,158,521</u>	<u>6,941,522</u>	<u>216,999</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	4,981,029	(359,339)	4,621,690	4,626,508	4,818
Property	0	0	0	12,001	12,001
Other	424	0	424	2,424	2,000
General expenses	2,680	(2,680)	0	(2,680)	(2,680)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>4,984,133</u>	<u>(362,019)</u>	<u>4,622,114</u>	<u>4,638,253</u>	<u>16,139</u>
Other financing uses					
Operating transfers out	1,384,668	0	1,384,668	1,618,379	233,711
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>6,368,801</u>	<u>(362,019)</u>	<u>6,006,782</u>	<u>6,256,632</u>	<u>249,850</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>789,720</u>	<u>362,019</u>	<u>1,151,739</u>	<u>684,890</u>	<u>466,849</u>
Fund balance (deficit)					
Beginning of year	28,822	300,941	329,763	329,763	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 818,542</u>	<u>\$ 662,960</u>	<u>\$ 1,481,502</u>	<u>\$ 1,014,653</u>	<u>\$ 466,849</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	GARBAGE DISTRICT #2				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,680,252	\$ 0	\$ 1,680,252	\$ 1,671,965	\$ 8,287
Sales	0	0	0	0	0
	<u>1,680,252</u>	<u>0</u>	<u>1,680,252</u>	<u>1,671,965</u>	<u>8,287</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	130,212	0	130,212	130,212	0
Other	321,443	0	321,443	321,443	0
	<u>451,655</u>	<u>0</u>	<u>451,655</u>	<u>451,655</u>	<u>0</u>
Charges for services	3,852,081	0	3,852,081	3,875,503	(23,422)
Interest income	75,598	0	75,598	60,261	15,337
Miscellaneous	22	0	22	0	22
TOTAL REVENUES	6,059,608	0	6,059,608	6,059,384	224
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,059,608	0	6,059,608	6,059,384	224
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	10	0	10	11	1
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	4,562,573	270,110	4,832,683	4,843,642	10,959
Property	0	0	0	0	0
Other	0	0	0	1,000	1,000
General expenses	150	0	150	975	825
Capital outlay	(177)	177	0	0	0
	<u>4,562,556</u>	<u>270,287</u>	<u>4,832,843</u>	<u>4,845,628</u>	<u>12,785</u>
TOTAL EXPENDITURES	4,562,556	270,287	4,832,843	4,845,628	12,785
Other financing uses					
Operating transfers out	1,093,238	0	1,093,238	1,276,186	182,948
TOTAL EXPENDITURES AND OTHER FINANCING USES	5,655,794	270,287	5,926,081	6,121,814	195,733
Excess (deficiency) of revenues and other sources over expenditures and other uses	403,814	(270,287)	133,527	(62,430)	195,957
Fund balance (deficit)					
Beginning of year	153,142	347,106	500,248	500,248	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 556,956	\$ 76,819	\$ 633,775	\$ 437,818	\$ 195,957

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	GARBAGE DISTRICT #6				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 88,308	\$ 0	\$ 88,308	\$ 90,112	\$ (1,804)
Sales	0	0	0	0	0
	<u>88,308</u>	<u>0</u>	<u>88,308</u>	<u>90,112</u>	<u>(1,804)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	5,707	0	5,707	5,707	0
Other	0	0	0	0	0
	<u>5,707</u>	<u>0</u>	<u>5,707</u>	<u>5,707</u>	<u>0</u>
Charges for services	142,612	0	142,612	144,226	(1,614)
Interest income	19,470	0	19,470	16,778	2,692
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>256,097</u>	<u>0</u>	<u>256,097</u>	<u>256,823</u>	<u>(726)</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>256,097</u>	<u>0</u>	<u>256,097</u>	<u>256,823</u>	<u>(726)</u>
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	187,940	2,410	190,350	190,573	223
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	1,000	1,000
TOTAL EXPENDITURES	<u>187,940</u>	<u>2,410</u>	<u>190,350</u>	<u>191,573</u>	<u>1,223</u>
Other financing uses					
Operating transfers out	48,571	0	48,571	57,032	8,461
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>236,511</u>	<u>2,410</u>	<u>238,921</u>	<u>248,605</u>	<u>9,684</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	19,586	(2,410)	17,176	8,218	8,958
Fund balance (deficit)					
Beginning of year	287,661	7,727	295,388	295,388	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 307,247</u>	<u>\$ 5,317</u>	<u>\$ 312,564</u>	<u>\$ 303,606</u>	<u>\$ 8,958</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	LANDFILL DIVISION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Licenses and permits	32,698	0	32,698	0	32,698
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	114,369	0	114,369	22,655	91,714
	<u>114,369</u>	<u>0</u>	<u>114,369</u>	<u>22,655</u>	<u>91,714</u>
Charges for services	1,213,740	0	1,213,740	1,170,000	43,740
Interest income	6,940	0	6,940	0	6,940
Miscellaneous	3,150	0	3,150	0	3,150
TOTAL REVENUES	1,370,897	0	1,370,897	1,192,655	178,242
Other financing sources					
Operating transfers in	2,428,569	0	2,428,569	2,851,597	(423,028)
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,799,466	0	3,799,466	4,044,252	(244,786)
Expenditures					
Current					
Personal Services					
Salaries	92,858	0	92,858	95,316	2,458
Employee benefits	14,204	0	14,204	15,496	1,292
Supplies	1,655	0	1,655	1,753	98
Purchased Services					
Professional and technical	3,540,676	53,272	3,593,948	3,794,328	200,380
Property	0	0	0	0	0
Other	3,024	0	3,024	4,304	1,280
General expenses	89,454	0	89,454	105,747	16,293
Capital outlay	388	0	388	1,178	790
TOTAL EXPENDITURES	3,742,259	53,272	3,795,531	4,018,122	222,591
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,742,259	53,272	3,795,531	4,018,122	222,591
Excess (deficiency) of revenues and other sources over expenditures and other uses	57,207	(53,272)	3,935	26,130	(22,195)
Fund balance (deficit)					
Beginning of year	(52,361)	53,272	911	911	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 4,846	\$ 0	\$ 4,846	\$ 27,041	\$ (22,195)

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	CONSOLIDATED DRAINAGE DISTRICT #1				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 1,074,904	\$ 0	\$ 1,074,904	\$ 1,085,438	\$ (10,534)
Sales	<u>2,070,000</u>	<u>0</u>	<u>2,070,000</u>	<u>2,070,000</u>	<u>0</u>
	3,144,904	0	3,144,904	3,155,438	(10,534)
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	83,148	0	83,148	83,148	0
Other	<u>181,450</u>	<u>0</u>	<u>181,450</u>	<u>143,477</u>	<u>37,973</u>
	264,598	0	264,598	226,625	37,973
Charges for services	0	0	0	0	0
Interest income	74,429	0	74,429	29,500	44,929
Miscellaneous	<u>12,221</u>	<u>0</u>	<u>12,221</u>	<u>37,746</u>	<u>(25,525)</u>
TOTAL REVENUES	3,496,152	0	3,496,152	3,449,309	46,843
Other financing sources					
Operating transfers in	<u>104,534</u>	<u>0</u>	<u>104,534</u>	<u>104,534</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>3,600,686</u>	<u>0</u>	<u>3,600,686</u>	<u>3,553,843</u>	<u>46,843</u>
Expenditures					
Current					
Personal Services					
Salaries	1,241,835	0	1,241,835	1,328,311	86,476
Employee benefits	295,798	(6)	295,792	348,915	53,123
Supplies	255,065	4,774	259,839	342,014	82,175
Purchased Services					
Professional and technical	817,233	140	817,373	911,437	94,064
Property	564,082	3,370	567,452	674,588	107,136
Other	413,044	(1,703)	411,341	477,188	65,847
General expenses	2,106	0	2,106	3,390	1,284
Capital outlay	<u>129,369</u>	<u>0</u>	<u>129,369</u>	<u>156,158</u>	<u>26,789</u>
TOTAL EXPENDITURES	3,718,532	6,575	3,725,107	4,242,001	516,894
Other financing uses					
Operating transfers out	<u>293,181</u>	<u>0</u>	<u>293,181</u>	<u>293,600</u>	<u>419</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,011,713</u>	<u>6,575</u>	<u>4,018,288</u>	<u>4,535,601</u>	<u>517,313</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(411,027)	(6,575)	(417,602)	(981,758)	564,156
Fund balance (deficit)					
Beginning of year	1,239,159	24,649	1,263,808	1,263,808	0
Residual equity transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	<u>\$ 828,132</u>	<u>\$ 18,074</u>	<u>\$ 846,206</u>	<u>\$ 282,050</u>	<u>\$ 564,156</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

FOURTH JEFFERSON DRAINAGE DISTRICT

	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 5,768,696	\$ 0	\$ 5,768,696	\$ 5,783,152	\$ (14,456)
Sales	1,600,000	0	1,600,000	1,600,000	0
	<u>7,368,696</u>	<u>0</u>	<u>7,368,696</u>	<u>7,383,152</u>	<u>(14,456)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	612,746	0	612,746	612,746	0
Other	22,580	0	22,580	0	22,580
	<u>635,326</u>	<u>0</u>	<u>635,326</u>	<u>612,746</u>	<u>22,580</u>
Charges for services	0	0	0	0	0
Interest income	275,787	0	275,787	183,534	92,253
Miscellaneous	35,710	0	35,710	0	35,710
TOTAL REVENUES	<u>8,315,519</u>	<u>0</u>	<u>8,315,519</u>	<u>8,179,432</u>	<u>136,087</u>
Other financing sources					
Operating transfers in	11,326	0	11,326	11,326	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>8,326,845</u>	<u>0</u>	<u>8,326,845</u>	<u>8,190,758</u>	<u>136,087</u>
Expenditures					
Current					
Personal Services					
Salaries	2,222,376	0	2,222,376	2,262,383	40,007
Employee benefits	511,952	107	512,059	593,666	81,607
Supplies	361,590	21,368	382,958	481,002	98,044
Purchased Services					
Professional and technical	2,024,154	(5,927)	2,018,227	2,198,590	180,363
Property	957,516	9,209	966,725	1,215,539	248,814
Other	701,440	(1,900)	699,540	759,015	59,475
General expenses	1,380	142	1,522	2,733	1,211
Capital outlay	314,439	2,124	316,563	405,823	89,260
TOTAL EXPENDITURES	<u>7,094,847</u>	<u>25,123</u>	<u>7,119,970</u>	<u>7,918,751</u>	<u>798,781</u>
Other financing uses					
Operating transfers out	1,173,785	0	1,173,785	1,174,623	838
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>8,268,632</u>	<u>25,123</u>	<u>8,293,755</u>	<u>9,093,374</u>	<u>799,619</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>58,213</u>	<u>(25,123)</u>	<u>33,090</u>	<u>(902,616)</u>	<u>935,706</u>
Fund balance (deficit)					
Beginning of year	1,901,262	61,113	1,962,375	1,962,375	0
Residual equity transfer	13,584	0	13,584	0	13,584
END OF YEAR	<u>\$ 1,973,059</u>	<u>\$ 35,990</u>	<u>\$ 2,009,049</u>	<u>\$ 1,059,759</u>	<u>\$ 949,290</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	DRAINAGE DISTRICT #9				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 983,732	\$ 0	\$ 983,732	\$ 975,226	\$ 8,506
Sales	1,082,000	0	1,082,000	1,082,000	0
	<u>2,065,732</u>	<u>0</u>	<u>2,065,732</u>	<u>2,057,226</u>	<u>8,506</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	55,046	0	55,046	55,046	0
Other	34,851	0	34,851	9,555	25,296
	<u>89,897</u>	<u>0</u>	<u>89,897</u>	<u>64,601</u>	<u>25,296</u>
Charges for services	0	0	0	0	0
Interest income	59,819	0	59,819	41,500	18,319
Miscellaneous	7,169	0	7,169	2,000	5,169
	<u>2,222,617</u>	<u>0</u>	<u>2,222,617</u>	<u>2,165,327</u>	<u>57,290</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	5,417	0	5,417	5,417	0
	<u>2,228,034</u>	<u>0</u>	<u>2,228,034</u>	<u>2,170,744</u>	<u>57,290</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	736,992	0	736,992	759,961	22,969
Employee benefits	165,292	56	165,348	203,162	37,814
Supplies	100,010	4,008	104,018	333,156	229,138
Purchased Services					
Professional and technical	412,037	0	412,037	531,500	119,463
Property	34,521	1,754	36,275	244,595	208,320
Other	313,591	(655)	312,936	315,416	2,480
General expenses	0	0	0	500	500
Capital outlay	213,819	0	213,819	214,841	1,022
	<u>1,976,262</u>	<u>5,163</u>	<u>1,981,425</u>	<u>2,603,131</u>	<u>621,706</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	517,267	0	517,267	517,686	419
	<u>2,493,529</u>	<u>5,163</u>	<u>2,498,692</u>	<u>3,120,817</u>	<u>622,125</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	(265,495)	(5,163)	(270,658)	(950,073)	679,415
Fund balance (deficit)					
Beginning of year	1,104,247	6,311	1,110,558	1,110,558	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 838,752</u>	<u>\$ 1,148</u>	<u>\$ 839,900</u>	<u>\$ 160,485</u>	<u>\$ 679,415</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	DRAINAGE PUMP STATIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	9,445,045	0	9,445,045	9,300,000	145,045
	<u>9,445,045</u>	<u>0</u>	<u>9,445,045</u>	<u>9,300,000</u>	<u>145,045</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	413,396	0	413,396	10,413	402,983
	<u>413,396</u>	<u>0</u>	<u>413,396</u>	<u>10,413</u>	<u>402,983</u>
Charges for services	0	0	0	0	0
Interest income	19,257	0	19,257	84,486	(65,229)
Miscellaneous	28,982	0	28,982	30,931	(1,949)
	<u>9,906,680</u>	<u>0</u>	<u>9,906,680</u>	<u>9,425,830</u>	<u>480,850</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	59,334	0	59,334	59,334	0
	<u>9,966,014</u>	<u>0</u>	<u>9,966,014</u>	<u>9,485,164</u>	<u>480,850</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	3,475,387	0	3,475,387	3,626,209	150,822
Employee benefits	627,563	5	627,568	712,634	85,066
Supplies	473,127	(572)	472,555	721,328	248,773
Purchased Services					
Professional and technical	2,044,540	(78,893)	1,965,647	2,068,053	102,406
Property	998,401	(49,461)	948,940	1,185,686	236,746
Other	519,085	(4,037)	515,048	578,531	63,483
General expenses	71,687	0	71,687	71,700	13
Capital outlay	205,095	0	205,095	241,609	36,514
	<u>8,414,885</u>	<u>(132,958)</u>	<u>8,281,927</u>	<u>9,205,750</u>	<u>923,823</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	1,507,114	0	1,507,114	1,598,183	91,069
	<u>9,921,999</u>	<u>(132,958)</u>	<u>9,789,041</u>	<u>10,803,933</u>	<u>1,014,892</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	44,015	132,958	176,973	(1,318,769)	1,495,742
Fund balance (deficit)					
Beginning of year	1,387,814	365,144	1,752,958	1,752,958	0
Residual equity transfer	0	0	0	0	0
	<u>\$ 1,431,829</u>	<u>\$ 498,102</u>	<u>\$ 1,929,931</u>	<u>\$ 434,189</u>	<u>\$ 1,495,742</u>
END OF YEAR					

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TOTAL - PUBLIC WORKS FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 18,068,617	\$ 0	\$ 18,068,617	\$ 18,109,056	\$ (40,439)
Sales	36,081,099	0	36,081,099	35,781,735	299,364
	54,149,716	0	54,149,716	53,890,791	258,925
Licenses and permits	32,698	0	32,698	0	32,698
Intergovernmental					
Parish Transportation Fund	1,592,056	0	1,592,056	1,600,000	(7,944)
State revenue sharing	1,403,907	0	1,403,907	1,403,907	0
Other	1,557,432	0	1,557,432	610,043	947,389
	4,553,395	0	4,553,395	3,613,950	939,445
Charges for services	8,684,011	0	8,684,011	8,483,152	200,859
Interest income	1,287,664	0	1,287,664	877,954	409,710
Miscellaneous	227,390	0	227,390	162,456	64,934
TOTAL REVENUES	68,934,874	0	68,934,874	67,028,303	1,906,571
Other financing sources					
Operating transfers in	6,478,639	0	6,478,639	7,123,567	(644,928)
TOTAL REVENUES AND OTHER FINANCING SOURCES	75,413,513	0	75,413,513	74,151,870	1,261,643
Expenditures					
Current					
Personal Services					
Salaries	15,364,560	0	15,364,560	15,581,571	217,011
Employee benefits	3,145,216	520	3,145,736	3,478,271	332,535
Supplies	2,256,624	32,941	2,289,565	3,208,513	918,948
Purchased Services					
Professional and technical	28,443,099	(795,653)	27,647,446	30,445,627	2,798,181
Property	6,317,552	(39,426)	6,278,126	8,383,217	2,105,091
Other	4,678,034	(19,521)	4,658,513	5,019,590	361,077
General expenses	560,333	(2,538)	557,795	576,292	18,497
Capital outlay	1,282,184	2,231	1,284,415	1,701,586	417,171
TOTAL EXPENDITURES	62,047,602	(821,446)	61,226,156	68,394,667	7,168,511
Other financing uses					
Operating transfers out	9,801,077	0	9,801,077	10,532,890	731,813
TOTAL EXPENDITURES AND OTHER FINANCING USES	71,848,679	(821,446)	71,027,233	78,927,557	7,900,324
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,564,834	821,446	4,386,280	(4,775,687)	9,161,967
Fund balance (deficit)					
Beginning of year	13,214,765	1,439,351	14,654,116	14,654,116	0
Residual equity transfer	161,970	0	161,970	74,091	87,879
END OF YEAR	\$ 16,941,569	\$ 2,260,797	\$ 19,202,366	\$ 9,952,520	\$ 9,249,846



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TRANSIT OPERATIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,629,607	\$ 0	\$ 2,629,607	\$ 2,638,948	\$ (9,341)
Intergovernmental					
Federal grants	113,060	(8,693)	104,367	207,971	(103,604)
Parish Transportation Fund	984,383	0	984,383	995,613	(11,230)
Other	999	0	999	0	999
	<u>1,098,442</u>	<u>(8,693)</u>	<u>1,089,749</u>	<u>1,203,584</u>	<u>(113,835)</u>
Interest income	152,237	0	152,237	137,918	14,319
Miscellaneous	17,374	0	17,374	17,000	374
TOTAL REVENUES	<u>3,897,660</u>	<u>(8,693)</u>	<u>3,888,967</u>	<u>3,997,450</u>	<u>(108,483)</u>
Other financing sources					
Operating transfers in	33,075	0	33,075	33,000	75
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>3,930,735</u>	<u>(8,693)</u>	<u>3,922,042</u>	<u>4,030,450</u>	<u>(108,408)</u>
Expenditures					
Current					
Salaries	93,271	0	93,271	101,420	8,149
Employee benefits	15,731	0	15,731	18,571	2,840
Supplies	5,920	75	5,995	12,222	6,227
Purchased Services					
Professional and technical	1,948,535	50,788	1,999,323	3,401,649	1,402,326
Property	296,521	1,186	297,707	279,837	(17,870)
Other	86,185	(4,783)	81,402	109,257	27,855
General expenses	407	38	445	7,700	7,255
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>2,446,570</u>	<u>47,304</u>	<u>2,493,874</u>	<u>3,930,656</u>	<u>1,436,782</u>
Other financing uses					
Operating transfers out	681,183	0	681,183	681,183	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>3,127,753</u>	<u>47,304</u>	<u>3,175,057</u>	<u>4,611,839</u>	<u>1,436,782</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	802,982	(55,997)	746,985	(581,389)	1,328,374
Fund balance (deficit)					
Beginning of year	1,686,754	61,963	1,748,717	1,748,717	0
END OF YEAR	<u>\$ 2,489,736</u>	<u>\$ 5,966</u>	<u>\$ 2,495,702</u>	<u>\$ 1,167,328</u>	<u>\$ 1,328,374</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TRANSIT - ELDERLY AND HANDICAPPED				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,307,739	\$ 0	\$ 1,307,739	\$ 1,321,658	\$ (13,919)
Intergovernmental					
Federal grants	43,894	(9,368)	34,526	50,000	(15,474)
Parish Transportation Fund	0	0	0	0	0
Other	0	0	0	0	0
	<u>43,894</u>	<u>(9,368)</u>	<u>34,526</u>	<u>50,000</u>	<u>(15,474)</u>
Interest income	80,623	0	80,623	74,452	6,171
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,432,256	(9,368)	1,422,888	1,446,110	(23,222)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,432,256	(9,368)	1,422,888	1,446,110	(23,222)
Expenditures					
Current					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	2,500	2,500
Purchased Services					
Professional and technical	1,405,431	(2,937)	1,402,494	1,373,736	(28,758)
Property	0	0	0	307	307
Other	2,220	0	2,220	18,433	16,213
General expenses	80	0	80	2,000	1,920
Capital outlay	0	0	0	0	0
	<u>1,407,731</u>	<u>(2,937)</u>	<u>1,404,794</u>	<u>1,396,976</u>	<u>(7,818)</u>
TOTAL EXPENDITURES	1,407,731	(2,937)	1,404,794	1,396,976	(7,818)
Other financing uses					
Operating transfers out	33,075	0	33,075	33,075	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,440,806	(2,937)	1,437,869	1,430,051	(7,818)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(8,550)	(6,431)	(14,981)	16,059	(31,040)
Fund balance (deficit)					
Beginning of year	686,328	1,919	688,247	688,247	0
END OF YEAR	\$ 677,778	\$ (4,512)	\$ 673,266	\$ 704,306	\$ (31,040)

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TOTAL - TRANSIT FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,937,346	\$ 0	\$ 3,937,346	\$ 3,960,606	\$ (23,260)
Intergovernmental					
Federal grants	156,954	(18,061)	138,893	257,971	(119,078)
Parish Transportation Fund	984,383	0	984,383	995,613	(11,230)
Other	999	0	999	0	999
	<u>1,142,336</u>	<u>(18,061)</u>	<u>1,124,275</u>	<u>1,253,584</u>	<u>(129,309)</u>
Interest income	232,860	0	232,860	212,370	20,490
Miscellaneous	17,374	0	17,374	17,000	374
TOTAL REVENUES	5,329,916	(18,061)	5,311,855	5,443,560	(131,705)
Other financing sources					
Operating transfers in	33,075	0	33,075	33,000	75
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,362,991	(18,061)	5,344,930	5,476,560	(131,630)
Expenditures					
Current					
Salaries	93,271	0	93,271	101,420	8,149
Employee benefits	15,731	0	15,731	18,571	2,840
Supplies	5,920	75	5,995	14,722	8,727
Purchased Services					
Professional and technical	3,353,966	47,851	3,401,817	4,775,385	1,373,568
Property	296,521	1,186	297,707	280,144	(17,563)
Other	88,405	(4,783)	83,622	127,690	44,068
General expenses	487	38	525	9,700	9,175
Capital outlay	0	0	0	0	0
	<u>3,854,301</u>	<u>44,367</u>	<u>3,898,668</u>	<u>5,327,632</u>	<u>1,428,964</u>
TOTAL EXPENDITURES	3,854,301	44,367	3,898,668	5,327,632	1,428,964
Other financing uses					
Operating transfers out	714,258	0	714,258	714,258	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,568,559	44,367	4,612,926	6,041,890	1,428,964
Excess (deficiency) of revenues and other sources over expenditures and other uses	794,432	(62,428)	732,004	(565,330)	1,297,334
Fund balance (deficit)					
Beginning of year	2,373,082	63,882	2,436,964	2,436,964	0
END OF YEAR	\$ 3,167,514	\$ 1,454	\$ 3,168,968	\$ 1,871,634	\$ 1,297,334



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ANIMAL SHELTER				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,244,593	\$ 0	\$ 1,244,593	\$ 1,251,296	\$ (6,703)
Sales	0	0	0	0	0
	1,244,593	0	1,244,593	1,251,296	(6,703)
Intergovernmental					
State revenue sharing	159,783	0	159,783	159,783	0
Other	4,501	0	4,501	0	4,501
	164,284	0	164,284	159,783	4,501
Charges for services	264,291	(61)	264,230	280,000	(15,770)
Interest income	35,761	0	35,761	27,500	8,261
Miscellaneous	7,065	0	7,065	5,218	1,847
TOTAL REVENUES	1,715,994	(61)	1,715,933	1,723,797	(7,864)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,715,994	(61)	1,715,933	1,723,797	(7,864)
Expenditures					
Current					
Personal Services					
Salaries	789,500	0	789,500	789,696	196
Employee benefits	179,380	15	179,395	201,800	22,405
Supplies	106,421	(195)	106,226	118,972	12,746
Purchased Services					
Professional and technical	92,818	0	92,818	88,484	(4,334)
Property	110,297	127	110,424	121,598	11,174
Other	98,706	(917)	97,789	112,644	14,855
General expenses	0	0	0	300	300
Capital outlay	24,355	0	24,355	27,526	3,171
TOTAL EXPENDITURES	1,401,477	(970)	1,400,507	1,461,020	60,513
Other financing uses					
Operating transfers out	240,000	0	240,000	240,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,641,477	(970)	1,640,507	1,701,020	60,513
Excess (deficiency) of revenues and other sources over expenditures and other uses	74,517	909	75,426	22,777	52,649
Fund balance (deficit)					
Beginning of year	44,725	2,129	46,854	46,854	0
END OF YEAR	\$ 119,242	\$ 3,038	\$ 122,280	\$ 69,631	\$ 52,649

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	MOSQUITO CONTROL				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services	1,032,458	0	1,032,458	1,014,500	17,958
Interest income	1,685	0	1,685	500	1,185
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,034,143	0	1,034,143	1,015,000	19,143
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,034,143	0	1,034,143	1,015,000	19,143
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	2,420	0	2,420	2,730	310
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,031,723	0	1,031,723	1,016,708	(15,015)
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,034,143	0	1,034,143	1,019,438	(14,705)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,034,143	0	1,034,143	1,019,438	(14,705)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	(4,438)	4,438
Fund balance (deficit)					
Beginning of year	31,831	0	31,831	31,831	0
END OF YEAR	\$ 31,831	\$ 0	\$ 31,831	\$ 27,393	\$ 4,438

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	HEALTH UNIT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 791,760	\$ 0	\$ 791,760	\$ 801,795	\$ (10,035)
Sales	0	0	0	0	0
	<u>791,760</u>	<u>0</u>	<u>791,760</u>	<u>801,795</u>	<u>(10,035)</u>
Intergovernmental					
State revenue sharing	124,507	0	124,507	124,507	0
Other	0	0	0	0	0
	<u>124,507</u>	<u>0</u>	<u>124,507</u>	<u>124,507</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	91,768	0	91,768	51,016	40,752
Miscellaneous	22	0	22	0	22
	<u>1,008,057</u>	<u>0</u>	<u>1,008,057</u>	<u>977,318</u>	<u>30,739</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>1,008,057</u>	<u>0</u>	<u>1,008,057</u>	<u>977,318</u>	<u>30,739</u>
Expenditures					
Current					
Personal Services					
Salaries	71,681	0	71,681	72,621	940
Employee benefits	11,501	0	11,501	11,750	249
Supplies	18,981	(2,534)	16,447	37,448	21,001
Purchased Services					
Professional and technical	476,305	(27,330)	448,975	463,633	14,658
Property	211,213	17,530	228,743	709,466	480,723
Other	9,280	(265)	9,015	13,311	4,296
General expenses	339	0	339	600	261
Capital outlay	41,929	7,820	49,749	81,620	31,871
	<u>841,229</u>	<u>(4,779)</u>	<u>836,450</u>	<u>1,390,449</u>	<u>553,999</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>841,229</u>	<u>(4,779)</u>	<u>836,450</u>	<u>1,390,449</u>	<u>553,999</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	166,828	4,779	171,607	(413,131)	584,738
Fund balance (deficit)					
Beginning of year	1,043,879	44,126	1,088,005	1,088,005	0
END OF YEAR	<u>\$ 1,210,707</u>	<u>\$ 48,905</u>	<u>\$ 1,259,612</u>	<u>\$ 674,874</u>	<u>\$ 584,738</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	HUMAN SERVICES AUTHORITY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 935,600	\$ 0	\$ 935,600	\$ 942,530	\$ (6,930)
Sales	0	0	0	0	0
	<u>935,600</u>	<u>0</u>	<u>935,600</u>	<u>942,530</u>	<u>(6,930)</u>
Intergovernmental					
State revenue sharing	130,732	0	130,732	130,732	0
Other	0	0	0	0	0
	<u>130,732</u>	<u>0</u>	<u>130,732</u>	<u>130,732</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	31,701	0	31,701	29,040	2,661
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,098,033	0	1,098,033	1,102,302	(4,269)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,098,033	0	1,098,033	1,102,302	(4,269)
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,036,361	0	1,036,361	1,036,622	261
Property	0	0	0	0	0
Other	935	0	935	935	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,037,296	0	1,037,296	1,037,557	261
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,037,296	0	1,037,296	1,037,557	261
Excess (deficiency) of revenues and other sources over expenditures and other uses	60,737	0	60,737	64,745	(4,008)
Fund balance (deficit)					
Beginning of year	38,557	0	38,557	38,557	0
END OF YEAR	\$ 99,294	\$ 0	\$ 99,294	\$ 103,302	\$ (4,008)

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TOTAL - HEALTH & WELFARE FUNCTION				
	<u>ACTUAL GAAP BASIS</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>ACTUAL ON BUDGETARY BASIS</u>	<u>BUDGET</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Revenues					
Taxes					
Ad valorem	\$ 2,971,953	\$ 0	\$ 2,971,953	\$ 2,995,621	\$ (23,668)
Sales	0	0	0	0	0
	<u>2,971,953</u>	<u>0</u>	<u>2,971,953</u>	<u>2,995,621</u>	<u>(23,668)</u>
Intergovernmental					
State revenue sharing	415,022	0	415,022	415,022	0
Other	4,501	0	4,501	0	4,501
	<u>419,523</u>	<u>0</u>	<u>419,523</u>	<u>415,022</u>	<u>4,501</u>
Charges for services	1,296,749	(61)	1,296,688	1,294,500	2,188
Interest income	160,915	0	160,915	108,056	52,859
Miscellaneous	7,087	0	7,087	5,218	1,869
TOTAL REVENUES	<u>4,856,227</u>	<u>(61)</u>	<u>4,856,166</u>	<u>4,818,417</u>	<u>37,749</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>4,856,227</u>	<u>(61)</u>	<u>4,856,166</u>	<u>4,818,417</u>	<u>37,749</u>
Expenditures					
Current					
Personal Services					
Salaries	861,181	0	861,181	862,317	1,136
Employee benefits	193,301	15	193,316	216,280	22,964
Supplies	125,402	(2,729)	122,673	156,420	33,747
Purchased Services					
Professional and technical	2,637,207	(27,330)	2,609,877	2,605,447	(4,430)
Property	321,510	17,657	339,167	831,064	491,897
Other	108,921	(1,182)	107,739	126,890	19,151
General expenses	339	0	339	900	561
Capital outlay	66,284	7,820	74,104	109,146	35,042
TOTAL EXPENDITURES	<u>4,314,145</u>	<u>(5,749)</u>	<u>4,308,396</u>	<u>4,908,464</u>	<u>600,068</u>
Other financing uses					
Operating transfers out	240,000	0	240,000	240,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,554,145</u>	<u>(5,749)</u>	<u>4,548,396</u>	<u>5,148,464</u>	<u>600,068</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	302,082	5,688	307,770	(330,047)	637,817
Fund balance (deficit)					
Beginning of year	1,158,992	46,255	1,205,247	1,205,247	0
END OF YEAR	<u>\$ 1,461,074</u>	<u>\$ 51,943</u>	<u>\$ 1,513,017</u>	<u>\$ 875,200</u>	<u>\$ 637,817</u>



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

EAST BANK CONSOLIDATED PLAYGROUND DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 6,481,309	\$ 0	\$ 6,481,309	\$ 6,515,783	\$ (34,474)
Hotel occupancy tax	0	0	0	0	0
	<u>6,481,309</u>	<u>0</u>	<u>6,481,309</u>	<u>6,515,783</u>	<u>(34,474)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	171,142	0	171,142	171,142	0
Other	13,736	0	13,736	0	13,736
	<u>184,878</u>	<u>0</u>	<u>184,878</u>	<u>171,142</u>	<u>13,736</u>
Charges for services					
Service and delinquent fees	569,687	0	569,687	604,182	(34,495)
Gaming fees and commission	0	0	0	0	0
	<u>569,687</u>	<u>0</u>	<u>569,687</u>	<u>604,182</u>	<u>(34,495)</u>
Fines and forfeitures	0	0	0	0	0
Interest income	420,234	0	420,234	296,781	123,453
Miscellaneous	135,080	0	135,080	156,085	(21,005)
	<u>7,791,188</u>	<u>0</u>	<u>7,791,188</u>	<u>7,743,973</u>	<u>47,215</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	100,000	100,000	100,000	0
	<u>7,791,188</u>	<u>100,000</u>	<u>7,891,188</u>	<u>7,843,973</u>	<u>47,215</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	3,161,401	0	3,161,401	3,534,345	372,944
Employee benefits	616,494	4	616,498	819,620	203,122
Supplies	473,623	(5,040)	468,583	583,589	115,006
Purchased Services					
Professional and technical	628,696	0	628,696	681,217	52,521
Property	544,832	1,612	546,444	757,057	210,613
Other	898,722	3,782	902,504	1,012,773	110,269
General expenses	70,087	(1,695)	68,392	83,479	15,087
Capital outlay	35,487	428	35,915	53,962	18,047
	<u>6,429,342</u>	<u>(909)</u>	<u>6,428,433</u>	<u>7,526,042</u>	<u>1,097,609</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	561,052	0	561,052	562,000	948
	<u>6,990,394</u>	<u>(909)</u>	<u>6,989,485</u>	<u>8,088,042</u>	<u>1,098,557</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	800,794	100,909	901,703	(244,069)	1,145,772
Fund balance (deficit)					
Beginning of year	4,100,022	(184,974)	3,915,048	3,915,048	0
Residual equity transfer	0	0	0	0	0
	<u>\$ 4,900,816</u>	<u>\$ (84,065)</u>	<u>\$ 4,816,751</u>	<u>\$ 3,670,979</u>	<u>\$ 1,145,772</u>
END OF YEAR					

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

WEST BANK CONSOLIDATED PLAYGROUND DISTRICT #1

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,419,519	\$ 0	\$ 3,419,519	\$ 3,441,844	\$ (22,325)
Hotel occupancy tax	0	0	0	0	0
	<u>3,419,519</u>	<u>0</u>	<u>3,419,519</u>	<u>3,441,844</u>	<u>(22,325)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	283,650	0	283,650	283,650	0
Other	35,960	0	35,960	0	35,960
	<u>319,610</u>	<u>0</u>	<u>319,610</u>	<u>283,650</u>	<u>35,960</u>
Charges for services					
Service and delinquent fees	1,157,364	0	1,157,364	1,227,500	(70,136)
Gaming fees and commission	0	0	0	0	0
	<u>1,157,364</u>	<u>0</u>	<u>1,157,364</u>	<u>1,227,500</u>	<u>(70,136)</u>
Fines and forfeitures	0	0	0	0	0
Interest income	241,103	0	241,103	257,222	(16,119)
Miscellaneous	3,633	0	3,633	5,200	(1,567)
	<u>5,141,229</u>	<u>0</u>	<u>5,141,229</u>	<u>5,215,416</u>	<u>(74,187)</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>5,141,229</u>	<u>0</u>	<u>5,141,229</u>	<u>5,215,416</u>	<u>(74,187)</u>
Expenditures					
Current					
Personal Services					
Salaries	2,544,830	0	2,544,830	2,718,571	173,741
Employee benefits	509,771	59	509,830	612,006	102,176
Supplies	366,461	2,780	369,241	435,996	66,755
Purchased Services					
Professional and technical	434,013	0	434,013	442,718	8,705
Property	451,125	1,325	452,450	557,873	105,423
Other	758,401	5	758,406	833,172	74,766
General expenses	32,484	44	32,528	37,601	5,073
Capital outlay	297,539	0	297,539	329,199	31,660
	<u>5,394,624</u>	<u>4,213</u>	<u>5,398,837</u>	<u>5,967,136</u>	<u>568,299</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	250,000	0	250,000	250,000	0
	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>5,644,624</u>	<u>4,213</u>	<u>5,648,837</u>	<u>6,217,136</u>	<u>568,299</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(503,395)	(4,213)	(507,608)	(1,001,720)	494,112
Fund balance (deficit)					
Beginning of year	3,179,817	8,074	3,187,891	3,187,891	0
Residual equity transfer	62,838	0	62,838	0	62,838
	<u>62,838</u>	<u>0</u>	<u>62,838</u>	<u>0</u>	<u>62,838</u>
END OF YEAR	<u>\$ 2,739,260</u>	<u>\$ 3,861</u>	<u>\$ 2,743,121</u>	<u>\$ 2,186,171</u>	<u>\$ 556,950</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	ALARIO CENTER				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	147,329	0	147,329	200,000	(52,671)
	147,329	0	147,329	200,000	(52,671)
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	203,358	0	203,358	225,000	(21,642)
	203,358	0	203,358	225,000	(21,642)
Fines and forfeitures	0	0	0	0	0
Interest income	16,033	0	16,033	20,000	(3,967)
Miscellaneous	20	0	20	0	20
TOTAL REVENUES	366,740	0	366,740	445,000	(78,260)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	366,740	0	366,740	445,000	(78,260)
Expenditures					
Current					
Personal Services					
Salaries	178,732	0	178,732	188,924	10,192
Employee benefits	30,244	0	30,244	47,922	17,678
Supplies	49,369	(266)	49,103	54,557	5,454
Purchased Services					
Professional and technical	89,630	(2,819)	86,811	83,650	(3,161)
Property	218,252	(11,511)	206,741	237,058	30,317
Other	40,080	0	40,080	41,990	1,910
General expenses	1,217	0	1,217	1,310	93
Capital outlay	32,988	0	32,988	53,695	20,707
TOTAL EXPENDITURES	640,512	(14,596)	625,916	709,106	83,190
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	640,512	(14,596)	625,916	709,106	83,190
Excess (deficiency) of revenues and other sources over expenditures and other uses	(273,772)	14,596	(259,176)	(264,106)	4,930
Fund balance (deficit)					
Beginning of year	478,436	32,506	510,942	510,942	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 204,664	\$ 47,102	\$ 251,766	\$ 246,836	\$ 4,930

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

PLAYGROUND DISTRICT #10

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 186,886	\$ 0	\$ 186,886	\$ 187,494	\$ (608)
Hotel occupancy tax	0	0	0	0	0
	<u>186,886</u>	<u>0</u>	<u>186,886</u>	<u>187,494</u>	<u>(608)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	16,858	0	16,858	16,858	0
Other	0	0	0	0	0
	<u>16,858</u>	<u>0</u>	<u>16,858</u>	<u>16,858</u>	<u>0</u>
Charges for services					
Service and delinquent fees	41,665	0	41,665	42,568	(903)
Gaming fees and commission	0	0	0	0	0
	<u>41,665</u>	<u>0</u>	<u>41,665</u>	<u>42,568</u>	<u>(903)</u>
Fines and forfeitures	0	0	0	0	0
Interest income	15,223	0	15,223	10,900	4,323
Miscellaneous	2,792	0	2,792	2,892	(100)
TOTAL REVENUES	263,424	0	263,424	260,712	2,712
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	263,424	0	263,424	260,712	2,712
Expenditures					
Current					
Personal Services					
Salaries	85,718	0	85,718	108,821	23,103
Employee benefits	16,978	0	16,978	21,631	4,653
Supplies	26,265	21	26,286	37,385	11,099
Purchased Services					
Professional and technical	25,834	0	25,834	26,361	527
Property	18,786	(478)	18,308	25,141	6,833
Other	11,329	51	11,380	12,232	852
General expenses	9,597	(315)	9,282	13,608	4,326
Capital outlay	12,891	0	12,891	12,891	0
TOTAL EXPENDITURES	207,398	(721)	206,677	258,070	51,393
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	207,398	(721)	206,677	258,070	51,393
Excess (deficiency) of revenues and other sources over expenditures and other uses	56,026	721	56,747	2,642	54,105
Fund balance (deficit)					
Beginning of year	136,600	73	136,673	136,673	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 192,626	\$ 794	\$ 193,420	\$ 139,315	\$ 54,105

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

PLAYGROUND DISTRICT #16

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 161,440	\$ 0	\$ 161,440	\$ 162,948	\$ (1,508)
Hotel occupancy tax	0	0	0	0	0
	<u>161,440</u>	<u>0</u>	<u>161,440</u>	<u>162,948</u>	<u>(1,508)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fines and forfeitures	0	0	0	0	0
Interest income	5,972	0	5,972	4,152	1,820
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	167,412	0	167,412	167,100	312
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	167,412	0	167,412	167,100	312
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	151,117	0	151,117	151,159	42
Property	0	0	0	0	0
Other	21	0	21	21	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	151,138	0	151,138	151,180	42
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	151,138	0	151,138	151,180	42
Excess (deficiency) of revenues and other sources over expenditures and other uses	16,274	0	16,274	15,920	354
Fund balance (deficit)					
Beginning of year	21,156	0	21,156	21,156	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	\$ 37,430	\$ 0	\$ 37,430	\$ 37,076	\$ 354

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

LAFRENIERE PARK RECREATION DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 107	\$ 0	\$ 107	\$ 500	\$ (393)
Hotel occupancy tax	0	0	0	0	0
	107	0	107	500	(393)
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	1,438,777	0	1,438,777	1,443,538	(4,761)
Gaming fees and commission	0	0	0	0	0
	1,438,777	0	1,438,777	1,443,538	(4,761)
Fines and forfeitures	0	0	0	0	0
Interest income	18,298	0	18,298	15,000	3,298
Miscellaneous	9,389	0	9,389	500	8,889
TOTAL REVENUES	1,466,571	0	1,466,571	1,459,538	7,033
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,466,571	0	1,466,571	1,459,538	7,033
Expenditures					
Current					
Personal Services					
Salaries	454,335	0	454,335	487,159	32,824
Employee benefits	117,263	0	117,263	142,036	24,773
Supplies	48,588	3,413	52,001	60,650	8,649
Purchased Services					
Professional and technical	142,279	0	142,279	146,858	4,579
Property	123,638	369	124,007	132,410	8,403
Other	141,425	(459)	140,966	165,103	24,137
General expenses	1,109	82	1,191	1,450	259
Capital outlay	9,683	0	9,683	9,683	0
TOTAL EXPENDITURES	1,038,320	3,405	1,041,725	1,145,349	103,624
Other financing uses					
Operating transfers out	332,700	100,000	432,700	432,700	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,371,020	103,405	1,474,425	1,578,049	103,624
Excess (deficiency) of revenues and other sources over expenditures and other uses	95,551	(103,405)	(7,854)	(118,511)	110,657
Fund balance (deficit)					
Beginning of year	150,054	204,160	354,214	354,214	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 245,605	\$ 100,755	\$ 346,360	\$ 235,703	\$ 110,657

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	LIBRARY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 9,128,031	\$ 0	\$ 9,128,031	\$ 9,154,035	\$ (26,004)
Hotel occupancy tax	0	0	0	0	0
	<u>9,128,031</u>	<u>0</u>	<u>9,128,031</u>	<u>9,154,035</u>	<u>(26,004)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	689,058	0	689,058	689,058	0
Other	184,181	0	184,181	174,181	10,000
	<u>873,239</u>	<u>0</u>	<u>873,239</u>	<u>863,239</u>	<u>10,000</u>
Charges for services					
Service and delinquent fees	121,860	0	121,860	100,620	21,240
Gaming fees and commission	0	0	0	0	0
	<u>121,860</u>	<u>0</u>	<u>121,860</u>	<u>100,620</u>	<u>21,240</u>
Fines and forfeitures	163,915	0	163,915	120,000	43,915
Interest income	545,765	0	545,765	261,478	284,287
Miscellaneous	118,463	0	118,463	95,000	23,463
	<u>10,951,273</u>	<u>0</u>	<u>10,951,273</u>	<u>10,594,372</u>	<u>356,901</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	6,673	0	6,673	0	6,673
	<u>10,957,946</u>	<u>0</u>	<u>10,957,946</u>	<u>10,594,372</u>	<u>363,574</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	4,761,648	0	4,761,648	5,316,703	555,055
Employee benefits	963,022	82	963,104	1,262,985	299,881
Supplies	498,452	23,833	522,285	599,492	77,207
Purchased Services					
Professional and technical	533,163	(532)	532,631	594,317	61,686
Property	897,595	(5,213)	892,382	1,069,918	177,536
Other	337,473	99	337,572	396,572	59,000
General expenses	8,841	18	8,859	8,470	(389)
Capital outlay	774,750	(62,511)	712,239	1,012,926	300,687
	<u>8,774,944</u>	<u>(44,224)</u>	<u>8,730,720</u>	<u>10,261,383</u>	<u>1,530,663</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>8,774,944</u>	<u>(44,224)</u>	<u>8,730,720</u>	<u>10,261,383</u>	<u>1,530,663</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,183,002	44,224	2,227,226	332,989	1,894,237
Fund balance (deficit)					
Beginning of year	3,569,277	103,350	3,672,627	3,672,627	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 5,752,279</u>	<u>\$ 147,574</u>	<u>\$ 5,899,853</u>	<u>\$ 4,005,616</u>	<u>\$ 1,894,237</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	COMMUNITY SERVICES				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	26,505	0	26,505	25,500	1,005
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	381,405	0	381,405	382,000	(595)
	381,405	0	381,405	382,000	(595)
Fines and forfeitures	0	0	0	0	0
Interest income	453	0	453	0	453
Miscellaneous	2,387	0	2,387	2,500	(113)
TOTAL REVENUES	410,750	0	410,750	410,000	750
Other financing sources					
Operating transfers in	521,698	0	521,698	559,350	(37,652)
TOTAL REVENUES AND OTHER FINANCING SOURCES	932,448	0	932,448	969,350	(36,902)
Expenditures					
Current					
Personal Services					
Salaries	238,237	0	238,237	254,306	16,069
Employee benefits	41,169	0	41,169	53,638	12,469
Supplies	8,909	153	9,062	11,446	2,384
Purchased Services					
Professional and technical	44,294	0	44,294	44,577	283
Property	6,814	0	6,814	7,807	993
Other	19,417	0	19,417	26,229	6,812
General expenses	556,341	0	556,341	562,755	6,414
Capital outlay	2,099	0	2,099	5,800	3,701
TOTAL EXPENDITURES	917,280	153	917,433	966,558	49,125
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	917,280	153	917,433	966,558	49,125
Excess (deficiency) of revenues and other sources over expenditures and other uses	15,168	(153)	15,015	2,792	12,223
Fund balance (deficit)					
Beginning of year	3,937	368	4,305	4,305	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 19,105	\$ 215	\$ 19,320	\$ 7,097	\$ 12,223

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TOURISM				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	325	0	325	0	325
Miscellaneous	13,676	0	13,676	17,500	(3,824)
TOTAL REVENUES	14,001	0	14,001	17,500	(3,499)
Other financing sources					
Operating transfers in	104,660	0	104,660	104,660	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	118,661	0	118,661	122,160	(3,499)
Expenditures					
Current					
Personal Services					
Salaries	45,276	0	45,276	45,373	97
Employee benefits	6,928	0	6,928	7,274	346
Supplies	3,778	0	3,778	4,366	588
Purchased Services					
Professional and technical	30,639	103	30,742	31,799	1,057
Property	12,931	0	12,931	13,285	354
Other	7,875	0	7,875	8,689	814
General expenses	1,416	0	1,416	9,400	7,984
Capital outlay	1,974	0	1,974	1,974	0
TOTAL EXPENDITURES	110,817	103	110,920	122,160	11,240
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	110,817	103	110,920	122,160	11,240
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,844	(103)	7,741	0	7,741
Fund balance (deficit)					
Beginning of year	2,155	103	2,258	2,258	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 9,999	\$ 0	\$ 9,999	\$ 2,258	\$ 7,741

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	OFF TRACK BETTING				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	262,931	0	262,931	250,000	12,931
	262,931	0	262,931	250,000	12,931
Fines and forfeitures	0	0	0	0	0
Interest income	9,222	0	9,222	0	9,222
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	272,153	0	272,153	250,000	22,153
Other financing sources					
Operating transfers in	27,463	0	27,463	27,463	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	299,616	0	299,616	277,463	22,153
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	23	0	23	24	1
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	73,800	0	73,800	228,446	154,646
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	73,823	0	73,823	228,470	154,647
Other financing uses					
Operating transfers out	64,476	0	64,476	64,476	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	138,299	0	138,299	292,946	154,647
Excess (deficiency) of revenues and other sources over expenditures and other uses	161,317	0	161,317	(15,483)	176,800
Fund balance (deficit)					
Beginning of year	86,749	0	86,749	86,749	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 248,066	\$ 0	\$ 248,066	\$ 71,266	\$ 176,800

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	VIDEO POKER				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	10,820	0	10,820	0	10,820
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	10,820	0	10,820	0	10,820
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,820	0	10,820	0	10,820
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	34	0	34	35	1
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	108,500	0	108,500	286,292	177,792
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	108,534	0	108,534	286,327	177,793
Other financing uses					
Operating transfers out	10,983	0	10,983	10,983	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	119,517	0	119,517	297,310	177,793
Excess (deficiency) of revenues and other sources over expenditures and other uses	(108,697)	0	(108,697)	(297,310)	188,613
Fund balance (deficit)					
Beginning of year	327,274	0	327,274	327,274	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 218,577	\$ 0	\$ 218,577	\$ 29,964	\$ 188,613

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

WEST BANK TOURISM

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	126,847	0	126,847	130,000	(3,153)
	<u>126,847</u>	<u>0</u>	<u>126,847</u>	<u>130,000</u>	<u>(3,153)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fines and forfeitures	0	0	0	0	0
Interest income	7,646	0	7,646	0	7,646
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	134,493	0	134,493	130,000	4,493
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	134,493	0	134,493	130,000	4,493
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	0	0	0	0	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	28,500	0	28,500	165,205	136,705
Capital outlay	0	0	0	0	0
	<u>28,500</u>	<u>0</u>	<u>28,500</u>	<u>165,205</u>	<u>136,705</u>
TOTAL EXPENDITURES	28,500	0	28,500	165,205	136,705
Other financing uses					
Operating transfers out	98,937	0	98,937	98,937	0
	<u>98,937</u>	<u>0</u>	<u>98,937</u>	<u>98,937</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	127,437	0	127,437	264,142	136,705
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,056	0	7,056	(134,142)	141,198
Fund balance (deficit)					
Beginning of year	179,485	0	179,485	179,485	0
Residual equity transfer	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
END OF YEAR	\$ 186,541	\$ 0	\$ 186,541	\$ 45,343	\$ 141,198

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

WEST BANK RIVERBOAT GAMING

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	1,688,548	0	1,688,548	1,560,000	128,548
	1,688,548	0	1,688,548	1,560,000	128,548
Fines and forfeitures	0	0	0	0	0
Interest income	34,771	0	34,771	0	34,771
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,723,319	0	1,723,319	1,560,000	163,319
Other financing sources					
Operating transfers in	380,239	0	380,239	368,434	11,805
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,103,558	0	2,103,558	1,928,434	175,124
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	3,372	0	3,372	3,373	1
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	349,334	0	349,334	1,193,154	843,820
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	352,706	0	352,706	1,196,527	843,821
Other financing uses					
Operating transfers out	708,204	0	708,204	708,204	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,060,910	0	1,060,910	1,904,731	843,821
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,042,648	0	1,042,648	23,703	1,018,945
Fund balance (deficit)					
Beginning of year	92,581	0	92,581	92,581	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,135,229	\$ 0	\$ 1,135,229	\$ 116,284	\$ 1,018,945

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

WEST BANK RIVERBOAT MONITORING					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	15,878	0	15,878	15,680	198
	15,878	0	15,878	15,680	198
Fines and forfeitures	0	0	0	0	0
Interest income	122	0	122	0	122
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	16,000	0	16,000	15,680	320
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,000	0	16,000	15,680	320
Expenditures					
Current					
Personal Services					
Salaries	10,440	0	10,440	11,522	1,082
Employee benefits	1,625	0	1,625	1,866	241
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,882	0	1,882	1,883	1
Property	0	0	0	0	0
Other	60	0	60	60	0
General expenses	1,542	0	1,542	1,542	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	15,549	0	15,549	16,873	1,324
Other financing uses					
Operating transfers out	726	0	726	726	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,275	0	16,275	17,599	1,324
Excess (deficiency) of revenues and other sources over expenditures and other uses	(275)	0	(275)	(1,919)	1,644
Fund balance (deficit)					
Beginning of year	2,270	0	2,270	2,270	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,995	\$ 0	\$ 1,995	\$ 351	\$ 1,644

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

TOTAL - CULTURE & RECREATION FUNCTION					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 19,377,292	\$ 0	\$ 19,377,292	\$ 19,462,604	\$ (85,312)
Hotel occupancy tax	126,847	0	126,847	130,000	(3,153)
	<u>19,504,139</u>	<u>0</u>	<u>19,504,139</u>	<u>19,592,604</u>	<u>(88,465)</u>
Licenses and permits	26,505	0	26,505	25,500	1,005
Intergovernmental					
State revenue sharing	1,160,708	0	1,160,708	1,160,708	0
Other	381,206	0	381,206	374,181	7,025
	<u>1,541,914</u>	<u>0</u>	<u>1,541,914</u>	<u>1,534,889</u>	<u>7,025</u>
Charges for services					
Service and delinquent fees	3,329,353	0	3,329,353	3,418,408	(89,055)
Gaming fees and commission	2,552,120	0	2,552,120	2,432,680	119,440
	<u>5,881,473</u>	<u>0</u>	<u>5,881,473</u>	<u>5,851,088</u>	<u>30,385</u>
Fines and forfeitures	163,915	0	163,915	120,000	43,915
Interest income	1,325,987	0	1,325,987	865,533	460,454
Miscellaneous	285,440	0	285,440	279,677	5,763
TOTAL REVENUES	<u>28,729,373</u>	<u>0</u>	<u>28,729,373</u>	<u>28,269,291</u>	<u>460,082</u>
Other financing sources					
Operating transfers in	1,040,733	100,000	1,140,733	1,159,907	(19,174)
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>29,770,106</u>	<u>100,000</u>	<u>29,870,106</u>	<u>29,429,198</u>	<u>440,908</u>
Expenditures					
Current					
Personal Services					
Salaries	11,480,617	0	11,480,617	12,665,724	1,185,107
Employee benefits	2,303,494	145	2,303,639	2,968,978	665,339
Supplies	1,475,445	24,894	1,500,339	1,787,481	287,142
Purchased Services					
Professional and technical	2,084,976	(3,248)	2,081,728	2,207,971	126,243
Property	2,273,973	(13,896)	2,260,077	2,800,549	540,472
Other	2,214,803	3,478	2,218,281	2,496,841	278,560
General expenses	1,242,768	(1,866)	1,240,902	2,592,712	1,351,810
Capital outlay	1,167,411	(62,083)	1,105,328	1,480,130	374,802
TOTAL EXPENDITURES	<u>24,243,487</u>	<u>(52,576)</u>	<u>24,190,911</u>	<u>29,000,386</u>	<u>4,809,475</u>
Other financing uses					
Operating transfers out	2,027,078	100,000	2,127,078	2,128,026	948
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>26,270,565</u>	<u>47,424</u>	<u>26,317,989</u>	<u>31,128,412</u>	<u>4,810,423</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,499,541	52,576	3,552,117	(1,699,214)	5,251,331
Fund balance (deficit)					
Beginning of year	12,329,813	163,660	12,493,473	12,493,473	0
Residual equity transfer	62,838	0	62,838	0	62,838
END OF YEAR	<u>\$ 15,892,192</u>	<u>\$ 216,236</u>	<u>\$ 16,108,428</u>	<u>\$ 10,794,259</u>	<u>\$ 5,314,169</u>

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1998

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Health and Human Services Grants	General Fund	\$ 509,936	\$ -
	Miscellaneous Grants	-	179,325
		<u>509,936</u>	<u>179,325</u>
Justice Grants	General Fund	207,176	6,402
	Miscellaneous Grants	47,137	-
	Juvenile Services	75,000	-
		<u>329,313</u>	<u>6,402</u>
Housing and Urban Development Grants	General Fund	273,721	-
	East Bank Consolidated Playground District	11,052	-
	West Bank Riverboat Gaming	35,000	-
		<u>319,773</u>	<u>-</u>
Labor Grants	Miscellaneous Grants	5,000	-
Transit Grants	Transit Operations	681,183	-
	Central Garage Improvements Capital Project	-	175,000
		<u>681,183</u>	<u>175,000</u>
Miscellaneous Grants	General Fund	43,474	3,989
	Health and Human Service Grants	179,325	-
	Justice Grants	-	47,137
	Labor Grants	-	5,000
	Juvenile Services	136,548	-
	Library	-	6,673
	Environmental and Water Quality Internal Service	5,000	-
		<u>364,347</u>	<u>62,799</u>
Juvenile Services	Justice Grants	-	75,000
	Miscellaneous Grants	-	136,548
	Juvenile Detention Home and Justice Center Capital Project	-	1,750,000
		<u>-</u>	<u>1,961,548</u>
Emergency Communications	Emergency Communications Capital Project	-	1,000,000
East Bank Consolidated Fire District	General Fund	-	48,377
Streets Department	Parkways Department	-	3,367,350
	Public Works Revenue Sharing Capital Project	21,806	-
	Public Works Capital Program	108,255	102,011
	Sewer Capital Program	-	38,892
	Central Garage Improvements Capital Project	-	275,000
		<u>130,061</u>	<u>3,783,253</u>
Parkways Department	Streets Department	3,367,350	-
	Garbage District #1	48,954	-
	Garbage District #2	48,954	-
	Consolidated Drainage District #1	19,581	-
	Fourth Jefferson Drainage District	39,163	-
	Drainage District #9	19,581	-
	Drainage Pump Stations	195,815	-
		<u>3,739,398</u>	<u>-</u>

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED

Year Ended December 31, 1998

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Garbage District #1	Parkways Department	-	48,954
	Landfill Division	-	1,335,714
		-	<u>1,384,668</u>
Garbage District #2	Parkways Department	-	48,954
	Landfill Division	-	1,044,284
		-	<u>1,093,238</u>
Garbage District #6	Landfill Division	-	48,571
Landfill Division	Garbage District #1	1,335,714	-
	Garbage District #2	1,044,284	-
	Garbage District #6	48,571	-
		<u>2,428,569</u>	<u>-</u>
Consolidated Drainage District #1	Parkways Department Department	-	19,581
	Drainage Pump Stations	100,000	-
	Public Utilities West Bank Yard Capital Project	-	58,600
	USDA Watershed Program Capital Project	-	100,000
	Drainage Capital Program	4,534	115,000
		<u>104,534</u>	<u>293,181</u>
Fourth Jefferson Drainage District	Parkways Department Department	-	39,163
	Sewer Capital Program	-	418,726
	USDA Watershed Program Capital Project	-	125,000
	Drainage Capital Program	11,326	590,896
		<u>11,326</u>	<u>1,173,785</u>
Drainage District #9	Parkways Department Department	-	19,581
	Sewer Capital Program	-	36,886
	Public Utilities West Bank Yard Capital Project	-	60,800
	USDA Watershed Program Capital Project	-	80,000
	Drainage Capital Program	5,417	320,000
		<u>5,417</u>	<u>517,267</u>
Drainage Pump Stations	Parkways Department Department	-	195,815
	Consolidated Drainage District #1	-	100,000
	Sewer Capital Program	-	38,892
	Parishwide Drainage 1991 Bond Issue Capital Project	-	30,000
	Pump Station Improvements Capital Project	-	504,300
	Drainage Capital Program	59,334	608,107
	Consolidated Waterworks District No. 1 Enterprise	-	30,000
		<u>59,334</u>	<u>1,507,114</u>
Transit Operations	Transit Grants	-	681,183
	Transit - Elderly and Handicapped	33,075	-
		<u>33,075</u>	<u>681,183</u>
Transit - Elderly and Handicapped	Transit Operations	-	33,075
Animal Shelter	Animal Shelter Improvements Capital Projects	-	240,000

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED

Year Ended December 31, 1998

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
East Bank Consolidated Playground District	Housing and Urban Development Grants	-	11,052
	Lafreniere Park Capital Project	-	150,000
	East Bank Consolidated Playground Capital Improvements	-	400,000
			<u>561,052</u>
West Bank Consolidated Playground District #1	West Bank Playground Capital Improvements	-	250,000
			<u>250,000</u>
Lafreniere Park Recreation District	Lafreniere Park Recreation District Debt Service	-	290,200
	Lafreniere Park Capital Project	-	42,500
			<u>332,700</u>
Library	Miscellaneous Grants	6,673	-
Community Services	General Fund	521,698	-
Tourism	General Fund	104,660	-
Off Track Betting	Public Works Capital Program	27,463	21,000
	West Bank Playground Capital Improvements	-	43,476
		<u>27,463</u>	<u>64,476</u>
Video Poker	General Fund	-	5,000
	West Bank Playground Capital Improvements	-	5,983
			<u>10,983</u>
West Bank Tourism	Public Works Capital Program	-	21,000
	West Bank Playground Capital Improvements	-	77,937
			<u>98,937</u>
West Bank Riverboat Gaming	Housing and Urban Development Grants	-	35,000
	West Bank Riverboat Monitoring	726	-
	Road District A Sub #1 Capital Project	-	63,000
	Public Works Capital Program	234,342	100,000
	Federal Aid Urban Capital Project	145,171	-
	West Bank Playground Capital Improvements	-	341,104
	Fire Protection District #7 Capital Project	-	10,100
	Drainage Capital Program	-	159,000
	<u>380,239</u>	<u>708,204</u>	
West Bank Riverboat Monitoring	West Bank Riverboat Gaming	-	726
	Total	\$ <u>9,761,999</u>	\$ <u>16,215,864</u>

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 bond indentures for the following funds:

SST Revenue Refunding Series A 1991 SST Revenue Refunding Series B 1991
SST Revenue Refunding Series 1998*

Hotel Occupancy Tax Bonds Funds account 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 bond indentures for the following funds:

East Bank Hotel Occupancy Tax Series A & B East Bank Hotel Occupancy Tax Refunding &
Improvement Bonds-Series 1997

Sales Tax - Drainage Bond Funds account for a dedicated sales tax and transfers from the General Fund needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

Drainage Sales Tax Revenue Series 1991 Drainage Sales Tax Refunding Bonds-
Series 1997

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

Lafreniere Park Recreation District LaSalle Tract Revenue Bonds Series A - 1996
LaSalle Property LaSalle Tract Revenue Series Bonds B - 1996
LaSalle Tract Revenue Refunding Bonds - 1996 First Parish Court Building Fund

Louisiana Public Facility Bond Funds accounts for transfers from the General Fund needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

Elmwood Building East Bank Office Building Series 1994

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

Road District #1, Sub #1 Fire District #7
Consolidated Road District A, Sub #1 East Bank Consolidated Sewerage District
New Prison Parishwide Drainage
Playground District #11 Fourth Jefferson Drainage District
Playground District #12 Drainage District #9
Playground District #13 Drainage District #9, Sub #1
Playground District #14 Consolidated Waterworks District No. 2
Playground District #15

Special Assessments Funds account for revenues derived from assessments levied on property owners for real property improvements, needed for payment of interest and principal redemption requirements of special assessment bond issues for the following funds:

Paving Lien Ordinances Consolidated Sewerage Lien Ordinances
Consolidated Water Lien Ordinances

* Created in 1998

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 1998

FUND	ASSETS							RECEIVABLES				TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS WITH FISCAL AGENT	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM TAX	SPECIAL ASSESSMENTS	INTER- GOVERNMENTAL	TOTAL			
SST Revenue Refunding Series A 1991	\$ 676	\$	\$ 2,804,142	\$ 24,951	\$	\$	\$	\$ 6,671,835	\$ 9,501,604			
SST Revenue Refunding Series B 1991									0			
SST Revenue Refunding Series 1998	617								617			
East Bank Hotel Occupancy Tax Series A & B									0			
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997			2,354,881	821,774			117,465		939,239			
Drainage Sales Tax Revenue Series 1991				104,872					2,459,753			
Drainage Sales Tax Refunding Bonds - Series 1997			241,445	132,606					132,606			
Lafreniere Park Recreation District LaSalle Property				59,816					301,261			
LaSalle Tract Revenue Refunding Bonds - 1996			1,574,274	51,047			102,279		1,728,415			
LaSalle Tract Revenue Bonds Series A - 1996	815								0			
LaSalle Tract Revenue Bonds Series B - 1996	661		53,301					16,850	53,962			
First Parish Court Building Elmwood Building	535	19,013,851	2,731,839	321,343					336,193			
East Bank Office Building Series 1994 Road District #1, Sub #1				238,476		2,336,472		4,226	2,732,374			
Consolidated Road District A, Sub #1 New Prison				23,764		785,119		286	19,013,851			
Playground District #11				25,332		27,327			2,581,174			
Playground District #12									809,169			
Playground District #13				192,758					0			
Playground District #14				90,146		149,424		53	342,235			
Playground District #15				159,207		62,975		21	153,142			
Fire District #7				355,741		18,362		91	177,569			
East Bank Consolidated Sewerage District				776,334		571,384		366	355,832			
Parishwide Drainage Fourth Jefferson Drainage District				7,308,064		6,067,911		5,137	1,348,084			
Drainage District #9				570,779		432,014		383	13,381,112			
Drainage District #9, Sub #1				262,385		200,714			0			
Consolidated Waterworks District No. 2 Paving Lien Ordinances				761,186		633,406		283	1,003,176			
Consolidated Sewerage Lien Ordinances				50,920					463,099			
Consolidated Water Lien Ordinances				1,060,362					1,394,677			
TOTALS	\$ 3,324	\$ 19,013,851	\$ 9,759,882	\$ 13,411,865	\$ 154,386	\$ 11,287,128	\$ 511,201	\$ 6,919,275	\$ 81,060,912			

[Continued]

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET - CONTINUED

DECEMBER 31, 1998

LIABILITIES AND FUND BALANCE

FUND	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	ACCRUED INTEREST PAYABLE	DEFERRED REVENUE	TOTAL LIABILITIES	RESERVED FOR			TOTAL FUND BALANCE	TOTAL
						DEBT SERVICE	CONTINGENCIES	DESIGNATED FOR DEBT SERVICE		
SST Revenue Refunding Series A 1991	7,890				7,890	9,493,714			9,493,714	9,501,604
SST Revenue Refunding Series B 1991					0				0	0
SST Revenue Refunding Series 1996	88				88	529			529	617
East Bank Hotel Occupancy Tax Series A & B					0				0	0
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	1,000				1,000	938,239			938,239	939,239
Drainage Sales Tax Revenue Series 1991	1,058				1,058	2,458,695			2,458,695	2,459,753
Drainage Sales Tax Refunding Bonds - Series 1997	1,500				1,500	131,106			131,106	132,606
Lafreniere Park Recreation District LaSalle Property	84		8,679		8,763	292,498			292,498	301,261
LaSalle Tract Revenue Refunding Bonds - 1996					0				0	0
LaSalle Tract Revenue Bonds Series A - 1996	518				518	1,727,897			1,727,897	1,728,415
LaSalle Tract Revenue Bonds Series B - 1996					0				0	0
First Parish Court Building Elmwood Building	991	37,225			38,216				53,982	53,982
East Bank Office Building Series 1994					0				338,193	338,193
Road District #1, Sub #1				2,350,275	2,350,275	19,013,851			2,694,158	2,732,374
Consolidated Road District A, Sub #1				785,940	785,940	230,899			230,899	19,013,851
New Prison					0	23,228			23,228	2,581,174
Playground District #11				27,614	27,614				0	808,169
Playground District #12					0	25,045			25,045	52,659
Playground District #13				149,580	149,580				0	0
Playground District #14				63,321	63,321	192,855			192,855	342,235
Playground District #15				18,660	18,660	89,821			89,821	153,142
Fire District #7					0	158,929			158,929	177,589
East Bank Consolidated Sewerage District				574,626	574,626	310,000		45,832	355,832	355,832
Parishwide Drainage				6,101,197	6,101,197	773,458			773,458	1,348,084
Fourth Jefferson Drainage District					0	7,279,915			7,279,915	13,381,112
Drainage District #9, Sub #1				435,054	435,054				0	0
Consolidated Waterworks District No. 2				201,145	201,145	568,122			568,122	1,003,176
Paving Lien Ordinances				636,418	636,418	261,954			261,954	463,099
Consolidated Sewerage Lien Ordinances				141,016	141,016	758,461			758,461	1,394,877
Consolidated Water Lien Ordinances		45,063		34,932	79,995	78,253		45,507	123,760	264,778
				6,417	6,417	24,269		284,012	308,281	388,276
						2,424		134,978	1,137,400	1,143,817
TOTALS	13,129	82,285	8,679	11,528,193	11,630,289	47,920,296	1,000,000	510,327	49,430,623	61,060,912

JEFFERSON PARISH, LOUISIANA

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 1998

FUND	REVENUES							TOTAL REVENUES AND OTHER FINANCING SOURCES	
	AD VALOREM	SALES	SPECIAL ASSESSMENTS	INTEREST	OTHER	TOTAL	OTHER FINANCING SOURCES PROCEEDS OF REFUNDING BONDS		OPERATING TRANSFERS IN
SST Revenue Refunding Series A 1991		\$ 23,713,137	\$	\$ 919,021	\$ 1,269,306	\$ 25,901,464	\$ 32,838,350	\$	\$ 58,737,814
SST Revenue Refunding Series B 1991		1,680,896			1,219,529	2,900,425	31,548,650		34,449,075
SST Revenue Refunding Series 1998		4,789,578		10,750		4,800,328			4,800,328
East Bank Hotel Occupancy Tax Series A & B						0			0
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997		746,549		31,830		778,379		130,740	909,119
Drainage Sales Tax Revenue Series 1991		2,158,545		216,646		2,375,191			2,375,191
Drainage Sales Tax Refunding Bonds - Series 1997		1,271,729		46,455		1,318,184		342,303	1,660,487
LaFreniere Park Recreation District LaSalle Property				20,851		20,851	2,400,000	290,200	2,711,051
LaSalle Tract Revenue Refunding Bonds - 1996		318,446		74,201	918,257	1,310,904			1,310,904
LaSalle Tract Revenue Bonds Series A - 1996		180,980				180,980			180,980
LaSalle Tract Revenue Bonds Series B - 1996		141,365			2,038	143,403		50,426	193,829
First Parish Court Building Elmwood Building				16,377	257,548	273,925			273,925
East Bank Office Building Series 1994				176,284	165,048	341,332			341,332
Road District #1, Sub #1	2,365,454			45,248	34,890	956,751			956,751
Consolidated Road District A, Sub #1	703,492			10,353		713,845			2,445,592
New Prison	879			3,910		4,789			713,845
Playground District #11	17,637			1,745		19,382			4,789
Playground District #12	3,748					3,748			19,382
Playground District #13	139,328			18,439		155,767			3,748
Playground District #14	69,911			5,921		75,832			155,767
Playground District #15	126,444			11,482		137,926			75,832
Fire District #7	269,868			28,566		296,434			137,926
East Bank Consolidated Sewerage District	585,425			65,335		650,760			296,434
Parishwide Drainage	6,057,223			761,884	6,619	6,825,706			650,760
Fourth Jefferson Drainage District	1,889			2,122		4,011			6,825,706
Drainage District #9	452,692			38,542		491,224			4,011
Drainage District #9, Sub #1	207,846			19,212		227,058			491,224
Consolidated Waterworks District No. 2	608,699			41,113		649,812			227,058
Paving Lien Ordinances			64,724	23,994	928	89,646			649,812
Consolidated Sewerage Lien Ordinances			19,433	13,594	494	33,521			89,646
Consolidated Water Lien Ordinances			4,671	57,923	176	62,770			33,521
TOTALS	\$ 11,610,525	\$ 35,001,225	\$ 88,828	\$ 3,614,529	\$ 3,874,833	\$ 54,189,940	\$ 66,785,000	\$ 813,669	\$ 121,788,609

[Continued]

JEFFERSON PARISH, LOUISIANA

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

Year Ended December 31, 1998

FUND	EXPENDITURES			OTHER FINANCING USES			TOTAL EXPENDITURES AND OTHER FINANCING USES	EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	FUND BALANCES		
	PRINCIPAL RETIREMENT	INTEREST AND FISCAL CHARGES	OTHER	TOTAL	PAYMENT TO REFUND BOND ESCROW AGENT	OPERATING TRANSFERS OUT			BEGINNING OF YEAR	RESIDUAL EQUITY TRANSFER	END OF YEAR
SST Revenue Refunding Series A 1991	\$ 9,795,000	\$ 6,573,145	\$ 1,979,463	\$ 18,347,608	\$ 32,836,350	\$ 7,446,752	\$ 58,630,710	\$ 107,104	\$ 9,386,610	\$ 9,493,714	
SST Revenue Refunding Series B 1991		1,034,119	1,866,306	2,900,425	31,548,650		34,449,075	0		0	
SST Revenue Refunding Series 1998	2,500,000	2,299,595	204	4,799,799			4,799,799	529		529	
East Bank Hotel Occupancy Tax											
Series A & B		2,460	13,479	15,939		130,740	146,679	(146,679)	146,679	0	
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	150,000	265,357		435,357			435,357	473,762	464,477	938,239	
Drainage Sales Tax Revenue Series 1991	2,075,000	534,033	226,918	2,835,951		342,303	3,178,254	(803,063)	3,261,758	2,456,695	
Drainage Sales Tax Refunding Bonds - Series 1997	125,000	1,404,381		1,529,381			1,529,381	131,106	423,803	131,106	
Laferriere Park Recreation District	200,000	60,837	181,519	442,356	2,400,000		2,842,356	(131,305)	92	292,498	
LaSalle Property				0			0	0	(92)	0	
LaSalle Tract Revenue Refunding Bonds - 1996	215,000	289,021		504,021		6,944	510,965	799,939	927,866	1,727,897	
LaSalle Tract Revenue Bonds	75,000	105,980		180,980			180,980	0		0	
Series A - 1996											
LaSalle Tract Revenue Bonds	170,000	97,269		267,269			267,269	(73,440)	127,422	53,982	
Series B - 1996	51,000	82,140		133,140			133,140	140,785	197,408	338,193	
First Parish Court Building	995,000	1,592,125		2,587,125			2,587,125	(2,245,793)	4,939,951	2,694,156	
Elmwood Building		1,021,792		1,021,792			1,021,792	(65,041)	19,078,892	19,013,851	
East Bank Office Building Series 1994	1,425,000	1,003,286	7,685	2,435,971			2,435,971	9,621	221,276	230,899	
Road District #1, Sub #1	485,000	300,068	2,666	787,734			787,734	(73,889)	97,118	23,229	
Consolidated Road District A, Sub #1	50,000	80		50,080			50,080	(45,291)	93,399	25,045	
New Prison	25,000	6,342	37	31,379			31,379	(11,997)	37,042	0	
Playground District #11	370,000	93	3,696	373,789			373,789	(370,041)	432,879	192,655	
Playground District #12	140,000	26,955	513	167,468			167,468	(11,701)	204,356	89,821	
Playground District #13	65,000	10,140	243	75,383			75,383	449	89,372	158,929	
Playground District #14	115,000	7,769	375	123,144			123,144	14,782	144,147	355,832	
Playground District #15	290,000	422	901	291,323			291,323	5,111	350,721	773,458	
Fire District #7										7,279,915	
East Bank Consolidated Sewerage District	525,000	99,017	1,801	625,818			625,818	24,942	748,516	0	
Parishwide Drainage	4,245,000	2,769,066	19,457	7,033,523			7,033,523	(207,817)	7,487,732	0	
Fourth Drainage District	50,000	580	124	50,704			50,704	(46,693)	60,277	568,122	
Drainage District #9	380,000	91,073	1,413	472,486			472,486	18,738	549,384	261,954	
Drainage District #9, Sub #1	160,000	58,716	628	219,344			219,344	7,714	254,240	758,461	
Consolidated Waterworks District No. 2	530,000	136,820	2,016	668,836			668,836	(19,024)	777,465	123,780	
Paving Lien Ordinances	34,655	17,845		52,500			52,500	37,146	150,006	308,281	
Consolidated Sewerage Lien Ordinances	11,464	5,455		16,919			16,919	16,602	295,406	0	
Consolidated Water Lien Ordinances	1,670	692		2,362			2,362	60,408	1,094,344	1,137,400	
TOTALS	\$ 25,253,789	\$ 19,916,673	\$ 4,309,444	\$ 49,479,908	\$ 66,785,000	\$ 7,926,739	\$ 124,191,645	\$ (2,403,036)	\$ 52,042,660	\$ (209,001)	\$ 49,430,623

JEFFERSON PARISH, LOUISIANA

**DEBT SERVICE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT**

Year Ended December 31, 1998

<u>DEBT SERVICE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
SST Revenue Refunding Series A 1991	1998 Road & Street Capital Improvements Sewer Capital Program	\$ - - <u>-</u>	\$ 3,434,338 4,012,414 <u>7,446,752</u>
East Bank Hotel Occupancy Tax Series A & B	East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	-	<u>130,740</u>
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	East Bank Hotel Occupancy Tax Series A & B	<u>130,740</u>	-
Drainage Sales Tax Revenue Series 1991	Drainage Sales Tax Refunding Bonds-Series 1997	-	<u>342,303</u>
Drainage Sales Tax Refunding Bonds-Series 1997	Drainage Sales Tax Revenue Series 1991	<u>342,303</u>	-
Lafreniere Park Recreation District	Lafreniere Park Recreation District Special Revenue	<u>290,200</u>	-
LaSalle Tract Revenue Refunding Bonds - 1996	LaSalle Tract Revenue Bonds Series B - 1996	-	<u>6,944</u>
LaSalle Tract Revenue Bonds Series B - 1996	LaSalle Tract Revenue Refunding Bonds - 1996 LaSalle Revenue Bond Series A and B Capital Project	6,944 43,482 <u>50,426</u>	- - -
	TOTAL	\$ <u>813,669</u>	\$ <u>7,926,739</u>

CAPITAL PROJECTS FUNDS

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

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

West Napoleon Improvements accounts for State grant reimbursements received from the Department of Transportation and other revenues necessary for the construction of bridges and other improvements to said roadway.

1998 Road & Street Capital Improvements* accounts for the proceeds from the sale of special sales tax bonds for the purpose of constructing and improving public roads and streets within the unincorporated area of the Parish.

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

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

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

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

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

Public Works Capital Program accounts for various revenues dedicated to public works related improvements, such as signal light computerization, road intersection improvements and bridge improvements.

Bonnabel Boat Launch accounts for monies received for the cost incurred for the development/enhancement of a public boat launch and recreational facility.

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

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

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

Alario Center accounts for State reimbursements as well as Parish funds, dedicated to the construction of a Multi-purpose Recreational Complex within Bayou Segnette State Park on the West Bank of the Parish.

West Bank Playground Capital Improvements accounts for State reimbursements, as well as Parish funds, for the construction and improvements to the playgrounds and facilities within the district.

East Bank Playground Capital Improvements accounts for transfers from special revenue funds and other revenues necessary for the construction and improvements to the playgrounds and facilities within the district.

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

Fire District #3 accounts for the property tax levy authorized for the purpose of financing the cost of construction, renovations, improvements and equipment for the fire stations within the district.

Fire District #4 Lafitte/Barataria accounts for funds from various sources to construct a new fire station within the boundaries of the Town of Jean Lafitte.

Fire District #5 Stonebridge accounts for the ten-year property tax levy authorized for the purpose of financing the cost of construction, renovations, improvements and equipment for the fire stations within the district.

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

Fire Protection District #7 accounts for the bond proceeds received for the cost of construction, renovations, improvements and equipment for the fire stations within the district.

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

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

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

J P Mitigation Fund accounts for monies received from the Federal Government and other revenue to finance the cost of preserving the wetlands of the Parish.

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

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

Drainage District #9 Capital Improvements accounts for monies transferred from special revenue funds dedicated to improvements to Drainage District #9.

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

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

USDA Watershed Program accounts for the monies received from US Department of Agriculture for repair and restoration of certain failed canals and pump stations.

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

Urban Flood Control accounts for monies received from Army Corps of Engineers, as well as Parish funds, for parishwide flood control projects.

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

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

Animal Shelter Improvements accounts for transfers from a special revenue fund to finance the construction and/or renovation of facilities to house the abandoned animals in the Parish.

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

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

Civic and Senior Centers accounts for monies transferred from various Parish funds for the construction and/or renovation of various facilities throughout the Parish.

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

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

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

Parish Archives Building accounts for transfers from the General Fund and other revenues necessary to renovate and improve the building for the safekeeping of the Parish's historical data.

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

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

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

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

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

East Bank Hotel Occupancy Tax Projects account for monies from bond proceeds for the development of LaSalle Tract recreational facilities.

Jefferson Parish Landfill accounts for transfers from the Landfill Division special revenue fund for the improvements and closure of landfill.

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

Central Garage Improvements account for the transfers from various Parish funds to renovate existing East Bank facilities and construct new West Bank facilities.

*Created in 1998

JEFFERSON PARISH, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET

December 31, 1998

ELUND	ASSETS				RECEIVABLES		TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	INTER- GOVERNMENTAL		
Road District #1, Sub #1	\$ 15,754	\$ 1,638,888	\$ 1,195,615	\$	\$	\$ 1,636,888	
West Napoleon Improvements				159,496		1,195,615	
1998 Road & Street Capital Improvements		61,092,122				61,267,374	
Road District A, Sub #1			328,519			328,519	
Gretna Community Development Projects			88,754			88,754	
Streets Capital Program			706,514			706,514	
Public Works Revenue Sharing Project			15,020			15,020	
Council District Street Program					0	0	
Public Works Capital Program			4,713,137		228,838	4,939,875	
Bonnabel Boat Launch			3,669			3,669	
Linear Park					0	0	
Federal Aid Urban			197,149		24,600	221,749	
Lafraniere Park			375,455			375,455	
Alario Center			410,824			410,824	
West Bank Playground Capital Improvements			1,081,352			1,081,352	
East Bank Playground Capital Improvements			892,870			892,870	
Library Capital Improvements			1,130,835		855	1,131,690	
Fire District # 3			4,088			4,088	
Fire District # 4 Lafitte/Barataria			2,359			2,359	
Fire District # 5 Stonebridge			1,633,639			1,633,639	
East Bank Consolidated Fire Capital Improvements			404,205		62	404,267	
Fire Protection District # 7			625,593			625,593	
New York Ave Lien Ordinance					0	0	
Sewer Capital Program	677	16,162,773	4,988,262	6,896	1,857,582	22,996,190	
Public Utilities West Bank Yard			246,759			246,759	
J.P. Mitigation Fund			154,480			154,480	
Lake Salvadore Shoreline Protection			3,987			3,987	
Drainage District #1 Capital Improvements			3,623			3,623	
Drainage District #9 Capital Improvements			2,285			2,285	
Parishwide Drainage-1991 Bond Issue					27,733	1,068,692	
Pump Station Improvements	608,618	432,141				2,232,430	
U.S.A. Watershed Program			2,232,430			388,191	
Drainage Capital Program			388,191			388,191	
Urban Flood Control			16,092,234		488,263	16,580,517	
Marrero Area Drainage			3,754,283			3,754,283	
Drainage District # 9 - Sub-Drainage #1			11,545			11,545	
Animal Shelter Improvements			261,994			0	
Health Unit Improvements			270,264			261,994	
New Prison			10,841,204		898,107	11,739,311	
Chic and Senior Centers			904,674			904,674	
First Parish Court Revenue Bond			259,739			259,739	
Judicial Building Funds			1,588,752			1,800,020	
Juvenile Detention Home and Justice Center			2,526,265		13,268	2,526,265	
Parish Archives Building			27,639			27,639	
Emergency Communications			2,630,329			2,630,329	
Courthouse Complex			329,155			329,155	
LaSalle Revenue Bonds Series A & B	660	1,775,024	367,549			2,143,433	
LaSalle Tract	699	122,900	1,683,355			1,806,954	
East Bank Occupancy Tax Projects			2,988,428			2,988,428	
East Bank Hotel Occupancy Tax Projects			1,168,551			1,168,551	
Jefferson Parish Landfill			136,070			136,070	
Emergency Management						0	
Central Garage Improvements			618,154			618,154	
TOTALS	\$ 628,608	\$ 81,221,648	\$ 88,245,738	\$ 166,394	\$ 3,537,328	\$ 153,787,916	

[Continued]

JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET - CONTINUED

December 31, 1998

FUND	LIABILITIES AND FUND BALANCES					FUND BALANCE (DEFICIT)		TOTAL
	CONTRACTS AND RETAINAGE PAYABLE	DUE TO OTHER FUNDS	TOTAL LIABILITIES	UNRESERVED	DESIGNATED	UNDESIGNATED	TOTAL FUND BALANCE (DEFICIT)	
Road District #1, Sub #1	309,705	60,530	370,235	1,252,166	14,287		1,266,453	1,636,688
West Napoleon Improvements	102		102	471,231	724,282		1,195,513	1,195,513
1998 Road & Street Capital Improvements	743,281	266,709	1,009,990	60,257,384			60,257,384	61,267,374
Road District A, Sub #1	83,971		83,971	244,548			244,548	328,519
Gretna Community Development Projects			0	86,701		2,053	86,754	88,754
Streets Capital Program			0			706,514	706,514	706,514
Public Works Revenue Sharing Project			0	15,020			15,020	15,020
Council District Street Program			0				0	0
Public Works Capital Program	581,168		581,168	4,358,807			4,358,807	4,939,975
Bonnabel Boat Launch			0			3,669	3,669	3,669
Linear Park		10,118	10,118			(10,118)	(10,118)	0
Federal Aid Urban	25,861		25,861	195,888			195,888	221,749
Lafreniere Park			0	175,766		199,689	375,455	375,455
Alarfo Center	66,929		66,929	343,895			343,895	410,824
West Bank Playground Capital Improvements	40,580		40,580	252,343	788,429		1,040,772	1,081,352
East Bank Playground Capital Improvements	179,865		179,865	554,529	158,476		713,005	892,870
Library Capital Improvements	104,994		104,994	1,026,698			1,026,698	1,131,690
Fire District # 3			0			4,088	4,088	4,088
Fire District # 4 Lafitte/Barataria			0			2,359	2,359	2,359
Fire District # 5 Stonebridge			0	181,274		1,452,365	1,633,639	1,633,639
East Bank Consolidated Fire Capital Improvements	1,423		1,423	171,072		233,195	404,267	404,267
Fire Protection District # 7			0	599,024		25,146	624,170	625,593
New York Ave Lien Ordinance			0				0	0
Sewer Capital Program	2,357,315		2,357,315	20,638,875			20,638,875	22,996,190
Public Utilities West Bank Yard	73,828		73,828	172,931			172,931	248,759
J P Mitigation Fund			0	86,439		68,021	154,460	154,460
Lake Salvadore Shoreline Protection			0	3,987			3,987	3,987
Drainage District #1 Capital Improvements			0			3,623	3,623	3,623
Drainage District #9 Capital Improvements			0			2,265	2,265	2,265
Parishwide Drainage-1991 Bond Issue	909,301	148,422	1,057,723	10,969			10,969	1,068,692
Pump Station Improvements	56		56	372,109			372,109	2,232,430
U.S.A. Watershed Program			0	308,600			308,600	388,191
Drainage Capital Program	1,620,063		1,620,063	14,960,454			14,960,454	16,580,517
Urban Flood Control	249,451		249,451	2,909,269		595,543	3,504,812	3,754,263
Marrero Area Drainage			0	10,770		775	11,545	11,545
Drainage District # 9 - Sub-Drainage #1			0				0	0
Animal Shelter Improvements	5,561		5,561	21,146		235,267	256,433	261,994
Health Unit Improvements	13,555		13,555	131,900		124,809	256,709	270,264
New Prison	20,849		20,849	671,556		11,046,906	11,718,462	11,739,311
Chvic and Senior Centers	19,766		19,766	700,927		183,981	884,908	904,674
First Parish Court Revenue Bond			0	86,443		173,296	259,739	259,739
Judicial Building Funds	9,942		9,942	23,009		1,567,069	1,590,078	1,600,020
Juvenile Detention Home and Justice Center	73,259		73,259	2,453,006			2,453,006	2,528,265
Parish Archives Building			0	251		27,388	27,639	27,639
Emergency Communications	4,056		4,056	133,810		2,492,663	2,626,273	2,630,329
Courthouse Complex	114,042		114,042	198,898		16,215	215,113	329,155
LaSalle Revenue Bonds Series A & B	2,547		2,547	2,140,886			2,140,886	2,143,433
LaSalle Tract	357,128		357,128	1,449,828			1,449,828	1,806,954
East Bank Occupancy Tax Projects			0				0	0
East Bank Hotel Occupancy Tax Projects	34,401		34,401	2,932,027			2,932,027	2,966,428
Jefferson Parish Landfill			0	1,168,551			1,168,551	1,168,551
Emergency Management			0	134,000		2,070	136,070	136,070
Central Garage Improvements			0	563,141		55,013	618,154	618,154
TOTALS	8,002,999	485,779	8,488,778	122,489,924	22,839,214	145,308,136	153,797,916	

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 1998

FUND	REVENUES				OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES
	TAXES	INTER-GOVERNMENTAL	INTEREST	OTHER	TOTAL	BOND PROCEEDS	OPERATING TRANSFERS IN	TRANSFERS FROM COMPONENT UNITS	
Road District #1, Sub #1			104,225		104,225				104,225
West Napoleon Improvements		62,047			62,047				62,047
1998 Road & Street Capital Improvements		1,875,868			1,875,868	61,081,059	3,539,178		64,620,237
Road District A, Sub #1		20,084			20,084		63,000		63,000
Gretha Community Development Projects		1,953			1,953				1,953
Streets Capital Program		36,667			36,667				36,667
Public Works Revenue Sharing Project		431			431				431
Council District Street Program		846			846				846
Public Works Capital Program		1,547,219	240,219		1,787,438		603,399	200,000	2,590,837
Bonnabel Boat Launch			886		886				886
Linear Park		14	(32)		(18)				(18)
Federal Aid Urban		1,813,991	22,899		1,836,890		85,438		1,922,328
Lafreniere Park		210,777	8,740		219,517		192,500		412,017
Alario Center		418,508	14,965		433,373		200,000		633,373
West Bank Playground Capital Improvements		71,012	63,556	4,409	138,977		718,500		857,477
East Bank Playground Capital Improvements			51,496	12,400	63,896		400,000		463,896
Library Capital Improvements	17,874		56,116	19,000	92,790				92,790
Fire District # 3			213		213				213
Fire District # 4 Lafitte/Barataria			(1,367)		(1,367)				(1,367)
Fire District # 5 Stonelridge	347		84,867		85,214				85,214
East Bank Consolidated Fire Capital Improvements	996		21,010		22,006				22,006
Fire Protection District # 7			32,657		32,657		10,100		42,757
New York Ave Lien Ordinance			149		149				149
Sewer Capital Program	3,987,566	2,487,192	1,203,975	20,044	7,698,797		5,292,548		12,991,345
Public Utilities West Bank Yard			8,948		8,948		119,400		128,348
J P Mitigation Fund		7,352	7,815		15,167				15,167
Lake Salvadore Shoreline Protection			207		207				207
Drainage District #1 Capital Improvements			188		188				188
Drainage District #9 Capital Improvements			118		118				118
Parishwide Drainage-1991 Bond Issue		1,282,733	527,208		1,809,941		30,000		1,839,941
Pump Station Improvements			102,234	46,365	148,599		835,300		983,899
U S D A Watershed Program			16,448		16,448		305,000		321,448
Drainage Capital Program	952,593	3,229,595	866,774	300,000	5,348,962		3,118,884		8,467,846
Urban Flood Control	4,200,000		124,357		4,324,357				4,324,357
Marrero Area Drainage			1,166		1,166				1,166
Drainage District # 9 - Sub-Drainage #1			2,364		2,364				2,364
Animal Shelter Improvements			11,806		11,806		240,000		251,806
Health Unit Improvements			13,327		13,327				13,327
New Prison		77,716	566,393		644,109		144,000		788,109
Civic and Senior Centers	239,162		47,161		286,323		80,000		366,323
First Parish Court Revenue Bond			13,531		13,531				13,531
Judicial Building Funds			79,270	301,979	381,249				381,249
Juvenile Detention Home and Justice Center			128,551		128,551		1,750,000		1,878,551
Parish Archives Building			1,438		1,438				1,438
Emergency Communications			115,018		115,018		1,000,000		1,115,018
Courthouse Complex			16,170		16,170		65,961		82,031
LaSalle Revenue Bonds Series A & B			131,916		131,916				131,916
LaSalle Tract		2,150,845	89,542		2,240,387		120,634		2,361,021
East Bank Occupancy Tax Projects			1,970		1,970				1,970
East Bank Hotel Occupancy Tax Projects			180,509		180,509				180,509
Jefferson Parish Landfill			63,598	12,708	76,306				76,306
Emergency Management		78,500	6,509		85,009		19,900		104,909
Central Garage Improvements			27,227		27,227		541,078		568,305
TOTALS	\$ 9,159,198	\$ 13,614,616	\$ 6,851,931	\$ 5,062,964	\$ 34,689,707	\$ 61,081,059	\$ 19,474,720	\$ 200,000	\$ 80,755,779
									\$ 115,444,486

(Continued)

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1998

FUND	EXPENDITURES					TOTAL	OTHER FINANCING USES	TOTAL EXPENDITURES AND OTHER FINANCING USES
	CONSTRUCTION COSTS	ENGINEERING FEES	CAPITAL OUTLAY	OTHER	TOTAL			
Road District #1, Sub #1	\$ 699,393	\$ 97,474	\$ 14,954	\$ 12,368	\$ 809,235	\$	\$ 809,235	
West Napoleon Improvements			15,075		15,075		15,075	
1998 Road & Street Capital Improvements		2,869,665	35,777	2,789,418	5,694,860	343,861	6,038,721	
Road District A, Sub #1		255,901			255,901		255,901	
Gretna Community Development Projects					0		0	
Streets Capital Program					0		0	
Public Works Revenue Sharing Project			980		980	21,808	22,788	
Council District Street Program					0		0	
Public Works Capital Program	1,651,207	803,828	11,243	69,813	2,535,889	370,060	2,905,949	
Bonnabel Boat Launch					0	15,527	15,527	
Linear Park		11,470			11,470	336,919	348,389	
Federal Aid Urban	2,166,527	132,195	300	2,856	2,301,878		2,301,878	
Lafreniere Park	21,960			46,151	68,111		68,111	
Alario Center	170,249	69,262	235,070	85,087	559,668		559,668	
West Bank Playground Capital Improvements	457,689	20,443		1,161	479,293		479,293	
East Bank Playground Capital Improvements	731,046	43,683		21,249	795,978		795,978	
Library Capital Improvements	82,922	10,162	16,944	12,378	122,406		122,406	
Fire District # 3					0		0	
Fire District # 4 Lafitte/Barataria	47,507	250			47,757		47,757	
Fire District # 5 Stonebridge					0		0	
East Bank Consolidated Fire Capital Improvement					0		0	
Fire Protection District # 7	6,232	18,348	8,303	16,525	47,408		47,408	
New York Ave Lien Ordinance					0	2,100,000	2,100,000	
Sewer Capital Program	9,912,253	2,867,171	150,028	1,485,429	14,414,881		16,514,881	
Public Utilities West Bank Yard	668,884	25,393			694,277		694,277	
J P Mitigation Fund					0		0	
Lake Salvadore Shoreline Protection					0		0	
Drainage District #1 Capital Improvements					0		0	
Drainage District #9 Capital Improvements					0		0	
Parishwide Drainage-1991 Bond Issue					0		0	
Pump Station Improvements	3,129,750	7,867,030		88,218	11,084,998	1,569,973	12,654,971	
U.S.D.A. Watershed Program		21,700		107,100	128,800		128,800	
Drainage Capital Program	3,418,653	1,969,426	180,883	310,809	5,697,771		6,026,425	
Urban Flood Control	23,541	1,431,842	32,656	744,319	2,232,358	128,654	2,361,012	
Marrero Area Drainage		49,711			49,711		49,711	
Drainage District # 9 - Sub-Drainage #1					0		0	
Animal Shelter Improvements		9,084		2,390	11,474		11,474	
Health Unit Improvements				10,581	10,581		10,581	
New Prison	596,557	1,102,583	132,839	94,276	1,783,418		1,783,418	
Civic and Senior Centers	190,619	3,455			194,074		194,074	
First Parish Court Revenue Bond				7,357	7,357		7,357	
Judicial Building Funds	35,324	14,151		243	49,718		49,718	
Juvenile Detention Home and Justice Center	141,494			6,858	148,352		148,352	
Parish Archives Building					0		0	
Emergency Communications			84,012		84,012		84,012	
Courthouse Complex	123,452			302	123,754		123,754	
LaSalle Revenue Bonds Series A & B	166,304	26,294		5,809	218,407	164,116	382,523	
LaSalle Tract	2,224,539	132,515		46,599	2,403,653		2,403,653	
East Bank Occupancy Tax Projects	528,775	38,414		5,564	572,753		572,753	
East Bank Hotel Occupancy Tax Projects	8,573	126,690		11,910	147,173		147,173	
Jefferson Parish Landfill				815	815		815	
Emergency Management				37,575	37,575		37,575	
Central Garage Improvements			152,095	53,782	205,877		205,877	
TOTALS	\$ 27,211,450	\$ 20,038,138	\$ 1,053,884	\$ 6,076,875	\$ 54,380,347	\$ 5,050,916	\$ 59,431,263	

[Continued]

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1998

FUND	REVENUES AND OTHER FINANCING SOURCES	EXPENDITURES AND OTHER FINANCING USES	EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	RESIDUAL EQUITY TRANSFER	FUND BALANCE (DEFICIT) AT END OF YEAR
Road District #1, Sub #1	\$ 104,225	\$ 809,235	\$ (705,010)	\$ 1,971,463	\$	\$ 1,266,453
West Napoleon Improvements	62,047	15,075	46,972	1,148,541		1,195,513
1998 Road & Street Capital Improvements	66,296,105	6,036,721	60,257,384	0		60,257,384
Road District A, Sub #1	83,084	255,901	(172,817)	417,365		244,548
Gretna Community Development Projects	1,953	0	1,953	86,801		88,754
Streets Capital Program	36,667	0	36,667	669,847		706,514
Public Works Revenue Sharing Project	431	22,786	(22,355)	37,375		15,020
Council District Street Program	846	0	846	73,245	(74,091)	0
Public Works Capital Program	2,590,837	2,905,949	(315,112)	4,673,919		4,358,807
Bonnabel Boat Launch	886	15,527	(14,641)	18,310		3,669
Linear Park	(18)	11,470	(11,488)	1,370		(10,118)
Federal Aid Urban	1,922,328	2,638,797	(716,469)	912,357		195,888
Lafreniere Park	412,017	68,111	343,906	31,549		375,455
Alario Center	633,373	559,668	73,705	270,190		343,895
West Bank Playground Capital Improvements	857,477	479,293	378,184	662,588		1,040,772
East Bank Playground Capital Improvements	463,896	795,978	(332,082)	1,045,087		713,005
Library Capital Improvements	92,790	122,408	(29,616)	1,056,312		1,026,696
Fire District # 3	213	0	213	3,675		4,088
Fire District # 4 Lafitte/Barataria	(1,367)	47,757	(49,124)	51,483		2,359
Fire District # 5 Stonebridge	85,214	0	85,214	1,548,425		1,633,639
East Bank Consolidated Fire Capital Improvements	22,006	0	22,006	382,261		404,267
Fire Protection District # 7	42,757	47,408	(4,651)	628,821		624,170
New York Ave Lien Ordinance	149	0	149	13,489	(13,638)	0
Sewer Capital Program	12,991,345	16,514,861	(3,523,516)	24,162,411		20,638,875
Public Utilities West Bank Yard	128,348	694,277	(565,929)	738,860		172,931
J.P. Mitigation Fund	15,167	0	15,167	199,293		154,480
Lake Sahadore Shoreline Protection	207	0	207	3,760		3,967
Drainage District #1 Capital Improvements	188	0	188	3,435		3,623
Drainage District #9 Capital Improvements	118	0	118	2,147		2,265
Parishwide Drainage-1991 Bond Issue	1,839,941	12,654,971	(10,815,030)	10,825,999		10,969
Pump Station Improvements	983,899	128,800	855,099	1,377,275		2,232,374
U.S.D.A. Watershed Program	321,448	0	321,448	68,743		388,191
Drainage Capital Program	8,467,846	6,028,425	2,441,421	12,441,880		14,960,454
Urban Flood Control	4,324,357	2,232,358	2,091,999	1,412,813	77,153	3,504,812
Marrero Area Drainage	1,166	49,711	(48,545)	60,090		11,545
Drainage District # 9 - Sub-Drainage #1	2,364	0	2,364	74,789	(77,153)	0
Animal Shelter Improvements	251,606	11,474	240,132	16,301		256,433
Health Unit Improvements	13,327	143,220	(129,893)	386,602		256,709
New Prison	5,134,168	1,783,418	3,350,750	8,367,712		11,718,462
Civic and Senior Centers	366,323	194,074	172,249	712,659		884,908
First Parish Court Revenue Bond	13,531	7,257	6,274	253,565		259,739
Judicial Building Funds	381,249	49,718	331,531	1,258,547		1,590,078
Juvenile Detention Home and Justice Center	1,676,551	148,352	1,728,199	724,807		2,453,008
Parish Archives Building	1,436	0	1,436	28,203		27,639
Emergency Communications	1,115,018	84,012	1,031,006	1,595,267		2,626,273
Courthouse Complex	82,031	123,754	(41,723)	256,838		215,113
LaSalle Revenue Bonds Series A & B	131,916	382,523	(250,607)	2,391,493		2,140,888
LaSalle Tract	2,361,021	2,403,653	(42,632)	1,492,458		1,449,828
East Bank Occupancy Tax Projects	1,970	572,753	(570,783)	570,783		0
East Bank Hotel Occupancy Tax Projects	180,509	147,173	33,336	2,898,691		2,932,027
Jefferson Parish Landfill	78,306	815	75,491	1,093,060		1,168,551
Emergency Management	104,909	37,575	67,334	68,736		136,070
Central Garage Improvements	568,305	205,887	362,418	255,736		618,154
TOTALS	\$ 115,444,486	\$ 59,431,263	\$ 56,013,223	\$ 69,383,644	\$ (87,729)	\$ 145,308,136

JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECT FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1998

<u>CAPITAL PROJECTS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
1998 Road & Street Capital Improvements	SST Revenue Refunding Series A 1991 Debt Service Federal Aid Urban Public Works Capital Program	\$ 3,434,338 104,840 - <u>3,539,178</u>	\$ - - 343,861 <u>343,861</u>
Road District A, Sub #1	West Bank Riverboat Gaming Special Revenue	<u>63,000</u>	<u>-</u>
Public Works Revenue Sharing Project	Streets Department Special Revenue	<u>-</u>	<u>21,806</u>
Public Works Capital Program	Streets Department Special Revenue Off Track Betting Special Revenue West Bank Tourism Special Revenue West Bank Riverboat Gaming Special Revenue 1998 Road & Street Capital Improvements Bonnabel Boat Launch	102,011 21,000 21,000 100,000 343,861 15,527 <u>603,399</u>	108,255 27,463 - 234,342 - - <u>370,060</u>
Bonnabel Boat Launch	Public Works Capital Program	<u>-</u>	<u>15,527</u>
Federal Aid Urban	West Bank Riverboat Gaming Special Revenue 1998 Road & Street Capital Improvements Drainage Capital Program Engineering Internal Service	- - - 85,438 <u>85,438</u>	145,171 104,840 86,908 <u>336,919</u>
Lafreniere Park	East Bank Consolidated Playground District Special Revenue Lafreniere Park Recreation District Special Revenue	150,000 42,500 <u>192,500</u>	- - <u>-</u>
Alario Center	Sewer Capital Program Consolidated Waterworks District No. 1 Enterprise	100,000 100,000 <u>200,000</u>	- - <u>-</u>
West Bank Playground Capital Improvements	West Bank Consolidated Playground District #1 Special Revenue Off Track Betting Special Revenue Video Poker Special Revenue West Bank Tourism Special Revenue West Bank Riverboat Gaming Special Revenue	250,000 43,476 5,983 77,937 341,104 <u>718,500</u>	- - - - - <u>-</u>
East Bank Playground Capital Improvements	East Bank Consolidated Playground District Special Revenue	<u>400,000</u>	<u>-</u>
Fire Protection District #7	West Bank Riverboat Gaming Special Revenue	<u>10,100</u>	<u>-</u>

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECT FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED

Year Ended December 31, 1998

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Sewer Capital Program	Streets Department Special Revenue	38,892	-
	Fourth Jefferson Drainage District		
	Special Revenue	418,726	-
	Drainage District # 9 Special Revenue	36,886	-
	Drainage Pump Stations Special Revenue	38,892	-
	SST Revenue Refunding Series A 1991		
	Debt Service	4,012,414	-
	Alario Center	-	100,000
	Consolidated Sewerage District No.1		
	Enterprise	206,526	2,000,000
	Consolidated Water District No. 1		
	Enterprise	38,892	-
	Central Garage Internal Service	488,722	-
Environmental & Water Quality			
Internal Service	12,598	-	
		<u>5,292,548</u>	<u>2,100,000</u>
Public Utilities West Bank Yard	Consolidated Drainage District # 1		
	Special Revenue	58,600	-
	Drainage District # 9		
Special Revenue	60,800	-	
		<u>119,400</u>	<u>-</u>
Parishwide Drainage - 1991 Bond Issue	Drainage Pump Stations		
	Special Revenue	30,000	-
	Pump Station Improvements Capital Project	-	331,000
	Drainage Capital Program	-	1,238,973
		<u>30,000</u>	<u>1,569,973</u>
Pump Stations Improvements	Drainage Pump Stations		
	Special Revenue	504,300	-
	Parishwide Drainage-1991 Bond Issue	331,000	-
		<u>835,300</u>	<u>-</u>
USDA Watershed Program	Consolidated Drainage District #1		
	Special Revenue	100,000	-
	Fourth Jefferson Drainage District		
	Special Revenue	125,000	-
Drainage District #9			
Special Revenue	80,000	-	
		<u>305,000</u>	<u>-</u>
Drainage Capital Program	Consolidated Drainage District # 1		
	Special Revenue	115,000	4,534
	Fourth Jefferson Drainage District		
	Special Revenue	590,896	11,326
	Drainage District # 9		
	Special Revenue	320,000	5,417
	Drainage Pump Stations		
	Special Revenue	608,107	59,334
	West Bank Riverboat Gaming		
	Special Revenue	159,000	-
	Federal Aid Urban	86,908	-
	Parishwide Drainage 1991 Bond Issue	1,238,973	-
Consolidated Sewerage District No. 1			
Enterprise	-	12,788	
Consolidated Waterworks District No. 1			
Enterprise	-	35,255	
		<u>3,118,884</u>	<u>128,654</u>

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

Year Ended December 31, 1998

<u>CAPITAL PROJECTS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Animal Shelter Improvements	Animal Shelter Special Revenue	240,000	-
New Prison	General Fund	144,000	-
Civic and Senior Centers	General Fund	80,000	-
Juvenile Detention Home and Justice Center	Juvenile Services Special Revenue	1,750,000	-
Emergency Communications	Emergency Communications Special Revenue	1,000,000	-
Courthouse Complex	General Fund	65,861	-
LaSalle Revenue Bonds Series A & B	LaSalle Tract Revenue Bonds Series B 1996 Debt Service LaSalle Tract	-	43,482
		-	120,634
		-	164,116
LaSalle Tract	LaSalle Revenue Bond Series A & B	120,634	-
Emergency Management	General Fund	19,900	-
Central Garage Improvements	Transit Grants Special Revenue Streets Department Special Revenue Central Garage Internal Service	175,000 275,000 91,078 541,078	- - - -
Totals		<u>\$ 19,474,720</u>	<u>\$ 5,050,916</u>
		<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
<u>COMPONENT UNIT TRANSFERRED TO OR FROM</u>			
Hospital District No. 2 Component Unit		<u>\$ 200,000</u>	<u>\$ -</u>

ENTERPRISE FUNDS

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

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

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

JEFFERSON PARISH, LOUISIANA

**ENTERPRISE FUNDS*
COMBINING BALANCE SHEET**

December 31, 1998

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
ASSETS			
Current assets			
Cash and cash equivalents	\$ 3,658,953	\$ 2,607,836	\$ 2,607,836
Share of pooled assets		5,892,820	9,551,773
Receivables (net of allowance for estimated uncollectibles)			
Ad valorem tax	5,369,539	697,699	6,067,238
Accounts	3,913,837	4,544,398	8,458,235
Intergovernmental	162,814	72,793	235,607
Other		303,438	303,438
Inventories	<u>2,184,439</u>	<u>3,739,987</u>	<u>5,924,426</u>
 Total current assets	 <u>15,289,582</u>	 <u>17,858,971</u>	 <u>33,148,553</u>
Restricted assets			
Cash and cash equivalents		342,906	342,906
Investments		3,889,685	3,889,685
Share of pooled assets	20,202,849	30,347,114	50,549,963
Receivables	<u>4,392,888</u>	<u>5,807,709</u>	<u>10,200,597</u>
 Total restricted assets	 <u>24,595,737</u>	 <u>40,387,414</u>	 <u>64,983,151</u>
 Property, plant, and equipment - at cost, less accumulated depreciation	 <u>359,411,966</u>	 <u>105,026,931</u>	 <u>464,438,897</u>
 TOTAL ASSETS	 \$ <u>399,297,285</u>	 \$ <u>163,273,316</u>	 \$ <u>562,570,601</u>

* Audited by other auditors

[Continued]

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS*
COMBINING BALANCE SHEET - CONTINUED

December 31, 1998

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
LIABILITIES AND FUND EQUITY			
Current liabilities			
Accounts payable	\$ 685,607	\$ 302,821	\$ 988,428
Retainage payable		2,642	2,642
Intergovernmental payable		379,902	379,902
Other payables and accruals	1,833,030	2,026,242	3,859,272
Deferred revenue	<u>5,398,286</u>	<u>701,465</u>	<u>6,099,751</u>
Total current liabilities	<u>7,916,923</u>	<u>3,413,072</u>	<u>11,329,995</u>
Current liabilities payable from restricted assets			
Accounts payable	1,099,254	578,443	1,677,697
Retainage payable	859,101	130,290	989,391
Customers' deposits		3,929,170	3,929,170
Other payables		303,421	303,421
Deferred revenue		<u>5,836,191</u>	<u>5,836,191</u>
Total current liabilities payable from restricted assets	<u>1,958,355</u>	<u>10,777,515</u>	<u>12,735,870</u>
Total liabilities	<u>9,875,278</u>	<u>14,190,587</u>	<u>24,065,865</u>
Fund equity			
Contributed capital			
Parish	\$ 15,332,179	\$ 876,385	\$ 16,208,564
Subdividers	12,665,540	2,892,815	15,558,355
Ad valorem tax bonds	8,049,928	6,545,599	14,595,527
Parish sales tax bonds	247,355,697		247,355,697
Federal government	59,249,811	2,994,477	62,244,288
State	83,359	1,953,504	2,036,863
Citizens	<u>3,030,967</u>	<u>168,998</u>	<u>3,199,965</u>
Total contributed capital	<u>345,767,481</u>	<u>15,431,778</u>	<u>361,199,259</u>
Retained earnings			
Reserved for construction	12,037,407	29,609,899	41,647,306
Unreserved	<u>31,617,119</u>	<u>104,041,052</u>	<u>135,658,171</u>
Total retained earnings	<u>43,654,526</u>	<u>133,650,951</u>	<u>177,305,477</u>
Total fund equity	<u>389,422,007</u>	<u>149,082,729</u>	<u>538,504,736</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 399,297,285</u>	<u>\$ 163,273,316</u>	<u>\$ 562,570,601</u>

* Audited by other auditors



JEFFERSON PARISH, LOUISIANA

**ENTERPRISE FUNDS*
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**

Year Ended December 31, 1998

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Operating revenues			
Charges for sales and services	\$ 14,453,293	\$ 19,050,684	\$ 33,503,977
	<hr/>	<hr/>	<hr/>
Total operating revenues	14,453,293	19,050,684	33,503,977
Operating expenses			
Personnel services	6,914,879	6,420,302	13,335,181
Contractual services, supplies, materials, and other	13,457,467	9,001,163	22,458,630
Depreciation and amortization	8,563,842	4,507,212	13,071,054
	<hr/>	<hr/>	<hr/>
Total operating expenses	28,936,188	19,928,677	48,864,865
	<hr/>	<hr/>	<hr/>
Operating income (loss)	(14,482,895)	(877,993)	(15,360,888)
Nonoperating revenues (expenses)			
Taxes	5,104,651	6,207,668	11,312,319
State revenue sharing	307,778	664,391	972,169
Intergovernmental revenues	159,263	71,469	230,732
Interest income	1,463,970	2,326,407	3,790,377
Insurance proceeds	66,709		66,709
Construction sewer availability fees	566,400		566,400
Gain on transfer of fixed assets	97,937		97,937
	<hr/>	<hr/>	<hr/>
Total nonoperating revenues (expenses)	7,766,708	9,269,935	17,036,643
	<hr/>	<hr/>	<hr/>
Income (loss) before operating transfers	(6,716,187)	8,391,942	1,675,755
	<hr/>	<hr/>	<hr/>
Operating transfers in	2,012,788	65,255	2,078,043
Operating transfers out	(206,526)	(138,892)	(345,418)
	<hr/>	<hr/>	<hr/>
Net income (loss)	(4,909,925)	8,318,305	3,408,380
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	8,303,710	832,549	9,136,259
Retained earnings			
Beginning of year	40,260,741	124,500,097	164,760,838
	<hr/>	<hr/>	<hr/>
End of year	\$ 43,654,526	\$ 133,650,951	\$ 177,305,477
	<hr/>	<hr/>	<hr/>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS*
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 1998

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Increase (decrease) in cash and cash equivalents			
Cash flows from operating activities			
Operating income (loss)	\$ (14,482,895)	\$ (877,993)	\$ (15,360,888)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation and amortization	8,563,842	4,507,212	13,071,054
Change in current assets - (increase) decrease			
Receivables			
Accounts	(1,084,757)	(986,634)	(2,071,391)
Inventories	232,694	210,217	442,911
Change in current liabilities - increase (decrease)			
Accounts payable	352,105	(420,628)	(68,523)
Other payables and accruals	203,237	239,818	443,055
Total adjustments	<u>8,267,121</u>	<u>3,549,985</u>	<u>11,817,106</u>
Net cash provided by (used for) operating activities	<u>(6,215,774)</u>	<u>2,671,992</u>	<u>(3,543,782)</u>
Cash flows from noncapital financing activities			
Taxes	5,093,381	687,340	5,780,721
State revenue sharing	307,778	664,391	972,169
Insurance proceeds	66,709		66,709
Operating transfers in	2,012,788	65,255	2,078,043
Operating transfers out	(206,526)	(138,892)	(345,418)
Net cash provided by (used for) noncapital financing activities	<u>7,274,130</u>	<u>1,278,094</u>	<u>8,552,224</u>
Cash flows from capital and related financing activities			
Taxes		5,507,731	5,507,731
Acquisition of property, plant, and equipment	(236,024)	(230,831)	(466,855)
Payments made on construction in progress	(12,014,755)	(3,159,095)	(15,173,850)
Residual equity transfers	6,265	17,549	23,814
Construction sewer availability fees	566,400		566,400
Contributed capital	6,207,086		6,207,086
Net cash provided by (used for) capital and related financing activities	<u>(5,471,028)</u>	<u>2,135,354</u>	<u>(3,335,674)</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

**ENTERPRISE FUNDS*
COMBINING STATEMENT OF CASH FLOWS - CONTINUED**

Year Ended December 31, 1998

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Cash flows from investing activities			
Proceeds from sale and maturities of investments	\$	\$ 21,079,312	\$ 21,079,312
Purchases of investments		(20,240,383)	(20,240,383)
Interest received	1,463,970	2,339,176	3,803,146
Net cash provided by (used for) investing activities	<u>1,463,970</u>	<u>3,178,105</u>	<u>4,642,075</u>
Net increase (decrease) in cash and cash equivalents	(2,948,702)	9,263,545	6,314,843
Cash and cash equivalents, beginning of year	<u>26,810,504</u>	<u>29,927,131</u>	<u>56,737,635</u>
Cash and cash equivalents, end of year	\$ <u>23,861,802</u>	\$ <u>39,190,676</u>	\$ <u>63,052,478</u>
Reconciliation to Balance Sheet			
Current assets			
Cash and cash equivalents	\$	\$ 2,607,836	\$ 2,607,836
Share of pooled assets	3,658,953	5,892,820	9,551,773
Restricted assets			
Cash and cash equivalents		342,906	342,906
Share of pooled assets	20,202,849	30,347,114	50,549,963
Total per Balance Sheet	\$ <u>23,861,802</u>	\$ <u>39,190,676</u>	\$ <u>63,052,478</u>
Noncash investing, capital, and financing activities			
Contributions of capital	\$ 10,444,660	\$ 20,696	\$ 10,465,356
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(10,444,660)	(20,696)	(10,465,356)
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

* Audited by other auditors.

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS*
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1998

<u>ENTERPRISE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Consolidated Sewerage District No. 1	Sewer Capital Program	\$ 2,000,000	\$ 206,526
	Drainage Capital Program	12,788	-
		<u>2,012,788</u>	<u>206,526</u>
Consolidated Waterworks District No. 1	Drainage Pump Stations Special Revenue	\$ 30,000	\$ -
	Alario Center Capital Project	-	100,000
	Sewer Capital Program	-	38,892
	Drainage Capital Program	35,255	-
		<u>65,255</u>	<u>138,892</u>
	TOTAL	\$ 2,078,043	\$ 345,418

*Audited by other auditors.

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

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

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

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

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

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

Safety Division department manages and administers an employee public safety program committed to the prevention of injury, illness and property damage throughout Jefferson Parish.

Group Health accounts for restricted revenues received for payment of hospitalization premiums of health maintenance organization (HMO) and points-of-service (POS) plans.

General Liability accounts for premium payments received from various Parish departments for payment of claims, premiums and administrative costs under the worker's compensation, automobile, general liability and property damage insurance plans maintained by the Parish.

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

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 1998

	<u>CENTRAL GARAGE</u>	<u>CENTRAL TIRE</u>	<u>CENTRAL TELEPHONE</u>	<u>COMPUTER CENTER</u>	<u>ENGINEERING</u>
ASSETS					
Current Assets					
Share of pooled assets	\$ 439,737	\$ 19,087	\$ 9,042	\$ 349,308	\$ 140,640
Receivables					
Accounts			10,581		
Intergovernmental	5,163			2,796	101,081
Inventories	1,610		2,593		
Prepaid expenses					
Deposits					
Total current assets	<u>446,510</u>	<u>19,087</u>	<u>22,216</u>	<u>352,104</u>	<u>241,721</u>
Property, plant, and equipment - at cost, less accumulated depreciation	<u>333,126</u>	<u>9,411</u>		<u>1,336,917</u>	<u>466,580</u>
TOTAL ASSETS	<u>\$ 779,636</u>	<u>\$ 28,498</u>	<u>\$ 22,216</u>	<u>\$ 1,689,021</u>	<u>\$ 708,301</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 279,996	\$ 16,571	\$ 667	\$ 158,133	\$ 105,005
Claims and judgements payable					
Contracts and retainage payables					1,149
Total liabilities	<u>279,996</u>	<u>16,571</u>	<u>667</u>	<u>158,133</u>	<u>106,154</u>
Fund equity					
Contributed capital					
Federal government				73,536	
Parish	3,594			236,152	41,881
Total contributed capital	<u>3,594</u>	<u>0</u>	<u>0</u>	<u>309,688</u>	<u>41,881</u>
Retained earnings					
Reserved for self-insurance					
Unreserved	496,046	11,927	21,549	1,221,200	560,266
Total retained earnings	<u>496,046</u>	<u>11,927</u>	<u>21,549</u>	<u>1,221,200</u>	<u>560,266</u>
Total fund equity	<u>499,640</u>	<u>11,927</u>	<u>21,549</u>	<u>1,530,888</u>	<u>602,147</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 779,636</u>	<u>\$ 28,498</u>	<u>\$ 22,216</u>	<u>\$ 1,689,021</u>	<u>\$ 708,301</u>

<u>ENVIRONMENTAL AND WATER QUALITY</u>	<u>SAFETY DIVISION</u>	<u>GROUP HEALTH</u>	<u>GENERAL LIABILITY</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>TOTAL</u>
\$ 72,434	\$ 1,969	\$ 4,718,070	\$ 28,204,891	\$ 2,481,921	\$ 36,437,099
					10,581
					109,040
					4,203
			3,789		3,789
			990,032		990,032
<u>72,434</u>	<u>1,969</u>	<u>4,718,070</u>	<u>29,198,712</u>	<u>2,481,921</u>	<u>37,554,744</u>
<u>169,322</u>			<u>18,814</u>		<u>2,334,170</u>
<u>\$ 241,756</u>	<u>\$ 1,969</u>	<u>\$ 4,718,070</u>	<u>\$ 29,217,526</u>	<u>\$ 2,481,921</u>	<u>\$ 39,888,914</u>
\$ 55,939	\$ 99		\$ 95,161	\$ 5,637	\$ 717,208
			21,066,042	114,273	21,180,315
					1,149
<u>55,939</u>	<u>99</u>	<u>0</u>	<u>21,161,203</u>	<u>119,910</u>	<u>21,898,672</u>
					73,536
<u>3,570</u>					<u>285,197</u>
<u>3,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>358,733</u>
<u>182,247</u>	<u>1,870</u>	<u>4,718,070</u>	<u>8,056,323</u>	<u>2,362,011</u>	<u>8,056,323</u>
					<u>9,575,186</u>
<u>182,247</u>	<u>1,870</u>	<u>4,718,070</u>	<u>8,056,323</u>	<u>2,362,011</u>	<u>17,631,509</u>
<u>185,817</u>	<u>1,870</u>	<u>4,718,070</u>	<u>8,056,323</u>	<u>2,362,011</u>	<u>17,990,242</u>
<u>\$ 241,756</u>	<u>\$ 1,969</u>	<u>\$ 4,718,070</u>	<u>\$ 29,217,526</u>	<u>\$ 2,481,921</u>	<u>\$ 39,888,914</u>

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

Year Ended December 31, 1998

	<u>CENTRAL GARAGE</u>	<u>CENTRAL TIRE</u>	<u>CENTRAL TELEPHONE</u>	<u>COMPUTER CENTER</u>	<u>ENGINEERING</u>
Operating revenues					
Charges for sales and services	\$ 5,109,591	\$ 271,122	\$ 2,182,573	\$ 2,675,877	\$ 6,646,570
Premiums					
Total operating revenues	<u>5,109,591</u>	<u>271,122</u>	<u>2,182,573</u>	<u>2,675,877</u>	<u>6,646,570</u>
Operating expenses					
Personnel services	2,119,262	193,563	94,106	699,406	4,957,481
Contractual services, supplies, materials, and other	2,392,415	78,676	2,076,275	1,859,033	1,544,802
Depreciation and amortization	45,076	1,055		189,422	106,858
Claims					
Total operating expenses	<u>4,556,753</u>	<u>273,294</u>	<u>2,170,381</u>	<u>2,747,861</u>	<u>6,609,141</u>
Operating income (loss)	<u>552,838</u>	<u>(2,172)</u>	<u>12,192</u>	<u>(71,984)</u>	<u>37,429</u>
Nonoperating revenues (expenses)					
Intergovernmental	5,163			2,796	101,081
Interest income					
Other	12,792	(5,180)	8,051	(13,472)	45,533
Total nonoperating revenues (expenses)	<u>17,955</u>	<u>(5,180)</u>	<u>8,051</u>	<u>(10,676)</u>	<u>146,614</u>
Income (loss) before operating transfers	<u>570,793</u>	<u>(7,352)</u>	<u>20,243</u>	<u>(82,660)</u>	<u>184,043</u>
Operating transfers in					
Operating transfers out	<u>(579,800)</u>				<u>(85,438)</u>
Net income (loss)	<u>(9,007)</u>	<u>(7,352)</u>	<u>20,243</u>	<u>(82,660)</u>	<u>98,605</u>
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	10,940			123,117	7,683
Retained earnings, beginning of year	<u>494,113</u>	<u>19,279</u>	<u>1,306</u>	<u>1,180,743</u>	<u>453,978</u>
Retained earnings, end of year	<u>\$ 496,046</u>	<u>\$ 11,927</u>	<u>\$ 21,549</u>	<u>\$ 1,221,200</u>	<u>\$ 560,266</u>

<u>ENVIRONMENTAL AND WATER QUALITY</u>	<u>SAFETY DIVISION</u>	<u>GROUP HEALTH</u>	<u>GENERAL LIABILITY</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>TOTAL</u>
\$ 1,842,842	\$ 131,886	\$ 10,980	\$ 185,484 6,896,557	\$	\$ 19,056,925 6,896,557
1,842,842	131,886	10,980	7,082,041	0	25,953,482
1,351,162	128,282		155,111		9,698,373
399,813 39,607	4,722	213,905	2,618,167 844 4,727,341	9,000 (431,248)	11,196,808 382,862 4,296,093
1,790,582	133,004	213,905	7,501,463	(422,248)	25,574,136
52,260	(1,118)	(202,925)	(419,422)	422,248	379,346
11,014		241,661	1,479,927 277,064	129,114	109,040 1,850,702 335,802
11,014	0	241,661	1,756,991	129,114	2,295,544
63,274	(1,118)	38,736	1,337,569	551,362	2,674,890
(17,598)					(682,836)
45,676	(1,118)	38,736	1,337,569	551,362	1,992,054
61					141,801
136,510	2,988	4,679,334	6,718,754	1,810,649	15,497,654
\$ 182,247	\$ 1,870	\$ 4,718,070	\$ 8,056,323	\$ 2,362,011	\$ 17,631,509

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

Year Ended December 31, 1998

	<u>CENTRAL GARAGE</u>	<u>CENTRAL TIRE</u>	<u>CENTRAL TELEPHONE</u>	<u>COMPUTER CENTER</u>	<u>ENGINEERING</u>
Cash flows from operating activities					
Operating income (loss)	\$ 552,838	\$ (2,172)	\$ 12,192	\$ (71,984)	\$ 37,429
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	45,076	1,055		189,422	106,858
Miscellaneous nonoperating revenue	12,792	(5,180)	8,051	(13,472)	45,533
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(5,163)		(9,377)	(2,796)	(101,081)
(Increase) decrease in prepaid expenses					
(Increase) decrease in deposits					
(Increase) decrease in inventories	5,388				
Increase (decrease) in accounts payable	59,327	15,751	(1,311)	46,290	24,866
Increase (decrease) in claims payable					
Total adjustments	<u>117,420</u>	<u>11,626</u>	<u>(2,637)</u>	<u>219,444</u>	<u>76,176</u>
Net cash provided by (used for) operating activities	<u>670,258</u>	<u>9,454</u>	<u>9,555</u>	<u>147,460</u>	<u>113,605</u>
Cash flows from noncapital financing activities					
Intergovernmental	5,163			2,796	101,081
Operating transfers in/(out)	<u>(579,800)</u>				<u>(85,438)</u>
Net cash provided by (used for) noncapital financing activities	<u>(574,637)</u>	<u>0</u>	<u>0</u>	<u>2,796</u>	<u>15,643</u>
Cash flows from capital and related financing activities					
Acquisition of property, plant, and equipment	(10,696)	(458)		(86,540)	(168,939)
Reduction of contributed capital			(1,217)		
Net cash provided by (used for) capital and related financing activities	<u>(10,696)</u>	<u>(458)</u>	<u>(1,217)</u>	<u>(86,540)</u>	<u>(168,939)</u>
Cash flows from investing activities					
Interest received					
Net cash provided by (used for) investing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (decrease) in cash and cash equivalents	84,925	8,996	8,338	63,716	(39,691)
Cash and cash equivalents, beginning of year	<u>354,812</u>	<u>10,091</u>	<u>704</u>	<u>285,592</u>	<u>180,331</u>
Cash and cash equivalents, end of year	<u>\$ 439,737</u>	<u>\$ 19,087</u>	<u>\$ 9,042</u>	<u>\$ 349,308</u>	<u>\$ 140,640</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Gain (loss) of property, plant, and equipment	\$ (5,490)	\$ (5,180)		\$ (15,225)	\$ 22,563
Disposal (acquisitions) of property, plant, and equipment	5,490	5,180		15,225	(22,563)
Contributions of capital					(39,594)
Disposal (acquisitions) of property, plant, and equipment through capital contributions					<u>39,594</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ENVIRONMENTAL AND WATER QUALITY</u>	<u>SAFETY DIVISION</u>	<u>GROUP HEALTH</u>	<u>GENERAL LIABILITY</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>TOTAL</u>
\$ 52,260	\$ (1,118)	\$ (202,925)	\$ (419,422)	\$ 422,248	\$ 379,346
39,607			844		382,862
11,014			277,064		335,802
			(39)		(118,417)
			100,000		(39)
					100,000
					5,388
2,736	99		63,021	2,637	213,416
			593,397	(463,020)	130,377
53,357	99		1,034,287	(460,383)	1,049,389
105,617	(1,019)	(202,925)	614,865	(38,135)	1,428,735
(17,598)					109,040
					(682,836)
(17,598)	0	0	0	0	(573,796)
(66,282)			(6,508)		(339,423)
					(1,217)
(66,282)	0	0	(6,508)	0	(340,640)
		241,661	1,479,927	129,114	1,850,702
0	0	241,661	1,479,927	129,114	1,850,702
21,737	(1,019)	38,736	2,088,284	90,979	2,365,001
50,697	2,988	4,679,334	26,116,607	2,390,942	34,072,098
\$ 72,434	\$ 1,969	\$ 4,718,070	\$ 28,204,891	\$ 2,481,921	\$ 36,437,099
\$ 10,848	\$	\$	(191)	\$	7,325
(10,848)			191		(7,325)
3,630					(35,964)
(3,630)					35,964
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1998

<u>INTERNAL SERVICE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Central Garage	Sewer Capital Program	\$ -	\$ 488,722
	Central Garage Improvements Capital Project	-	91,078
		<u>-</u>	<u>579,800</u>
Engineering	Federal Aid Urban Capital Project	-	85,438
Environmental and Water Quality	Miscellaneous Grants Special Revenue	-	5,000
	Sewer Capital Program	-	12,598
		<u>-</u>	<u>17,598</u>
	TOTAL	\$ <u>-</u>	\$ <u>682,836</u>

TRUST FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity.

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

JEFFERSON PARISH, LOUISIANA
PENSION TRUST FUND
STATEMENT OF PLAN NET ASSETS
December 31, 1998

ASSETS

Cash and cash equivalents	\$ 191,377
Investments	24,341,741
Receivables	
Interest	195,932
Contributions	52,574
Prepaid expenses	2,470
Property, plant and equipment, less accumulated depreciation	<u>6,939</u>
Total Assets	\$ <u>24,791,033</u>

LIABILITIES

Accounts payable	\$ 80,109
Unclaimed employee contribution refunds	12,896
Accrued annual and sick leave	50,599
Prepaid insurance premiums	<u>27,246</u>
Total Liabilities	<u>170,850</u>

FUND BALANCE

Reserved for Employers' Pension Benefits	\$ <u>24,620,183</u>
--	-----------------------------

***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA
PENSION TRUST FUND
STATEMENT OF CHANGES IN PLAN NET ASSETS
Year Ended December 31, 1998

ADDITIONS

Contributions:	
Employee	\$ 158,915
Employer	<u>1,320,401</u>
Total Contributions	<u>1,479,316</u>
Investment Income:	
Net Appreciation(Depreciation) in Fair Value of Investments	1,771,823
Interest	700,502
Dividends	<u>1,423,570</u>
Total Investment Income	<u>3,895,895</u>
Less: Investment Expense	<u>69,710</u>
Net Investment Income	<u>3,826,185</u>
Total Additions	<u>5,305,501</u>

DEDUCTIONS

Benefits	1,908,284
Refunds and withdrawals	129,074
Administrative expense	155,394
Depreciation	<u>2,094</u>
Total Deductions	<u>2,194,846</u>

NET INCREASE 3,110,655

FUND BALANCE

Beginning of Year	<u>21,509,528</u>
End of Year	<u>\$ 24,620,183</u>

***Audited by other auditors**



GENERAL FIXED ASSETS ACCOUNT GROUP

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES
DECEMBER 31, 1998

GENERAL FIXED ASSETS:

Land	\$ 40,326,509
Buildings	187,201,251
Improvements other than buildings	27,297,372
Vehicles	39,487,690
Machinery and equipment	177,808,379
Construction in progress	<u>92,066,311</u>
TOTAL GENERAL FIXED ASSETS	\$ <u>564,187,512</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:

Federal grants	\$ 58,831,007
State grants	38,213,447
Tax bonds	283,773,722
Revenue bonds	11,482,370
Parish revenues	<u>171,886,966</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u>564,187,512</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

DECEMBER 31, 1998

<u>FUNCTION AND ACTIVITY</u>	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>VEHICLES</u>	<u>MACHINERY AND EQUIPMENT</u>
General Government						
Legislative	\$ 393,843	\$ 0	\$ 0	\$ 0	\$ 102,641	\$ 291,202
Judicial	1,529,531	0	276,585	0	121,685	1,131,261
Executive	50,042	0	0	0	24,499	25,543
Elections	46,648	0	0	0	36,890	9,758
Finance	86,825,799	15,919,443	68,780,702	869,396	169,126	1,087,132
General Services	2,202,612	0	0	0	1,287,369	915,243
Total General Government	91,048,475	15,919,443	69,057,287	869,396	1,742,210	3,460,139
Public Safety	39,652,826	739,823	28,203,149	675,458	7,340,032	2,694,364
Public Works	191,371,304	6,604,342	5,718,139	6,865,398	8,380,542	163,802,883
Health and Welfare	12,495,909	683,280	9,984,278	115,340	401,692	1,311,319
Culture and Recreation	109,212,554	15,164,601	69,411,079	17,372,659	2,007,030	5,257,185
Transit	26,648,858	729,781	3,912,288	1,263,479	19,616,184	1,127,126
Urban Redevelopment and Housing	1,691,275	485,239	915,031	135,642	0	155,363
Total General Fixed Assets Allocated to Functions	\$ 472,121,201	\$ 40,326,509	\$ 187,201,251	\$ 27,297,372	\$ 39,487,690	\$ 177,808,379
Construction in Progress	92,066,311					
Total General Fixed Assets	\$ 564,187,512					

JEFFERSON PARISH, LOUISIANA

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

YEAR ENDED DECEMBER 31, 1998

<u>FUNCTION AND ACTIVITY</u>	<u>General Fixed Assets 1-1-98 (As Restated)</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets 12-31-98</u>
General Government				
Legislative	\$ 387,658	\$ 9,385	\$ 3,200	\$ 393,843
Judicial	1,123,242	431,756	25,467	1,529,531
Executive	24,782	25,260	0	50,042
Elections	22,283	27,365	3,000	46,648
Finance	85,310,327	1,564,477	49,005	86,825,799
General Services	1,459,262	3,741,224	2,997,874	2,202,612
Total General Government	<u>88,327,554</u>	<u>5,799,467</u>	<u>3,078,546</u>	<u>91,048,475</u>
Public Safety	37,566,141	2,526,490	439,805	39,652,826
Public Works	183,954,253	9,160,163	1,743,112	191,371,304
Health and Welfare	11,878,355	634,245	16,691	12,495,909
Culture and Recreation	106,209,697	3,210,170	207,313	109,212,554
Transit	14,827,889	12,024,642	203,673	26,648,858
Urban Redevelopment and Housing	1,519,210	182,980	10,915	1,691,275
Construction in Progress	84,906,922	41,298,970	34,139,581	92,066,311
Total General Fixed Assets	<u>\$ 529,190,021</u>	<u>\$ 74,837,127</u>	<u>\$ 39,839,636</u>	<u>\$ 564,187,512</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL LONG-TERM DEBT

December 31, 1998

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

SERIAL BONDS

Amount available in Debt Service Funds	\$	49,430,623
Amount to be provided for retirement of general obligation, special tax and special assessment debt with governmental commitment		<u>323,690,433</u>
Total available and to be provided for serial bond retirement		373,121,056

CAPITAL LEASES

Amount to be provided from certain governmental funds		121,104
---	--	---------

COMPENSATED ABSENCES

Amount to be provided from governmental funds		15,716,061
---	--	------------

LANDFILL POSTCLOSURE CARE COSTS

Amount to be provided from certain governmental funds		7,847,600
---	--	-----------

NET PENSION OBLIGATION

Amount to be provided		5,372,493
-----------------------	--	-----------

JUDGES' ANNUITIES

Amount to be provided from certain governmental funds		<u>920,810</u>
---	--	----------------

Total available and to be provided	\$	<u>403,099,124</u>
------------------------------------	----	--------------------

General Long-Term Debt Payable

SERIAL BONDS PAYABLE

General Obligation and Special tax bonds	\$	372,836,059
Special Assessment Debt with governmental commitment		<u>-284,997</u>
Total serial bonds payable		373,121,056

CAPITAL LEASES PAYABLE

121,104

COMPENSATED ABSENCES PAYABLE

15,716,061

LANDFILL POSTCLOSURE CARE COSTS PAYABLE

7,847,600

NET PENSION OBLIGATION

5,372,493

PENSION PAYABLE - JUDGES' ANNUITIES

920,810

Total general long-term debt payable	\$	<u>403,099,124</u>
--------------------------------------	----	--------------------



COMPONENT UNITS

Component units are legally separate entities in which the Parish appoints a voting majority of the board and the Parish is able to impose its will and/or in which there is a financial benefit or burden.

Jefferson Parish Economic Development and Port District accounts for the dedicated revenues to be used for the promotion of economic development within the Parish which include such projects as Business Incubation, International Development, Community Planning and Financing the Future.

Home Mortgage Authority undertakes various programs to assist in the financing and development of home ownership in the public interest within the boundaries of the Parish.

Hospital Districts accounts for the provision of health and well care services to the residents of the Parish. All activities necessary to provide such services, including but not limited to administration, operations, maintenance and billing and collections of patient service revenues are accounted for in the following funds:

Hospital District No. 1 (West Jefferson Medical Center)
Hospital District No. 2 (East Jefferson General Hospital)

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS
 COMBINING BALANCE SHEET

December 31, 1998

	GOVERNMENTAL FUND TYPE					PROPRIETARY FUND TYPE			TOTAL COMPONENT UNITS
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL PROPRIETARY FUNDS	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL PROPRIETARY FUNDS	
ASSETS AND OTHER DEBITS									
Current Assets	\$ 774,472	\$ 28,058,000	\$ 2,898,480	\$ 3,340,742	\$ 34,297,222	\$ 28,058,000	\$ 3,340,742	\$ 34,297,222	\$ 35,071,694
Cash and cash equivalents		47,927,000	37,698,229	155,769,230	241,394,459	47,927,000	155,769,230	241,394,459	241,394,459
Investments									
Receivables, net of allowances for estimated uncollectibles									
Interest		1,080,000	66,197	4,938,648	6,084,845	1,080,000	4,938,648	6,084,845	6,084,845
Accounts	4,492		26,614,980	44,696,698	71,311,678	4,492	44,696,698	71,311,678	71,311,678
Notes	731,907				731,907	731,907		731,907	731,907
Intergovernmental	109,707				109,707	109,707		109,707	109,707
Leases	186,485		6,384,138		6,570,623	186,485		6,570,623	6,570,623
Other			1,039,785	184,060	1,223,845		184,060	1,223,845	1,223,845
Inventories			2,507,246	2,371,072	4,878,318		2,371,072	4,878,318	4,878,318
Prepaid items	18,131	4,000	5,451,747	6,168,622	11,624,369		6,168,622	11,624,369	11,624,369
Total current assets	1,825,194	77,069,000	82,660,802	217,469,072	377,198,874	77,069,000	217,469,072	377,198,874	379,024,068
Restricted assets									
Cash and cash equivalents									
Investments			240,391,170	10,208,352	10,208,352		10,208,352	10,208,352	10,208,352
Due from primary government				119,351,205	119,351,205		119,351,205	119,351,205	119,351,205
Receivables	2,873,575		32,446,596	23,185	32,469,781		23,185	32,469,781	32,469,781
Total restricted assets	2,873,575	0	272,837,766	129,582,742	402,420,508	0	129,582,742	402,420,508	405,294,083
Leases receivable	2,566,705								2,566,705
Bond issuance costs, net		3,193,000			3,193,000			3,193,000	3,193,000
Mortgage loans receivable		131,999,000			131,999,000			131,999,000	131,999,000
Property, plant, and equipment [net]	824,393	8,000	80,056,705	169,017,241	249,081,946		169,017,241	249,081,946	249,081,946
Other assets		128,000	8,180,771	18,030,431	26,339,202		18,030,431	26,339,202	26,339,202
Amount to be provided for retirement of general long-term debt	398,465								398,465
TOTAL ASSETS	\$ 8,488,332	\$ 212,397,000	\$ 443,736,044	\$ 534,099,496	\$ 1,190,232,530	\$ 212,397,000	\$ 534,099,496	\$ 1,190,232,530	\$ 1,198,720,862

[Continued]

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS - CONTINUED
COMBINING BALANCE SHEET

December 31, 1998

	GOVERNMENTAL FUND TYPE				PROPRIETARY FUND TYPE			TOTAL PROPRIETARY FUNDS	TOTAL COMPONENT UNITS
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *					
LIABILITIES, EQUITY AND OTHER CREDITS									
Current Liabilities									
Accounts payable	\$ 34,370	\$	\$ 6,261,676	\$ 14,840,978	\$	\$	\$ 21,102,654	\$	21,137,024
Notes payable - current	580,000	21,632,000		337,860			21,969,860		22,549,860
Intergovernmental payable	34,707			6,240,305			6,240,305		6,275,012
Advances from primary government	817,071						0		817,071
Accrued interest payable		3,103,000					3,103,000		3,103,000
Other payables and accruals	267,548	124,000	15,516,524	23,438,914			39,079,438		39,346,986
Deferred revenue		125,000					125,000		125,000
Mortgage note payable	9,888	12,206,000	2,890,000				2,890,000		2,899,888
Revenue bonds payable - current							12,206,000		12,206,000
Capital lease obligation - current	27,204			379,475			379,475		406,679
Total current liabilities	1,770,788	37,190,000	24,668,200	45,237,532			107,095,732		108,866,520
Current liabilities payable from restricted assets									
Accrued interest payable			2,257,333	1,867,999			4,125,332		4,125,332
Bonds payable				2,025,000			2,025,000		2,025,000
Total current liabilities payable from restricted assets	0	0	2,257,333	3,892,999			6,150,332		6,150,332
Long-term debt less current maturities									
Mortgage note payable	33,672						0		33,672
Revenue bonds payable		159,689,000	162,655,000	111,965,000			434,309,000		434,309,000
Notes payable	4,865,000		15,345,000	363,196			15,708,196		20,573,196
Capital lease obligation				12,042,210			12,042,210		12,042,210
Total long-term debt	4,898,672	159,689,000	178,000,000	124,370,406			462,059,406		466,958,078
TOTAL LIABILITIES	6,669,460	196,879,000	204,925,533	173,500,937			575,305,470		581,974,930
Equity and Other Credits									
Investment in general fixed assets									
Retained Earnings	824,393						0		824,393
Reserved for debt service		12,118,000					12,118,000		12,118,000
Unreserved		3,400,000	200,006,300	297,113,257			500,519,557		500,519,557
Fund balances									
Reserved for Employees' Retirement Systems			38,804,211	63,485,292			102,289,503		102,289,503
Unreserved	994,479						0		994,479
TOTAL EQUITY AND OTHER CREDITS	1,818,872	15,518,000	238,810,511	360,598,549			614,927,060		616,745,932
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 8,488,332	\$ 212,397,000	\$ 443,736,044	\$ 534,099,486			\$ 1,190,232,530		\$ 1,198,720,862

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

**COMPONENT UNITS - GOVERNMENTAL FUND TYPES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

Year Ended December 31, 1998

	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *	
	<hr/>	
Revenues		
Charges for services	\$	104,174
Interest income		43,603
Miscellaneous		163,242
		<hr/>
TOTAL REVENUES		311,019
Other financing sources		
Operating transfers in		29,264
Transfers from primary government		1,267,000
		<hr/>
TOTAL REVENUES AND OTHER FINANCING SOURCES		1,607,283
		<hr/>
Expenditures		
Current		
Administrative		538,441
Economic development		904,025
Debt service		
Principal retirement		11,587
Interest and fiscal charges		4,435
		<hr/>
TOTAL EXPENDITURES		1,458,488
Other financing uses		
Operating transfers out		29,264
		<hr/>
TOTAL EXPENDITURES AND OTHER FINANCING USES		1,487,752
		<hr/>
Excess [deficiency] of revenues and other sources over expenditures and other uses		119,531
Fund balance		
Beginning of year		874,948
		<hr/>
END OF YEAR	\$	994,479
		<hr/>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

**COMPONENT UNITS - PROPRIETARY FUND TYPES
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES**

Year Ended December 31, 1998

	<u>HOME MORTGAGE AUTHORITY *</u>	<u>HOSPITAL DISTRICT NO. 1 *</u>	<u>HOSPITAL DISTRICT NO. 2 *</u>	<u>TOTAL</u>
Operating revenues				
Charges for sales and services	\$ 15,434,000	\$ 135,140,671	\$ 243,804,798	\$ 378,945,469
Interest income	5,000			15,434,000
Commitment fees		5,916,758	2,445,731	5,000
Other				8,362,489
TOTAL OPERATING REVENUES	<u>15,439,000</u>	<u>141,057,429</u>	<u>246,250,529</u>	<u>402,746,958</u>
Operating expenses				
Personnel services		62,476,752	113,422,427	175,899,179
Contractual services, supplies, materials, and other	332,000	57,175,992	89,021,887	146,529,879
Bad debt expense		10,584,729	18,131,563	28,716,292
Depreciation and amortization	1,315,000	9,531,857	17,196,698	28,043,555
Interest on bonds	13,444,000			13,444,000
Trustee fees	63,000			63,000
Servicing fees	740,000			740,000
Insurance	60,000			60,000
TOTAL OPERATING EXPENSES	<u>15,954,000</u>	<u>139,769,330</u>	<u>237,772,575</u>	<u>393,495,905</u>
OPERATING INCOME (LOSS)	<u>(515,000)</u>	<u>1,288,099</u>	<u>8,477,954</u>	<u>9,251,053</u>
Non-operating revenues (expenses)				
Interest income		13,109,051	13,105,376	26,214,427
Rental income from leases			1,357,558	1,357,558
Change in net plan assets from pension operations		5,789,386	10,360,633	16,150,019
Other		(2,993,997)	(1,283,418)	(4,277,415)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>15,904,440</u>	<u>23,540,149</u>	<u>39,444,589</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(515,000)</u>	<u>17,192,539</u>	<u>32,018,103</u>	<u>48,695,642</u>
Transfers to primary government		(671,856)	(914,956)	(1,586,812)
NET INCOME (LOSS)	<u>(515,000)</u>	<u>16,520,683</u>	<u>31,103,147</u>	<u>47,108,830</u>
Retained earnings/fund balance Beginning of year, as restated	16,033,000	222,289,828	329,495,402	567,818,230
END OF YEAR	<u>\$ 15,518,000</u>	<u>\$ 238,810,511</u>	<u>\$ 360,598,549</u>	<u>\$ 614,927,060</u>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS - PROPRIETARY FUND TYPES
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 1998

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash flows from operating activities				
Operating income (loss)	\$ (515,000)	\$ 1,288,099	\$ 8,477,954	\$ 9,251,053
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Net income from pension trust operations		(5,789,386)	(10,360,633)	(16,150,019)
Depreciation and amortization	1,315,000	9,531,857	17,196,698	28,043,555
Unrealized losses on investments	592,000			592,000
Interest payments		3,222,317	6,364,055	9,586,372
Interest received			(1,918,540)	(1,918,540)
Change in current assets - (increase) decrease				
Receivables				
Accounts		(4,934,369)	(7,593,209)	(12,527,578)
Other	291,000		(7,881,124)	(7,590,124)
Interest - real estate owned	(10,000)			(10,000)
Inventories and prepaid expenses	12,000	(1,167,670)		(1,155,670)
Other assets		457,547	1,160,390	1,617,937
Change in current liabilities - increase (decrease)				
Accounts payable		1,529,743	(3,361,077)	(1,831,334)
Deferred liabilities	(5,000)			(5,000)
Accrued interest payable	(620,000)			(620,000)
Other payables and accruals	18,000	(541,202)	132,497	(390,705)
Total adjustments	<u>1,593,000</u>	<u>2,308,837</u>	<u>(6,260,943)</u>	<u>(2,359,106)</u>
Net cash provided by (used for) operating activities	<u>1,078,000</u>	<u>3,596,936</u>	<u>2,217,011</u>	<u>6,891,947</u>
Cash flows from noncapital financing activities				
Bonds redeemed	(48,693,000)			(48,693,000)
Bonds issued	37,500,000			37,500,000
Bond issuance costs	(610,000)			(610,000)
Unrestricted contributions			25,150	25,150
Transfers to primary government		(671,856)	(914,956)	(1,586,812)
Community benefit services			(1,283,418)	(1,283,418)
Proceeds from line of credit	18,073,000			18,073,000
Pension operations		5,789,386	10,360,633	16,150,019
Net cash provided by (used for) noncapital financing activities	<u>6,270,000</u>	<u>5,117,530</u>	<u>8,187,409</u>	<u>19,574,939</u>
Cash flows from capital and related financing activities				
Proceeds from bond issuances		64,785,150		64,785,150
Principal payments - bonds		(49,728,626)		(49,728,626)
Principal payments - capital leases			(2,595,184)	(2,595,184)
Proceeds from disposal of property, plant, and equipment			774	774
Interest payments		(8,059,363)	(6,442,971)	(14,502,334)
Taxes for debt service on bonds			334	334
Acquisitions of capital assets	(2,000)	(11,251,570)	(20,950,703)	(32,204,273)
Net cash provided by (used for) capital and related financing activities	<u>(2,000)</u>	<u>(4,254,409)</u>	<u>(29,987,750)</u>	<u>(34,244,159)</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS - PROPRIETARY FUND TYPES
COMBINING STATEMENT OF CASH FLOWS - CONTINUED

Year Ended December 31, 1998

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Cash flows from investing activities				
Proceeds from sale and maturities of investments	\$ 21,850,000	\$ 1,862,187,658	\$ 1,822,793,491	\$ 3,706,831,149
Purchases of investments	(41,917,000)	(1,880,181,603)	(1,818,121,107)	(3,740,219,710)
Payments received on direct financing lease			272,705	272,705
Lease rentals			840,351	840,351
Investment income and other		8,495,125	14,158,109	22,653,234
Acquisition of mortgage loan	(16,787,000)			(16,787,000)
Principal receipts from mortgage loans	52,509,000			52,509,000
Proceeds from real estate owned	86,000			86,000
Net cash provided by (used for) investing activities	15,741,000	(9,498,820)	19,943,549	26,185,729
Net increase (decrease) in cash and cash equivalents	23,087,000	(5,038,763)	360,219	18,408,456
Cash and cash equivalents, beginning of year	4,971,000	7,937,243	12,121,958	25,030,201
Cash and cash equivalents, end of year	\$ 28,058,000	\$ 2,898,480	\$ 12,482,177	\$ 43,438,657
RECONCILIATION TO COMBINED BALANCE SHEET				
Current Assets				
Cash and cash equivalents	\$ 28,058,000	\$ 2,898,480	\$ 3,340,742	\$ 34,297,222
Restricted assets				
Cash and cash equivalents			10,208,352	10,208,352
Total per Combined Balance Sheet	28,058,000	2,898,480	13,549,094	44,505,574
Less cash and cash equivalents of Pension Trust Funds			(1,066,917)	(1,066,917)
Total per above	\$ 28,058,000	\$ 2,898,480	\$ 12,482,177	\$ 43,438,657

* Audited by other auditors



SUPPLEMENTAL INFORMATION



JEFFERSON PARISH, LOUISIANA

COMPARATIVE SUMMARY OF REVENUES BY SOURCE AND EXPENSES BY TYPE

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 1998

REVENUES BY SOURCE

<u>YEAR</u>	<u>EMPLOYEE CONTRIBUTIONS</u>	<u>EMPLOYER CONTRIBUTIONS</u>		<u>INVESTMENT INCOME</u>
		<u>DOLLAR AMOUNT</u>	<u>% OF ANNUAL COVERED PAYROLL</u>	
1993	\$ 168,684	\$ 797,990	3.4	\$ 1,327,206
1994	160,776	812,801	3.6	1,002,069
1995	161,927	870,706	3.9	1,420,690
1996	168,068	1,013,555	4.7	1,569,786
1997	155,812	1,082,203	5.1	3,708,979
1998	158,915	1,320,401	6.4	3,826,185

EXPENSES BY TYPE

<u>YEAR</u>	<u>BENEFITS</u>	<u>REFUNDS</u>	<u>ADMINISTRATIVE</u>	<u>TOTAL</u>
1993	\$ 1,525,645	\$ 54,434	\$ 175,299	\$ 1,755,378
1994	1,620,378	106,664	179,818	1,906,860
1995	1,726,952	107,509	194,666	2,029,127
1996	1,756,271	73,697	134,160	1,964,128
1997	1,841,087	94,426	146,178	2,081,691
1998	1,908,284	129,074	157,488	2,194,846

***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF ACTION					
Passed through State Office of Elderly Affairs:					
Retired Senior Volunteer Project	94.002	440-8582/18	09/30/97	09/29/98	61,137
Retired Senior Volunteer Project	94.002	440-8582/19	09/30/98	09/29/99	68,321
TOTAL DEPARTMENT OF ACTION					
DEPARTMENT OF EDUCATION					
Passed through State Department of Culture, Recreation, and Tourism					
Technology Enhancement Project	84.154A	97-22	01/01/97	05/31/98	35,223
TOTAL DEPARTMENT OF EDUCATION					
DEPARTMENT OF ENERGY					
Passed through State Department of Social Services, Office of Community Services:					
Weatherization Assist-Low Income Persons	81.042	515937	04/01/96	03/31/97	221,672
Weatherization Assist-Low Income Persons	81.042	515937	04/01/97	03/31/98	382,667
Weatherization Assist-Low Income Persons	81.042	515937	04/01/98	03/31/99	114,901
TOTAL DEPARTMENT OF ENERGY					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Head Start	(2) 93.600	06CH5098/32	06/01/97	05/31/98	4,427,399
Head Start	(2) 93.600	06CH5098/33	06/01/98	05/31/99	4,323,924
Head Start Handicapped	(2) 93.600	06CH5098/32	06/01/97	05/31/98	294,403
Head Start Handicapped	(2) 93.600	06CH5098/33	06/01/98	05/31/99	256,170
Head Start Parent Child Center	(2) 93.600	06CH5098/32	06/01/97	05/31/98	153,080
Head Start Transition	(2) 93.600	06CH5098/32	06/01/97	05/31/98	2,863
Head Start Transition	(2) 93.600	06CH5098/33	06/01/98	05/31/99	41,607
Head Start Training and Technical Assistance	94.009	06CH5098/32	06/01/97	05/31/98	10,355
Head Start Training and Technical Assistance	94.009	06CH5098/33	06/01/98	05/31/99	54,660
Passed through State Department of Social Services, Office of Community Services:					
Child Support Enforcement Services	93.563		07/01/96	06/30/97	1,018,281
Child Support Enforcement Services	93.563		07/01/97	06/30/98	1,346,237
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/96	12/31/96	438,377
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/97	12/31/97	462,145
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/98	12/31/00	866,020
Child Care and Development Block Grant	(2) 93.575	06CH5098/32	06/01/97	05/31/98	555,528
Child Care and Development Block Grant	(2) 93.575	06CH5098/33	06/01/98	05/31/99	708,285
Passed through State Department of Labor:					
Community Services Block Grant	93.569	97P0001	01/01/97	12/31/97	906,965
Community Services Block Grant	93.569	98P0001	01/01/98	12/31/98	838,320
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
\$ 8,688	\$ 60,802	\$ 9,252	\$ 0	\$ 61,386	\$ 52,134	\$ 9,252	\$ 61,386
0	0	4,500	3,173	7,673	3,173	4,500	7,673
8,688	60,802	13,752	3,173	69,059	55,307	13,752	69,059
(35,217)	0	0	0	35,217	35,217	57,500	92,717
(35,217)	0	0	0	35,217	35,217	57,500	92,717
213	0	0	0	(213)	(213)	0	(213)
33,197	66,764	0	0	33,567	33,567	0	33,567
0	33,978	0	8,236	42,214	42,214	0	42,214
33,410	100,742	0	8,236	75,568	75,568	0	75,568
(17,930)	2,221,300	1,332,848	0	3,572,078	2,239,230	1,332,848	3,572,078
0	2,050,500	232,216	120,739	2,403,455	2,171,239	232,216	2,403,455
6,799	173,403	0	0	166,604	166,604	0	166,604
0	139,500	0	11,806	151,306	151,306	0	151,306
(2,688)	86,480	21,174	0	110,340	89,165	21,175	110,340
0	2,863	0	0	2,863	2,863	0	2,863
0	0	0	0	0	0	0	0
2,593	3,555	0	0	962	962	0	962
0	2,000	0	66	2,066	2,066	0	2,066
(11,224)	4,679,801	1,586,238	0	132,611	6,409,674	4,823,435	1,586,239
(98,688)	0	0	0	98,688	98,688	0	98,688
245,290	756,218	255,079	0	766,007	510,897	276,662	787,559
0	0	0	0	0	7,197	0	7,197
54,508	71,060	0	0	16,552	9,355	0	9,355
0	737,992	8,764	58,904	805,660	796,896	0	796,896
92,905	455,528	0	(49,707)	312,916	312,916	0	312,916
0	271,307	2,203	(2,097)	271,413	269,210	2,203	271,413
294,017	2,292,105	266,048	0	7,100	2,271,234	2,005,157	278,865
268,370	274,430	310	0	6,370	2,303	12,125	14,428
105	743,442	252,955	78,122	1,074,414	821,801	243,870	1,065,671
268,475	1,017,872	253,265	0	78,122	1,080,784	824,104	1,080,099
551,268	7,989,578	2,105,549	0	217,833	9,761,892	7,652,696	9,773,795

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Housing Counseling	14.169	HC97-0648-014	06/01/97		6,125
Housing Counseling	14.169	HC98-0861-019	06/01/98		40,000
Community Development Block Grant	(2) 14.218	B96-UC-22-0001	06/01/96		5,273,000
Community Development Block Grant	(2) 14.218	B97-UC-22-0001	06/01/97		5,178,000
Community Development Block Grant	(2) 14.218	B98-UC-22-0001	06/01/98		4,892,000
Rental Rehabilitation Program	(2) 14.218	R91-UC-22-0201	01/01/91		106,491
Disaster Relief	(2) 14.218	B93-UH-22-0001	08/24/93		165,000
Emergency Shelter Grant	(2) 14.231	S94-UC-22-5001	01/01/92		1,645
Emergency Shelter Grant	(2) 14.231	S94-UC-22-5001	01/01/94		157,000
Emergency Shelter Grant	(2) 14.231	S95-UC-22-5001	06/01/95		210,000
Emergency Shelter Grant	(2) 14.231	S96-UC-22-5001	06/01/96		138,000
Emergency Shelter Grant	(2) 14.231	S97-UC-22-5001	06/01/97		137,000
Emergency Shelter Grant	(2) 14.231	S98-UC-22-5001	06/01/98		198,000
Home Program	(2) 14.239	M92-UC-22-0203	01/01/92		1,849,000
Home Program	(2) 14.239	M93-DC-22-0207	01/01/93		1,537,000
Home Program	(2) 14.239	M94-DC-22-0207	01/01/94		1,026,000
Home Program	(2) 14.239	M95-DC-22-0207	01/01/95		2,077,000
Home Program	(2) 14.239	M96-DC-22-0207	01/01/96		2,098,000
Youthbuild	14.243	Y-95-IM-LA-0661	07/27/95	12/31/97	865,364
Passed through State Department of Social Services, Office of Community Services:					
Emergency Shelter Grant	(2) 14.231	370-2033	01/01/94	12/31/94	83,000
Emergency Shelter Grant	(2) 14.231	370-2033	07/01/96	06/30/98	79,600
Emergency Shelter Grant	(2) 14.231	370-2033	07/01/97	06/30/99	82,848
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DEPARTMENT OF LABOR					
Passed through State Department of Labor:					
Job Training Partnership Act	17.246	LC84-11-IIIF	07/01/97	06/30/98	937,936
Job Training Partnership Act	17.246	LC84-11-IIIF	07/01/98	06/30/99	1,276,236
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/96	06/30/97	1,244,650
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/97	06/30/98	950,350
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/98	06/30/99	1,033,740
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/94	06/30/95	1,124,669
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/96	06/30/97	297,683
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/96	06/30/97	357,266
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/97	06/30/98	322,480
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/98	06/30/99	154,000
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/97	06/30/98	252,044
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/98	06/30/99	246,842
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/96	09/30/97	729,411
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/98	09/30/97	930,000
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/97	09/30/98	1,177,651
Job Training Partnership Act	17.250	5% Incentive	07/01/97	06/30/98	52,827
Job Training Partnership Act	17.250	5% Incentive	07/01/98	06/30/99	45,104
Job Training Partnership Act	17.250	WELFARE TO WORK	07/01/97	06/30/98	1,318,190
JobNet	17.250	JOBNET			139,506
Passed through State Department of Education:					
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/96	09/30/97	115,265
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/97	09/30/98	97,052
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/98	09/30/99	97,124
TOTAL DEPARTMENT OF LABOR					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
0	8,125	0	(2,571)	3,554	3,554	0	3,554
0	0	0	0	0	0	0	0
612,999	4,263,552	326,056	42,372	4,018,981	3,737,146	0	3,737,146
0	0	0	470,033	470,033	542,378	285,982	828,360
0	0	0	0	0	0	0	0
11,001	0	3,001	11,001	3,001	0	3,001	3,001
24,157	83,806	0	0	59,649	58,993	0	58,993
0	1,645	0	0	1,645	1,645	0	1,645
3,113	2,482	0	0	(651)	(651)	0	(651)
126,178	125,184	95,097	0	94,103	(994)	95,097	94,103
98,002	104,902	0	0	6,900	6,900	0	6,900
0	136,745	0	68	136,813	136,813	0	136,813
0	0	0	0	0	0	0	0
0	0	74,646	0	74,646	173,547	0	173,547
628,179	63,361	172,913	189,775	(202,130)	167,663	40,205	207,868
359,304	285,411	16,806	332,270	255,183	239,877	16,448	256,323
212,775	497,649	56,910	448,242	790,026	772,720	110,962	883,682
0	2,361	273,871	92,661	368,893	95,022	23,756	118,778
173,366	175,263	0	0	1,877	1,876	0	1,876
2,249,094	5,728,466	1,019,300	1,583,851	6,082,523	5,936,489	575,449	6,511,938
(254)	0	0	0	254	254	0	254
15,049	69,375	79,600	9,704	143,630	64,030	79,600	143,630
0	0	0	39,999	39,999	39,999	0	39,999
14,795	69,375	79,600	49,703	183,883	104,283	79,600	183,883
2,263,889	5,797,841	1,098,900	1,633,554	6,266,406	6,040,772	655,049	6,695,821
308,747	733,958	0	0	425,211	425,211	0	425,211
0	363,779	0	222,863	586,642	586,642	0	586,642
0	0	0	0	0	0	0	0
297,909	546,834	0	0	248,925	248,925	0	248,925
0	401,490	0	230,800	632,290	632,290	0	632,290
6,480	6,480	0	0	0	0	0	0
(4,067)	3,303	0	0	7,370	7,370	0	7,370
4,385	4,385	0	0	0	0	0	0
93,297	285,022	0	37,256	228,981	228,981	0	228,981
0	0	0	62,543	62,543	62,543	0	62,543
66,588	143,141	3,000	(4,955)	74,598	71,598	3,000	74,598
0	140,221	2,000	35,899	177,920	175,920	2,000	177,920
(122)	317	0	0	439	439	0	439
261	575	0	0	314	314	0	314
0	1,023,651	0	(4,586)	1,019,065	1,019,065	0	1,019,065
0	21,407	0	31,420	52,827	52,827	0	52,827
0	1	0	20,570	20,571	20,571	0	20,571
0	99,907	0	26,793	126,700	126,700	0	126,700
33,871	49,146	0	565	15,840	15,840	0	15,840
810,752	3,823,617	5,000	658,968	3,676,833	3,671,833	5,000	3,676,833
8,935	8,760	0	1,242	1,067	1,067	0	1,067
37,512	85,285	0	11,787	59,540	59,540	0	59,540
0	7,031	0	30,060	37,091	37,091	0	37,091
46,447	101,076	0	43,069	97,698	97,698	0	97,698
857,199	3,924,693	5,000	702,037	3,774,531	3,769,531	5,000	3,774,531

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
Federal Transit Capital Improvement Grants	20.500	LA-90-X111	Project Completion		760,000
Federal Transit Capital Improvement Grants	20.500	LA-05-0025	Project Completion		1,376,400
Federal Transit Capital Improvement Grants	20.500	LA-90-X038	Project Completion		1,057,360
Federal Transit Capital Improvement Grants	20.500	LA-90-X026	Project Completion		363,360
Federal Transit Capital Improvement Grants	20.500	LA-90-X125	Project Completion		1,336,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X138	Project Completion		620,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X152	Project Completion		4,040,500
Federal Transit Capital Improvement Grants	20.500	LA-90-X163	Project Completion		1,269,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X175	Project Completion		2,900,200
Federal Transit Capital Improvement Grants	20.500	LA-90-X187	Project Completion		2,900,200
Federal Transit Capital Improvement Grants	20.500	LA-03-0069	Project Completion		1,969,120
Federal Transit Capital Improvement Grants	20.500	LA-90-X199	Project Completion		3,314,300
Federal Transit Technical Studies Grants	20.505	LA-90-X175	01/01/96	12/31/96	200,000
Federal Transit Technical Studies Grants	20.505	LA-90-X187	01/01/97	12/31/97	200,000
Federal Transit Technical Studies Grants	20.505	LA-90-X199	01/01/98	12/31/98	200,000
Passed through State Department of Highways:					
Federal Aid Urban Study Phase II	20.205	M-8622(001)	Project Completion		2,547,346
Federal Aid Urban Study Phase II	20.205	M-8622(005)	Project Completion		767,787
Federal Aid Urban Study Phase II	20.205	ENH-MISC(076)	Project Completion		596,113
Federal Aid Urban Study Phase II	20.205	ENH-MISC(169)	Project Completion		738,610
Federal Aid Urban Study Phase II	20.205	STP-4045-(009)	Project Completion		4,503,347
Federal Aid Urban Study Phase II	20.205	STP-9471-(002)	Project Completion		129,246
Federal Aid Urban Study Phase II	20.205	STP-4045-(009)	Project Completion		76,482
TOTAL DEPARTMENT OF TRANSPORTATION					
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Construction Grants for Wastewater Treatment Works National Estuary Program	66.456	CE-006685-01-0	10/01/91	09/30/94	74,171
TOTAL ENVIRONMENTAL PROTECTION AGENCY					
NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					
Direct Programs:					
Multi-Purpose Cadastre Project - Phase VII	11.400	NA470G0140	04/01/94	12/31/97	1,500,000
Passed through State Department of Natural Resources:					
Coastal Zone Management	11.419	25102-93-03	07/01/94	06/30/95	40,000
Coastal Zone Management	11.419	435CM-97-08	07/01/96	06/30/97	55,000
Coastal Zone Management	11.419	2532-98-04	07/01/97	06/30/98	55,000
Coastal Zone Management	11.419	2515-99-02	07/01/98	06/30/99	55,000
TOTAL NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
5,328	17,783	(1)	0	12,454	12,454	3,114	15,568
0	444,796	22,348	303,600	770,744	748,396	280,223	1,028,619
111,929	111,929	0	0	0	0	0	0
0	0	0	0	0	0	0	0
76,275	62,029	0	(31,436)	(45,682)	(45,401)	(11,350)	(56,751)
0	3,273	0	0	3,273	3,273	818	4,091
2,419,046	2,720,580	0	31,436	332,970	320,027	89,266	409,293
97,731	489,000	0	(188,373)	202,896	202,896	140,730	343,626
917,404	2,434,626	0	3,689	1,520,911	522,832	165,650	688,482
45,799	2,489,553	0	(296,064)	2,127,690	2,127,690	451,108	2,578,798
0	1,969,120	403,313	0	2,372,433	1,969,120	403,313	2,372,433
0	922,637	732,508	99,252	1,754,397	1,021,889	251,712	1,273,601
0	198	0	(3)	198	0	0	0
47,866	63,030	0	(3)	(1,199)	13,965	15,458	77,289
0	75,665	50,000	(3)	19,260	144,925	26,513	132,561
3,721,378	11,764,219	1,208,168	(39,835)	9,211,174	7,051,055	1,816,555	8,867,610
0	22,941	545	0	23,486	1,635	545	2,180
133,610	66,160	3,037	9,508	(54,905)	40,259	13,420	53,679
94,861	93,446	0	0	(1,415)	0	0	0
0	454,116	102,011	217,330	773,457	671,446	167,861	839,307
950,149	2,712,106	3,854	11,696	1,777,507	1,789,178	442,294	2,211,472
129,246	129,246	0	0	0	0	0	0
12,904	0	0	12,904	0	0	0	0
1,320,770	3,478,015	109,447	251,438	2,518,130	2,482,518	624,120	3,106,638
5,042,148	15,242,234	1,317,615	211,603	11,729,304	9,533,573	2,440,675	11,974,248
0	0	0	0	0	0	166	166
0	0	0	0	0	0	166	166
0	0	36,119	0	61,115	97,234	61,115	61,115
(10,992)	0	89,151	0	100,143	10,992	89,151	100,143
(495)	0	0	0	495	495	0	495
25,195	55,000	123,472	0	153,277	29,805	123,472	153,277
0	17,447	19,777	4,663	41,887	22,110	19,777	41,887
13,708	72,447	232,400	4,663	295,602	63,402	232,400	295,602
13,708	72,447	268,519	0	65,778	124,517	232,400	356,917

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF JUSTICE					
Direct Programs:					
Serious, Violent and Chronic Juvenile Offender Treatment	16.544	95-JD-FX-K005	10/01/95	09/30/97	749,261
Correctional Options	16.580	95-DD-BX-0139	10/01/95	09/30/97	499,866
Drug Court Planning	16.585	95-DC-MX-0006	10/01/95	09/30/97	27,402
Drug Court Implementation Initiative	16.585	97-DC-VX-0048	04/01/97	03/31/99	400,000
1996 Local Law Enforcement Block Grant	(2) 16.592	96-LB-VX-3888	10/01/96	09/30/98	783,756
1997 Local Law Enforcement Block Grant	(2) 16.592	97-LB-VX-4201	10/01/97	09/30/99	861,955
Passed through State					
Commission on Law Enforcement:					
Mentoring	16.540	95-J7-J.3-0251	08/01/96	05/31/97	21,917
Mentoring	16.540	96-J7-J.3-0246	08/01/97	05/31/98	24,814
Mentoring	16.540	97-J7-J.3-0254	08/01/98	05/31/99	24,730
Child Advocacy Program	16.575	95-C7-V.1-0302	10/01/95	09/30/96	28,000
Child Advocacy Program	16.575	97-C7-V.1-0325	10/01/97	09/30/98	29,684
Child Advocacy Program	16.575	98-C7-V.3-0338	10/01/98	09/30/99	32,000
Crime Victim Assistance Program	16.575	95-C7-V.3-0340	10/01/95	09/30/96	10,295
Crime Victim Assistance Program	16.575	96-C7-V.3-0358	10/01/96	09/30/97	18,000
Crime Victim Assistance Program	16.575	97-C7-V.3-0351	10/01/97	12/31/98	18,000
Intensive Supervision	16.579	97-B7-B.11-0117	01/01/98	06/30/98	129,000
Intensive Supervision	16.579	98-B7-B.11-0112	07/01/98	12/31/98	128,000
Grant Support Personnel - Phase VII	16.579	95-B7-B99-0074	09/07/95	08/31/96	30,594
Grant Support Personnel - Phase VII	16.579	96-B7-B.99-0120	11/15/96	11/14/97	29,819
Violent Offender Intensive Prosecution	16.579	95-B7-B.08-0083	10/08/95	05/29/96	60,590
Violent Offender Intensive Prosecution	16.579		05/30/96	05/29/97	48,480
Drug Court Clinic	16.579	95-B7-B.13-0042	04/01/95	06/30/96	75,000
Drug Court Clinic	16.579	97-B7-B.13-0097	04/01/97	03/31/98	34,841
Drug Court Clinic	16.579	98-B7-B.13-0099	04/01/98	03/31/99	37,500
Drug Treatment Project	16.579	96-B7-B.13-0080	09/01/97	08/31/98	19,069
Intensive Supervision	16.579	97-B7-B.11-0009	05/01/97	04/30/98	50,340
Intensive Supervision	16.579	98-B7-B.11-0098	05/01/98	04/30/99	30,204
Pre-Trial Intervention	16.579	97-B7-B.20-0030	04/01/97	03/31/98	50,187
Pre-Trial Intervention	16.579	98-B7-B.20-0092	04/01/98	03/31/99	30,204
Substance Abuse Afterschool Intervention	16.579	96-B7-B.13-0063	04/01/97	03/31/98	40,244
Substance Abuse Afterschool Intervention	16.579	97-B7-B.13-0115	04/01/98	03/31/99	36,000
Prosecution Training	16.588	95-M7-M.01-0445	10/01/96	03/31/98	15,053
Victim Notification	16.588	96-M7-M.03-0457	03/01/98	02/28/99	38,327
Department of Public Safety and Corrections:					
Violent Offender Incarceration & Truth-In-Sentencing Incentive	16.586		Project Completion		200,000
TOTAL DEPARTMENT OF JUSTICE					
DEPARTMENT OF AGRICULTURE					
Passed through State Department of Education:					
Child Care Feeding Program	10.558	93-235	10/01/97	09/30/98	621,370
Child Care Feeding Program	10.558	93-235	10/01/98	09/30/99	609,632
Head Start Food Service	10.558	93-235	10/01/96	09/30/97	934,701
Head Start Food Service	10.558	93-235	10/01/97	09/30/98	934,701
Head Start Food Service	10.558	93-235	10/01/98	09/30/99	760,304
Passed through State Department of Family Support:					
Food Stamp	10.561		07/01/97	06/30/98	95,832
Passed through State Department of Agriculture:					
Temporary Emergency Food Assistance	10.550	LRO-3	07/01/97	06/30/98	17,500
Temporary Emergency Food Assistance	10.550	LRO-3	07/01/98	06/30/99	33,000
TOTAL DEPARTMENT OF AGRICULTURE					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
281,525	559,443	0	0	277,918	277,918	0	277,918
211,995	211,995	0	0	0	0	0	0
15,444	15,444	0	0	0	0	0	0
164,937	338,983	131,297	10,226	315,549	201,588	81,693	283,281
(349,642)	0	49,037	(11,625)	387,054	341,141	37,904	379,045
1,072	861,955	96,987	(369,615)	588,255	484,417	54,936	549,353
325,331	1,987,800	277,321	(371,014)	1,568,776	1,315,064	174,533	1,489,597
1,484	0	1,484	0	0	0	0	0
5,100	17,871	133	0	12,904	12,771	133	12,904
0	0	1,249	13,089	14,338	13,089	1,249	14,338
0	(124)	0	0	(124)	0	3,420	3,420
6,577	29,684	9,807	0	32,914	26,331	6,583	32,914
0	0	1,930	4,750	6,680	4,750	1,930	6,680
0	0	425	0	425	0	(1,875)	(1,875)
0	1,500	375	0	1,875	1,500	375	1,875
3,278	14,688	4,036	0	15,446	12,356	3,089	15,445
0	0	45,749	129,000	174,749	129,000	45,749	174,749
0	0	46,749	7,387	54,136	7,387	2,698	10,085
30,594	30,594	0	0	0	0	0	0
29,819	0	0	29,819	0	0	0	0
60,590	0	60,590	0	0	(60,590)	60,590	0
38,531	0	39,084	0	553	(38,531)	38,531	0
0	2,982	0	0	2,982	0	2,982	2,982
0	32,952	12,357	1,889	47,198	34,841	12,357	47,198
0	0	0	0	0	0	0	0
3,341	18,615	5,091	0	20,365	15,273	5,091	20,364
13,462	34,526	2,042	0	23,106	22,570	8,004	30,574
0	0	11,444	30,204	41,648	30,204	13,508	43,712
6,242	28,082	1,344	0	23,184	19,364	6,867	26,231
0	18,689	9,553	8,412	36,634	27,081	9,604	36,685
0	37,965	13,464	0	51,429	37,965	13,464	51,429
0	0	0	0	0	0	0	0
13,822	15,053	286	0	1,517	2,095	698	2,793
0	15,750	12,776	22,577	51,103	38,327	12,776	51,103
212,840	298,807	279,968	247,127	613,062	335,783	247,823	583,606
122,285	200,000	8,635	0	86,350	77,715	8,635	86,350
660,456	2,486,807	565,924	(123,887)	2,268,188	1,728,562	430,991	2,159,553
36,177	361,212	35,082	0	360,117	325,035	35,082	360,117
0	39,103	11,585	60,825	111,513	99,928	11,585	111,513
(25,423)	0	0	0	25,423	25,423	0	25,423
146,702	516,481	149,325	0	519,084	369,759	149,325	519,084
0	0	30,000	173,253	203,253	173,253	30,000	203,253
157,456	916,776	225,992	0	234,078	993,398	225,992	1,219,390
27,202	19,783	8,601	0	1,182	0	1,182	1,182
27,202	19,783	8,601	0	1,182	0	1,182	1,182
3,978	26,849	0	0	22,871	22,871	0	22,871
0	0	2,039	5,683	7,722	5,683	2,039	7,722
3,978	26,849	2,039	5,683	30,593	28,554	2,039	30,593
188,636	963,408	236,632	0	239,761	1,021,952	229,213	1,251,165

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through State					
Department of Public Safety and Corrections:					
Emergency Management Assistance	83.503	EMA	10/01/96	09/30/97	75,626
Emergency Management Assistance	83.503	EMA	10/01/97	09/30/98	75,626
Emergency Management Assistance	83.503	EMA	10/01/98	09/30/99	75,626
Department of Military Affairs:					
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0001	Project Completion		687,109
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0002	Project Completion		2,289,348
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0003	Project Completion		1,282,733
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0004	Project Completion		1,380,572
Public Assistance Grants	(2) 83.544	Disaster #1246-051	Project Completion		1,530,482
Passed through Local United Way:					
Emergency Food and Shelter Program	83.523		10/01/97	09/30/98	77,732
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
 DEPARTMENT OF ARMY					
Passed through Corps of Engineers:					
Stormwater Discharge Project	(2)	AO133	Project Completion		22,500,000
TOTAL DEPARTMENT OF ARMY					
 TOTAL					
 NONMONETARY ASSISTANCE					
Food Distribution (Commodities)	10.550				
TOTAL FEDERAL ASSISTANCE					

- (1) These amounts represent the value of Commodities issued to and distributed by the Parish to eligible recipients during 1998.
- (2) This program is considered a "major" program under OMB Circular A-133.
- (3) This amount represents only the portion of ad valorem taxes needed to meet the matching requirements of the grant.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1998

1.) General: The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. The Parish's reporting entity is defined in note A1 to the general-purpose financial statements for the year ended December 31, 1998. All federal awards received directly from the federal agencies are included on the schedule as well as federal awards passed through other government agencies.

2.) Basis of Accounting: Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note A3 to the Parish's general-purpose financial statements for the year ended December 31, 1998. Commodities received, which are non-cash revenue, are valued at prices provided by the U. S. Department of Agriculture.

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
18,907	0	0	0	(18,907)	0	0	0
0	56,720	199,354	0	256,074	128,037	128,037	256,074
0	18,907	110,677	0	129,584	64,792	64,792	129,584
18,907	75,627	310,031	0	386,751	192,829	192,829	385,658
0	330,577	569	(8,668)	322,478	151,448	50,483	201,931
0	915,794	0	140,211	1,056,005	23,163	7,721	30,884
0	1,255,000	0	27,733	1,282,733	517,844	356,893	874,737
0	0	500,000	348,072	848,072	0	0	0
0	0	0	1,436,246	1,436,246	1,530,482	361,855	1,892,337
0	2,501,371	500,569	1,943,594	4,945,534	2,222,937	776,952	2,999,889
0	77,732	0	0	77,732	77,732	0	77,732
18,907	2,654,730	810,600	1,943,594	5,390,017	2,493,498	969,781	3,463,279
0	6,383,388	2,743,078	6,250,470	15,376,936	10,332,896	3,444,299	13,777,195
0	6,383,388	2,743,078	6,250,470	15,376,936	10,332,896	3,444,299	13,777,195
\$ 9,603,072	\$ 45,676,470	\$ 9,185,569	\$ 11,152,152	\$ 56,391,119	\$ 42,864,089	\$ 10,599,925	\$ 53,464,014

0 (1)
\$ 45,676,470

177,094 (1)
\$ 43,041,183

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILPERSON'S COMPENSATION
Year Ended December 31, 1998
(UNAUDITED)

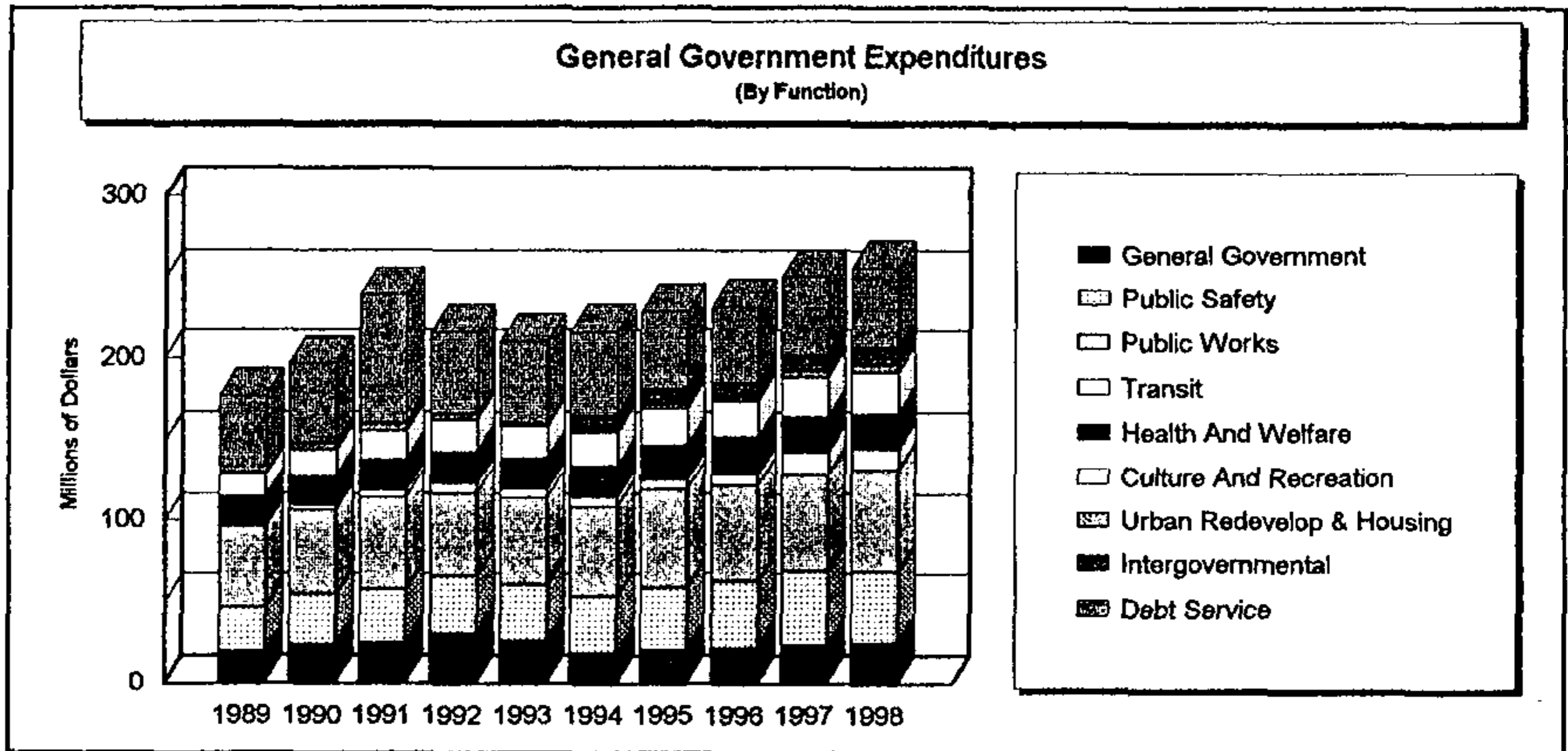
<u>COUNCILPERSON</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Aaron F. Broussard, Chairman	365	69,390	3,600
Thomas J. Ward	365	46,260	3,600
Lloyd F. Giardina	365	46,260	3,600
Donald R. Jones	365	46,260	3,600
Edmond J. Muniz	365	46,260	3,600
John T. Laverine, Jr.	365	46,260	3,600
Nicholas P. Giambelluca, Sr.	365	46,260	3,600

**Jefferson Parish, Louisiana
General Governmental Expenditures By Function (1)**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	General Government	Public Safety	Public Works	Transit (2)	Health And Welfare	Culture And Recreation	Urban Redevelopment & Housing	Inter-governmental (3)	Debt Service (4)	Total
1989	\$ 19,558	\$ 27,185	\$ 49,109	\$	\$ 18,866	\$ 13,775	\$ 1,084	\$	\$ 46,807	\$ 176,384
1990	23,990	30,947	51,413	3,349	18,047	15,856	4,776		47,673	196,051
1991	25,240	32,227	56,955	4,530	18,715	17,812	4,669		78,586	238,734
1992	31,263	34,835	51,376	6,007	19,742	19,094	3,530		49,595	215,442
1993	26,222	34,264	53,843	5,543	18,718	19,701	1,843		49,466	209,600
1994	18,791	34,818	55,359	5,880	19,312	20,855	2,134	8,142	50,706	215,997
1995	20,619	37,989	61,204	6,042	20,945	22,332	3,072	8,517	47,478	228,198
1996	22,474	40,197	59,806	6,839	22,794	21,774	2,239	8,791	46,764	231,678
1997	23,725	44,770	60,340	13,962	21,307	24,036	3,937	9,320	48,745	250,142
1998	24,935	43,815	63,391	13,017	21,309	24,807	5,032	9,966	49,480	255,752

- (1) Includes General, Special Revenue and Debt Service Funds
- (2) Transit was included in Public Works for the year 1989
- (3) Intergovernmental was included in General Government for the years 1989 through 1993.
- (4) Includes all Debt Service except Enterprise Fund Revenue Bonds

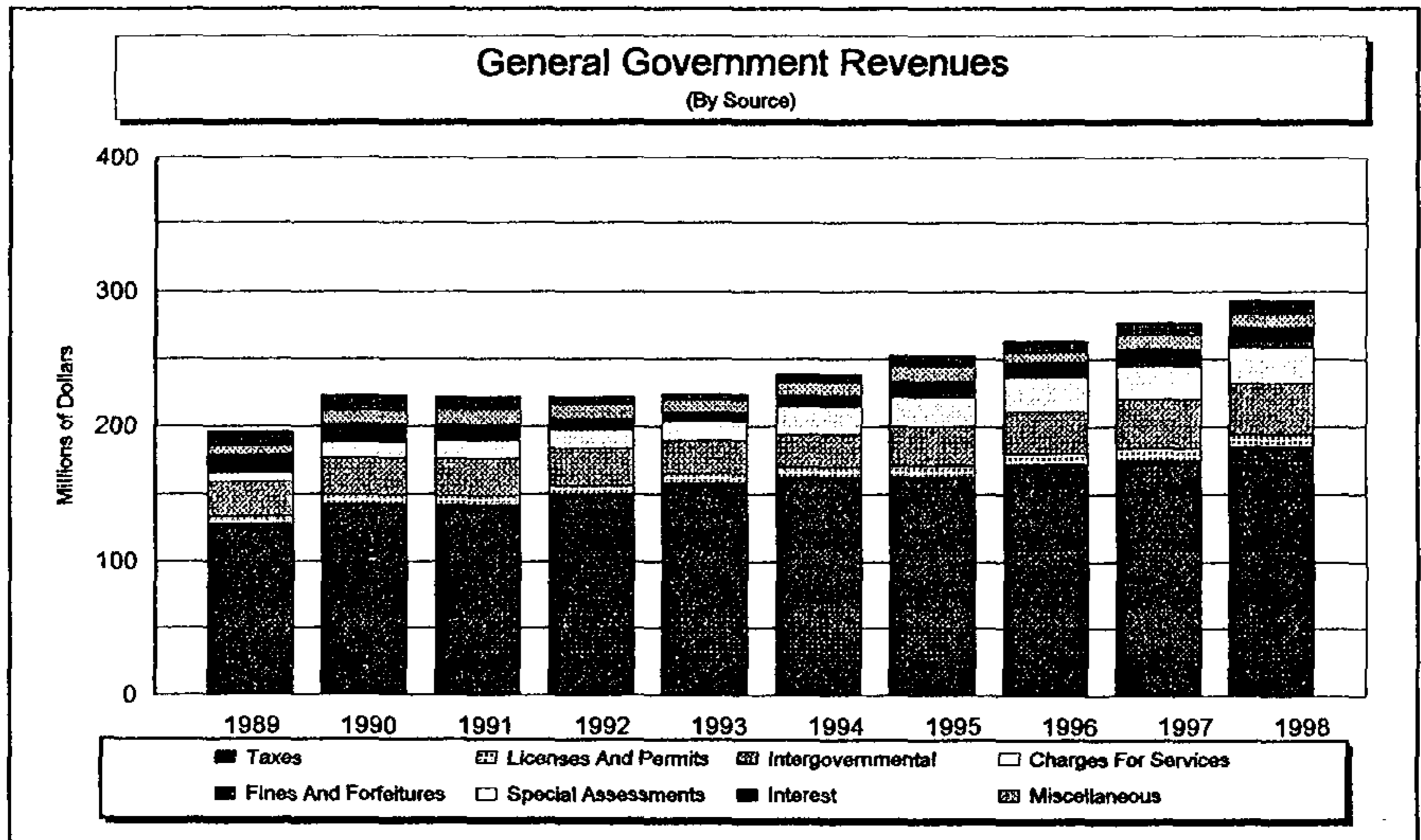


**Jefferson Parish, Louisiana
General Governmental Revenues By Source (1)**

**Last Ten Years
(Unaudited)**
(amounts expressed in thousands)

Year	Taxes	Licenses And Permits	Inter-governmental	Charges For Services	Fines And Forfeitures	Special Assessments	Interest	Miscellaneous	Total
1989	\$ 127,300	\$ 6,252	\$ 24,946	\$ 6,574	\$ 2,008	\$ 714	\$ 10,576	\$ 6,473	\$ 184,843
1990	142,714	6,384	27,072	11,562	2,123	295	10,965	10,682	211,797
1991	141,795	6,661	27,397	13,041	2,108	232	9,123	12,330	212,687
1992	149,405	7,031	26,967	13,664	2,228	209	5,409	11,257	216,170
1993	157,570	7,085	24,847	14,121	2,383	215	3,839	9,885	219,945
1994	162,102	7,446	24,428	20,380	2,396	199	5,580	9,916	232,447
1995	162,710	8,016	29,289	21,863	2,592	223	7,909	11,841	244,443
1996	171,630	8,432	30,927	24,966	2,677	148	8,620	7,257	254,657
1997	175,056	8,737	36,284	24,117	3,278	112	9,141	11,249	267,974
1998	184,917	8,988	38,005	26,550	5,044	89	10,032	9,718	283,343

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

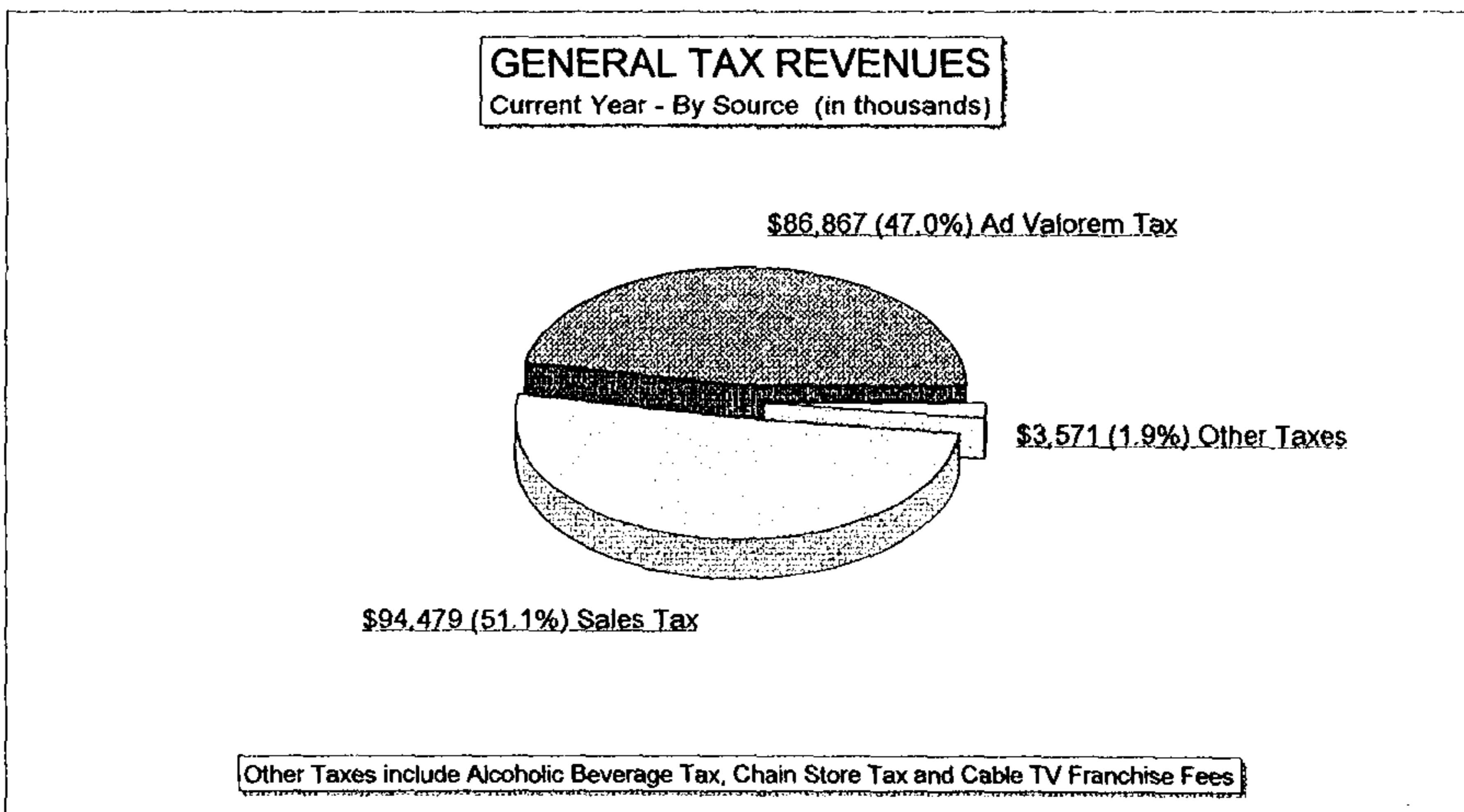


**Jefferson Parish, Louisiana
General Tax Revenues By Source**

**Last Ten Years
(Unaudited)**
(amounts expressed in thousands)

Year	Ad Valorem	Sales	Severance	Miscellaneous	Total
1989	\$ 66,066	\$ 60,085	\$ 584	\$ 565	\$ 127,300
1990	76,175	65,420	574	545	142,714
1991	66,260	74,371	542	622	141,795
1992	70,937	77,406	489	573	149,405
1993	74,165	82,354	485	566	157,570
1994	75,083	85,865	500	654	162,102
1995	76,487	85,084	500	638	162,709
1996	80,848	87,520	502	2,760 *	171,630
1997	84,048	87,577	500	2,930	175,055
1998	86,867	94,479	501	3,070	184,917

* Cable TV Franchise Tax Reported as Miscellaneous Tax Revenues as of 1/96



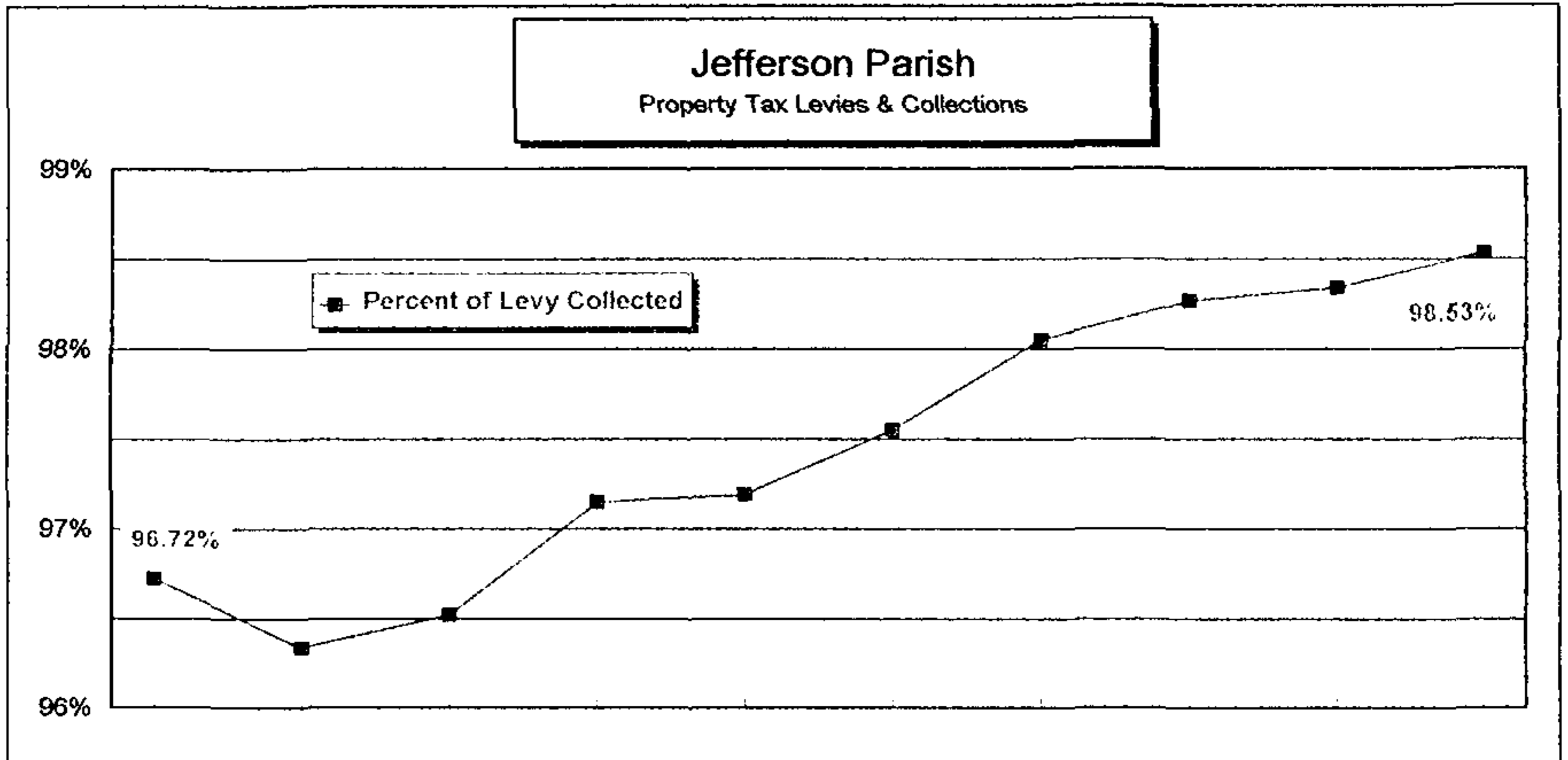
**Jefferson Parish, Louisiana
Property Tax Levies And Collections**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Total Adjusted Tax Levy	Current Tax Collections	Percent Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent Of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent Of Delinquent Taxes To Tax Levy
1989	\$ 80,986	\$ 78,329	96.72%	\$ 2,699	\$ 81,028	100.05%	\$ 2,657	3.28%
1990	92,980	89,576	96.34%	2,386	91,962	98.90%	3,404	3.66%
1991	81,686	78,843	96.52%	2,961	81,804	100.14%	2,843	3.48%
1992	84,554	82,144	97.15%	2,567	84,711	100.18%	2,410	2.85%
1993	88,578	86,089	97.19%	2,145	88,234	99.61%	2,489	2.81%
1994	92,626	90,357	97.55%	1,394	91,751	99.06%	2,269	2.45%
1995	93,312	91,491	98.05%	1,459	92,950	99.61%	1,821	1.95%
1996	98,860	97,147	98.27%	1,385	98,532	99.67%	1,713	1.73%
1997	99,610	97,955	98.34%	1,793	99,748	100.14%	1,655	1.66%
1998	103,435	101,915	98.53%	1,039	102,954	99.54%	1,520	1.47%

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only



**Jefferson Parish, Louisiana
Assessed Value Of Taxable Property**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Tax Roll	Real Estate	Personal Property	Public Service Corporations	Total Assessments	Homestead Exempt	Non - Homestead Exempt
1989	1988	\$ 1,468,876	\$ 288,367	\$ 138,782	\$ 1,896,025	\$ 649,067	\$ 1,246,958
1990	1989	1,478,811	296,755	137,261	1,912,827	655,693	1,257,134
1991	1990	1,410,411	308,356	144,279	1,863,046	634,149	1,228,897
1992	1991	1,398,391	314,982	150,234	1,863,607	637,170	1,226,437
1993	1992	1,414,993	322,596	147,832	1,885,421	642,492	1,242,929
1994	1993	1,402,928	328,634	150,954	1,882,516	648,005	1,234,511
1995	1994	1,421,204	345,030	150,022	1,916,256	655,931	1,260,326
1996	1995	1,440,023	387,298	148,196	1,975,517	653,915	1,321,602
1997	1996	1,564,855	438,154	154,278	2,157,287	700,028	1,457,259
1998	1997	1,595,029	471,027	150,606	2,216,662	704,684	1,511,978

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.

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

Last Ten Years
(Unaudited)

Jefferson Parish							
Year	General Fund	Special Revenue Funds	Debt Service Funds	Total	Parish School System	Parish Other	Total
1989	0.09	0.65	0.57	1.31	0.96	0.41	2.68
1990	0.09	0.72	0.70	1.51	1.05	0.41	2.97
1991	0.09	0.74	0.38	1.21	1.04	0.47	2.72
1992	0.09	0.87	0.38	1.34	0.82	0.65	2.81
1993	0.14	0.86	0.38	1.38	0.93	0.65	2.96
1994	0.14	0.86	0.43	1.43	0.89	0.64	2.96
1995	0.15	0.88	0.37	1.40	0.95	0.66	3.01
1996	0.14	0.83	0.29	1.26	0.89	0.66	2.81
1997	0.15	0.86	0.30	1.31	1.03	0.69	3.03
1998	0.14	0.88	0.28	1.30	0.96	0.68	2.94

Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana
Principal Taxpayers**

**December 31, 1998
(Unaudited)**

(amounts expressed in thousands)

Taxpayer	Type Of Business	1997 Assessed Valuation	Percentage Of Total Assessed Valuation
Entergy Services Inc.	Public Utilities	\$ 56,779	2.56%
Bellsouth	Telephone Utility	45,149	2.04%
Hibernia National Bank	Banking	15,254	0.69%
Avondale Shipyards Inc.	Shipbuilding	14,092	0.64%
Louisiana Gas Service	Gas Utility	12,778	0.58%
First National Bank of Commerce	Banking	12,629	0.57%
Lakeside Shopping Center	Retail Property Mgmt	11,389	0.51%
Whitney National Bank	Banking	10,440	0.47%
Louisiana CGSA Inc.	Communications	8,321	0.38%
Southwest Airlines Co.	Airline	7,443	0.34%
		<u>\$ 194,274</u>	<u>8.78%</u>

Source: Jefferson Parish Assessor's Office

**Jefferson Parish, Louisiana
Special Assessment Collections and Billings**

**Last Ten Years
(Unaudited)**

Year	Assessments Beginning Of Year	Delinquent Collections	Current Collections	Additions Or Adjustments	Total Assessments End Of Year	Current Year Billings	Outstanding Assessments Current
1989	\$ 2,336,091	\$ 65,142	\$ 268,464	\$ (3,304)	\$ 1,999,181	\$ 248,722	\$ 1,839,782
1990	1,296,406	47,858	206,142	342,578	1,384,984	160,396	1,174,972
1991	1,384,984	58,362	161,719	(2,231)	1,162,672	187,378	932,822
1992	1,162,672	37,424	140,774	0	984,474	166,577	716,583
1993	984,474	50,931	148,101	0	785,442	160,412	483,928
1994	785,442	108,535	156,617	0	520,290	113,480	246,690
1995	520,290	33,331	67,255	204,276	623,980	56,744	328,120
1996	623,980	28,443	113,119	252,647	735,065	71,502	445,399
1997	735,065	16,836	99,212	(665)	618,352	49,512	312,163
1998	618,352	15,430	92,739	1,018	511,201	43,677	219,462

**Jefferson Parish, Louisiana
Computation Of Legal Debt Margin**

(Unaudited)
(amounts expressed in thousands)

	Debt Limit 10 Percent Of Assessed Value For Any One Purpose (1)	Deduct Amount Of Debt Applicable To Debt Limit	Debt Service Monies Available	Legal Debt Margin
Road District No. 1 Sub District No. 1	\$ 33,734	\$ 19,365	\$ 231	\$ 14,600
Consolidated Road District A Sub District No. 1	11,550	4,385	23	7,188
Playground District No. 11	1,669	95	25	1,599
Playground District No. 13	11,550	470	193	11,273
Playground District No. 14	10,020	290	90	9,820
Playground District No. 15	5,620	200	159	5,579
Fire District No. 7	0	310	310	0
East Bank Consolidated Sewer District	113,593	1,795	773	112,571
Parish-Wide Drainage	227,061	42,385	7,280	191,956
Drainage District No. 9	32,701	1,310	568	31,959
Drainage District No. 9 Sub District No. 1	8,151	1,225	262	7,188
Consolidated Waterworks District No. 2	63,567	1,815	758	62,510
		<u>\$ 73,645</u>	<u>\$ 10,672</u>	<u>\$ 456,243</u>

Source: Jefferson Parish Assessor's Office

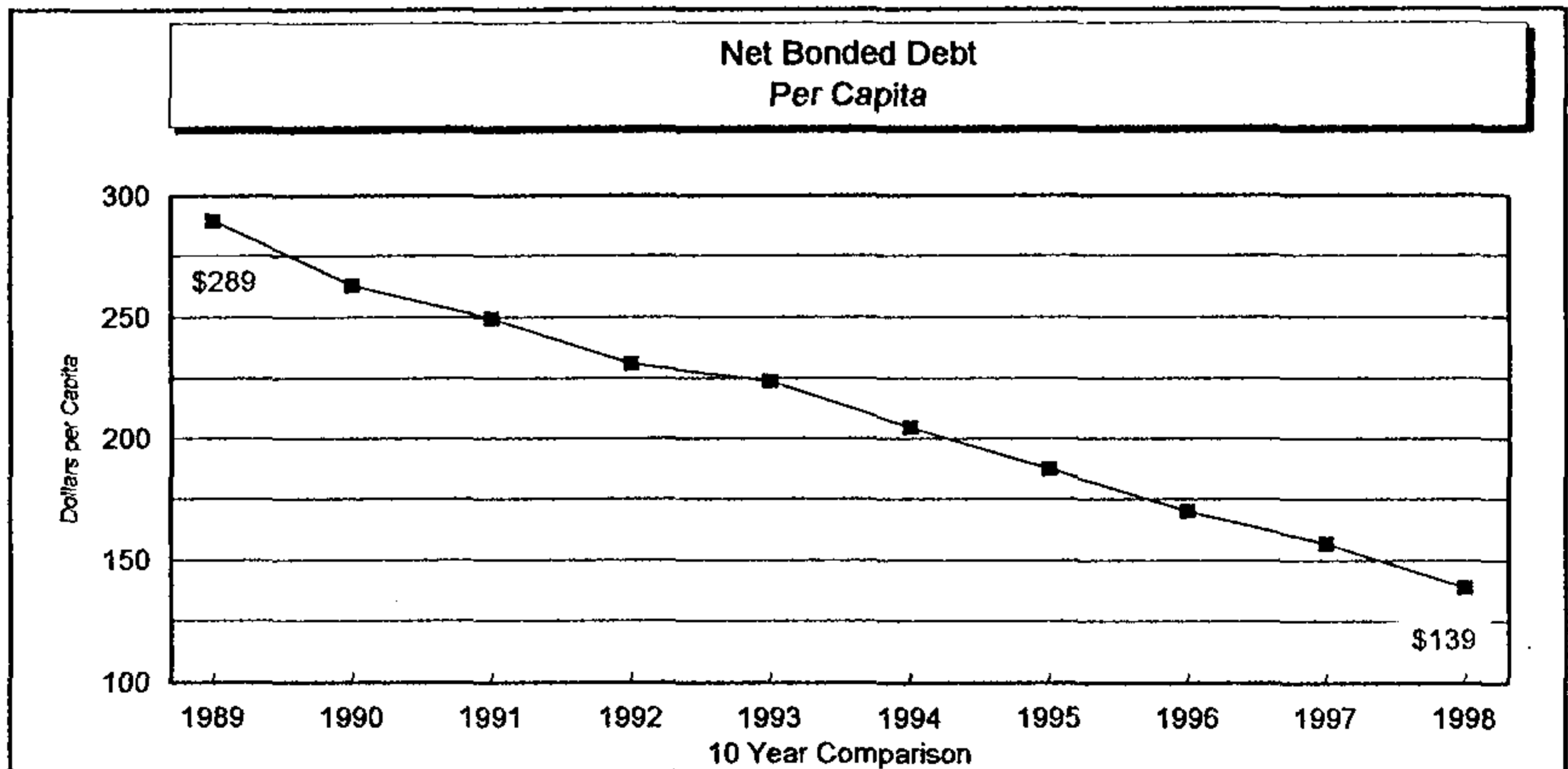
(1) State law allows a maximum of 10 percent of the assessed valuation for bonds for any purpose.

**Jefferson Parish, Louisiana
Ratio Of Net General Bonded Debt To Assessed
Value And Net Bonded Debt Per Capita**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Tax Roll	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Service Monies Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1989	1988	466	\$ 1,896,025	\$ 154,005	\$ 19,284	\$ 134,721	7.11%	\$ 289
1990	1989	448	1,912,827	143,920	26,029	117,891	6.16%	263
1991	1990	452	1,863,046	132,960	20,404	112,556	6.04%	249
1992	1991	456	1,863,607	123,370	17,964	105,406	5.66%	231
1993	1992	457	1,885,421	117,350	15,069	102,281	5.42%	224
1994	1993	457	1,882,516	106,465	12,977	93,488	4.97%	204
1995	1994	458	1,916,256	97,970	12,274	85,696	4.47%	187
1996	1995	456	1,975,516	89,720	12,319	77,401	3.92%	170
1997	1996	453	2,157,287	82,500	11,431	71,069	3.29%	157
1998	1997	453	2,216,662	73,645	10,672	62,973	2.84%	139

- (1) Source: Louisiana Tech University
- (2) Includes only Ad Valorem Tax Bonds

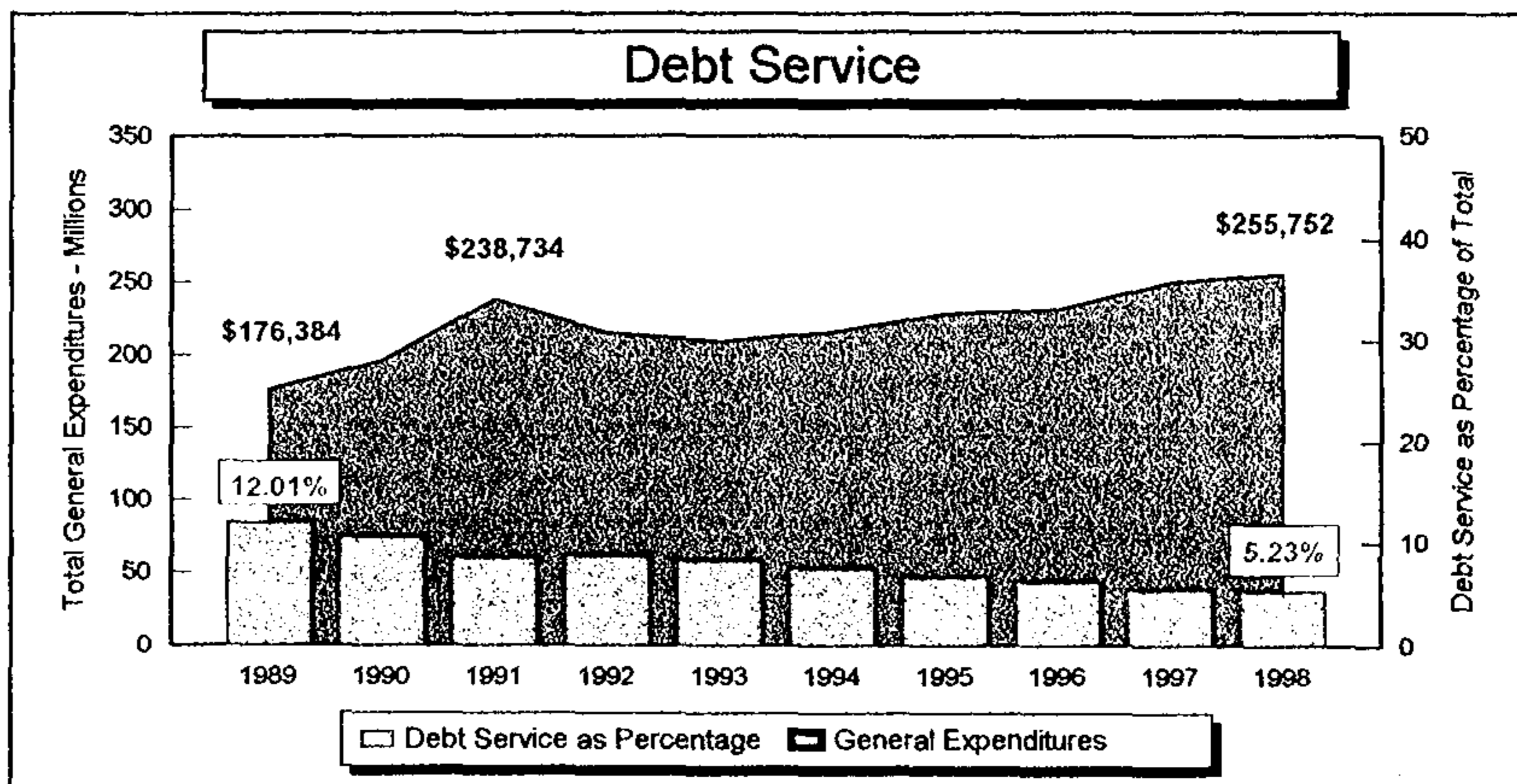


**Jefferson Parish, Louisiana
Ratio Of Annual Debt Service Expenditures For
General Bonded Debt To Total General Expenditures**

**Last Ten Years
(Unaudited)**
(amounts expressed in thousands)

Year	Principal	Interest	Total Debt Service (1)	Total General Expenditures (2)	Ratio Of Debt Service To Total General Expenditures
1989	\$ 8,945	\$ 12,247	\$ 21,192	\$ 176,384	12.01%
1990	10,085	10,636	20,721	196,051	10.57%
1991	10,700	9,603	20,303	238,734	8.50%
1992	9,590	9,056	18,646	215,442	8.65%
1993	9,470	7,685	17,155	209,600	8.18%
1994	8,840	7,350	16,190	215,997	7.50%
1995	8,495	6,627	15,122	228,198	6.63%
1996	8,250	6,073	14,323	231,678	6.18%
1997	7,930	5,529	13,459	250,143	5.38%
1998	8,855	4,513	13,368	255,752	5.23%

- (1) Includes only Ad Valorem Tax Bonds
- (2) Includes General, Special Revenue and Debt Service Funds



Jefferson Parish, Louisiana
Computation Of Direct And Overlapping Debt

(Unaudited)
(amounts expressed in thousands)

	Net Debt	Percentage Overlapping	Overlapping Debt
Parish Of Jefferson: (1)			
Consolidated Road District No.1 Sub District No. 1, Refund	\$ 19,365	100%	\$ 19,365
Consolidated Road District A Sub District No. 1	4,385	100%	4,385
Playground District No. 11	95	100%	95
Playground District No. 13	470	100%	470
Playground District No. 14	290	100%	290
Playground District No. 15	200	100%	200
Fire District No. 7	310	100%	310
East Bank Consolidated Sewer District	1,795	100%	1,795
Parishwide Drainage	42,385	100%	42,385
Drainage District No. 9	1,310	100%	1,310
Drainage District No. 9 Sub District No. 1	1,225	100%	1,225
Consolidated Waterworks District No. 2	1,815	100%	1,815
Total Direct Parish Debt	\$ 73,645	100%	\$ 73,645
Overlapping Debt (2)			
Jefferson Parish Public School System	\$ 164,209	100%	\$ 164,209
West Jefferson Levee District	1,269	100%	1,269
City of Kenner	1,595	100%	1,595
Total Overlapping Parish Debt	\$ 167,073	100%	\$ 167,073
Total Direct and Overlapping Parish Debt	\$ 240,718	100%	\$ 240,718

(1) Source: Statement of Bonded Debt

(2) Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana
Revenue Bond Coverage**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available For Debt Service	DEBT SERVICE REQUIREMENTS			
				Principal	Interest	Total	Coverage
1989	\$ 34,012	\$ 24,883	\$ 9,129	\$ 2,165	\$ 540	\$ 2,705	3.38
1990	32,945	25,233	7,712	2,240	443	2,683	2.87
1991	32,383	27,549	4,834	1,515	351	1,866	2.59
1992	26,027	17,148	8,879	685	222	907	9.79
1993	22,259	15,855	6,404	720	187	907	7.06
1994	24,823	15,125	9,698	755	149	904	10.73
1995	26,243	14,251	11,992	795	110	905	13.25
1996	27,091	13,889	13,202	835	69	904	14.61
1997	26,734	15,768	10,966	880	35	915	11.98
1998	28,321	15,421	12,900	0	0	0	N/A

(1) Source: Enterprise Funds - Total Operating and Non-Operating Revenues for Consolidated Waterworks District No. 1

(2) Source: Enterprise Funds - Total Operating Expenses for Consolidated Waterworks District No. 1 excluding depreciation and amortization

**Jefferson Parish, Louisiana
Demographic Statistics**

**Last Ten Years
(Unaudited)**

Year	Population (1)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
1989	465,624	\$ 15,863	85,486	6.4%
1990	448,306	17,101	83,818	5.2%
1991	451,543	17,489	82,066	5.6%
1992	456,389	18,340	79,234	6.2%
1993	457,069	19,100	80,430	5.9%
1994	457,481	20,170	80,878	6.4%
1995	458,456	21,973	81,142	5.0%
1996	455,741	22,912	82,352	4.6%
1997	453,160	22,912	81,856	3.8%
1998	453,165	22,912	80,622	3.3%

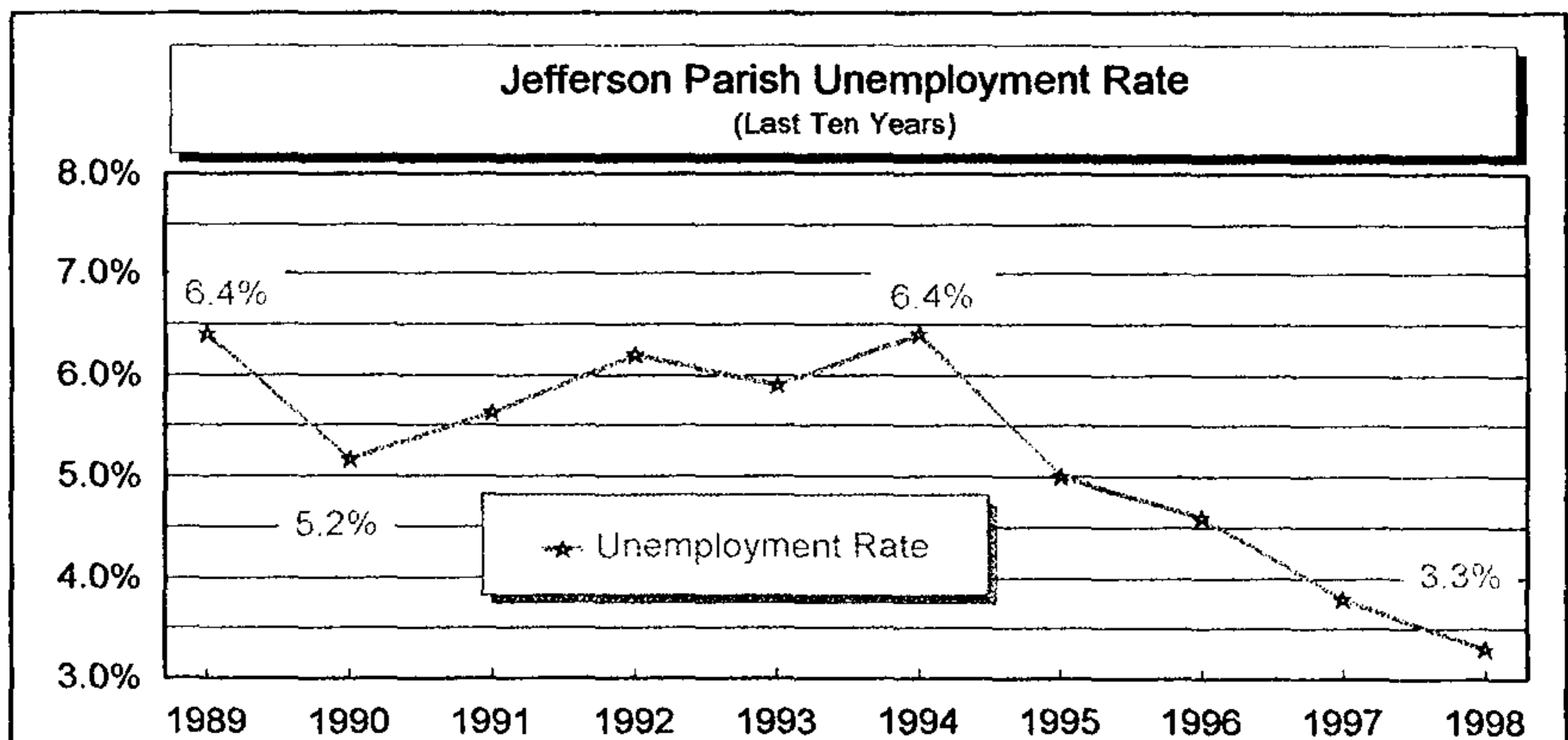
(1) Source: Louisiana Tech University

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

The data for the two most recent years' per capita income was not available at the time of publication.

(3) Source: Louisiana Department of Education

(4) Source: Louisiana Department of Labor, Research and Statistical Division

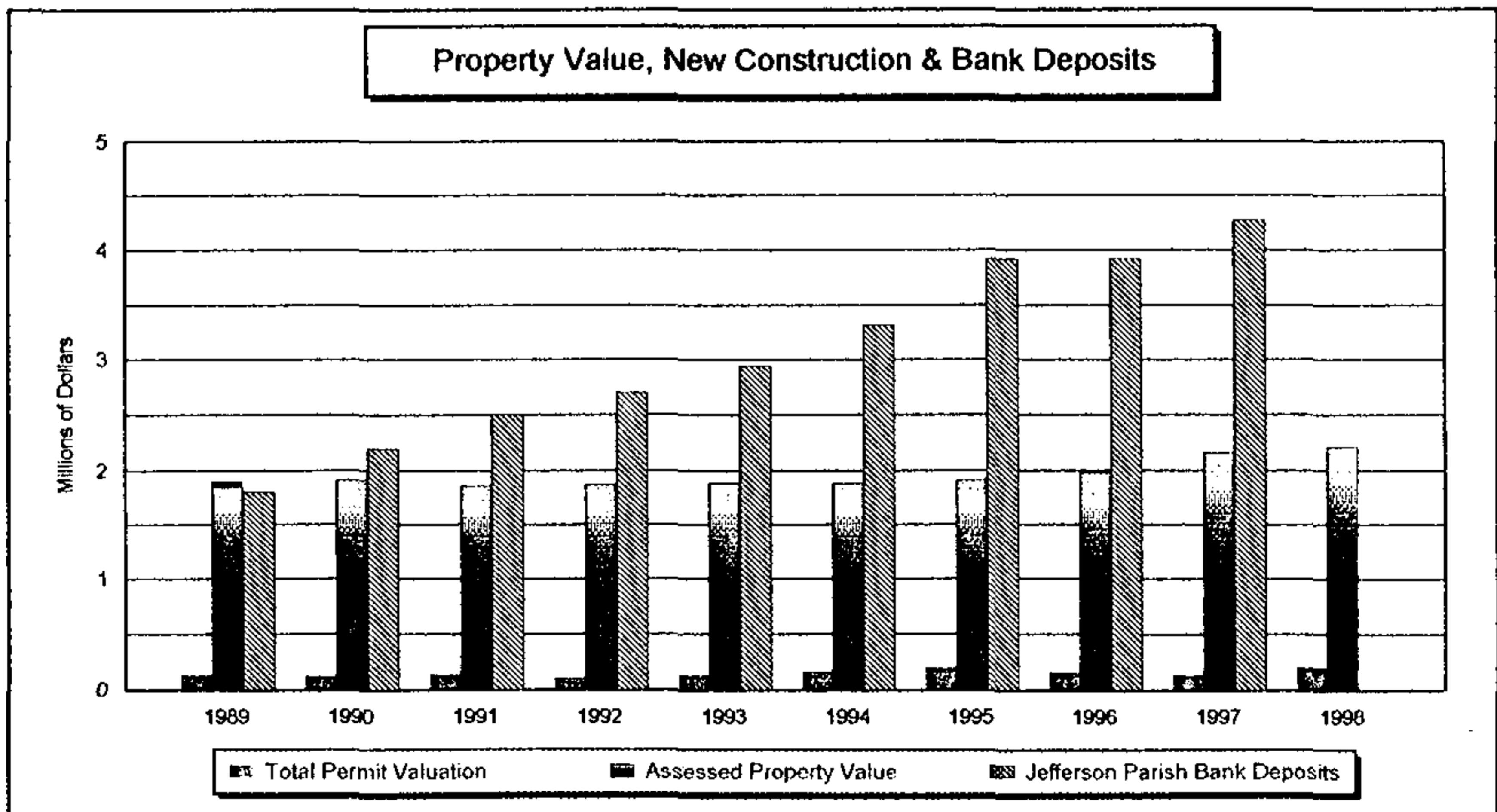


**Jefferson Parish, Louisiana
Property Value, New Construction & Bank Deposits**

**Last Ten Years
(Unaudited)**

Year	Assessed Property Value * (1)	Single Family Units (3)	Value * (3)	Multi-Family Units (3)	Value * (3)	Commercial, Public Buildings And Other * (3)	Total Permit Valuation * (3)	Jefferson Parish Bank Deposits * (2)
1989	\$1,896,025	487	\$ 27,647	30	\$ 12,903	\$ 91,729	\$ 132,279	\$ 1,803,591
1990	1,912,827	409	24,724	1	10,440	89,103	124,267	2,192,567
1991	1,863,046	521	31,427	0	0	109,030	140,457	2,501,286
1992	1,863,607	593	34,764	13	755	68,586	104,105	2,692,907
1993	1,885,421	600	35,803	160	5,175	92,330	133,308	2,936,122
1994	1,882,516	660	39,126	23	9,080	118,267	166,473	3,316,570
1995	1,916,256	556	35,644	348	8,719	150,432	194,795	3,917,592
1996	1,975,517	494	32,575	211	7,206	118,833	158,614	3,925,036
1997	2,157,287	529	30,847	10	887	106,391	138,125	4,270,500
1998	2,216,662	597	49,594	9	1,743	157,023	208,360	(4)

- * Amounts expressed in thousands
- (1) Source: Jefferson Parish Assessor's Office
- (2) Source: Jefferson Parish Finance Department
- (3) Source: Jefferson Parish Department of Inspection and Code Enforcement
- (4) A major bank merger has made this number unavailable as of December 31, 1998



**Jefferson Parish, Louisiana
Miscellaneous Statistics**

**December 31, 1998
(Unaudited)**

Year Parish Founded	1825
Form of Government	Council/President
Area in square miles	359 Land 272 Water
<u>Public Works - Streets:</u>	
Miles of Parish roads - centerline mileage	858
Number of street lights	31,839
<u>Inspection & Code Enforcement:</u>	
Building permits issued	4,324
<u>Fire Protection:</u>	
Number of stations	60
Number of fire personnel and officers	231 *
<u>Education (Public Schools Only):</u>	
Number of schools	84
Number of classrooms	3,274
Number of teachers	3,110
Number of students	53,124
<u>Water Department:</u>	
Number of active accounts	138,345
Average daily production	72,500,000
Miles of water lines	1,600
Number of hydrants	15,065
<u>Drainage:</u>	
Number of large pumping stations	19
Number of small pumping stations	29
<u>Culture and Recreation:</u>	
Libraries	15
Community centers *	29
Picnic areas	10
<u>Employees:</u>	
Classified	2,630
Unclassified	895

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

REPORTS ON

INTERNAL CONTROL AND COMPLIANCE

JEFFERSON PARISH

DECEMBER 31, 1998

Reports on Internal Control and Compliance

JEFFERSON PARISH

December 31, 1998

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

Release Date _____

TABLE OF CONTENTS

	PAGE
REPORT RELATING TO THE REPORTING ENTITY	
Report on Compliance and on Internal Control Over Financial Reporting Based on An Audit of Financial Statements Performed in Accordance with Government Auditing Standards	1-3
REPORTS RELATING TO FEDERAL ASSISTANCE PROGRAMS	
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	5-7
Schedule of Expenditures of Federal Awards and Footnotes	8-17
Schedule of Findings and Questioned Costs	18-26

***REPORT RELATING TO
THE REPORTING ENTITY***

**REBOWE & COMPANY* / HANFORD M. HARRISON
KUSHNER LAGRAIZE L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS**

**REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 12, 1999. We did not audit the financial statements of the following component units of Jefferson Parish, Louisiana.

Blended:

Consolidated Sewerage District No. 1 Enterprise Fund
Consolidated Waterworks District No. 1 Enterprise Fund
Employees' Retirement System of Jefferson Parish Pension Trust Fund

Discretely Presented:

Economic Development and Port District Governmental-type Fund
Home Mortgage Authority Proprietary-type Fund
Hospital District No. 1 Proprietary-type Fund
Hospital District No. 2 Proprietary-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on those financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Jefferson Parish, Louisiana's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 98-1 through 98-20. We also noted certain immaterial instances of non-compliance that we have reported to management of Jefferson Parish, Louisiana, in a separate letter dated May 12, 1999.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit we considered Jefferson Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of Jefferson Parish, Louisiana, in a separate letter dated May 12, 1999.

This report is intended solely for the information of management, others within the organization, the Parish Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 12, 1999

***REPORTS RELATING TO
FEDERAL ASSISTANCE PROGRAMS***

REBOWE & COMPANY* / HANFORD M. HARRISON

KUSHNER LAGRAIZE L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

***REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133***

Members of the Parish Council
Jefferson Parish, Louisiana

COMPLIANCE

We have audited the compliance of Jefferson Parish, Louisiana, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1998. Jefferson Parish, Louisiana's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Jefferson Parish, Louisiana's management. Our responsibility is to express an opinion on Jefferson Parish, Louisiana's compliance based on our audit.

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

In our opinion, Jefferson Parish, Louisiana, complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 98-1 through 98-20.

INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 12, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements of Jefferson Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information of management, others within the organization, the Parish Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 12, 1999

SUPPLEMENTAL INFORMATION

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF ACTION					
Passed through State					
Office of Elderly Affairs:					
Retired Senior Volunteer Project	94.002	440-6582/18	09/30/97	09/29/98	61,137
Retired Senior Volunteer Project	94.002	440-6582/19	09/30/98	09/29/99	69,321
TOTAL DEPARTMENT OF ACTION					
DEPARTMENT OF EDUCATION					
Passed through State Department of Culture, Recreation, and Tourism					
Technology Enhancement Project	84.154A	97-22	01/01/97	05/31/98	35,223
TOTAL DEPARTMENT OF EDUCATION					
DEPARTMENT OF ENERGY					
Passed through State Department of Social Services, Office of Community Services:					
Weatherization Assist-Low Income Persons	81.042	515937	04/01/96	03/31/97	221,672
Weatherization Assist-Low Income Persons	81.042	515937	04/01/97	03/31/98	382,667
Weatherization Assist-Low Income Persons	81.042	515937	04/01/98	03/31/99	114,901
TOTAL DEPARTMENT OF ENERGY					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Head Start	(2) 93.600	06CH5098/32	06/01/97	05/31/98	4,427,399
Head Start	(2) 93.600	06CH5098/33	06/01/98	05/31/99	4,323,924
Head Start Handicapped	(2) 93.600	06CH5098/32	06/01/97	05/31/98	294,403
Head Start Handicapped	(2) 93.600	06CH5098/33	06/01/98	05/31/99	256,170
Head Start Parent Child Center	(2) 93.600	06CH5098/32	06/01/97	05/31/98	153,080
Head Start Transition	(2) 93.600	06CH5098/32	06/01/97	05/31/98	2,863
Head Start Transition	(2) 93.600	06CH5098/33	06/01/98	05/31/99	41,607
Head Start Training and Technical Assistance	94.009	06CH5098/32	06/01/97	05/31/98	10,355
Head Start Training and Technical Assistance	94.009	06CH5098/33	06/01/98	05/31/99	54,660
Passed through State Department of Social Services, Office of Community Services:					
Child Support Enforcement Services	93.563		07/01/96	06/30/97	1,018,281
Child Support Enforcement Services	93.563		07/01/97	06/30/98	1,346,237
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/96	12/31/96	438,377
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/97	12/31/97	462,145
Low-Income Home Energy Assistance-Utilities	93.568	DSS05922	01/01/98	12/31/00	866,020
Child Care and Development Block Grant	(2) 93.575	06CH5098/32	06/01/97	05/31/98	555,528
Child Care and Development Block Grant	(2) 93.575	06CH5098/33	06/01/98	05/31/99	708,285
Passed through State Department of Labor:					
Community Services Block Grant	93.569	97P0001	01/01/97	12/31/97	906,965
Community Services Block Grant	93.569	98P0001	01/01/98	12/31/98	836,320
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
\$ 8,668	\$ 60,802	\$ 9,252	\$ 0	\$ 61,386	\$ 52,134	\$ 9,252	\$ 61,386
0	0	4,500	3,173	7,673	3,173	4,500	7,673
8,668	60,802	13,752	3,173	69,059	55,307	13,752	69,059
(35,217)	0	0	0	35,217	35,217	57,500	92,717
(35,217)	0	0	0	35,217	35,217	57,500	92,717
213	0	0	0	(213)	(213)	0	(213)
33,197	66,764	0	0	33,567	33,567	0	33,567
0	33,978	0	8,236	42,214	42,214	0	42,214
33,410	100,742	0	8,236	75,568	75,568	0	75,568
(17,930)	2,221,300	1,332,848	0	3,572,078	2,239,230	1,332,848	3,572,078
0	2,050,500	232,216	120,739	2,403,455	2,171,239	232,216	2,403,455
6,799	173,403	0	0	166,604	166,604	0	166,604
0	139,500	0	11,806	151,306	151,306	0	151,306
(2,686)	86,480	21,174	0	110,340	89,165	21,175	110,340
0	2,863	0	0	2,863	2,863	0	2,863
0	0	0	0	0	0	0	0
2,593	3,555	0	0	962	962	0	962
0	2,000	0	66	2,066	2,066	0	2,066
(11,224)	4,679,601	1,586,238	0	6,409,674	4,823,435	1,586,239	6,409,674
(98,686)	0	0	0	98,686	98,686	0	98,686
245,290	756,218	255,079	0	766,007	510,897	276,662	787,559
0	0	0	0	0	7,197	0	7,197
54,508	71,060	0	0	16,552	9,355	0	9,355
0	737,992	8,764	58,904	805,660	796,896	0	796,896
92,905	455,528	0	(49,707)	312,916	312,916	0	312,916
0	271,307	2,203	(2,097)	271,413	269,210	2,203	271,413
294,017	2,292,105	266,046	0	7,100	2,271,234	2,005,157	2,284,022
268,370	274,430	310	0	6,370	2,303	12,125	14,428
105	743,442	252,955	78,122	1,074,414	821,801	243,870	1,065,671
268,475	1,017,872	253,265	0	78,122	1,080,784	824,104	1,080,099
551,268	7,989,578	2,105,549	0	217,833	9,761,692	7,652,696	9,773,795

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct Programs:</i>					
Housing Counseling	14.169	HC87-0648-014	06/01/97		6,125
Housing Counseling	14.169	HC98-0861-019	06/01/98		40,000
Community Development Block Grant	(2) 14.218	B96-UC-22-0001	06/01/96		5,273,000
Community Development Block Grant	(2) 14.218	B97-UC-22-0001	06/01/97		5,178,000
Community Development Block Grant	(2) 14.218	B98-UC-22-0001	06/01/98		4,992,000
Rental Rehabilitation Program	(2) 14.218	R91-UC-22-0201	01/01/91		106,491
Disaster Relief	(2) 14.218	B93-UH-22-0001	08/24/93		165,000
Emergency Shelter Grant	(2) 14.231	S94-UC-22-5001	01/01/92		1,645
Emergency Shelter Grant	(2) 14.231	S94-UC-22-5001	01/01/94		157,000
Emergency Shelter Grant	(2) 14.231	S95-UC-22-5001	06/01/95		210,000
Emergency Shelter Grant	(2) 14.231	S96-UC-22-5001	06/01/96		138,000
Emergency Shelter Grant	(2) 14.231	S97-UC-22-5001	06/01/97		137,000
Emergency Shelter Grant	(2) 14.231	S98-UC-22-5001	06/01/98		198,000
Home Program	(2) 14.239	M92-UC-22-0203	01/01/92		1,849,000
Home Program	(2) 14.239	M93-DC-22-0207	01/01/93		1,537,000
Home Program	(2) 14.239	M94-DC-22-0207	01/01/94		1,926,000
Home Program	(2) 14.239	M95-DC-22-0207	01/01/95		2,077,000
Home Program	(2) 14.239	M96-DC-22-0207	01/01/96		2,098,000
Youthbuild	14.243	Y-95-IM-LA-0661	07/27/95	12/31/97	865,364
<i>Passed through State Department of Social Services, Office of Community Services:</i>					
Emergency Shelter Grant	(2) 14.231	370-2033	01/01/94	12/31/94	83,000
Emergency Shelter Grant	(2) 14.231	370-2033	07/01/96	06/30/98	79,600
Emergency Shelter Grant	(2) 14.231	370-2033	07/01/97	06/30/99	82,848
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DEPARTMENT OF LABOR					
<i>Passed through State Department of Labor:</i>					
Job Training Partnership Act	17.246	LC84-11-III F	07/01/97	06/30/98	937,936
Job Training Partnership Act	17.246	LC84-11-III F	07/01/98	06/30/99	1,276,236
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/96	06/30/97	1,244,650
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/97	06/30/98	950,350
Job Training Partnership Act	17.250	LC84-11-IIA	07/01/98	06/30/99	1,033,740
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/94	06/30/95	1,124,669
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/96	06/30/97	297,683
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/96	06/30/97	357,266
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/97	06/30/98	322,480
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/98	06/30/99	154,000
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/97	06/30/98	252,044
Job Training Partnership Act	17.250	LC84-11-IIC	07/01/98	06/30/99	246,842
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/96	09/30/97	729,411
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/96	09/30/97	930,000
Job Training Partnership Act	17.250	LC84-11-IIB	10/01/97	09/30/98	1,177,851
Job Training Partnership Act	17.250	5% Incentive	07/01/97	06/30/98	52,827
Job Training Partnership Act	17.250	5% Incentive	07/01/98	06/30/99	45,104
Job Training Partnership Act	17.250	WELFARE TO WORK	07/01/97	06/30/98	1,316,190
JobNet	17.250	JOBNET			139,506
<i>Passed through State Department of Education:</i>					
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/96	09/30/97	115,285
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/97	09/30/98	97,052
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/98	09/30/99	97,124
TOTAL DEPARTMENT OF LABOR					

(Continued)

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
0	6,125	0	(2,571)	3,554	3,554	0	3,554
0	0	0	0	0	0	0	0
612,999	4,263,552	326,056	42,372	4,018,881	3,737,146	0	3,737,146
0	0	0	470,033	470,033	542,378	285,982	828,360
0	0	0	0	0	0	0	0
11,001	0	3,001	11,001	3,001	0	3,001	3,001
24,157	83,806	0	0	59,649	58,993	0	58,993
0	1,645	0	0	1,645	1,645	0	1,645
3,113	2,462	0	0	(651)	(651)	0	(651)
126,178	125,184	95,097	0	94,103	(994)	95,097	94,103
98,002	104,902	0	0	6,900	6,900	0	6,900
0	136,745	0	68	136,813	136,813	0	136,813
0	0	0	0	0	0	0	0
0	0	74,646	0	74,646	173,547	0	173,547
628,179	63,361	172,913	189,775	(202,130)	167,663	40,205	207,868
359,304	265,411	16,806	332,270	255,183	239,877	16,446	256,323
212,775	497,649	56,910	448,242	790,026	772,720	110,962	883,682
0	2,361	273,871	92,661	368,893	95,022	23,756	118,778
173,386	175,263	0	0	1,877	1,876	0	1,876
2,249,094	5,728,466	1,019,300	1,583,851	6,082,523	5,936,489	575,449	6,511,938
(254)	0	0	0	254	254	0	254
15,049	69,375	79,600	9,704	143,630	64,030	79,600	143,630
0	0	0	39,999	39,999	39,999	0	39,999
14,795	69,375	79,600	49,703	183,883	104,283	79,600	183,883
2,263,889	5,797,841	1,098,900	1,633,554	6,266,406	6,040,772	655,049	6,695,821
308,747	733,958	0	0	425,211	425,211	0	425,211
0	363,779	0	222,863	586,642	586,642	0	586,642
0	0	0	0	0	0	0	0
297,908	546,834	0	0	248,925	248,925	0	248,925
0	401,490	0	230,800	632,290	632,290	0	632,290
6,480	6,480	0	0	0	0	0	0
(4,067)	3,303	0	0	7,370	7,370	0	7,370
4,385	4,385	0	0	0	0	0	0
93,297	285,022	0	37,256	228,981	228,981	0	228,981
0	0	0	62,543	62,543	62,543	0	62,543
66,588	143,141	3,000	(4,955)	74,598	71,598	3,000	74,598
0	140,221	2,000	35,699	177,920	175,920	2,000	177,920
(122)	317	0	0	439	439	0	439
261	575	0	0	314	314	0	314
0	1,023,851	0	(4,586)	1,019,065	1,019,065	0	1,019,065
0	21,407	0	31,420	52,827	52,827	0	52,827
0	1	0	20,570	20,571	20,571	0	20,571
0	99,907	0	26,793	126,700	126,700	0	126,700
33,871	49,146	0	565	15,840	15,840	0	15,840
810,752	3,823,617	5,000	658,968	3,676,833	3,671,833	5,000	3,676,833
8,935	8,760	0	1,242	1,067	1,067	0	1,067
37,512	85,285	0	11,767	59,540	59,540	0	59,540
0	7,031	0	30,060	37,091	37,091	0	37,091
46,447	101,076	0	43,069	97,698	97,698	0	97,698
857,199	3,924,693	5,000	702,037	3,774,531	3,769,531	5,000	3,774,531

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
Federal Transit Capital Improvement Grants	20.500	LA-90-X111	Project Completion		760,000
Federal Transit Capital Improvement Grants	20.500	LA-05-0025	Project Completion		1,376,400
Federal Transit Capital Improvement Grants	20.500	LA-90-X038	Project Completion		1,057,360
Federal Transit Capital Improvement Grants	20.500	LA-90-X026	Project Completion		363,360
Federal Transit Capital Improvement Grants	20.500	LA-90-X125	Project Completion		1,336,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X138	Project Completion		620,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X152	Project Completion		4,040,500
Federal Transit Capital Improvement Grants	20.500	LA-90-X183	Project Completion		1,268,000
Federal Transit Capital Improvement Grants	20.500	LA-90-X175	Project Completion		2,900,200
Federal Transit Capital Improvement Grants	20.500	LA-90-X187	Project Completion		2,900,200
Federal Transit Capital Improvement Grants	20.500	LA-03-0069	Project Completion		1,969,120
Federal Transit Capital Improvement Grants	20.500	LA-90-X199	Project Completion		3,314,300
Federal Transit Technical Studies Grants	20.505	LA-90-X175	01/01/96	12/31/96	200,000
Federal Transit Technical Studies Grants	20.505	LA-90-X187	01/01/97	12/31/97	200,000
Federal Transit Technical Studies Grants	20.505	LA-90-X199	01/01/98	12/31/98	200,000
Passed through State Department of Highways:					
Federal Aid Urban Study Phase II	20.205	M-8622(001)	Project Completion		2,547,346
Federal Aid Urban Study Phase II	20.205	M-8622(005)	Project Completion		767,787
Federal Aid Urban Study Phase II	20.205	ENH-MISC(076)	Project Completion		596,113
Federal Aid Urban Study Phase II	20.205	ENH-MISC(169)	Project Completion		738,610
Federal Aid Urban Study Phase II	20.205	STP-4045-(009)	Project Completion		4,503,347
Federal Aid Urban Study Phase II	20.205	STP-9471-(002)	Project Completion		129,246
Federal Aid Urban Study Phase II	20.205	STP-4045-(009)	Project Completion		76,482
TOTAL DEPARTMENT OF TRANSPORTATION					
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Construction Grants for Wastewater Treatment Works National Estuary Program	66.456	CE-006685-01-0	10/01/91	09/30/94	74,171
TOTAL ENVIRONMENTAL PROTECTION AGENCY					
NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					
Direct Programs:					
Multi-Purpose Cadastre Project - Phase VII	11.400	NA470G0140	04/01/94	12/31/97	1,500,000
Passed through State Department of Natural Resources:					
Coastal Zone Management	11.419	25102-93-03	07/01/94	06/30/95	40,000
Coastal Zone Management	11.419	435CM-97-08	07/01/96	06/30/97	55,000
Coastal Zone Management	11.419	2532-98-04	07/01/97	06/30/98	55,000
Coastal Zone Management	11.419	2515-99-02	07/01/98	06/30/99	55,000
TOTAL NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					

{Continued}

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
5,328	17,783	(1)	0	12,454	12,454	3,114	15,568
0	444,798	22,348	303,600	770,744	748,396	280,223	1,028,619
111,929	111,929	0	0	0	0	0	0
0	0	0	0	0	0	0	0
76,275	62,029	0	(31,436)	(45,682)	(45,401)	(11,350)	(56,751)
0	3,273	0	0	3,273	3,273	818	4,091
2,419,046	2,720,580	0	31,436	332,970	320,027	89,266	409,293
97,731	469,000	0	(168,373)	202,896	202,896	140,730	343,626
917,404	2,434,626	0	3,689	1,520,911	522,832	165,650	688,482
45,799	2,469,553	0	(296,064)	2,127,690	2,127,690	451,108	2,578,798
0	1,969,120	403,313	0	2,372,433	1,969,120	403,313	2,372,433
0	922,637	732,508	99,252	1,754,397	1,021,889	251,712	1,273,601
0	198	0 (3)	0	198	0	0 3	0
47,866	63,030	0 (3)	(1,199)	13,965	61,831	15,458	77,289
0	75,665	50,000 (3)	19,260	144,925	106,048	26,513 3	132,561
3,721,378	11,764,219	1,208,168	(39,835)	9,211,174	7,051,055	1,816,555	8,867,610
0	22,941	545	0	23,486	1,635	545	2,180
133,610	66,160	3,037	9,508	(54,905)	40,259	13,420	53,679
94,861	93,446	0	0	(1,415)	0	0	0
0	454,116	102,011	217,330	773,457	671,446	167,861	839,307
950,149	2,712,106	3,854	11,696	1,777,507	1,769,178	442,294	2,211,472
129,246	129,246	0	0	0	0	0	0
12,904	0	0	12,904	0	0	0	0
1,320,770	3,478,015	109,447	251,438	2,518,130	2,482,518	624,120	3,106,638
5,042,148	15,242,234	1,317,615	211,603	11,729,304	9,533,573	2,440,675	11,974,248
0	0	0	0	0	0	166	166
0	0	0	0	0	0	166	166
0	0	36,119 0	61,115	97,234	61,115	0	61,115
(10,992)	0	89,151	0	100,143	10,992	89,151	100,143
(495)	0	0	0	495	495	0	495
25,195	55,000	123,472	0	153,277	29,805	123,472	153,277
0	17,447	19,777	4,663	41,887	22,110	19,777	41,887
13,708	72,447	232,400	4,663	295,802	63,402	232,400	295,802
13,708	72,447	268,519 0	65,778	393,036	124,517	232,400	356,917

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF JUSTICE					
Direct Programs:					
Serious, Violent and Chronic Juvenile Offender Treatment	16.544	95-JD-FX-K005	10/01/95	09/30/97	749,261
Correctional Options	16.580	95-DD-BX-0139	10/01/95	09/30/97	499,866
Drug Court Planning	16.585	95-DC-MX-0006	10/01/95	09/30/97	27,402
Drug Court Implementation Initiative	16.585	97-DC-VX-0048	04/01/97	03/31/99	400,000
1996 Local Law Enforcement Block Grant	(2) 16.592	96-LB-VX-3888	10/01/96	09/30/98	783,756
1997 Local Law Enforcement Block Grant	(2) 16.592	97-LB-VX-4201	10/01/97	09/30/99	861,955
Passed through State					
Commission on Law Enforcement:					
Mentoring	16.540	95-J7-J.3-0251	08/01/96	05/31/97	21,917
Mentoring	16.540	96-J7-J.3-0246	06/01/97	05/31/98	24,914
Mentoring	16.540	97-J7-J.3-0254	06/01/98	05/31/99	24,730
Child Advocacy Program	16.575	95-C7-V.1-0302	10/01/95	09/30/96	28,000
Child Advocacy Program	16.575	97-C7-V.1-0325	10/01/97	09/30/98	29,684
Child Advocacy Program	16.575	98-C7-V.3-0338	10/01/98	09/30/99	32,000
Crime Victim Assistance Program	16.575	95-C7-V.3-0340	10/01/95	09/30/96	10,295
Crime Victim Assistance Program	16.575	96-C7-V.3-0358	10/01/96	09/30/97	18,000
Crime Victim Assistance Program	16.575	97-C7-V.3-0351	10/01/97	12/31/98	18,000
Intensive Supervision	16.579	97-B7-B.11-0117	01/01/98	06/30/98	129,000
Intensive Supervision	16.579	98-B7-B.11-0112	07/01/98	12/31/98	128,000
Grant Support Personnel - Phase VII	16.579	95-B7-B99-0074	09/07/95	08/31/96	30,594
Grant Support Personnel - Phase VII	16.579	96-B7-B.99-0120	11/15/96	11/14/97	29,819
Violent Offender Intensive Prosecution	16.579	95-B7-B.08-0063	10/06/95	05/29/96	60,590
Violent Offender Intensive Prosecution	16.579		05/30/96	05/29/97	48,480
Drug Court Clinic	16.579	95-B7-B.13-0042	04/01/95	06/30/96	75,000
Drug Court Clinic	16.579	97-B7-B.13-0097	04/01/97	03/31/98	34,841
Drug Court Clinic	16.579	98-B7-B.13-0099	04/01/98	03/31/99	37,500
Drug Treatment Project	16.579	96-B7-B.13-0080	09/01/97	08/31/98	19,069
Intensive Supervision	16.579	97-B7-B.11-0009	05/01/97	04/30/98	50,340
Intensive Supervision	16.579	98-B7-B.11-0098	05/01/98	04/30/99	30,204
Pre-Trial Intervention	16.579	97-B7-B.20-0030	04/01/97	03/31/98	50,187
Pre-Trial Intervention	16.579	98-B7-B.20-0092	04/01/98	03/31/99	30,204
Substance Abuse Afterschool Intervention	16.579	96-B7-B.13-0063	04/01/97	03/31/98	40,244
Substance Abuse Afterschool Intervention	16.579	97-B7-B.13-0115	04/01/98	03/31/99	36,000
Prosecution Training	16.588	95-M7-M.01-0445	10/01/96	03/31/98	15,053
Victim Notification	16.588	96-M7-M.03-0457	03/01/98	02/28/99	38,327
Department of Public Safety and Corrections:					
Violent Offender Incarceration & Truth-in-Sentencing Incentive	16.586			Project Completion	200,000
TOTAL DEPARTMENT OF JUSTICE					
DEPARTMENT OF AGRICULTURE					
Passed through State Department of Education:					
Child Care Feeding Program	10.558	93-235	10/01/97	09/30/98	621,370
Child Care Feeding Program	10.558	93-235	10/01/98	09/30/99	609,632
Head Start Food Service	10.558	93-235	10/01/96	09/30/97	934,701
Head Start Food Service	10.558	93-235	10/01/97	09/30/98	934,701
Head Start Food Service	10.558	93-235	10/01/98	09/30/99	760,304
Passed through State Department of Family Support:					
Food Stamp	10.561		07/01/97	06/30/98	95,832
Passed through State Department of Agriculture:					
Temporary Emergency Food Assistance	10.550	LRO-3	07/01/97	06/30/98	17,500
Temporary Emergency Food Assistance	10.550	LRO-3	07/01/98	06/30/99	33,000
TOTAL DEPARTMENT OF AGRICULTURE					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
281,525	559,443	0	0	277,918	277,918	0	277,918
211,995	211,995	0	0	0	0	0	0
15,444	15,444	0	0	0	0	0	0
164,937	338,963	131,297	10,226	315,549	201,588	81,693	283,281
(349,642)	0	49,037	(11,625)	387,054	341,141	37,904	379,045
1,072	881,955	96,987	(369,615)	588,255	494,417	64,936	549,353
325,331	1,987,800	277,321	(371,014)	1,568,776	1,315,064	174,533	1,489,597
1,484	0	1,484	0	0	0	0	0
5,100	17,871	133	0	12,904	12,771	133	12,904
0	0	1,249	13,089	14,338	13,089	1,249	14,338
0	(124)	0	0	(124)	0	3,420	3,420
6,577	29,684	9,807	0	32,914	26,331	6,583	32,914
0	0	1,930	4,750	6,680	4,750	1,930	6,680
0	0	425	0	425	0	(1,875)	(1,875)
0	1,500	375	0	1,875	1,500	375	1,875
3,278	14,688	4,036	0	15,446	12,358	3,089	15,445
0	0	45,749	129,000	174,749	129,000	45,749	174,749
0	0	46,749	7,387	54,136	7,387	2,698	10,085
30,594	30,594	0	0	0	0	0	0
29,819	0	0	29,819	0	0	0	0
60,590	0	60,590	0	0	(60,590)	60,590	0
38,531	0	39,084	0	553	(38,531)	38,531	0
0	2,982	0	0	2,982	0	2,982	2,982
0	32,952	12,357	1,889	47,198	34,841	12,357	47,198
0	0	0	0	0	0	0	0
3,341	18,615	5,091	0	20,365	15,273	5,091	20,364
13,462	34,526	2,042	0	23,106	22,570	8,004	30,574
0	0	11,444	30,204	41,648	30,204	13,508	43,712
6,242	28,082	1,344	0	23,184	19,364	6,867	26,231
0	18,669	9,553	8,412	36,634	27,081	9,604	36,685
0	37,965	13,464	0	51,429	37,965	13,464	51,429
0	0	0	0	0	0	0	0
13,822	15,053	286	0	1,517	2,095	698	2,793
0	15,750	12,776	22,577	51,103	38,327	12,776	51,103
212,840	298,807	279,968	247,127	813,062	335,783	247,823	583,606
122,285	200,000	8,635	0	86,350	77,715	8,635	86,350
660,456	2,486,607	565,924	0	(123,887)	2,268,188	430,991	2,159,553
36,177	361,212	35,082	0	360,117	325,035	35,082	360,117
0	39,103	11,585	60,825	111,513	99,928	11,585	111,513
(25,423)	0	0	0	25,423	25,423	0	25,423
146,702	516,461	149,325	0	519,084	369,759	149,325	519,084
0	0	30,000	173,253	203,253	173,253	30,000	203,253
157,456	916,776	225,992	0	234,078	993,398	225,992	1,219,390
27,202	19,783	8,601	0	1,182	0	1,182	1,182
27,202	19,783	8,601	0	1,182	0	1,182	1,182
3,978	26,849	0	0	22,871	22,871	0	22,871
0	0	2,039	5,683	7,722	5,683	2,039	7,722
3,978	26,849	2,039	5,683	30,593	28,554	2,039	30,593
188,636	963,408	236,632	0	239,761	1,021,952	229,213	1,251,165

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1998

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through State					
Department of Public Safety and Corrections:					
Emergency Management Assistance	83.503	EMA	10/01/96	09/30/97	75,626
Emergency Management Assistance	83.503	EMA	10/01/97	09/30/98	75,626
Emergency Management Assistance	83.503	EMA	10/01/98	09/30/99	75,626
Department of Military Affairs:					
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0001	Project Completion		687,109
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0002	Project Completion		2,289,348
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0003	Project Completion		1,282,733
Public Assistance Grants	(2) 83.544	Disaster #1049-053-0004	Project Completion		1,360,572
Public Assistance Grants	(2) 83.544	Disaster #1246-051	Project Completion		1,530,482
Passed through Local United Way:					
Emergency Food and Shelter Program	83.523		10/01/97	09/30/98	77,732
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
 DEPARTMENT OF ARMY					
Passed through Corps of Engineers:					
Stormwater Discharge Project	(2)	AO133	Project Completion		22,500,000
TOTAL DEPARTMENT OF ARMY					
 TOTAL					
 NONMONETARY ASSISTANCE					
Food Distribution (Commodities)	10.550				
TOTAL FEDERAL ASSISTANCE					

(1) These amounts represent the value of Commodities issued to and distributed by the Parish to eligible recipients during 1998.

(2) This program is considered a "major" program under OMB Circular A-133.

(3) This amount represents only the portion of ad valorem taxes needed to meet the matching requirements of the grant.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1998

1.) General: The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. The Parish's reporting entity is defined in note A1 to the general-purpose financial statements for the year ended December 31, 1998. All federal awards received directly from the federal agencies are included on the schedule as well as federal awards passed through other government agencies.

2.) Basis of Accounting: Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in note A3 to the Parish's general-purpose financial statements for the year ended December 31, 1998. Commodities received, which are non-cash revenue, are valued at prices provided by the U. S. Department of Agriculture.

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1997	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1998	TOTAL REVENUE RECOGNIZED 1998	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1998
	GRANT	OTHER			FEDERAL	OTHER	
18,907	0	0	0	(18,907)	0	0	0
0	56,720	199,354	0	256,074	128,037	128,037	256,074
0	18,907	110,677	0	129,584	64,792	64,792	129,584
18,907	75,627	310,031	0	366,751	192,829	192,829	385,658
0	330,577	569	(8,668)	322,478	151,448	50,483	201,931
0	915,794	0	140,211	1,056,005	23,183	7,721	30,884
0	1,255,000	0	27,733	1,282,733	517,844	356,893	874,737
0	0	500,000	348,072	848,072	0	0	0
0	0	0	1,436,246	1,436,246	1,530,482	361,855	1,892,337
0	2,501,371	500,569	1,943,594	4,945,534	2,222,937	776,952	2,999,889
0	77,732	0	0	77,732	77,732	0	77,732
18,907	2,654,730	610,600	1,943,594	5,390,017	2,493,498	869,781	3,463,279
0	6,383,388	2,743,078	6,250,470	15,376,936	10,332,896	3,444,299	13,777,195
0	6,383,388	2,743,078	6,250,470	15,376,936	10,332,896	3,444,299	13,777,195
\$ 9,603,072	\$ 45,676,470	\$ 9,165,569	\$ 11,152,152	\$ 56,391,119	\$ 42,864,089	\$ 10,599,925	\$ 53,464,014

0 (1)
\$ 45,676,470

177,094 (1)
\$ 43,041,183

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1998

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general-purpose financial statements of Jefferson Parish, Louisiana.
2. No reportable conditions in internal control relating to the audit of the financial statements are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Jefferson Parish, Louisiana, are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the *Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs administered by Jefferson Parish, Louisiana, expresses an unqualified opinion.
6. The auditors' reports disclosed findings that are required to be reported under Section .510(a) of OMB Circular A-133. These findings are described in the Schedule of Findings and Questioned Costs as items 98-1 through 98-20.
7. The following programs were identified as major programs.
 - a. Department of Health & Human Services –
 - i. Head Start CFDA #93.600
 - ii. Child Care and Development Block Grant CFDA #93.575
 - b. Department of Housing & Urban Development –
 - i. Community Development Block Grant CFDA #14.218
 - ii. Emergency Shelter Grant CFDA #14.231
 - iii. Home Program CFDA #14.239
 - c. Department of Justice –
 - i. Local Law Enforcement Block Grant CFDA #16.592

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

- d. Federal Emergency Management Agency –
 - i. Public Assistance Grant CFDA #83.544
 - ii. Stormwater Discharge Project Cooperative Agree-A01133

- 8. The threshold for distinguishing Type A and Type B programs was \$1,291,236.

- 9. Jefferson Parish, Louisiana, was a high risk auditee under the provisions of Section .530 of OMB Circular A-133.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Housing & Urban Development CDBG CFDA No. 14.218	<p><i>Finding 98-1</i></p> <p>The Parish is required to monitor its subrecipients of grant funds as part of the sub-grantee agreements. During our testing of subrecipient monitoring requirements for the CDBG Program, we noted that five of the seven subgrantees selected for testing were not being monitored in a timely fashion. Additionally, in our review of those monitoring reports written, we noted that there were several findings in the report for which responses were not obtained.</p> <p><i>Recommendation</i></p> <p>The Parish should monitor its subrecipients as required to avoid losing grant funds and all findings should be responded to or followed up in a timely fashion.</p> <p><i>Finding 98-2</i></p> <p>Subgrantees are required to submit to the Parish, reimbursement reports within 30 days of incurring expenditures so that the Parish can make timely reimbursement requests. During our testing of subgrantee expenditures, we noted that timely reimbursement requests were not filed.</p> <p><i>Recommendation</i></p> <p>The Parish should enforce the required timeframe for submission of reimbursement requests.</p> <p><i>Finding 98-3</i></p> <p>The Community Development Department has no formal procedures for processing and monitoring program income, cash management and subrecipient activities. These are specific areas addressed by the federal regulations to ensure full accountability within the Department.</p> <p><i>Recommendation</i></p> <p>The Community Development Department should review and enhance the accounting functions related to the above-mentioned areas to ensure information integrity.</p>	* * *

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<i>Finding 98-4</i>	
	During testing of cash management requirements, it was noted that there is no established time schedule for requesting cost reimbursements in a timely manner.	*
	<i>Recommendation</i>	
	The Parish should implement a consistent time schedule for requesting cost reimbursements.	
Department of Housing and Urban Development	<i>Finding 98-5</i>	
Home Program CFDA No. 14.239	The Home Program has no formal procedures for processing and monitoring program income, cash management and subrecipient activities. These are specific areas addressed by the federal regulations to ensure full accountability within the Department.	*
	<i>Recommendation</i>	
	The Home Program should review and enhance the accounting functions related to the above-mentioned areas to ensure information integrity.	
	<i>Finding 98-6</i>	
	During testing of cash management requirements, it was noted that there is no established time schedule for requesting cost reimbursements in a timely manner.	*
	<i>Recommendation</i>	
	The Parish should implement a consistent time schedule for requesting cost reimbursements.	
	<i>Finding 98-7</i>	
	The Home Program operates a Homeowner Rehabilitation Program. To determine compliance with federal guidelines, the project files are required to have proper documentation. During testing, we noted five out of eight files selected were missing a project completion report and one out of eight files did not contain a property appraisal or evidence that a homeowner's manual was issued, as required.	*

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p style="text-align: center;"><i>Recommendation</i></p> <p>Home Program personnel should closely monitor file documentation to ensure that all required information is contained in the recipient files.</p> <p><i>Finding 98-8</i></p> <p>The Home Program currently does not have effective monitoring procedures to prevent the use of grant funds beyond the period of availability which could result in disallowed costs.</p> <p style="text-align: center;"><i>Recommendation</i></p> <p>The Parish should develop procedures within the financial management system to prevent expenditures occurring beyond the period of availability. Such controls are currently being used for Parish annual contracts. The Parish should research the feasibility of incorporating similar procedures for all grant programs.</p>	•
Department of Housing and Urban Development	<p><i>Finding 98-9</i></p> <p>During testing of cash management requirements, it was noted that there is no established time schedule for requesting cost reimbursements in a timely manner.</p>	•
Emergency Shelter Grant CFDA No. 14.231	<p style="text-align: center;"><i>Recommendation</i></p> <p>The Parish should implement a consistent time schedule for requesting cost reimbursements.</p> <p><i>Finding 98-10</i></p> <p>The Community Development Department has no formal procedures related to the ESG grant to assure that the proper documentation for the local matching requirements are being met. Although the Parish did make all of its required matching contributions, documentary evidence to monitor this requirement should be provided.</p>	•

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Recommendation</i></p> <p>The Parish should adopt procedures which would require budgeting the required match for each ESG grant. Accordingly, all expenditures for an ESG funded project should be charged to the same project number as opposed to the current practice of not doing so.</p>	
	<p><i>Finding 98-11</i></p> <p>During our testing for compliance with subrecipient monitoring, we noted that the subrecipients are not monitored adequately and followup procedures are not performed in a timely manner.</p>	*
	<p><i>Recommendation</i></p> <p>We recommend that the Parish submit monitoring reports to the subrecipients no later than 30 days from the date of the monitoring. Also, a response from the subrecipient should be expected within the following 30 days. When responses are not received timely, the Parish should follow up with the subrecipient.</p>	
	<p><i>Finding 98-12</i></p> <p>Subgrantees are required to submit to the Parish reimbursement reports within 30 days of incurring expenditures so that the Parish can make timely reimbursement requests. During our testing of subgrantee expenditures, we noted that timely reimbursement requests were not filed.</p>	*
	<p><i>Recommendation</i></p> <p>The Parish should enforce the required timeframe for submission of reimbursement requests.</p>	
	<p><i>Finding 98-13</i></p> <p>No formal tracking system is in place to ensure that homeless shelters are being maintained as a shelter for the 3 to 10-year period following renovations as required.</p>	*

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<i>Recommendation</i>	
	The Parish should include an additional paragraph within the subrecipient agreement each year after renovations have been made to state that the shelter must continue service until the specified number of years has expired.	
	<i>Finding 98-14</i>	
	During testing of cash management requirements, it was noted that expenditure reimbursements were requested beyond the period of availability. However, the related reimbursement requested was received.	
	<i>Recommendation</i>	
	The Parish should implement a consistent time schedule for requesting cost reimbursements. This would reduce the time delay between costs incurred and reimbursements requested so as not to jeopardize the period of availability of funds.	
Department of Health and Human Services	<i>Finding 98-15</i>	*
Child Care and Development Block Grant CFDA No. 93.575	One requirement for eligibility testing, according to the state grant agreement, is that a family must have an income less than 85 percent of the state median income for a family of the same size. Per Head Start personnel, there are no specific procedures performed to test eligibility of participants. Based on testing performed, 11 of the 15 files we tested had no documentation on how many people resided in the household. None of the files had any documentation that would indicate income eligibility verification was performed. One file had no income verifying documents, and 12 only had a copy of one paycheck. One paycheck, with no way of knowing if paid weekly, biweekly, or monthly, is not enough to determine monthly income.	*
	<i>Recommendation</i>	
	The Parish should implement procedures designed to test the eligibility of Child Care and Development Block Grant participants.	

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Justice Local Law Enforcement Block Grant CFDA No. 16.592	<p><i>Finding 98-16</i></p> <p>The Office of Justice Program's guidelines state that requests for reimbursements must be submitted within 45 days after the end of each quarter. It was noted that in four instances out of eight reports tested, the requests for reimbursements were submitted after the 45-day period.</p> <p><i>Recommendation</i></p> <p>All financial status reports should be submitted in a timely manner and in accordance with the stated guidelines.</p>	*
Department of Defense Lake Pontchartrain Stormwater Discharge Cooperative Agreement AO1133	<p><i>Finding 98-17</i></p> <p>Jefferson Parish and the Department of Defense (the Government) have a cooperative agreement for the design and construction of the Lake Pontchartrain Stormwater Discharge. The agreement states that the Parish is responsible for complying with the Single Audit Act of 1996. During our testing, it was determined that the Parish did not establish written or review adequately internal controls necessary to properly administer the agreement in accordance with the Single Audit Act.</p> <p><i>Recommendation</i></p> <p>We recommend that the Parish comply with the requirements of the Single Audit Act as noted in the cooperative agreement.</p> <p><i>Finding 98-18</i></p> <p>The cooperative agreement between Jefferson Parish and the Government states that the Parish is to develop procedures for keeping books, records, documents, and other evidence pertaining to administering the agreement. These procedures were never developed.</p> <p><i>Recommendation</i></p> <p>In order to comply with the requirements set forth in the agreement, we recommend that the Parish and the Government develop formal written procedures to administer the agreement.</p>	*

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1998

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Finding 98-19</i></p> <p>The cooperative agreement between the Parish and the Government states that after the receipt of the monthly invoice from the Parish, the Government will have 60 days to remit its proportionate share of the costs. In three instances out of six reimbursements tested, the Government did not remit its share of the costs within the 60-day period.</p> <p><i>Recommendation</i></p> <p>We recommend that the Parish develop procedures to monitor timely receipt of reimbursements.</p>	*
Federal Emergency Management Agency Public Assistance Grants CFDA No. 83.544	<p><i>Finding 98-20</i></p> <p>During testing of cash management requirements, it was noted that requests for reimbursement for expenditures incurred by the Parish are not being filed in a timely manner. Untimely filing of reimbursement requests causes an unnecessary financial burden on the Parish that would not otherwise exist if timely requests were made. We also noted that in February 1998 reimbursement request was related to expenditures incurred from April through December of 1997.</p> <p><i>Recommendation</i></p> <p>We recommend that reimbursement requests be made timely in order to alleviate unnecessary financial burdens on the Parish.</p>	*

MEMORANDUM OF ADVISORY COMMENTS

JEFFERSON PARISH

DECEMBER 31, 1998

Memorandum of Advisory Comments

JEFFERSON PARISH

December 31, 1998

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

Release Date _____

TABLE OF CONTENTS

	PAGE
INTERNAL CONTROL AND RELATED MATTERS	
Auditors' Letter	1-2
Comments and Suggestions	
Revenues, Receivables and Receipts	3-4
Grants and Similar Programs	5
Self-Insurance	6
Data Processing (EDP)	7
General Comments	8-11
New Pronouncements Affecting the Parish	12
COMPLIANCE WITH LAWS AND REGULATIONS	
Auditors' Letter	14
Schedule of Noncompliance with Laws and Regulations	15

***INTERNAL CONTROL
AND RELATED MATTERS***

**REBOWE & COMPANY* / HANFORD M. HARRISON
KUSHNER LAGRAIZE L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS**

AUDITORS' LETTER

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 12, 1999. As part of our audit we considered the Parish's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the general-purpose financial statements and not to provide assurance on the internal control.

Our consideration of the internal control has been reported on in a separately issued report entitled *"Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."*

This memorandum summarizes various other matters which have come to our attention. While not involving reportable conditions, these matters do present opportunities for strengthening the internal control and improving the operating efficiency of the Parish.

It should be noted that these comments relate only to those funds and account groups which make up the "primary government". Comments relating to the discretely presented component units are not included here, but are available from the respective units.

We have discussed our comments and recommendations with various administrative personnel and the Parish has completed a corrective action plan. We will be pleased to discuss these comments and suggestions with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 12, 1999

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS
For the Year Ended December 31, 1998

REVENUES, RECEIVABLES AND RECEIPTS

98-1. Comment

Several special revenue funds appear to be heading toward deficit fund balances. The funds in question include the following:

		<u>On Budgetary Basis</u>		
<u>Fund Number</u>	<u>Fund Name</u>	<u>1998 Excess (Deficiency) of Revenues over Expenditures</u>	<u>12/31/98 Fund Balance</u>	<u>1999 Budgeted Excess (Deficiency) of Revenues over Expenditures</u>
22090	Fire District #4	\$ (42,354)	\$ 5,240	\$ 299
22150	Fire District #8	(7,593)	265,523	(190,467)
22210	Parkways Department	(25,679)	41,143	(41,143)
21850	Alario Center	(259,176)	251,766	(168,149)

Recommendation

The Parish should continue to review the level of operations as well as the revenues being generated, and take action as needed (i.e., an increase in revenues or a decrease in expenditures, etc.).

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

98-2. Comment

As in prior years, during testing of interest income allocations, we determined that the monthly interest proration is performed in the system based on unadjusted cash balances. This has led to an over/under proration of interest, which needs to be adjusted at year end.

Recommendation

Adjustments to cash balances should be made prior to calculation of interest prorations whenever possible.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

GRANTS AND SIMILAR PROGRAMS

98-3. Comment

During a review of the schedule of expenditures of federal awards, it was noted that there were major changes to the preliminary schedule provided for Single Audit Determination. The preliminary schedule as of December 31, 1998, indicated approximately \$31 million in federal assistance, and the final schedule indicated approximately \$43 million.

Recommendation

Jefferson Parish should institute/enhance procedures for determining federal assistance and to accurately maintain a schedule of expenditures of federal awards on a perpetual basis.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

SELF-INSURANCE

98-4. Comment

During testing of the general liability self-insurance fund, it was noted that there were large discrepancies that needed adjustments in claims liability between the loss fund reports and the general ledger. These discrepancies were caused by multiple misclassifications between claim codings (general liability, auto liability or worker's compensation), which would have been detected had timely reconciliation been performed. The items were reclassified as a result of audit procedures.

Recommendation

We recommend that the Departments of Accounting and Loss Control, on a regular basis, prepare loss fund reconciliations and conclude on actions to be taken to eliminate undetermined discrepancies in the claims liability accounts.

98-5. Comment

Loss reserves of the Parish for auto, general liability and workers compensation claims are established and monitored by the Parish's third-party administrators and the Parish's Department of Loss Control. The "ultimate paid losses" of the Parish are determined in-house by applying historical indices to the loss reserves. The resulting liability is recorded in the Parish's General Liability Internal Service Fund (Fund 66760). Over the past few years the Parish's loss reserves have increased significantly. At December 31, 1998, the claims liability was approximately \$21 million. Due to the significance of the liability, we recommended that the Parish consider having the loss reserves evaluated by an actuary at least once every three years. The Parish has responded that, even though they believe the reserves are calculated using sound methodology and in compliance with GASB-10, actuary evaluation should be done once every five years. As of December 31, 1998, no actuary evaluation has been performed.

Recommendation

We recommend that the services of an actuary be obtained as soon as possible in order to ensure that reserves are sufficient to meet the Parish's needs.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

DATA PROCESSING (EDP)

98-6. Comment

The Parish does not have a formal disaster recovery system in place as it relates to the data maintained on the computer.

Recommendation

The Parish should develop a plan with its computer consultants or other advisors to ensure safeguarding of the Parish's records.

98-7. Comment

The Parish's Department of Code Enforcement has not fully computerized its records. The Department of Code Enforcement collects amounts for selected licenses and fees. All records, files, etc., are currently maintained on index cards, manual journals, etc., which is time consuming and inefficient. Since 1991 the Parish computer consultants have been working on computerizing the system. However, the project was abandoned due to it not being Year 2000 compliant.

Recommendation

The project should be completed in a timely manner to enable the Department to operate more efficiently.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

GENERAL COMMENTS

98-8. Comment

During testing of expenditures, it was noted that in a special revenue fund approximately \$724,000 in budgeted expenditures for November and December 1998 were not recorded at year end. The bills for payment were not submitted in a timely manner, but should have been caught by either the department to which the expenditure related, the Accounting Department, or the Budget Department in a review of budget variances. This amount has since been properly recorded as of December 31, 1998, as a result of audit procedures.

Recommendation

Jefferson Parish should enhance the monitoring of departmental expenditures against budgeted amounts for potential instances of being under budget along with the current practice of monitoring for instances where expenditures exceed budgeted amounts.

98-9. Comment

Retirees' bonuses are calculated manually and are not reviewed by a person independent of the calculation for accuracy/logic prior to payments being made.

Recommendation

We recommend that procedures related to the calculation of retirees' bonus checks be reviewed and revised to ensure that these calculations are performed accurately.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

GENERAL COMMENTS (Continued)

98-10. Comment

In our review of payroll procedures we noted that 11 employees appeared to have excessive overtime hours reported in 1998.

<u>Department</u>	<u>Position</u>	<u>Overtime Hours Reported</u>
General Services	Engineer	820
Animal Shelter	Supervisor	964
Animal Shelter	Supervisor	1,402
Animal Shelter	Supervisor	801
Streets	Engineer	957
Streets	Engineer	1,159
Streets	Engineer	1,045
Streets	Operator	1,070
Water	Foreman	941
Water	Inspector	661
Fleet Management	Supervisor	722

Recommendation

Based on the rate of pay for each of the above employees, it appears that it would be more efficient to hire additional employees rather than incur excessive overtime hours. Also, department directors should enhance the monitoring of approved overtime of their employees in relation to the work product received by the additional time expended.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

GENERAL COMMENTS (Continued)

98-11. Comment

Access to the computer system does not appear to be adequately safeguarded against unauthorized entry. During testing of payroll, it was noted that in several instances, personnel were able to access parts of the payroll module that was not needed to perform their normal job functions. It was noted that two employees who normally do not have authority to access certain employee data continued to have such access even after the payroll conversion period.

Recommendation

Due to the AS400 System having been in place for over two years and the payroll module having been implemented for over one year, we recommend that the Parish perform a detailed review of the security components to determine employees' overall accessibility to the systems. Also, the Payroll Department should periodically review the list of employees who have access to pay rates and other sensitive information to ensure that only those employees needing the access to perform their current duties have access.

98-12. Comment

The Parish has an unfunded pension obligation for Judges' Annuities of approximately \$921,000 as of December 31, 1998. In 1998 the Parish did not obtain actuary calculations to determine the required amount of funding needed to meet the obligation. As in the past years, this amount is recorded as a liability in the general long-term debt account group and will be funded by future provisions from the general fund.

Recommendation

The Parish should obtain annual actuary calculations as to the amount unfunded.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

GENERAL COMMENTS (Continued)

98-13. Comment

During the planning phase of the audit, it was discovered that an employee who no longer worked for Jefferson Parish continued to have payroll checks written out to them for a period of approximately three months. The form required by the Payroll Department in order to terminate an employee from the system was not received immediately upon the employee leaving. The checks were never cashed.

Recommendation

The Parish should reevaluate the internal controls between the Department in question and the Payroll Department to ensure that all appropriate documents are remitted in a timely manner.

98-14. Comment

We reviewed the Accounting Department procedures for identifying capital lease obligations. It was determined that no procedures exist to assure identification of all such obligations at inception in order to properly record related transactions in the financial records.

Recommendation

The Parish should develop procedures to identify all potential capital lease obligations. These procedures should include a review of Parish Council minutes of meetings.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

NEW PRONOUNCEMENTS AFFECTING THE PARISH

98-15. *Comment*

We have made limited inquiries of management regarding activities by Jefferson Parish to address the Year 2000 issue and as to whether or not the computer hardware and software utilized by Jefferson Parish is Year 2000 compliant. Our audit of the Parish's financial statements for the year ended December 31, 1998, did not provide any assurance that the Parish's computer system or any other systems, such as the Parish's vendors and service providers are Year 2000 compliant, nor did we perform any procedures to test whether the Parish's system or any other systems are Year 2000 compliant or whether the plans and activities of the Parish are sufficient to address and correct the systems or any other problems that might arise because of the Year 2000. Accordingly, we have not expressed any opinion or provided any other assurance regarding the Year 2000.

Based on our discussions with management, management believes it has sufficiently addressed any potential Year 2000 issues.

Recommendation

Jefferson Parish should continue to monitor and address the Year 2000 issues.

COMPLIANCE WITH LAWS AND REGULATIONS

**REBOWE & COMPANY* / HANFORD M. HARRISON
KUSHNER LAGRAIZE L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS

Suite 810
3501 North Causeway Blvd.
Metairie, Louisiana 70002
(504) 837-9116
* A Professional Corporation

1027 Whitney Avenue
Gretna, Louisiana 70056
(504) 368-2501

Suite 254
2800 Veterans Memorial Blvd.
Metairie, Louisiana 70002-6112
(504) 838-9991

AUDITORS' LETTER

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 12, 1999. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. Our objective was not, however, to provide an *opinion on overall compliance with such provisions.*

The attached schedule of noncompliance with laws and regulations includes a finding of noncompliance noted as a result of the items tested.

We have already discussed this finding with various Parish personnel and they have filed a *corrective action plan.* We will be pleased to discuss this comment with you in further detail at your convenience, or to perform any additional study of this matter.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 12, 1999

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF NONCOMPLIANCE WITH LAWS AND REGULATIONS
For the Year Ended December 31, 1998

98-16. Finding

The Garbage District Number 1 (Fund 22400) transferred funds to the Parkways Department (Fund 22210) for reimbursement for collecting litter along the Parish's roadsides, medians, roadways, drainage canals, abandoned lots, and for cleaning the screens at the various pump stations. In the past, these services were paid by the Streets Department as part of a ½-cent sales tax collection dedicated to construction and maintenance of roadways. Revenues for Garbage District Number 1 are derived from ad valorem taxes collected on properties throughout the district, and use of these funds for collection of litter on roadways does not appear to meet the intended purpose for these taxes.



TIM P. COULON
PARISH PRESIDENT

RECEIVED
**JEFFERSON PARISH
LOUISIANA**

ACCOUNTING DEPARTMENT JUN 30 AM 11:59

MILLCENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

CORRECTIVE ACTION PLAN

June 28, 1999

U. S. Department of Education

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the year ended December 31, 1998.

Independent Public Accounting Firm:
Rebowe & Company/Hanford M. Harrison, Kushner LaGraize LLP
2800 Veterans Memorial Boulevard Suite 254
Metairie, Louisiana 70002-6112

Audit period: January 1, 1998—December 31, 1998

The findings from the December 31, 1998 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

NO REPORTABLE CONDITIONS

FINDINGS—FEDERAL AWARD PROGRAMS AUDITS

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**Finding 98-1 Community Development Block Grant—CFDA No. 14.218
Subrecipient monitoring**

Recommendation: The Parish should monitor its subrecipients as required to avoid losing grant funds and all findings should be responded to or followed up in a timely fashion.

CORRECTIVE ACTION PLAN (page 2)

Action taken: We concur with the recommendations and Program Managers have been instructed to adhere to the 1999 Monitoring Schedule, as well as continuing to conduct other monitoring activities such as monthly pay request reviews, sub-grantee site visits, meetings and correspondence throughout the year. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-2 Community Development Block Grant—CFDA No. 14.218 Reimbursement requests not timely

Recommendation: The Parish should enforce the required timeframe for submission of reimbursement reports.

Action taken: We concur with the recommendation and the Community Development Department is now preparing drawdown reports for the CDBG and HOME programs on a semi-monthly processing schedule. A Community Development Department procedure manual prepared in early 1999 by a private CPA firm clearly outlines the drawdown steps and they are being followed since April 1999. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-3 Community Development Block Grant—CFDA No. 14.218 No formal procedures for processing and monitoring program income, cash management and subrecipients monitoring

Recommendation: Community Development should review and enhance the accounting functions related to the above-mentioned areas to ensure information integrity.

Action taken: We concur and are implementing a system whereby the Community Development Department Personnel will prepare the drawdowns. This will be accomplished by September 1, 1999. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-4 Community Development Block Grant—CFDA No. 14.218 Cost reimbursements not on time schedule

Recommendation: The Parish should implement a consistent time schedule for requesting cost reimbursements.

CORRECTIVE ACTION PLAN (page 3)

Action taken: We concur and have established a procedure whereby the Community Development Department is now preparing drawdown reports for the CDBG and HOME programs on a bi-monthly processing schedule. A CD Department Procedure Manual prepared earlier this year by a private CPA firm has clearly outlined the drawdown steps and they have been followed since April 1999. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-5 Home Program—CFDA No. 14.239

No formal procedures for monitoring program income, cash management and subrecipient monitoring

Recommendation: The Home Program should review and enhance the accounting functions related to the above-mentioned areas to ensure information integrity.

Action taken: We concur and have implemented procedures outlined in the Community Development Department procedure manual in which program income records are reviewed each time drawdowns are entered on a semi-monthly basis. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-6 Home Program—CFDA No. 14.239

Cost reimbursements not requested on established time schedule

Recommendation: The Parish should implement a consistent time schedule for requesting cost reimbursements.

Action taken: We concur and have established a procedure whereby the Community Development Department is now preparing drawdown reports for the CDBG and HOME programs on a bi-monthly processing schedule. A CD Department Procedure Manual prepared earlier this year by a private CPA firm has clearly outlined the drawdown steps and they have been followed since April 1999. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-7 Home Program—CFDA No. 14.239

Homeowner Rehabilitation Program files did not have proper documentation

CORRECTIVE ACTION PLAN (page 4)

Recommendation: The Home Program personnel should closely monitor file documentation to ensure that all required information is contained in the recipient files.

Action taken: The Home Program personnel have been instructed to ensure that all documentation is contained in the recipient files. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-8 Home Program—CFDA No. 14.239

Expenditures charged beyond the period of availability of grant funds

Recommendation: The Parish should develop procedures within the financial management system to prevent expenditures occurring beyond the period of availability. Such controls are currently being used for Parish annual contracts. The Parish should *research the feasibility of incorporating similar procedures for all grant programs.*

Action taken: Parish accountants have been instructed to inactivate projects when the period of availability has passed thus preventing any entries to be made to a grant after that time. (Jude Vollenweider [504] 364-2781)

Finding 98-9 Emergency Shelter Grant—CFDA No. 14.231

No cost reimbursement schedule

Recommendation: The Parish should implement a consistent time schedule for requesting cost reimbursements.

Action taken: We concur and have implemented effective April 1, 1999. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-10 Emergency Shelter Grant—CFDA No. 14.231

No procedures to assure that proper documentation for the local matching requirements are being met

Recommendation: The Parish should adopt procedures which would require budgeting the required match for each ESG grant. Accordingly, all expenditures for an ESG funded project should be charged to the same project number as opposed to the current *practice of not doing so.*

CORRECTIVE ACTION PLAN (page 5)

Action taken: The Community Development Department will produce a spreadsheet on an annual basis to be used as summary documentation to indicate the source of the match, (in addition to making the sub-recipient match the ESG funds.) The policy of requiring a match will be included in the Consolidated and Annual Plans as well as the RFP's used to solicit non-profit participation in the ESG Program. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-11 Emergency Shelter Grant--CFDA No. 14.231 *Subrecipients not monitored adequately*

Recommendation: We recommend that the Parish submit monitoring reports to the subrecipient no later than 30 days from the date of the monitoring. Also, a response from the subrecipient should be expected within the following 30 days. When responses are not received timely, the Parish should follow up with the subrecipient.

Action taken: Program managers have been instructed to adhere to the 1999 Monitoring schedule, as well as continuing to conduct other monitoring activities such as monthly pay request reviews, sub-grantee site visits, meetings and correspondence throughout the year. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-12 Emergency Shelter Grant—CFDA No. 14.231 *Subrecipient reimbursement requests not timely*

Recommendation: The Parish should enforce the required timeframe for submission of reimbursement requests.

Action taken: The Community Development Department conducted a mandatory orientation meeting for sub-grantees on pay request processing on November 17, 1998, in which the requirement of pay requests was communicated to the sub-grantees. The CD Department procedure manual includes the process. Program Managers will work with sub-grantees to insure timely filings. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-13 Emergency Shelter Grant—CFDA No. 14.231 *No formal tracking system to ensure shelters meet requirements*

CORRECTIVE ACTION PLAN (page 6)

Recommendation: The Parish should include an additional paragraph within the subrecipient agreement each year after renovations have been made to state that the shelter must continue service until the specified number of years has expired.

Action taken: The requirement to remain open as a shelter is included in the contract with each subrecipient. (Brenda Richard-Montgomery [504] 736-6260)

Finding 98-14 Emergency Shelter Grant—CFDA No. 14.231 Funds not requested within period of availability

Recommendation: The Parish should implement a consistent time schedule for requesting cost reimbursements. This would reduce the time delay between costs incurred and reimbursements requested so as not to jeopardize the period of availability of funds.

Action taken: The 1996 ESG entitlement funds had to be reprogrammed due to unforeseen changes. Therefore, there was a delay in the implementation of activity. It is up to HUD to recapture these funds, however, HUD has chosen not to do so realizing the importance of homeless activities. There is always some confusion when this time period begins. All ESG funds on hand for over two years will be expended by 4/99. (Brenda Richard-Montgomery [504] 736-6260)

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding 98-15 Child Care and Development Block Grant—CFDA No. 93.575 Participant files incomplete

Recommendation: The Parish should develop procedures to verify eligibility of the Child Care Summer Program participants. Documentation verifying the participant's eligibility should be retained in the participant's file.

CORRECTIVE ACTION PLAN (page 7)

Action taken: We concur and have instructed the staff to collect, verify and retain copies of all information related to the participant's eligibility for the program. In addition we have set up a procedure whereby another staff member checks each folder prior to the completion of the registration process. (Nicole Ferrier [504] 736-6900)

DEPARTMENT OF JUSTICE

Finding 98-16 Local Law Enforcement Block Grant—CFDA No. 16.592
Requests for reimbursement submitted late

Recommendation: All financial status reports should be submitted in a timely manner and in accordance with the stated guidelines.

Action taken: The Finance Department has received a supply of the proper forms and will be coordinating with the CJA on a quarterly basis to insure that the reports are filed in a timely manner. The difficulty exists because both entities (CJA and Finance) provide information that must be included in the reports. (Jude M. Vollenweider [504] 364-2781)

DEPARTMENT OF DEFENSE

Finding 98-17 Lake Pontchartrain Stormwater Discharge--Cooperative Agreement AO1133
No established procedure on administration of agreement

Recommendation: We recommend that the Parish comply with the requirements of the Single Audit Act as noted in the cooperative agreement.

Action taken: The Corps of Engineers, the federal administrator, provided minimal guidance for administration of this project and considered the Parish's standard internal control procedures for administering Parish engineering and construction work as acceptable. Now that it has been determined that the agreement should have been monitored in accordance with the Single Audit Act, we will monitor compliance more closely. (Jack McDonald [504] 736-6780)

CORRECTIVE ACTION PLAN (page 8)

Finding 98-18 Lake Pontchartrain Stormwater Discharge—CFDA No.
Procedures not developed in accordance with the agreement

Recommendation: In order to comply with the requirements set forth in the agreement, we recommend that the Parish and the Government develop formal written procedures to administer the agreement.

Action taken: While procedures were never set down in writing, specific procedures were agreed upon and followed during the course of administering the project. Specifically, procedures for submission of reimbursement requests, contract change orders, submission of daily reports, contract awards, etc., were developed and followed to the extent required by the Corps of Engineers. (Jack McDonald [504] 736-6780)

Finding 98-19 Lake Pontchartrain Stormwater Discharge—CFDA No.
No formal follow-up procedures for reimbursements

Recommendation: We recommend that the Parish develop procedures to monitor timely receipt of reimbursement.

Action taken: The project was undertaken subject to continuing appropriations. On several occasions, reimbursement was not made in a timely manner due to a lack of funds. The Parish elected to proceed with construction with the understanding that funding shortfalls would come from future appropriations. (Jack McDonald [504] 736-6780)

FEDERAL EMERGENCY MANAGEMENT AGENCY

Finding 98-20 Public Assistance Grants—CFDA No. 83.544
Requests for reimbursement not filed in a timely manner

Recommendation: We recommend that reimbursement requests be made timely in order to alleviate unnecessary financial burdens on the Parish.

Action taken: We have instituted a monthly review of outstanding reimbursable grant expenditures by each accountant responsible for any grant. We will insist on more timely reimbursements. (Jude M. Vollenweider [504] 364-2781)



TIM P. COULON
PARISH PRESIDENT

**JEFFERSON PARISH
LOUISIANA**

ACCOUNTING DEPARTMENT

99 JAN 30 AM : 56

MILLICENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

**MEMORANDUM OF ADVISORY COMMENTS
For the Year Ended December 31, 1998**

REVENUES, RECEIVABLES AND RECEIPTS

98-1 *Comment*

Several special revenue funds appear to be heading toward deficit fund balances.

Recommendation

The Parish should continue to review the level of operations as well as the revenues being generated, and take action as needed (i.e., an increase in revenues or a decrease in expenditures, etc.).

Corrective Action Plan

We are aware of the situation but do not consider the situation in Fire Districts #4 and #8 to be a problem since it is our policy to maintain very low fund balances in these funds. All revenues collected are remitted to the individual fire districts each year. Parkways is funded by other Parish funds and will never accumulate a fund balance. The Alario Center had non-recurring expenditures related to its opening. In the future, revenues will be increased due to its anticipated usage. (Jude M. Vollenweider [504] 364-2781)

98-2 *Comment*

Interest proration performed based on unadjusted cash balances

Recommendation

Adjustments to cash balances should be made prior to calculation of interest prorations whenever possible.

Corrective Action Plan

Interest income is not being prorated on unadjusted cash balances except at year-end. Throughout the year the interest is not calculated until the books have been closed for each month. (Jude M. Vollenweider [504] 364-2781)

ADVISORY COMMENTS (page 2)

GRANTS AND SIMILAR PROGRAMS

98-3 *Comment*

Major additions of federal assistance items to schedule of expenditures of federal awards

Recommendation

Jefferson Parish should institute/enhance procedures for determining federal assistance and to accurately maintain a schedule of expenditures of federal awards on a perpetual basis.

Corrective Action Plan

We were misinformed as the identity of funds that are subject to inclusion on the schedule of expenditures of federal awards. We will run a report quarterly and will analyze all revenue in the intergovernmental classification at that time. (Jude M. Vollenweider [504] 364-2781)

SELF-INSURANCE

98-4 *Comment*

Large discrepancies that needed adjustments in claims liability between the loss fund reports and the general ledger

Recommendation

We recommend that the Departments of Accounting and Loss Control, on a regular basis prepare loss fund reconciliations and conclude on actions to be taken to eliminate undetermined discrepancies in the claims liability accounts.

Corrective Action Plan

We concur and have begun the process of reconciling differences on a quarterly basis. (Bill Fortenberry [504] 736-6907)

98-5 *Comment*

No actuary evaluation performed on the loss reserves

Recommendation

We recommend that the services of an actuary should be obtained as soon as possible in order to ensure that reserves are sufficient to meet the Parish's needs.

ADVISORY COMMENTS (page 3)

Corrective Action Plan

The Parish administration is currently negotiating a contract with an actuary chosen by the Council. The contract should be signed by September 1999. (Bill Fortenberry [504] 736-6907)

DATA PROCESSING (EDP)

98-6 *Comment*

No formal disaster recovery system in place as it relates to the data maintained on the computer

Recommendation

The Parish should develop a plan with its computer consultants or other advisors to ensure safeguarding of the Parish's records.

Corrective Action Plan

The Parish has two data centers; each housed in the main Parish buildings on each side of the Parish. Each system is capable of effectively handling all data processing for the Parish. Both systems perform daily backups of data and the Parish believes it is highly unlikely that both systems would be disabled at the same time. However, the Parish has plans to develop and implement a formal disaster recovery plan in the future. (Ridley Boudreaux [504] 736-6720)

98-7 *Comment*

Code Enforcement's records not computerized

Recommendation

The project should be completed in a timely manner to enable the department to operate more efficiently.

Corrective Action Plan

The department is in the process of having a program written to computerize its records. The first phase of this program should be completed and operational by year-end, 1999. (Ridley Boudreaux [504] 736-6720)

GENERAL COMMENTS

98-8 *Comment*

Budgeted expenditures for November and December 1998 were not recorded at year end in a special revenue fund

ADVISORY COMMENTS (page 4)

Recommendation

Jefferson Parish should enhance the monitoring of departmental expenditures against budgeted amounts for potential instances of being under budget along with current practice of monitoring for instances where expenditures exceed budgeted amounts.

Corrective Action Plan

Each accountant has been instructed to review all accounts monthly for under-expenditures as well as over-expenditures of budgeted amounts. (Jude M. Vollenweider [504] 364-2781)

98-9 *Comment*

Retirees' bonuses are calculated manually and are not reviewed by an independent person for accuracy prior to payments

Recommendation

We recommend that procedures related to calculation of retirees' bonus checks be reviewed and revised to ensure that these calculations are performed accurately.

Corrective Action Plan

The retirees' bonus calculation is performed manually. We will insure that it is checked thoroughly by an independent person prior to issuance of the checks. (A. C. Tynes [504] 364-2669)

98-10 *Comment*

Eleven employees appeared to have excessive overtime hours reported in 1998

Recommendation

As recommended in the prior year, based on the rate of pay for each of the above employees, it appears that it would be more efficient to hire additional employees rather than incur this many overtime hours. Also, department directors should enhance the monitoring of approved overtime of their employees in relation to the work product received by the additional time expended.

ADVISORY COMMENTS (page 5)

Corrective Action Plan

The General Services Director is aware of the overtime status for this employee. The additional hours were necessitated by several factors including working extended hours in preparation for three major storms, working extended building hours caused by the additional workload of the court system, and working as a replacement when an employee is out sick or on annual leave. (Randy Nicholson [504] 364-2675)

The Director of the Animal Shelter is aware of the status of overtime for the three employees. Overtime hours are due to the tremendous turnover in staff and the constant training of new staff. The Animal Shelter had developed a new pay plan in 1997 that it hoped would attract and retain more qualified applicants, thus eliminating the need for excessive overtime, and also proposed a reduction in operating hours. To date these changes have been unsuccessful. (Bert Smith [504] 736-6111)

The Director of the Streets Department is aware of the overtime for these four employees. During the year the Streets Department implemented a new ITX Pavement Management System, which required the extra work time of employees. Also, overtime was attributed to working during callouts, storms, parade cleanup, and flooding. (Mike Evans [504] 349-5800)

The Director of the Water Department is aware of the overtime for these two employees. The Water Department must maintain a crew on standby status at all times in case of emergencies. Crews are placed on standby once every six weeks in order to evenly distribute the overtime. However, the Department allows employees who choose not to work standby to provide their own replacements. The employees noted above have continually made themselves available to other crew members choosing not to work standby. (Randy Schuler [504] 736-6742)

The Director of Fleet Management is aware of the overtime status for this employee. Overtime is due to the Department switching over to a new parts company in the beginning of the year, plus working extra time for parades and storm watches. (Tony DiGerolamo [504] 736-6874)

ADVISORY COMMENTS (page 6)

98-11 *Comment*

Some personnel able to access parts of payroll module

Recommendation

Due to the AS400 System having been in place for over two years and the payroll module having been implemented for over one year, we recommend that the Parish perform a detailed review of the security components to determine employees' overall accessibility to the systems. Also, the Payroll Department should periodically review the list of employees who have access to pay rates and other sensitive information to ensure that only those employees needing the access to perform their current duties have access.

Corrective Action Plan

Security was changed to exclude this authority from a group of users to individual users. Programs have been written and installed to list individuals with rate update authority and how many updates each has made. The Payroll Officer reviews this list. (Joe Scariano [504] 364-2763)

98-12 *Comment*

The Parish has an unfunded pension obligation for Judges' Annuities

Recommendation

The Parish should obtain annual actuary calculations as to the amount unfunded.

Corrective Action Plan

The Parish will obtain actuary calculations on the remaining judges' pension to ensure that they are adequately funded. (Penny Anderson [504] 364-2767)

98-13 *Comment*

Checks written for employee no longer working

Recommendation

The Parish should re-evaluate the internal controls between the Personnel Department and the Payroll Department to ensure that all appropriate documents are remitted in a timely manner.

ADVISORY COMMENTS (page 7)

Corrective Action Plan

With the new payroll system in place, employee time is submitted electronically. To mitigate time delays a position control feature of the payroll module will be installed and operational by late 1999. This feature will alert the payroll department immediately when an employee is terminated. (Jude M. Vollenweider [504] 364-2781)

98-14 *Comment*

Procedures do not exist to assure identification of all capital leases

Recommendation

The Parish should develop procedures to identify all potential capital lease obligations. These procedures should include a review of Parish Council minutes of meetings.

Corrective Action Plan

Supervisors reviewing the Parish Council minutes have been instructed to mark any resolutions passed by the Council for capital leases. (Jude M. Vollenweider [504] 364-2781)

NEW PRONOUNCEMENTS AFFECTING THE PARISH

98-15 *Comment*

Addressing the Year 2000 issue as to whether the computer hardware and software used by the Parish are Year 2000 compliant

Recommendation

Jefferson Parish should continue to monitor and address the year 2000 problem.

Corrective Action Plan

The EIS Department has undertaken this task and is developing a corrective action plan. (Ridley Boudreaux [504] 736-6720)

NONCOMPLIANCE WITH LAWS AND REGULATIONS

98-16 *Finding*

As noted in prior years, the Garbage District Number 1 (Fund 22400) transferred funds to the Parkways Department (Fund 22100) for reimbursement for collecting litter along the Parish's roadsides, medians, roadways, drainage canals, abandoned lots, and for cleaning the screens at the various pump stations. In the past, these services were paid by the Streets Department as part of a ½-cent sales tax collection dedicated to construction and maintenance of roadways. Revenues for Garbage District Number 1 are derived from ad valorem taxes collected on properties throughout the district, and use of these funds for collection of litter on roadways does not appear to meet the intended purpose for these taxes.

Response

Garbage District and Pump Station revenues are used to reimburse the Parkways Department for the cost of litter collection along Parish roadways, medians, etc. The Parish believes these expenditures are legitimate uses of these funds, and reimbursement of such is proper. It is advantageous for the Parkways Department to employ personnel to perform these services for the Garbage and Pump Station Departments in their slack time, and to be reimbursed for these services rather than to have the Garbage and Pump Station Departments hire their own crews to perform these duties. The Garbage and Pump Station Departments pay for only those services provided to them by the Parkways Department.



TIM P. COULON
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

ACCOUNTING DEPARTMENT

MILLICENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

SUMMARY OF PRIOR YEAR FINDINGS

June 29, 1999

Louisiana State Legislative Auditor

Jefferson Parish, Louisiana respectfully submits the following summary of prior year findings for the year ended December 31, 1998.

Independent Public Accounting Firm:
Duplantier, Hrapmann, Hogan & Maher, LLP
Certified Public Accountants
1340 Poydras Street, Suite 2000
New Orleans, Louisiana 70112

Audit period: January 1, 1998—December 31, 1998

The findings from the December 31, 1998 summary schedule of prior audit findings are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Finding 97-1 Capitalization of point repairs in excess of \$2,000 per day rather than \$2,000 per work order

Current status: The Parish has instituted a procedure whereby only those work orders in excess of \$2,000 are capitalized.

Finding 97-2 Average price for some inventory items entered incorrectly

Current status: All personnel involved have been instructed to be very careful in entering average prices and supervisors review the records.

CO
MAY 1999
M11:57

SUMMARY OF PRIOR YEAR FINDINGS (page 2)

Finding 97-3 Inaccuracies in physical inventory including items not included, obsolete inventory picked up and inventory of Water Department stored with Sewerage Department inventory

Current status: The Water Department personnel have corrected all inventory problems and now have a new computer system in place.

PARISH OF JEFFERSON, LOUISIANA

REPORT ON

SEWER CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS FUND

DECEMBER 31, 1998 AND 1997

PARISH OF JEFFERSON, LOUISIANA

**REPORT ON
SEWER CAPITAL IMPROVEMENT PROGRAM
CAPITAL PROJECTS FUND
December 31, 1998 and 1997**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Balance Sheets.....	3
Statements of Revenues, Expenditures, and Changes in Fund Balance	4
Notes to Financial Statements	5
SUPPLEMENTAL INFORMATION	
Year 2000 Issue (Unaudited)	9
Schedule of Expenditures by Zone-Project	10

REBOWE & COMPANY* / HANFORD M. HARRISON

KUSHNER LAGRAIZE L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Parish President and Councilmen
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the Sewer Capital Improvement Program Capital Projects Fund of the Parish of Jefferson, Louisiana, as of and for the years ended December 31, 1998 and 1997, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

As discussed in Note A, the financial statements present only the Sewer Capital Improvement Program Capital Projects Fund, and are not intended to present fairly the financial position and results of operations of the Parish of Jefferson, Louisiana, in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sewer Capital Improvement Program Capital Projects Fund of the Parish of Jefferson, Louisiana, as of December 31, 1998 and 1997, and the results of its operations for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements of the Sewer Capital Improvement Program Capital Projects Fund taken as a whole. The supplementary Schedule of Expenditures by Zone-Project is presented for purposes of additional analysis, and is not required as part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The year 2000 supplementary information on page 16 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Jefferson Parish is or will become year 2000 compliant, that year 2000 remediation efforts will be successful in whole or in part, or that parties with which Jefferson Parish does business are or will become year 2000 compliant.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company *Hanford M. Harrison*

KUSHNER LAGRAIZE, L.L.P.

Kushner LaGraize, L.L.P.

Metairie, Louisiana
May 3, 1999

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS FUND
BALANCE SHEETS

December 31, 1998 and 1997

	1998	1997 Restated
ASSETS		
Cash and cash equivalents	\$ 677	\$ 1,684
Investments	16,162,773	23,067,987
Share of pooled assets	4,968,262	3,503,844
Interest receivable	6,896	21,399
Intergovernmental receivable	1,857,582	0
	\$ 22,996,190	\$ 26,594,914
TOTAL ASSETS	\$ 22,996,190	\$ 26,594,914
 LIABILITIES AND FUND BALANCE		
Liabilities		
Contracts payable	\$ 1,785,980	\$ 1,579,412
Retainage payable	571,335	853,091
	Total Liabilities	2,432,503
	20,638,875	24,162,411
	Fund Balance	
TOTAL LIABILITIES AND FUND BALANCE	\$ 22,996,190	\$ 26,594,914

The accompanying notes are an integral part of these statements.

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM
CAPITAL PROJECTS FUND
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Years ended December 31, 1998 and 1997

	1998	1997
	-----	-----
REVENUES		
Sales Tax	\$ 3,987,586	\$ 3,991,457
Intergovernmental	2,487,192	14,759
Interest income	1,203,975	1,388,002
Miscellaneous	20,044	142,604
	-----	-----
TOTAL REVENUES	7,698,797	5,536,822
	-----	-----
OTHER FINANCING SOURCES		
Operating transfers in	5,292,548	6,600,071
	-----	-----
TOTAL OTHER FINANCING SOURCES	5,292,548	6,600,071
	-----	-----
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,991,345	12,136,893
	-----	-----
EXPENDITURES		
Construction costs	9,912,253	6,108,900
Engineering fees	2,867,171	2,830,289
Land acquisition and equipment	150,028	846,679
Other costs	1,485,429	1,372,662
	-----	-----
TOTAL EXPENDITURES	14,414,881	11,158,530
	-----	-----
OTHER FINANCING USES		
Operating transfers out	2,100,000	2,109,426
	-----	-----
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,514,881	13,267,956
	-----	-----
Excess (deficit) of revenues and other financing sources over expenditures and other financing uses	(3,523,536)	(1,131,063)
Fund balance at beginning of year	24,162,411	25,293,474
	-----	-----
Fund balance at end of year	\$ 20,638,875	\$ 24,162,411
	=====	=====

The accompanying notes are an integral part of these statements.

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM
CAPITAL PROJECTS FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sewer Capital Improvement Program Capital Projects Fund was created in 1984 to account for the construction, rehabilitation, and improvement of Jefferson Parish's sewerage facilities and lines. The Program was approved by voters in an election held on June 9, 1984 and is being funded through a special one percent (1%) sales and use tax levy, sales tax bonds, federal grants, and interest income. The Program was also required under a 1985 Consent Decree and various administrative orders issued by the State of Louisiana and the United States of America directing Jefferson Parish to bring its sewerage facilities into compliance with all applicable federal and state guidelines.

The following is a summary of the significant accounting policies which have been consistently applied in the preparation of the accompanying financial statements. These policies conform to generally accepted accounting principles as applicable to governmental units.

1. REPORTING ENTITY

For financial purposes, all of the funds and account groups relevant to the operations of the Parish of Jefferson, Louisiana (the Parish) are included in its comprehensive annual financial report. The financial statements presented in this report are those of the Sewer Capital Improvement Program Capital Projects Fund (the Fund) only and are not intended to present fairly the financial position and results of operations of the Parish of Jefferson, Louisiana as a whole.

2. FUND ACCOUNTING

The accounts of the Parish are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues and expenditures. As noted in the preceding paragraph, the financial statements in this report are those of the Sewer Capital Improvement Program Capital Projects Fund only.

3. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

In accordance with GASB #22 sales taxes collected and held by merchants and the intermediary collecting governments at year-end on behalf of the Parish are recognized as revenues in the current year. Federal grants and interest income are also susceptible to accrual at year-end.

4. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Capital Projects Funds. Starting year-end 1997, encumbrances outstanding at year-end lapse and are rebudgeted in the following year. Therefore, there is no reservation of fund balance at year-end.

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM
CAPITAL PROJECTS FUND
NOTES TO FINANCIAL STATEMENTS

December 31, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. CASH, INVESTMENTS, AND POOLED ASSETS

Cash. All of the Fund's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. The Fund's bank deposits are held at the same financial institutions as other funds of the Parish, thus sharing in the maximum amount of federal depository insurance of that institution. At year-end, the carrying amount of these deposits were \$677. All of the bank balance was covered by federal depository insurance or by collateral held by the pledging financial institutions trust department or agent in the Parish's name.

Investments. Investments are stated at cost or amortized cost. Louisiana statutes permit the Parish to invest in obligations of the U. S. Government and agencies of the U. S. Government, which are federally insured and certificates of deposit of state banks and national banks having their principal office in the state of Louisiana.

The Fund's investments at year end are categorized below to give an indication of the level of risk assumed by the Parish at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Parish's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the Parish's name.

	CATEGORY			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
U.S. Instrumentality securities (FNMA, FHLB, etc)	\$16,162,773	\$ -	\$ -	\$16,162,773	\$16,172,527
Total investments	<u>\$16,162,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$16,162,773</u>	<u>\$16,172,527</u>

Pooled Assets. The Parish follows the practice of pooling cash and investments of all funds except for certain restricted funds under trust or bond indenture agreements, funds owned by certain component units of the Parish, and funds of the Pension Trust Fund. Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets". Funds with a negative Share of Pooled Assets report the advance as an interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated to each individual fund based on its month end "Share of Pooled Assets" balance. The \$4,968,262 "Share of pooled assets" reported in the Sewer Capital Improvement Program Capital Projects Fund represents that fund's share of the total pool.

6. FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental (Capital Project) funds, and the related assets are being capitalized in the Parish's Consolidated Sewerage District upon completion.

7. LONG-TERM OBLIGATIONS

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the Parish's General Long-Term Debt Account Group. The debt service funds from which the Sewer Capital Sales Tax Bonds are being paid are not included in this report.

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS FUND

NOTES TO FINANCIAL STATEMENTS

December 31, 1998 and 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. FUND BALANCE

Reserves represent those portions of fund balance not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

NOTE B - SALES TAX

At December 31, 1998 the total sales tax levied in Jefferson Parish is 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales tax, except sales tax on motor vehicles is collected by the Sheriff of Jefferson Parish and he receives a commission of 9 to 11 percent of the amount collected. The sales tax on motor vehicles is collected by the State of Louisiana which remits the Parish its share.

Of the remaining 4 3/4 percent collected for the Parish, 1 percent is distributed to the Sewer Capital Improvement Program (per the 1984 election) as follows:

7/8 of the 1 percent tax collected in unincorporated areas of the Parish is dedicated to the purchase, construction, acquisition and improvement of the Sewer Capital Improvement Program. During 1998, a rededication and extension of this tax was approved to dedicate revenues to the cost of 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 of the 1 percent tax collected in unincorporated areas of the Parish is paid over to the Jefferson Parish Sheriff to provide funds for law enforcement. Of the 1 percent collected in the incorporated municipalities of the Parish, only the tax collected in the Town of Jean Lafitte is dedicated to the Sewer Capital Improvement Program. The other municipalities keep the sales tax for their own sewerage and drainage programs.

Under the bond indentures relating to the Sewer Capital Improvement Program, sales tax revenues are recognized in the SST Revenue Refunding Series A - 1991 Debt Service fund upon receipt. At the end of the bond year, any excess revenues over those needed to service the debt is transferred to the Sewer Capital Improvement Program Capital Projects Fund for authorized sewer capital purposes. See Note E below.

NOTE C - INTERGOVERNMENTAL REVENUES

The Louisiana State Bond Commission granted a \$500,000 line of credit to the Department of Transportation and Development on behalf of the Parish for the Lafitte Area Wide Sewerage Facility Project. During 1995 an additional \$2,500,000 was granted to this project. This project is part of the ongoing Sewer Capital Improvement Program. As of December 31, 1998, \$1,453,308 of drawdowns have been made against the line of credit.

NOTE D - BOND PROCEEDS

In 1991, the Parish issued Special Sales Tax Revenue Bonds, Series 1991 B in the amount of \$48,990,000. The proceeds of these bonds were placed into the Fund for the purpose of providing funds to finance the costs of various capital projects for the Sewer Capital Improvement Program.

As noted in Note A.7, the outstanding debt relating to these bonds is included in the Parish's General Long-Term Debt Account Group and is not presented in these financial statements.

JEFFERSON PARISH, LOUISIANA
 SEWER CAPITAL IMPROVEMENT PROGRAM
 CAPITAL PROJECTS FUND
 NOTES TO FINANCIAL STATEMENTS
 December 31, 1998 and 1997

NOTE E – INTERFUND TRANSFERS

The following interfund transfers occurred between the Fund and other funds of the Parish during 1998:

<u>TO/FROM</u>	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>
Streets Department Special Revenue	\$ 38,892	\$ -
Fourth Jefferson Drainage District Special Revenue	418,726	-
Drainage District #9 Special Revenue	36,886	-
Drainage Pump Stations Special Revenue	38,892	-
SST Revenue Refunding Series A 1991	4,012,414	-
Alario Center	-	100,000
Consolidated Sewerage District No. 1 Enterprise	206,526	2,000,000
Consolidated Water District No.1 Enterprise	38,892	-
Central Garage Internal Service	488,722	-
Environmental & Water Quality Internal Service	12,598	-
	<u>\$ 5,292,548</u>	<u>\$ 2,100,000</u>

SUPPLEMENTAL INFORMATION

Jefferson Parish, Louisiana
Year 2000 Issue (Unaudited)
December 31, 1998

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the operations of the Parish.

As of December 31, 1998, the Parish completed the awareness stage and began the assessment stage necessary to implement a Year 2000-compliant system. These stages include establishing a project plan to address the Year 2000 issues and identifying systems and individual system components that may be affected by the Year 2000 and that are necessary to conducting the Parish operations.

During 1999 the Parish will begin the remediation and validation/testing stages. The Parish plans to utilize both internal and external resources to reprogram or replace affected computer hardware and software to ensure that they are Year 2000 compliant. Testing and validation of the systems will need to be completed after the hardware and software are installed. The Parish is expecting to complete Year 2000 compliance for all major systems including testing of these systems by September 30, 1999.

The Parish has also initiated formal communications with a substantial majority of its significant suppliers to determine their plans to address the Year 2000 issue. While the Parish expects a successful resolution of all issues, there can be no guarantee that the systems of other companies on which the Parish relies will be converted by a supplier or that a failure to convert by a supplier would not have a material adverse effect on the Parish.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Parish is or will be Year 2000 ready, that the Parish remediation efforts will be successful in whole or in part, or that parties with whom the Parish does business will be year 2000 ready.

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM
SCHEDULE OF EXPENDITURES BY ZONE - PROJECT

December 31, 1998

PROJECT	CURRENT EXPENDITURES 1998				
	CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL
ZONE I: WEST BANK - BRIDGE CITY					
Bridge City WWTP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sludge Lagoons	0	0	0	0	0
Avondale North & South WWTP	0	0	0	0	0
Live Oak WWTP	0	0	0	0	0
Belt Press (A-S-H)	0	0	0	0	0
Avondale North and South Pumping Station	0	0	0	0	0
Kennedy Heights-Modern Farms-Live Oak	0	0	0	0	0
Live Oak PS	0	0	0	0	0
Hwy. 541 Force Main	0	0	0	0	0
Avondale North Force Main	0	0	0	0	0
Bridge City WWTP-Effluent Force Main	0	0	0	0	0
Kennedy Heights/Avondale South F M	0	0	0	0	0
Live Oak/Modern Farms F M	0	0	0	0	0
Live Oak/Floral Acres F M	0	0	0	0	0
Zone I Major Pump Stations	0	0	0	0	0
Zone I Mini Systems	0	8,727	0	0	8,727
Zone I Local Force Mains	0	0	0	0	0
Unallocated Cost	0	0	0	0	0
O M I Avondale North & South	0	0	0	0	0
Zone 1 WWTP Demolition	0	0	0	0	0
	0	8,727	0	0	8,727
Zone I Total					
ZONE II: WEST BANK - MARRERO					
Marrero WWTP Phase II Rehab	0	0	0	0	0
Marrero WWTP Phase II Expansion	760,950	549,881	0	0	1,310,831
Marrero Effluent Pumping Station	0	0	0	0	0
Floral Haze Pumping Station	0	0	0	0	0
Booster Pump Procurement	0	0	0	0	0
Woodmere South Pumping Station	0	0	0	0	0
Unsewered Areas Marrero	0	0	0	0	0
Pritchard Central Pumping Station	0	0	0	0	0
Marrero Influent Pumping Station	0	0	0	0	0
Ames Boulevard Force Main (Phase I)	0	0	0	0	0
Pritchard Central Force Main	0	0	0	0	0
Marrero WWTP Effluent FM (Phase I)	0	0	0	0	0
Marrero WWTP Effluent FM (Phase II)	0	0	0	0	0
Marrero WWTP Odor Control	1,574,834	4,990	0	448	1,580,272
Mississippi River Outfall	0	0	0	0	0
Asbestos Abatement	0	0	0	0	0
Pump Station L-14-2A	0	0	0	0	0
Pump Stations L-12-3, M-13-1	0	0	0	0	0
Scada Systems	909,092	0	0	0	909,092
Future WWTP	0	0	0	0	0
Pump Station L-11-2A	0	0	0	0	0
Future Zone II Minisystems	0	0	0	0	0
Contract 2512	0	0	0	0	0
Zone II Major PS & FM	0	0	0	0	0
Zone II Mini-Systems	531,744	149,843	0	5,598	687,185
Unallocated Cost	0	0	0	700	700
Woodmere South Force Main	0	0	0	0	0
Pump Station K-14-2	0	0	0	0	0
Pump Station M-11-1,L-11-1	0	0	0	0	0
Pump Station K-11-1	0	172,874	0	0	172,874
Lift Stations	0	0	0	0	0
Sunnymeade Emergency FM Repair	100,159	0	0	0	100,159
West Bank WWTP Optimization	0	37,819	0	0	37,819
	3,876,779	915,407	0	6,746	4,798,932
Zone II Total					

(continued)

BEGINNING OF PROJECT THROUGH DECEMBER 31, 1998

CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL	COST ESTIMATE TO DATE
\$ 12,842,314	\$ 1,770,770	\$ 285,389	\$ 3,071	\$ 14,901,544	\$ 14,901,544
587,410	182,844	0	0	770,254	770,254
1,359,445	173,703	79,560	0	1,612,708	1,612,708
448,656	100,018	0	0	548,674	548,674
306,360	0	0	0	306,360	306,360
3,015,020	54,036	150,000	0	3,219,056	3,219,056
2,941,922	0	900	0	2,942,822	2,942,822
0	0	0	0	0	0
2,204,361	0	80,100	1,500	2,285,961	2,285,961
1,632,614	0	2,650	0	1,635,264	1,635,264
1,888,215	10,920	0	768	1,899,903	1,899,903
1,531,623	14,613	7,856	0	1,554,092	1,554,092
1,431,304	2,421	25,771	2,200	1,461,696	1,461,696
217,238	0	0	0	217,238	217,238
0	2,348,878	15,010	1,984	2,365,872	2,365,872
1,898,315	1,185,914	0	400	3,084,629	8,368,413
0	2,033	49,343	0	51,376	51,376
56,656	718,394	5,852	160,646	941,548	1,147,531
173,027	0	0	0	173,027	173,027
255,842	225	0	0	256,067	256,067
<u>32,790,322</u>	<u>6,564,769</u>	<u>702,431</u>	<u>170,569</u>	<u>40,228,091</u>	<u>45,717,858</u>
2,958,180	729,917	323,320	0	4,011,417	4,051,417
760,950	1,296,987	535,071	0	2,593,008	23,316,532
2,253,587	14,915	0	0	2,268,502	2,268,502
149,141	29,454	0	384	178,979	178,979
1,439,757	4,914	0	0	1,444,671	1,444,671
12,824	1,691	67,092	0	81,607	81,607
0	0	0	0	0	150,000
1,818,069	9,328	0	0	1,827,397	1,827,397
351,500	0	0	0	351,500	351,500
1,998,711	66,075	0	2,364	2,067,150	2,067,150
3,518,363	12,461	165,000	0	3,695,824	3,695,824
1,694,838	9,260	0	0	1,704,098	1,704,098
1,611,256	8,903	124,969	0	1,745,128	1,745,128
1,998,538	5,835	0	448	2,004,821	2,604,821
1,205,888	3,196	12,000	0	1,221,084	1,221,084
205,617	80,000	0	0	285,617	285,617
350,610	14,658	0	0	365,268	365,268
0	121,661	0	0	121,661	121,661
909,092	0	0	0	909,092	1,200,000
0	0	0	0	0	1,100,000
0	0	14,062	0	14,062	14,062
0	12,313	0	0	12,313	12,313
0	0	8,795	0	8,795	8,795
37,707	3,471,067	0	0	3,508,774	3,508,774
2,704,778	4,008,843	40,295	5,598	6,759,514	13,384,011
91,471	445,999	360,910	68,928	967,308	998,166
639,890	0	0	0	639,890	639,890
504,107	0	0	0	504,107	504,107
1,407,191	10,996	0	0	1,418,187	1,418,187
1,789,745	262,952	1,550	0	2,054,247	2,365,692
1,050,000	22,944	28,575	0	1,101,519	1,101,519
185,070	527	0	0	185,597	185,597
0	37,819	0	0	37,819	247,466
<u>31,646,880</u>	<u>10,682,715</u>	<u>1,681,639</u>	<u>77,722</u>	<u>44,088,956</u>	<u>74,169,835</u>

JEFFERSON PARISH, LOUISIANA
SEWER CAPITAL IMPROVEMENT PROGRAM
SCHEDULE OF EXPENDITURES BY ZONE - PROJECT (continued)
December 31, 1998

PROJECT	CURRENT EXPENDITURES 1998				
	CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL
ZONE III: WEST BANK - HARVEY					
Harvey WWTP	107,438	9,049	0	0	116,487
Harvey Sludge Building	0	0	0	0	0
Meadowbrook WWTP Clarifier	0	0	0	0	0
Meadowbrook FM Manh Harvey	0	0	0	0	0
Harvey WWTP Effluent Pump Station	0	0	0	0	0
Lake Timberlane Pumping Station	0	0	0	0	0
Lift Stations	0	0	0	0	0
Meadowbrook Pumping Station	0	0	0	0	0
Terrytown No. 2 Pumping Station	0	0	0	0	0
Terrytown No. 1 Pumping Station	0	0	0	0	0
Harvey WWTP Effluent Force Main	0	0	0	0	0
Lake Timberlane Force Main	0	0	0	0	0
Meadowbrook Force Main	0	0	0	0	0
Terrytown No. 2 Force Main	0	0	0	0	0
Terrytown No. 1 Force Main	0	0	0	0	0
Zone III Minisystems	0	0	0	0	0
South New Orleans Subdivision	0	0	0	0	0
Zone III Major PS & FM	0	0	0	0	0
Harvey WWTP Clarifier	0	0	0	0	0
Harvey Belt Press System	0	0	0	0	0
Harvey WWTP Modification	0	0	0	0	0
O M I Meadowbrook & Terrytown # 2	0	0	0	0	0
Manhattan Blvd. Sewerage	0	0	0	0	0
Unallocated Cost	0	0	0	272,569	272,569
Zone III Mini Systems Project #3502	0	0	0	0	0
Zone III Mini Systems Project #3503	0	0	0	0	0
Zone III Mini Systems Project #3504	0	0	0	0	0
Zone III Mini Systems Project #3510	0	0	0	0	0
Zone III Mini Systems Project #3513	0	0	0	0	0
Zone III Mini-Systems Proj #3512	0	0	0	0	0
Zone III Mini Systems	0	11,500	0	0	11,500
Biotreatment Technology Evaluations	0	58,645	0	0	58,645
Study Of Unsewered Areas	0	8,467	0	0	8,467
Zone III Total	107,438	87,661	0	272,569	467,668
ZONE IV: WEST BANK - LAFITTE					
Sewerage Districts No. 12 & 13	0	0	0	0	0
Town of Jean Lafitte	0	15,454	0	0	15,454
Crown Point	0	0	0	0	0
Jonathan Davis	0	0	0	0	0
Unallocated Cost	0	0	0	462	462
Grand Isle	0	0	0	0	0
Rosethorn WWTP	0	0	0	0	0
Barataria W/W Collection System	0	0	0	0	0
W/W Collection Lafitte	0	0	0	0	0
Zone IV Total	0	15,454	0	462	15,916
WEST BANK SUBTOTAL	\$ 3,984,217	\$ 1,027,249	\$ 0	\$ 279,777	\$ 5,291,243

(continued)

BEGINNING OF PROJECT THROUGH DECEMBER 31, 1998

CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL	COST ESTIMATE TO DATE
15,880,374	1,850,697	948,427	0	18,679,498	18,733,801
1,461,005	15,650	0	0	1,476,655	1,476,655
434,229	49,903	0	0	484,132	484,132
2,007,301	5,989	0	0	2,013,290	2,013,290
2,001,170	4,853	0	0	2,006,023	2,006,023
1,148,721	132,950	0	0	1,281,671	1,281,671
0	0	3,003	0	3,003	40,000
2,339,862	5,174	0	0	2,345,036	2,345,036
1,200,161	19,526	0	0	1,219,687	1,219,687
914,861	6,282	51,410	0	972,553	972,553
7,201,887	28,890	82,768	0	7,313,545	7,313,545
1,505,959	8,604	10,095	0	1,524,658	1,524,658
2,120,237	9,121	0	0	2,129,358	2,129,358
2,574,986	33,327	21,300	0	2,629,613	2,629,613
1,145,288	13,236	900	0	1,159,424	1,159,424
747,417	192,310	17,341	0	957,068	957,068
0	33,327	0	0	33,327	918,380
31,165	2,908,523	29,844	0	2,969,532	2,969,532
329,000	546,283	0	0	875,283	875,283
473,867	0	0	0	473,867	473,867
1,242,622	12,816	0	0	1,255,438	1,255,438
173,027	0	0	0	173,027	173,027
0	81,402	0	0	81,402	81,402
652,388	5,112,057	299,641	1,067,666	7,131,752	13,237,241
245,706	74,723	0	0	320,429	320,429
0	501,947	0	0	501,947	501,947
0	137,116	0	0	137,116	137,116
1,309,698	5,644	0	0	1,315,342	1,315,342
365,982	909	0	0	366,891	366,891
759,697	160,742	0	0	920,439	920,439
2,899,152	653,150	75,500	0	3,627,802	5,922,867
0	266,770	0	0	266,770	650,000
0	123,102	0	0	123,102	127,336
51,165,762	12,995,023	1,540,229	1,067,666	66,768,680	76,533,051
0	595,619	0	0	595,619	595,619
10,011	3,068,499	0	0	3,078,510	3,320,110
0	185,500	0	0	185,500	243,500
0	0	0	0	0	0
0	18,242	4,960	9,746	32,948	9,617,601
0	0	0	25,000	25,000	25,000
1,672,207	16,660	132,220	0	1,821,087	1,821,087
722,646	16,806	0	45	739,497	739,498
6,010,597	17,692	0	0	6,028,289	6,028,289
8,415,461	3,919,018	137,180	34,791	12,506,450	22,390,704
\$ 124,018,425	\$ 34,161,525	\$ 4,061,479	\$ 1,350,748	\$ 163,592,177	\$ 218,811,448

JEFFERSON PARISH, LOUISIANA

SEWER CAPITAL IMPROVEMENT PROGRAM

SCHEDULE OF EXPENDITURES BY ZONE - PROJECT (continued)

December 31, 1998

PROJECT	CURRENT EXPENDITURES 1998				
	CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL
ZONE V: EAST BANK					
EBWWTP - Test Piles	0	0	0	0	0
EBWWTP - Site Preparation	0	0	0	0	0
EBWWTP - Electrical Substation No. 1	0	0	0	0	0
EBWWTP - Liquid Process Train	0	0	0	0	0
EBWWTP - Solids Process Train	0	0	0	0	0
EBWWTP - Instrumentation	0	0	0	0	0
EBWWTP - West Approach Road	0	0	0	0	0
EBWWTP - ICGRR RR Spur Construction	0	0	0	0	0
EBWWTP - Belt Press Procurement	0	0	0	0	0
Helios WWTP Improvements	0	0	0	0	0
West Napoleon WWTP Improvements	0	0	0	0	0
Telemetry	0	0	0	0	0
West Napoleon Belt Press Procurement	0	0	0	0	0
Camp Plauche Pumping Station	0	0	0	0	0
West Napoleon Pumping Station	0	0	0	0	0
Helios Pumping Station	0	0	0	0	0
EBWWTP - Effluent Pump Station	0	0	0	0	0
Contract A Force Main	0	0	0	0	0
Contract B Force Main	0	0	0	0	0
Contract C Force Main	0	0	0	0	0
Contract D-1 Force Main	0	0	0	0	0
Contract E-1 Force Main	0	0	0	0	0
Contract D-2 Force Main	0	0	0	0	0
Contract E-2 Force Main	0	0	0	0	0
Contract E-3 Force Main	0	0	0	0	0
Contract F Force Main	0	0	0	0	0
Contract G Force Main	0	0	0	0	0
Lining of Sewer Mains	0	14,453	0	0	14,453
Interim Hydraulic Upgrade	0	0	0	0	0
Mini-System - Phase II, No. 1	0	0	0	0	0
Mini-System - Phase II, No. 2	0	0	0	0	0
Mini-System - Phase II, No. 3	0	0	0	0	0
Mini-System - Phase II, No. 4	0	0	0	0	0
Mini-System - Phase II, No. 5	0	0	0	0	0
Mini-System - Phase III & IV, No. 6	0	0	0	0	0
Replacement & Pt. Repair of Sewer Mains	0	0	0	0	0
O M & I Study	0	0	0	0	0
Maintenance Facility - Camp Plauche	0	0	0	0	0
EBWWTP	0	0	0	0	0
EBWWTP - CMS Contract	0	681,306	0	0	681,306
Privatization Consulting	0	0	0	0	0
East Bank Major PS & FM	0	0	0	0	0
East Bank Mini-Systems	2,007,295	145,957	0	500	2,153,752
Unallocated Cost	0	0	17,190	52,714	69,904
Administrative-Non-Construction	0	0	128,149	1,142,913	1,271,062
Zone V PH 3 (P Revere)	0	0	0	0	0
Mini-System Phase 3 & 4	0	0	0	0	0
Mini-System Phase III	0	0	0	0	0
Mini-System Construction (533)	0	0	0	0	0
Emergency F M Repair F7-9	186,191	0	0	0	186,191
Mini-System # 520	0	0	0	0	0
EBWWTP Odor Control	0	0	0	0	0
Force Main # 549	0	0	0	0	0
Rehab Program	2,638,577	65,766	0	7,000	2,711,343
Mini-systems	0	10,243	5,197	0	15,440
Elmwood Park Demolition	0	0	0	0	0
Rheem Bldg Improvements	1,095,973	101,080	0	500	1,197,553
Storm Water Quality	0	722,050	(508)	(2,975)	718,567
Biosolids Alternatives	0	99,067	0	0	99,067
West Napoleon Booster Station	0	0	0	5,000	5,000
Zone V Total	5,928,036	1,839,922	150,028	1,205,652	9,123,638
ZONE TOTAL - WEST & EAST BANK	\$ 9,912,253	\$ 2,867,171	\$ 150,028	\$ 1,485,429	\$ 14,414,881

BEGINNING OF PROJECT THROUGH DECEMBER 31, 1998

CONSTRUCTION COST	ENGINEERING FEES	LAND AND EQUIPMENT	OTHER COSTS	TOTAL	COST ESTIMATE TO DATE
546,789	9,755	0	0	556,544	556,544
490,406	0	0	0	490,406	490,406
319,800	21,600	0	0	341,400	341,400
25,180,344	143,260	0	0	25,323,604	25,323,604
18,802,515	667,900	0	0	19,470,415	19,470,415
1,701,583	125,000	0	0	1,826,583	1,826,583
0	152,572	0	0	152,572	152,572
33,199	0	0	0	33,199	33,199
627,280	0	0	0	627,280	627,280
23,974	228	0	0	24,202	24,202
975,134	516,031	0	0	1,491,165	1,491,165
3,093,024	431,647	0	0	3,524,671	4,196,792
414,501	0	0	0	414,501	414,501
2,696,627	12,341	0	49,295	2,758,263	2,758,263
2,974,333	3,421	0	9,145	2,986,899	2,986,899
2,832,834	286,194	2,100	82,847	3,203,975	3,203,975
4,525,699	961,198	0	19,125	5,506,022	5,506,022
4,971,449	11,610	0	0	4,983,059	4,983,059
4,644,812	774,553	0	0	5,419,365	5,419,365
3,248,424	232,926	0	0	3,481,350	3,481,350
7,750,662	314,154	0	0	8,064,816	8,064,816
2,485,654	250,529	0	0	2,736,183	2,736,183
1,414,647	133,999	0	0	1,548,646	1,548,646
4,253,294	330,770	0	0	4,584,064	4,584,064
2,972,051	142,425	0	0	3,114,476	3,114,476
1,747,636	126,530	0	0	1,874,166	1,874,166
4,311,626	220,867	0	0	4,532,493	4,532,493
64,955	14,453	0	0	79,408	627,955
2,174,909	309,882	0	0	2,484,791	2,484,791
1,790,200	0	0	0	1,790,200	1,790,200
1,300,006	0	0	0	1,300,006	1,300,006
1,707,491	0	0	0	1,707,491	1,707,491
1,888,839	1,144,364	0	0	3,033,203	3,033,203
1,788,437	0	0	0	1,788,437	1,788,437
8,099,259	1,620,946	0	0	9,720,205	9,720,205
23,057,023	110,840	0	5,934	23,173,797	23,173,798
4,126,040	602,641	0	0	4,728,681	4,728,681
0	61,457	0	0	61,457	61,457
1,236,362	686,670	129,697	643,215	2,695,944	2,695,944
0	11,756,300	0	0	11,756,300	22,616,430
0	97,893	0	15,391	113,284	113,284
133,862	191,791	56,783	0	382,436	382,436
6,883,527	8,006,875	2,214,558	2,807	17,107,767	19,816,954
78,297	1,357,384	2,439,427	2,641,556	6,516,664	9,073,497
45,204	601,671	899,186	20,881,064	22,427,125	81,128,046
801,486	0	0	0	801,486	801,486
1,677,456	7,011	0	0	1,684,467	1,684,467
1,557,391	0	0	0	1,557,391	1,557,391
2,417,716	0	0	0	2,417,716	2,417,716
325,318	0	0	9,984	335,302	1,304,327
1,304,249	0	0	0	1,304,249	1,304,249
0	0	0	0	0	200,000
248,556	0	0	0	248,556	248,556
9,801,873	476,045	0	1,100,317	11,378,235	56,001,830
8,893,824	68,286	5,197	0	8,967,307	8,996,715
56,051	0	0	0	56,051	56,051
4,905,757	1,125,360	1,007,917	214,934	7,253,968	8,027,198
0	2,748,332	6,107	2,736	2,757,175	3,150,014
0	409,891	0	0	409,891	750,000
0	11,816	0	6,008	17,824	17,824
189,402,385	37,279,418	6,760,972	25,684,358	259,127,133	382,503,079
\$ 313,420,810	\$ 71,440,943	\$ 10,822,451	\$ 27,035,106	\$ 422,719,310	\$ 601,314,527