

**COMPREHENSIVE
ANNUAL
FINANCIAL REPORT
YEAR ENDED
DECEMBER 31ST**

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Release Date 09-03-00

JEFFERSON PARISH LOUISIANA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

JEFFERSON PARISH, LOUISIANA

Year Ended December 31, 1999

Prepared By:

DEPARTMENT OF FINANCE
PENNY B. ANDERSON, CPA
DIRECTOR

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 1999

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TIM P. COULON
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

FINANCE DEPARTMENT

PENNY ANDERSON
FINANCE DIRECTOR

April 11, 2000

Honorable Parish President and Councilmen
Parish of Jefferson, Louisiana

The Jefferson Parish, Louisiana Comprehensive Annual Financial Report for the year ended December 31, 1999, 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 accordance 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 Department, a 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 that were implemented have proven to result in improved internal accounting controls and increased administrative efficiency.

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

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded Certificates of Achievement for Excellence in Financial Reporting to Jefferson Parish for its comprehensive annual financial reports for the fiscal years ended December 31, 1986, through December 31, 1998. 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 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 1999. 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.

As federal involvement at the local level has substantially decreased in the recent past and state assistance is essentially nonexistent, the Parish has 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 West Bank 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

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 six 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 encompasses some 359 square miles of land, from Lake Pontchartrain in the north and to the Gulf of Mexico in the south. It straddles the Mississippi River, which is 2,200 feet wide in the area with a bankside depth of 30 to 60 feet and a midstream depth, which attains 180 feet. 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 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

Community Justice Agency	Garbage Districts
Ambulance Districts	Drainage Districts
Communications District	Playground & Recreation Districts
Fire Districts	Sewerage District
Road Lighting Districts	Waterworks District
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 System, Clerk of Court, Sheriff, Assessor, District Attorney and Coroner. Each of these Districts is legally separate from the Parish and is governed by independently elected officials. The Parish is not considered to be accountable for these Districts due to the inability of the Parish Council to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams and levy their own taxes or fees. While some financial burdens are placed on the Parish by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

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

YEAR IN REVIEW

In 1998, voters approved the rededication and extension of the sales tax that funded the massive sewerage improvement program to include funding for road improvements. The sewerage program has enhanced the parish's wastewater treatment facilities that now meet or exceed all Environmental Protection Agency guidelines. Approximately \$61.5 million in eastbank road projects and \$51.5 million in westbank road projects are slated for construction over the next few years. Many of these projects are under construction and will greatly improve transportation within Jefferson Parish.

1999 was a year in which Jefferson Parish continued to move forward on many fronts. The Southeast Louisiana Flood Control Project that began in 1998 is well underway with over \$200 million in drainage and pump station improvements to take place over the next four years. Improvements to the Courthouse Complex located in Gretna began in early 1999 with groundbreaking for an addition to the existing jail complex that will be operational in mid-2000. In addition, a Fifth Circuit Court of Appeals Building was begun in 1999 and a new building for the District Attorney will be started in 2000. Plans for the Gretna Courthouse Campus include a high rise parking garage and a new administrative building as well. A "park and ride" facility was completed on the West Bank to expedite travel for transit commuters to the East Bank.

The Jeff 2000 Conference, a group of business, civic and government leaders created in 1996 continued working through its committees and plans to hold public forums in early 2000 to bring the community up to date on its progress. The creation of the Community 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 has been very effective.

Construction of the Alario Center, a 75,000 square foot amateur sports complex, was completed with the grand opening held in early 1999. The Alario Center is located on the West Bank 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.

Litton Avondale Industries is the Parish's largest employer, with more than 5,500 employees. In the prior year, Avondale and the University of New Orleans opened the Maritime Technology Center of Excellence. Adjacent to the corporate headquarters. This 200,000 square foot complex has added support in executing Avondale's contracts.

The Parish's bond rating was upgraded from A1 to Aa3 by Moody's Investors Service in February 2000. This is the highest rating of any local government unit in the state of Louisiana and will greatly enhance the Parish's ability to issue bonds at attractive interest rates. This rating action is due to Jefferson Parish's continued strong financial position, sound budgeting, significant tax base and favorable debt position.

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.

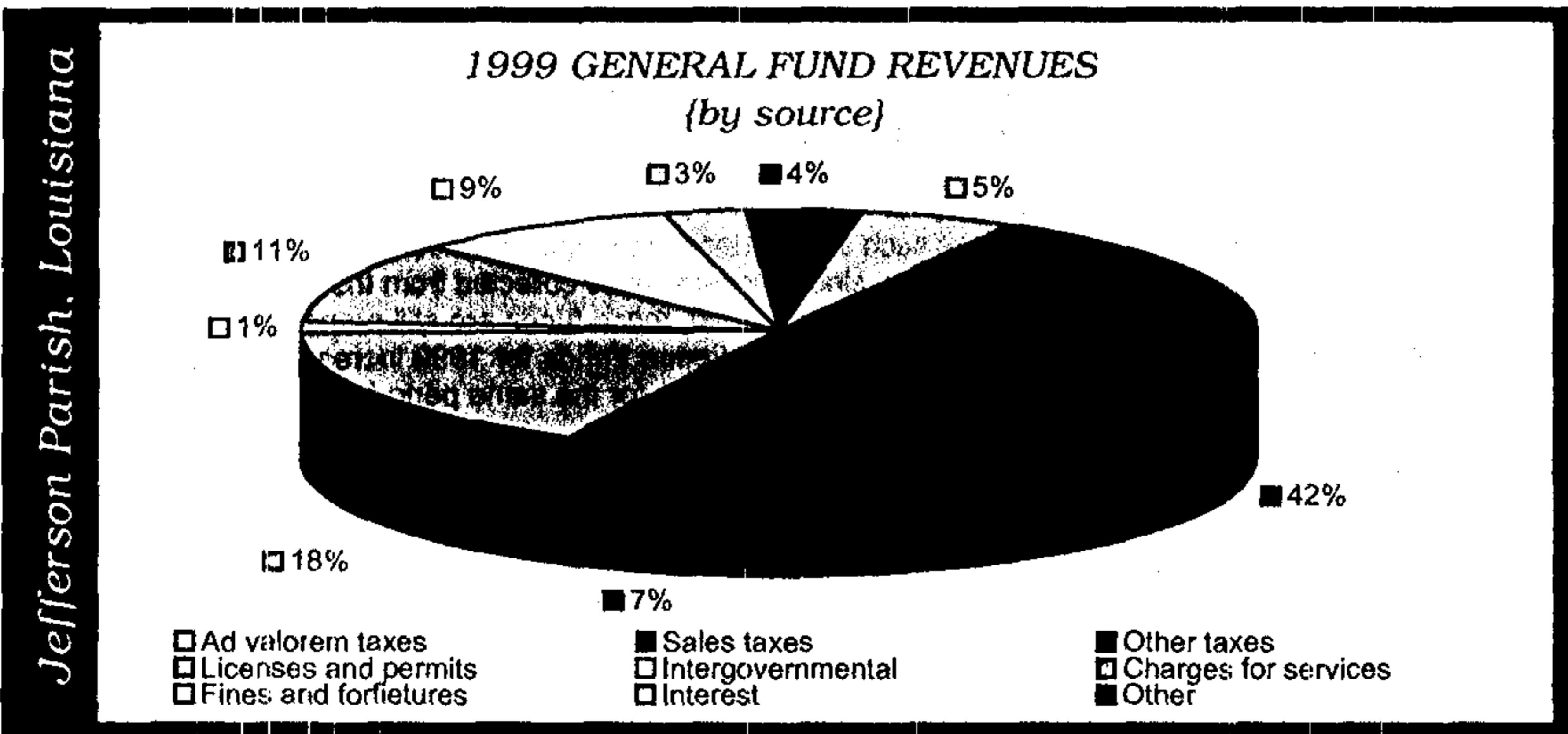
In addition to the internal accounting controls noted above, the Parish maintains budgetary controls designed to ensure compliance with the legal provisions embodied in the annual operating budget. The budget, which is approved by the Parish Council, includes the activities of the general fund, special 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

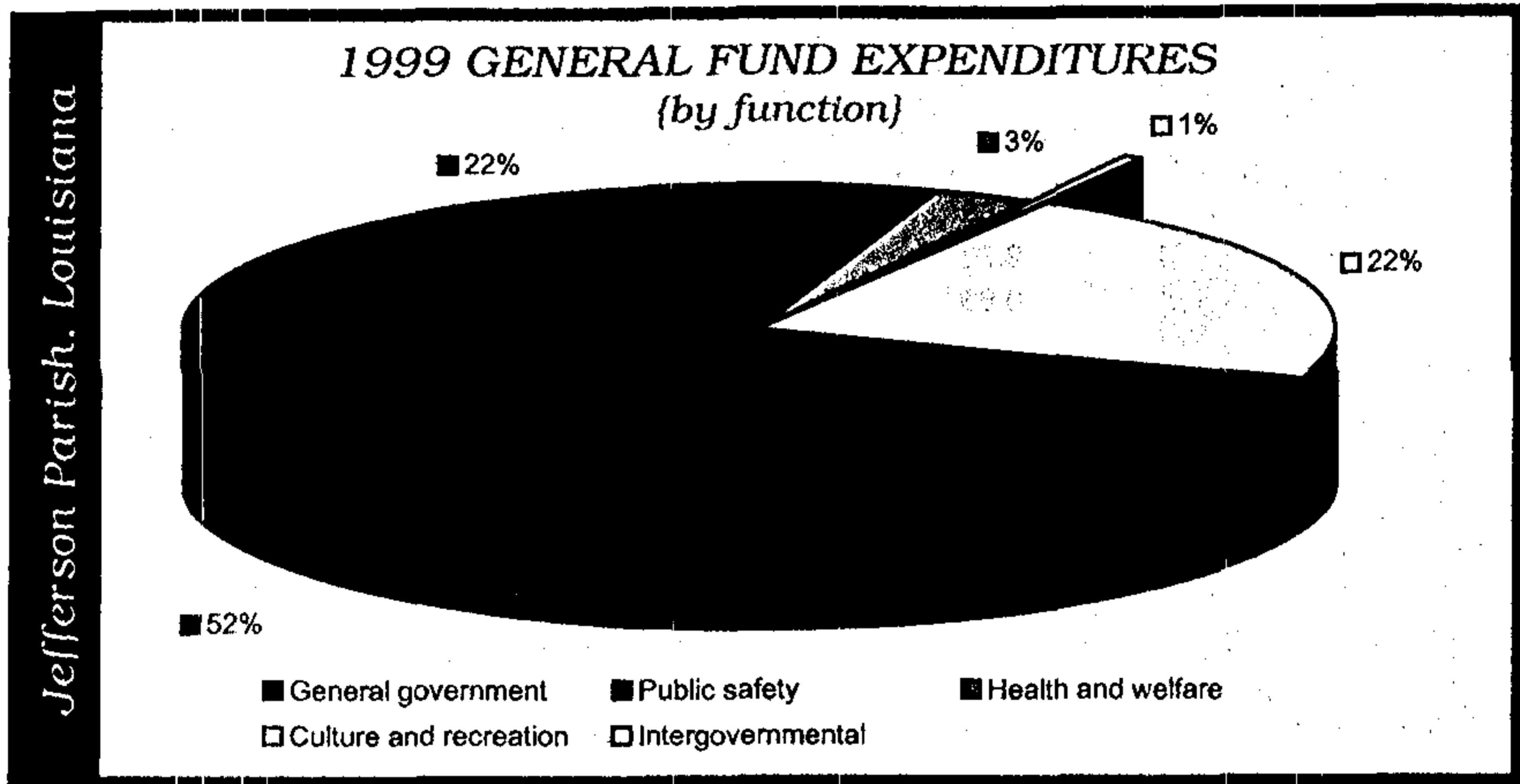
The Parish's General Fund is used to account for expenditures for traditional government services as well as all financial resources other than those required to be accounted for in other funds. Sources of revenue for this fund are widely diversified and include ad valorem taxes, sales taxes, licenses,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

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

SOURCES OF FUNDS	1999		1998		INCREASE (DECREASE) OVER 1998
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	
Ad valorem taxes	\$ 2.84	5	\$ 2.76	5	\$ 0.08
Sales taxes	23.32	42	23.25	43	0.07
Other taxes	3.86	7	3.45	7	0.41
Licenses & permits	9.76	18	8.93	16	0.83
Intergovernmental	0.63	1	0.82	2	(0.19)
Charges for services	6.13	11	5.32	10	0.81
Fines and forfeitures	4.94	9	4.54	9	0.40
Interest	1.57	3	1.58	3	(0.01)
Other	<u>2.15</u>	<u>4</u>	<u>2.41</u>	<u>5</u>	<u>(0.26)</u>
Total	<u>\$ 55.20</u>	<u>100</u>	<u>\$ 53.06</u>	<u>100</u>	<u>\$ 2.14</u>
USES OF FUNDS					
General government	\$ 25.78	52	\$ 24.93	54	\$ 0.85
Public safety	11.11	22	9.97	21	1.14
Health and welfare	1.38	3	1.38	3	0.00
Culture and recreation	0.32	1	0.27	1	0.05
Intergovernmental	<u>10.94</u>	<u>22</u>	<u>9.97</u>	<u>21</u>	<u>0.97</u>
Total	<u>\$ 49.53</u>	<u>100</u>	<u>\$ 46.52</u>	<u>100</u>	<u>\$ 3.01</u>



Overall, total revenues of the General Fund increased by \$2.14 million. This increase was primarily due to an increase of \$.8 million in licenses and permits due to increases in new construction within Jefferson Parish, and \$.8 million in charges for services.



Expenditures of the General Fund increased by \$3.01 million. Major increases in costs associated with Public Safety related activities accounted for \$1.14 million of the increase. There was an increase of almost \$1 million in Intergovernmental and about \$.85 million increase in General Government expenditures.

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 1999 increased over 1998 by \$8.17 million. The total expenditures increased by \$19.72 million for the same period.

Revenue increases were due to many factors including over \$5.5 million in taxes collected and \$3.4 million in service charges. Expenditures increased in the Public Safety function by \$4 million, Public Works by \$10.94 million, Health and Welfare by \$3 million and in the Culture and Recreation function, expenditures increased by over \$3.5 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. Total revenues and expenditures decreased since there was no new debt issuance or restructuring in 1999 as had occurred in the prior year. Total Fund Balances for all Debt Service Funds totaled \$29.16 million at December 31, 1999.

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 1999 totaled \$64.91 million, an increase of \$10.5 million above the 1998 total. Projects showing the largest increases were the new and on-going drainage capital programs on both the East Bank and West Bank. Also, the 1998 Road Bond Project geared up during the year and accounted for approximately \$10 million of capital expenditures. Expenditures for the new prison expansion were over \$17 million.

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 and Water Quality Lab, Public Works Administration and Warehouse, Safety Division, and Self Insurance departments provide such services to other departments and are thus classified as Internal Service Funds. The segregation of these funds enhances the financial report's readability.

TRUST AND AGENCY FUNDS

Trust 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. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The courts within Jefferson Parish collect various fines and fees that are dedicated for specific purposes. These funds are accounted for in agency funds.

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 that 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 \$22.48 million in 1999.

RISK MANAGEMENT

Jefferson Parish is self-insured for general liability, auto liability, workers' 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 net 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 1999 were as follows:

	<u>AMOUNT</u>	<u>RATIO OF DEBT</u>	
		<u>TO ASSESSED VALUE</u>	<u>PER CAPITA</u>
Net direct General Obligation bonded debt	\$ 54,993,000	2.42%	\$121

Outstanding bonded indebtedness of the Parish at December 31, 1999, is summarized in the following table (in thousands):

	<u>BALANCE AT DECEMBER 31, 1998</u>	<u>ISSUES</u>	<u>MATURITIES</u>	<u>BALANCE AT DECEMBER 31, 1999</u>
	General Obligation & Special Tax	\$ 372,836	-	(\$ 43,969)
Special Assessment Certificates	285	-	(132)	153
	<u>\$ 373,121</u>	<u>-</u>	<u>(\$ 44,101)</u>	<u>\$ 329,020</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, 1999, the general fixed assets (excluding construction in progress) of the Parish amounted to \$478 million.

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 Parish's assessed valuation of property continues to increase due to commercial and residential construction particularly on the West Bank. Taxable values should also increase in 2000 when a reappraisal of property will be made. Coupled with strong rates of commercial occupancy and per capita and median family income levels well above the state average, Jefferson should continue to gain jobs. 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

Jefferson Parish,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



Corey Brueck
President

Jeffrey L. Esler
Executive Director

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 1999

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
Herbert I. Miller	Deputy C.A.A., Public Works
Deano Bonano	Deputy C.A.A., Operations
Louis Savoye	Deputy C.A.A., Development
Arleeta Terrell	Deputy C.A.A., Information Services
Millicent B. Anderson	Director, Finance
Thomas G. Wilkinson	Parish Attorney

THE DEPARTMENT HEADS

Jude M. Vollenweider	Director, Accounting
Blake Dardar	Manager, Alario Center
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
Debbie Villio	Director, Community Justice Agency
Prat P. Reddy	Director, Drainage
M. A. Pirsalehy	Director, Drainage Pump Station Operations

[Continued]

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 1999

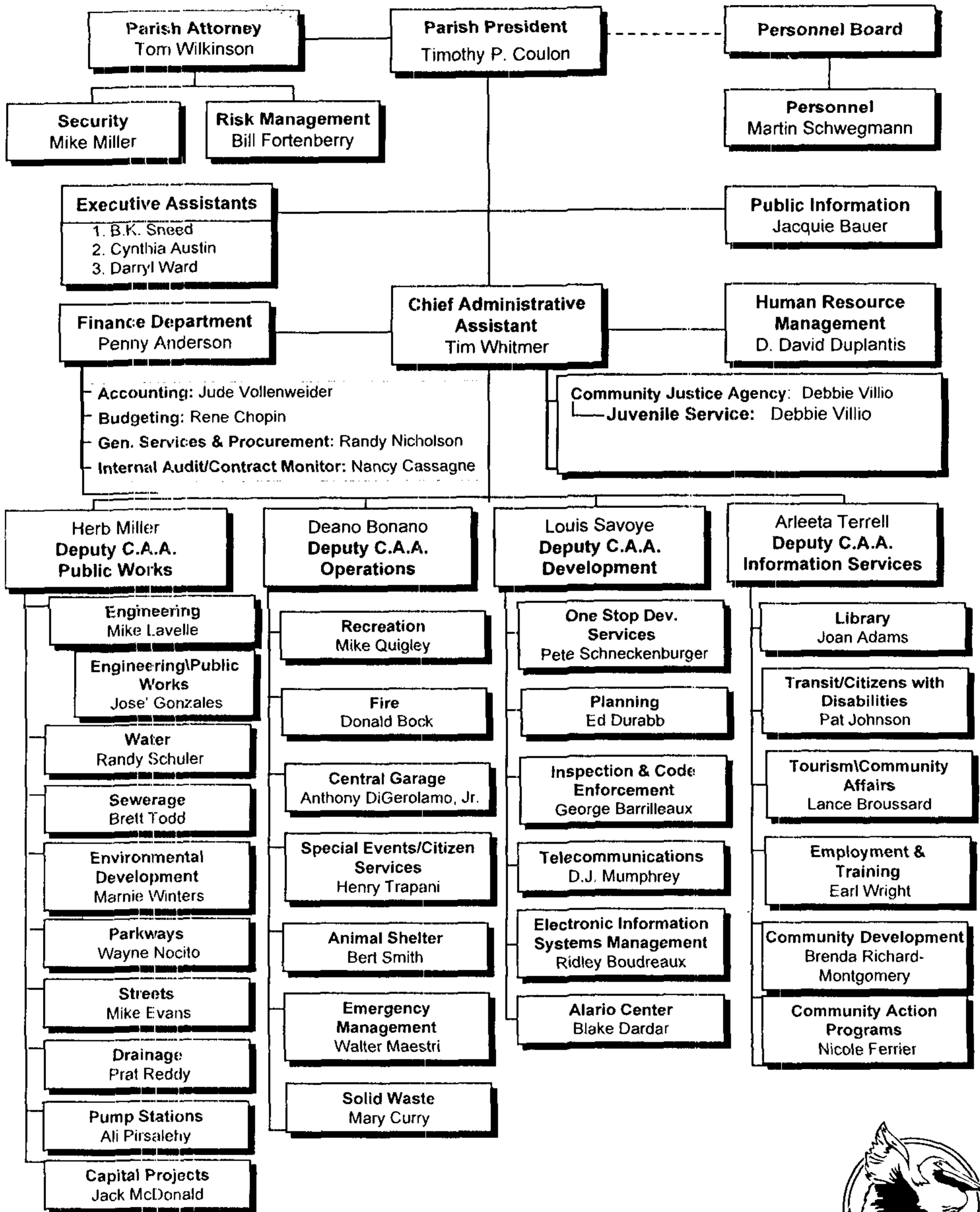
THE DEPARTMENT HEADS [CONTINUED]

Ridley Boudreaux	Director, Electronic Information Systems Mgmt.
Walter S. Maestri, III	Director, Emergency Management
Earl Wright	Director, Employment and Training
Warren M. Lavelle	Director, Engineering
Margaret Winters	Director, Environmental Development
Donald T. Bock	Director, Fire
Randy Nicholson	Director, General Services & Procurement
D. David Duplantis	Director, Human Resource Management
George Barrilleaux	Acting Director, Inspection & Code Enforcement
Nancy R. Cassagne	Director, Internal Audit
Debbie Villio	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
Jose A. Gonzalez, Jr.	Director, Public Works, Engineering
Kenneth W. Hughes	Director, Research & Budget Analysis
William Fortenberry	Director, Risk Management
Brett P. Todd	Director, Sewerage
Mary Curry	Director, Solid Waste
Michael D. Evans	Director, Streets
D. J. Mumphrey	Director, Telecommunications
Lance Broussard	Acting 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

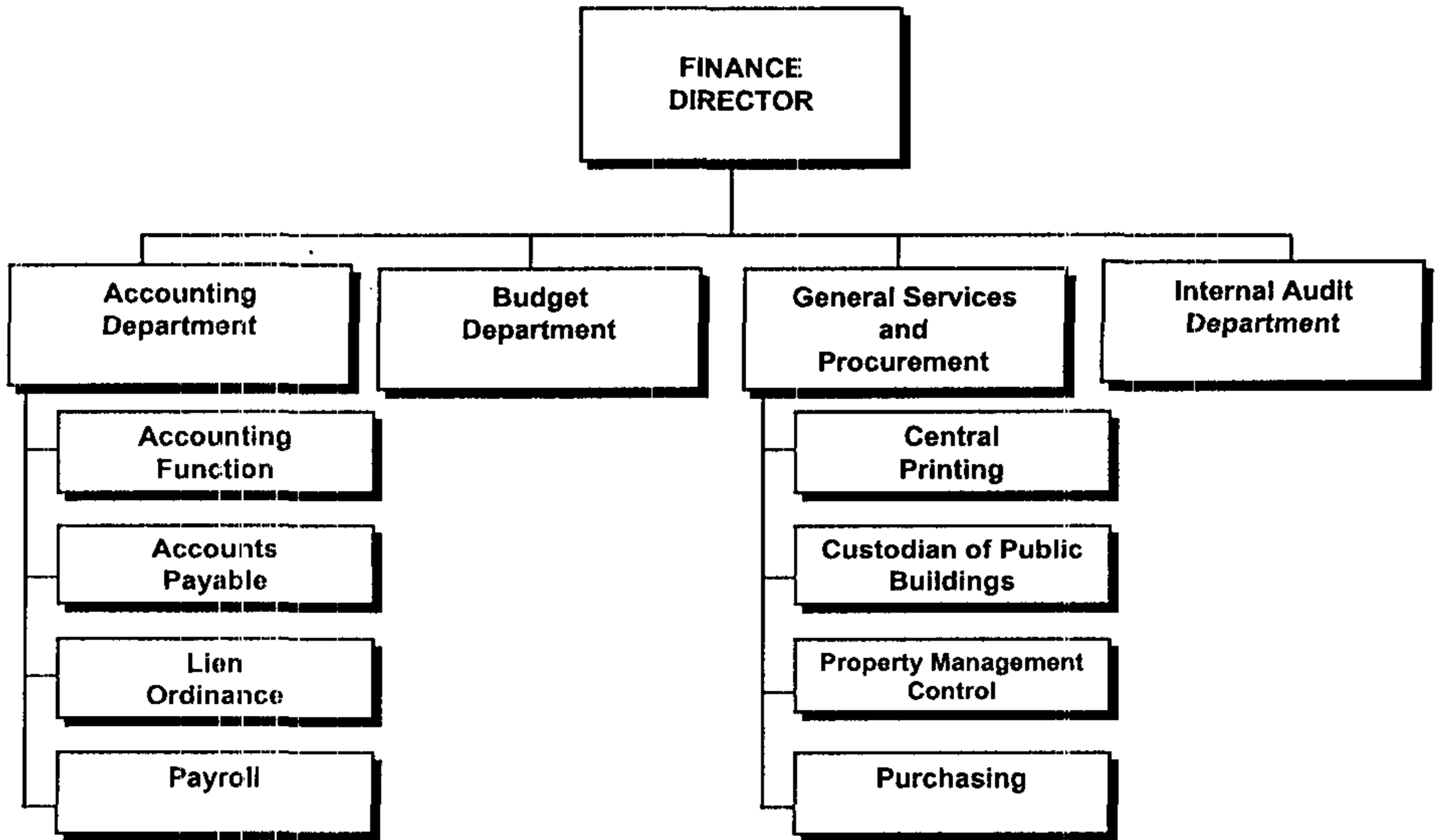


Councilmembers standing left to right: T. J. 'Butch' Ward, Lloyd T. Giardina, Donald R. Jones, Edmond J. Muniz, Sr., John Lavarine, Jr, Nicholas P. Giambelluca. - Seated left to right: Council Chairman Aaron F. Broussard, Parish President Tim Coulon



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, 1999, 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 \$572,454,675 and \$26,095,429, respectively, as of December 31, 1999, and total operating revenues of \$31,106,153 and additions of \$3,536,968, 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 \$8,382,610 and \$1,293,685,928, respectively, as of December 31, 1999, and total operating revenues of \$373,498, and \$410,914,524, 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, 1999, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2000, 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.

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
April 11, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON PARISH, LOUISIANA

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

December 31, 1999
(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	\$ 39	\$ 154	\$ 36	\$ 1,018	\$ 1,372	\$ -
Investments	-	-	9,953	71,679	-	-
Share of pooled assets	8,143	61,048	12,316	68,197	10,589	31,732
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-
Interest	-	-	227	319	-	-
Ad valorem tax	3,034	81,675	11,539	-	6,368	-
Accounts	1,304	2,442	-	-	7,947	2
Notes	-	-	-	-	-	-
Special assessments	-	-	407	-	-	-
Intergovernmental	11,556	9,720	7,061	3,229	11	-
Leases	-	-	-	-	-	-
Other	-	-	-	-	60	-
Due from other funds	7,557	-	-	-	-	-
Inventories	-	-	-	-	4,442	222
Prepaid items	-	-	-	-	-	4
Advances to component units	-	539	-	-	-	-
Grant loan receivable	-	3,009	-	-	-	-
Deposits and other assets	2,158	-	-	-	-	990
Restricted assets	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	55	-
Investments	-	-	-	-	4,019	-
Share of pooled assets	-	-	-	-	53,030	-
Due from primary government	-	-	-	-	-	-
Receivables	-	-	-	-	7,481	-
Leases receivable	-	-	-	-	-	-
Bond issuance costs [net]	-	-	-	-	-	-
Mortgage loans receivable	-	-	-	-	-	-
Property, plant, and equipment [net]	-	-	-	-	477,080	2,382
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	\$ 33,791	\$ 158,587	\$ 41,539	\$ 144,442	\$ 572,454	\$ 35,332

[Continued]

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ 145	\$ -	\$ -	\$ 2,764	\$ 1,239	\$ 12,924	\$ 16,927
25,648	-	-	107,280	-	224,873	332,153
4,212	-	-	196,237	-	-	196,237
230	-	-	776	-	7,761	8,537
-	-	-	102,616	-	-	102,616
-	-	-	11,695	13	79,719	91,427
-	-	-	0	564	-	564
-	-	-	407	-	-	407
116	-	-	31,693	73	8,323	40,089
-	-	-	0	180	-	180
64	-	-	124	-	1,540	1,664
-	-	-	7,557	-	-	7,557
-	-	-	4,664	-	7,356	12,020
2	-	-	6	15	12,633	12,654
-	-	-	539	-	-	539
-	-	-	3,009	-	-	3,009
-	-	-	3,148	-	-	3,148
-	-	-	55	-	9,892	9,947
-	-	-	4,019	-	471,054	475,073
-	-	-	53,030	-	-	53,030
-	-	-	0	3,009	-	3,009
-	-	-	7,481	-	34,443	41,924
-	-	-	0	2,387	-	2,387
-	-	-	0	-	3,235	3,235
-	-	-	0	-	127,956	127,956
6	589,369	-	1,068,837	817	268,799	1,338,453
-	-	-	0	-	23,177	23,177
-	-	29,156	29,156	-	-	29,156
-	-	330,359	330,359	86	-	330,445
<u>\$ 30,423</u>	<u>\$ 589,369</u>	<u>\$ 359,515</u>	<u>\$ 1,965,452</u>	<u>\$ 8,383</u>	<u>\$ 1,293,685</u>	<u>\$ 3,267,520</u>

JEFFERSON PARISH, LOUISIANA

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

December 31, 1999
(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	\$ 803	\$ 4,982	\$ 10	\$ -	\$ 1,590	\$ 611
Claims and judgements payable	-	-	-	-	500	26,583
Contracts and retainage payables	-	452	-	8,255	55	-
Notes payable - current	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	327	-
Due to other funds	-	3,656	706	3,194	-	1
Due to component units	-	3,009	-	-	-	-
Advances from primary government	-	-	-	-	-	-
Deposits	173	-	-	-	-	-
Accrued interest payable	-	-	-	-	-	-
Other payables and accruals	4,381	-	-	-	4,007	-
Deferred revenue	5,592	82,260	11,667	-	6,385	-
Mortgage note payable	-	-	-	-	-	-
Revenue bonds payable - current	-	-	-	-	-	-
Capital lease obligation - current	-	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-
Accounts payable	-	-	-	-	904	-
Retainage payable	-	-	-	-	372	-
Customers' deposits	-	-	-	-	4,037	-
Accrued interest payable	-	-	-	-	-	-
Other payables	-	-	-	-	37	-
Deferred revenue	-	-	-	-	6,114	-
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	-	-	-	-	-	-
Landfill postclosure care costs payable	-	-	-	-	-	-
Net pension obligation	-	-	-	-	-	-
Pension payable - Judges' annuities	-	-	-	-	-	-
TOTAL LIABILITIES	10,949	94,359	12,383	11,449	24,328	27,195
Equity and other credits						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	363,096	338
Retained earnings	-	-	-	-	-	-
Reserved	-	-	-	-	39,793	2,127
Unreserved	-	-	-	-	145,237	5,672
Fund balances	-	-	-	-	-	-
Reserved	2,157	539	28,722	-	-	-
Unreserved	-	-	-	-	-	-
Designated	18,611	20,317	434	119,641	-	-
Undesignated	2,074	43,372	-	13,352	-	-
TOTAL RETAINED EARNINGS/ FUND BALANCE	22,842	64,228	29,156	132,993	185,030	7,799
TOTAL EQUITY AND OTHER CREDITS	22,842	64,228	29,156	132,993	548,126	8,137
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 33,791	\$ 158,587	\$ 41,539	\$ 144,442	\$ 572,454	\$ 35,332

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ 124	\$ -	\$ -	\$ 8,120	\$ 65	\$ 25,529	\$ 33,714
-	-	-	27,083	-	-	27,083
-	-	-	8,762	-	-	8,762
-	-	-	0	310	5,333	5,643
304	-	-	631	73	3,465	4,169
-	-	-	7,557	-	-	7,557
-	-	-	3,009	-	-	3,009
-	-	-	0	539	-	539
-	-	-	173	-	-	173
-	-	-	0	131	2,116	2,247
4,097	-	15,942	28,427	89	40,655	69,171
-	-	-	105,904	45	121	106,070
-	-	-	0	11	-	11
-	-	-	0	-	29,830	29,830
-	-	-	0	13	416	429
-	-	-	904	-	-	904
-	-	-	372	-	-	372
-	-	-	4,037	-	-	4,037
-	-	-	0	-	7,781	7,781
-	-	-	37	-	-	37
-	-	-	6,114	-	-	6,114
-	-	-	0	-	2,125	2,125
-	-	328,867	328,867	-	-	328,867
-	-	-	0	-	559,130	559,130
-	-	153	153	-	-	153
-	-	-	0	5,135	13,570	18,705
-	-	-	0	23	-	23
-	-	110	110	-	11,626	11,736
-	-	8,338	8,338	-	-	8,338
-	-	5,225	5,225	-	-	5,225
-	-	880	880	-	-	880
4,525	-	359,515	544,703	6,434	701,697	1,252,834
-	589,369	-	589,369	817	-	590,186
-	-	-	363,434	-	-	363,434
-	-	-	41,920	-	2,424	44,344
-	-	-	150,909	-	471,577	622,486
25,898	-	-	57,317	-	117,987	175,304
-	-	-	159,002	-	-	159,002
-	-	-	58,798	1,132	-	59,930
25,898	-	-	467,946	1,132	591,988	1,061,066
25,898	589,369	-	1,420,749	1,949	591,988	2,014,686
\$ 30,423	\$ 589,369	\$ 359,515	\$ 1,965,452	\$ 8,383	\$ 1,293,685	\$ 3,267,520



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, 1999
(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	\$ 30,019	\$ 114,373	\$ 43,653	\$ 14,109	\$ 202,154	\$ -	\$ 202,154
Licenses and permits	9,766	26	-	-	9,792	-	9,792
Intergovernmental	634	36,585	-	11,447	48,666	-	48,666
Charges for services	6,127	24,668	-	-	30,795	82	30,877
Fines and forfeitures	4,940	1,010	-	-	5,950	-	5,950
Special assessments	-	-	82	-	82	-	82
Interest income	1,566	4,797	3,417	7,164	16,944	89	17,033
Miscellaneous	2,147	2,803	847	5,002	10,799	203	11,002
TOTAL REVENUES	55,199	184,262	47,999	37,722	325,182	374	325,556
Other financing sources							
Capitalized lease	37	-	-	-	37	-	37
Forgiveness of debt	-	-	-	-	0	225	225
Operating transfers in	619	16,961	7,675	21,271	46,526	44	46,570
Transfers from component units	1,471	-	-	-	1,471	-	1,471
Transfers from primary government	-	-	-	-	0	1,239	1,239
TOTAL OTHER FINANCING SOURCES	2,127	16,961	7,675	21,271	48,034	1,508	49,542
TOTAL REVENUES AND OTHER FINANCING SOURCES	57,326	201,223	55,674	58,993	373,216	1,882	375,098
Expenditures							
Current							
General government	25,782	-	-	-	25,782	-	25,782
Public safety	11,106	37,922	-	-	49,028	-	49,028
Public works	-	74,328	-	-	74,328	-	74,328
Transit	-	11,109	-	-	11,109	-	11,109
Health and welfare	1,383	23,186	-	-	24,569	-	24,569
Culture and recreation	318	28,064	-	-	28,382	-	28,382
Economic development	-	-	-	-	0	1,371	1,371
Urban redevelopment and housing	-	4,873	-	-	4,873	-	4,873
Intergovernmental	10,942	-	-	-	10,942	-	10,942
Capital outlay	-	-	-	64,915	64,915	18	64,933
Debt service	-	-	44,101	-	44,101	310	44,411
Principal retirement	-	-	19,729	-	19,729	2	19,731
Interest and fiscal charges	-	-	372	-	372	-	372
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	49,531	179,482	64,202	64,915	358,130	1,701	359,831
Other financing uses							
Forgiveness of debt	225	-	-	-	225	-	225
Operating transfers out	8,206	21,636	10,614	6,413	46,869	44	46,913
Transfers to component units	1,239	-	-	-	1,239	-	1,239
TOTAL OTHER FINANCING USES	9,670	21,636	10,614	6,413	48,333	44	48,377
TOTAL EXPENDITURES AND OTHER FINANCING USES	59,201	201,118	74,816	71,328	406,463	1,745	408,208
Excess [deficiency] of revenues and other sources over expenditures and other uses	(1,875)	105	(19,142)	(12,335)	(33,247)	137	(33,110)
Fund balances							
Beginning of year	23,103	60,494	49,431	145,309	278,337	995	279,332
Residual equity transfer	1,614	3,629	(1,133)	19	4,129	-	4,129
END OF YEAR	\$ 22,842	\$ 64,228	\$ 29,156	\$ 132,993	\$ 249,219	\$ 1,132	\$ 250,351

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

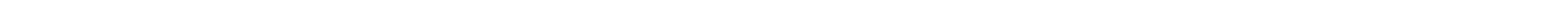
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET [BUDGETARY BASIS] - GENERAL AND SPECIAL REVENUE FUND TYPES**

Year Ended December 31, 1999
[in thousands of dollars]

	GENERAL FUND				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE [UNFAVORABLE]
Revenues					
Taxes	\$ 30,019	\$ (628)	\$ 29,391	\$ 29,082	\$ 309
Licenses and permits	9,766	-	9,766	9,524	242
Intergovernmental	634	1,415	2,049	2,359	(310)
Charges for services	6,127	57	6,184	6,154	30
Fines and forfeitures	4,940	-	4,940	4,331	609
Interest income	1,566	(137)	1,429	1,137	292
Miscellaneous	2,147	135	2,282	1,975	307
TOTAL REVENUES	55,199	842	56,041	54,562	1,479
Other financing sources					
Capitalized lease	37	(37)	-	-	0
Operating transfers in	619	13	632	632	0
Transfers from component units	1,471	(1,471)	-	-	0
TOTAL OTHER FINANCING SOURCES	2,127	(1,495)	632	632	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	57,326	(653)	56,673	55,194	1,479
Expenditures					
Current					
General government	25,782	134	25,916	28,419	2,503
Public safety	11,106	57	11,163	11,512	349
Public works	-	-	-	-	0
Transit	-	-	-	-	0
Health and welfare	1,383	(1)	1,382	1,506	124
Culture and recreation	318	-	318	321	3
Urban redevelopment and housing	-	-	-	-	0
Intergovernmental	10,942	30	10,972	11,467	495
TOTAL EXPENDITURES	49,531	220	49,751	53,225	3,474
Other financing uses					
Forgiveness of debt	225	-	225	225	0
Operating transfers out	8,206	(2,106)	6,100	6,286	186
Transfers to component units	1,239	-	1,240	1,240	0
TOTAL OTHER FINANCING USES	9,670	(2,106)	7,565	7,751	186
TOTAL EXPENDITURES AND OTHER FINANCING USES	59,201	(1,886)	57,316	60,976	3,660
Excess [deficiency] of revenues and other sources over expenditures and other uses	(1,875)	1,232	(643)	(5,782)	5,139
Fund balances					
Beginning of year	23,103	(3,804)	19,299	19,299	0
Residual equity transfer	1,614	-	1,614	1,614	0
END OF YEAR	\$ 22,842	\$ (2,572)	\$ 20,270	\$ 15,131	\$ 5,139

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]
\$ 114,373	\$ -	\$ 114,373	\$ 113,084	\$ 1,289	\$ 143,764	\$ 142,166	\$ 1,598
26	-	26	27	(1)	9,792	9,551	241
36,585	(28,735)	7,850	7,788	62	9,899	10,147	(248)
24,668	-	24,668	23,056	1,612	30,852	29,210	1,642
1,010	-	1,010	805	205	5,950	5,136	814
4,797	(64)	4,733	4,125	608	6,162	5,262	900
2,803	(1,951)	852	680	172	3,134	2,655	479
<u>184,262</u>	<u>(30,750)</u>	<u>153,512</u>	<u>149,565</u>	<u>3,947</u>	<u>209,553</u>	<u>204,127</u>	<u>5,426</u>
-	-	-	-	0	-	-	0
16,961	(2,992)	13,969	14,491	(522)	14,601	15,123	(522)
-	-	-	-	0	-	-	0
<u>16,961</u>	<u>(2,992)</u>	<u>13,969</u>	<u>14,491</u>	<u>(522)</u>	<u>14,601</u>	<u>15,123</u>	<u>(522)</u>
<u>201,223</u>	<u>(33,742)</u>	<u>167,481</u>	<u>164,056</u>	<u>3,425</u>	<u>224,154</u>	<u>219,250</u>	<u>4,904</u>
-	-	-	-	0	25,916	28,419	2,503
37,922	(2,324)	35,598	41,021	5,423	46,761	52,533	5,772
74,328	72	74,400	78,387	3,987	74,400	78,387	3,987
11,109	(6,762)	4,347	5,207	860	4,347	5,207	860
23,186	(18,539)	4,647	4,867	220	6,029	6,373	344
28,064	(680)	27,384	32,059	4,675	27,702	32,380	4,678
4,873	(4,873)	-	-	0	-	-	0
-	-	-	-	0	10,972	11,467	495
<u>179,482</u>	<u>(33,106)</u>	<u>146,376</u>	<u>161,541</u>	<u>15,165</u>	<u>196,127</u>	<u>214,766</u>	<u>18,639</u>
-	-	-	-	0	225	225	0
21,636	(128)	21,508	22,164	656	27,608	28,450	842
-	-	-	-	0	1,240	1,240	0
<u>21,636</u>	<u>(128)</u>	<u>21,508</u>	<u>22,164</u>	<u>656</u>	<u>29,073</u>	<u>29,915</u>	<u>842</u>
<u>201,118</u>	<u>(33,234)</u>	<u>167,884</u>	<u>183,705</u>	<u>15,821</u>	<u>225,200</u>	<u>244,681</u>	<u>19,481</u>
105	(508)	(403)	(19,649)	19,246	(1,046)	(25,431)	24,385
60,494	(1,015)	59,479	59,479	0	78,778	78,778	0
3,629	(600)	3,029	2,971	58	4,643	4,585	58
<u>\$ 64,228</u>	<u>\$ (2,123)</u>	<u>\$ 62,105</u>	<u>\$ 42,801</u>	<u>\$ 19,304</u>	<u>\$ 82,375</u>	<u>\$ 57,932</u>	<u>\$ 24,443</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, 1999
(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	\$ 31,106	\$ 21,634	\$ 52,740	\$ 394,869	\$ 447,609
Premiums	-	7,165	7,165	-	7,165
Interest income	-	-	0	6,257	6,257
Commitment fees	-	-	0	4	4
Other	-	-	0	9,784	9,784
TOTAL OPERATING REVENUES	31,106	28,799	59,905	410,914	470,819
Operating expenses					
Personnel services	14,294	11,140	25,434	184,610	210,044
Contractual services, supplies, materials, and other	23,981	12,723	36,704	168,506	205,210
Bad debt expense	-	-	0	35,565	35,565
Depreciation and amortization	13,357	419	13,776	27,881	41,657
Interest and fiscal charges	-	-	0	12,164	12,164
Servicing and insurance costs	-	-	0	604	604
Claims	-	9,398	9,398	-	9,398
TOTAL OPERATING EXPENSES	51,632	33,680	85,312	429,330	514,642
OPERATING INCOME (LOSS)	(20,526)	(4,881)	(25,407)	(18,416)	(43,823)
Non-operating revenues (expenses)					
Taxes	11,684	-	11,684	-	11,684
State revenue sharing	928	-	928	-	928
Intergovernmental	47	22	69	-	69
Interest income	3,919	1,618	5,537	11,612	17,149
Rental income from leases	-	-	0	1,468	1,468
Construction sewer availability fees	630	-	630	-	630
Change in net plan assets from pension operations	-	-	0	15,698	15,698
Gain on transfer of fixed assets	7	-	7	-	7
Probable claims	(500)	-	(500)	-	(500)
Other	-	76	76	(31,830)	(31,754)
TOTAL NONOPERATING REVENUES (EXPENSES)	16,715	1,716	18,431	(3,052)	15,379
INCOME (LOSS) BEFORE TRANSFERS	(3,811)	(3,165)	(6,976)	(21,468)	(28,444)
Operating transfers in	1,087	-	1,087	-	1,087
Operating transfers out	(39)	(705)	(744)	-	(744)
Transfers to primary government	-	-	0	(1,471)	(1,471)
NET INCOME (LOSS)	(2,763)	(3,870)	(6,633)	(22,939)	(29,572)
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	9,283	147	9,430	-	9,430
Retained earnings/fund balance Beginning of year, as restated	176,529	17,632	194,161	614,927	809,088
Residual equity transfers	1,981	(6,110)	(4,129)	-	(4,129)
END OF YEAR	\$ 185,030	\$ 7,799	\$ 192,829	\$ 591,988	\$ 784,817

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, 1999
 (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					
<i>Cash flows from operating activities</i>					
Operating income (loss)	\$ (20,526)	\$ (4,881)	\$ (25,407)	\$ (18,416)	\$ (43,823)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
<i>Net income from pension trust operations</i>	-	-	0	(15,697)	(15,697)
Depreciation and amortization	13,357	419	13,776	27,881	41,657
Miscellaneous non-operating revenue	-	76	76	7,834	7,910
Interest expense	-	-	0	12,705	12,705
Interest received	-	-	0	(2,879)	(2,879)
Gain on sale of assets	-	-	0	(5)	(5)
Change in current assets - (increase) decrease					
Receivables					
Accounts	1,007	118	1,125	(10,346)	(9,221)
Other	-	-	0	(7,447)	(7,447)
Interest	-	-	0	(12)	(12)
Inventories and prepaid expenses	705	(218)	487	749	1,236
Other assets	-	-	0	1,764	1,764
Change in current liabilities - increase (decrease)					
Accounts payable	(1,625)	(106)	(1,731)	7,793	6,062
Deferred liabilities	-	-	0	29	29
Other payables and accruals	247	5,402	5,649	165	5,814
Total adjustments	13,691	5,691	19,382	22,534	41,916
Net cash provided by (used for) operating activities	(6,835)	810	(6,025)	4,118	(1,907)
<i>Cash flows from noncapital financing activities</i>					
Taxes	5,969	-	5,969	-	5,969
State revenue sharing	928	-	928	-	928
Intergovernmental	33	22	55	-	55
Operating transfers in	1,087	-	1,087	-	1,087
Operating transfers out	(39)	(705)	(744)	-	(744)
Bonds redeemed	-	-	0	(35,537)	(35,537)
Bonds issued	-	-	0	52,995	52,995
Bond issuance costs	-	-	0	(560)	(560)
Unrestricted contributions	-	-	0	75	75
Transfers to primary government	-	-	0	(1,471)	(1,471)
Community benefit services	-	-	0	(1,469)	(1,469)
Proceeds from line of credit	-	-	0	(16,661)	(16,661)
Pension operations	-	-	0	15,697	15,697
Net cash provided by (used for) noncapital financing activities	7,978	(683)	7,295	13,069	20,364
<i>Cash flows from capital and related financing activities</i>					
Taxes	5,675	-	5,675	-	5,675
Proceeds from bond issuances	-	-	0	121,528	121,528
Principal payments - bonds	-	-	0	(2,890)	(2,890)
Principal payments - capital leases	-	-	0	(2,742)	(2,742)
Acquisition of property, plant, and equipment	(942)	(340)	(1,282)	-	(1,282)
Proceeds from disposal of property, plant, and equipment	-	-	0	777	777
Payments made on construction in progress	(16,007)	-	(16,007)	-	(16,007)
Residual equity transfers	1,981	(6,110)	(4,129)	-	(4,129)
Construction sewer availability fees	631	-	631	-	631
Contributed capital	5,745	-	5,745	-	5,745
Interest payments	-	-	0	(19,091)	(19,091)
Acquisition of capital assets	-	-	0	(46,123)	(46,123)
Net cash provided by (used for) capital and related financing activities	(2,917)	(6,450)	(9,367)	51,459	42,092

[Continued]

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

Year Ended December 31, 1999
[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	\$ 22,112	\$ -	\$ 22,112	\$ 3,711,999	\$ 3,734,111
Purchases of investments	(22,248)	-	(22,248)	(3,796,679)	(3,818,927)
Payments received on direct financing lease	-	-	0	979	979
Lease rentals:	-	-	0	297	297
Interest received	3,904	1,618	5,522	(4,514)	1,008
Acquisition of mortgage loan	-	-	0	19,600	19,600
Principal receipts from mortgage loans	-	-	0	(21,261)	(21,261)
Proceeds from real estate owned	-	-	0	(59)	(59)
Net cash provided by (used for) investing activities	3,768	1,618	5,386	(89,638)	(84,252)
Net increase (decrease) in cash and cash equivalents	1,994	(4,705)	(2,711)	(20,992)	(23,703)
Cash and cash equivalents, beginning of year	63,052	36,437	99,489	43,439	142,928
Cash and cash equivalents, end of year	\$ 65,046	\$ 31,732	\$ 96,778	\$ 22,447	\$ 119,225
Reconciliation to combined balance sheet					
Cash and cash equivalents	\$ 1,372	\$ -	\$ 1,372	\$ 12,924	\$ 14,296
Share of pooled assets	10,589	31,732	42,321	-	42,321
Restricted assets					
Cash and cash equivalents	55	-	55	9,892	9,947
Share of pooled assets	53,030	-	53,030	-	53,030
Total per Combined Balance Sheet	65,046	31,732	96,778	22,816	119,594
Less cash and cash equivalents of Pension Trust Funds	-	-	0	(369)	(369)
Total per above	\$ 65,046	\$ 31,732	\$ 96,778	\$ 22,447	\$ 119,225
Noncash investing, capital, and financing activities					
Gain (loss) of property, plant and equipment	\$ -	\$ (12)	\$ (12)	\$ -	\$ (12)
Disposal (acquisition) of property, plant and equipment	-	12	12	-	12
Increase in contributed capital	2,628	122	2,750	-	2,750
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(2,628)	(122)	(2,750)	-	(2,750)
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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, 1999
[in thousands of dollars]

ADDITIONS

Contributions:	
Employee	\$ 154
Employer	<u>1,454</u>
Total Contributions	<u>1,608</u>
Other income	13
Investment Income:	
Net Appreciation(Depreciation) in Fair Value of Investments	(455)
Interest	770
Dividends	<u>1,674</u>
Total Investment Income	<u>1,989</u>
Less: Investment Expense	<u>73</u>
Net Investment Income	<u>1,916</u>
Total Additions	<u>3,537</u>

DEDUCTIONS

Benefits	1,985
Refunds and withdrawals	103
Administrative expense	169
Depreciation	<u>2</u>
Total Deductions	<u>2,259</u>

NET INCREASE 1,278

Net Assets Held in Trust for Employees' Pension Benefits:

Beginning of Year	<u>24,620</u>
End of Year	\$ <u>25,898</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

December 31, 1999

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 effective for 1996. The Parish operates under a president-council form of government.

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

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

a. Blended Component Units

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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 ten member board. Each of the seven Parish councilmen and the Parish President appoint a member to the respective boards. The remaining two positions are appointed by the Parish Council from a list of nominees submitted by the Hospital's medical staff. All board members serve at the pleasure of the Parish Council during their terms.

Each Hospital District also provides a single-employer pension plan for hospital employees. Each plan is governed by a pension committee made up of members from the Hospital District Boards and employees of the Hospital. 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
Karahan, 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, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS
 CONDENSED COMBINING BALANCE SHEET
 DECEMBER 31, 1999
 (in thousands of dollars)

	GOVERNMENTAL FUND TYPES	PROPRIETARY FUND TYPES			
	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	\$ 2,084	\$ 72,559	\$ 86,056	\$ 196,514	\$ 355,129
Restricted assets					
Due from primary government	3,009	-	-	-	-
Other	-	-	261,620	253,769	515,389
Leases receivable	2,387	-	-	-	-
Bond issuance costs, net	-	3,235	-	-	3,235
Mortgage loans receivable	-	127,956	-	-	127,956
Property, plant & equipment (net)	817	79	82,294	186,426	268,799
Other	-	6	4,377	18,794	23,177
Amount to be provided for long-term debt	86	-	-	-	-
Total assets and other debits	<u>\$ 8,383</u>	<u>\$ 203,835</u>	<u>\$ 434,347</u>	<u>\$ 655,503</u>	<u>\$ 1,293,685</u>
LIABILITIES					
Current liabilities					
Other	\$ 737	\$ 33,850	\$ 28,201	\$ 45,414	\$ 107,465
Advance from primary government	539	-	-	-	-
Payable from restricted assets	-	-	2,725	7,181	9,906
Long-term debt	5,158	163,050	174,810	246,466	584,326
Total liabilities	<u>6,434</u>	<u>196,900</u>	<u>205,736</u>	<u>299,061</u>	<u>701,697</u>
EQUITY AND OTHER CREDITS					
Investment in general fixed assets	817	-	-	-	-
Retained earnings					
Reserved	-	2,424	-	-	2,424
Unreserved	-	4,511	185,125	281,941	471,577
Fund balance					
Reserved	-	-	43,486	74,501	117,987
Unreserved	1,132	-	-	-	-
Total retained earnings/fund balance	<u>1,132</u>	<u>6,935</u>	<u>228,611</u>	<u>356,442</u>	<u>591,988</u>
Total equity and other credits	<u>1,949</u>	<u>6,935</u>	<u>228,611</u>	<u>356,442</u>	<u>591,988</u>
Total liabilities, equity, and other credits	<u>\$ 8,383</u>	<u>\$ 203,835</u>	<u>\$ 434,347</u>	<u>\$ 655,503</u>	<u>\$ 1,293,685</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS - GOVERNMENTAL FUND TYPES
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR YEAR ENDED DECEMBER 31, 1999
 (in thousands of dollars)

	<u>JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT</u>
Revenues	\$ 374
Other financing sources	269
Transfers from primary government	<u>1,239</u>
Total revenues and other financing sources	<u>1,882</u>
Expenditures	
Current	1,371
Capital outlay	18
Debt service	312
Other financing uses	<u>44</u>
Total expenditures and other financing uses	<u>1,745</u>
Excess of revenues and other sources over expenditures and other uses	137
Fund balance - beginning of year	<u>995</u>
Fund balance - end of year	<u>\$ 1,132</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS - PROPRIETARY FUND TYPES
 CONDENSED COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 FOR YEAR ENDED DECEMBER 31, 1999
 (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	\$ 6,229	\$ 150,521	\$ 254,164	\$ 410,914
Operating expenses				
General and administrative	14,066	141,654	245,729	401,449
Depreciation and amortization	<u>746</u>	<u>9,948</u>	<u>17,187</u>	<u>27,881</u>
	<u>14,812</u>	<u>151,602</u>	<u>262,916</u>	<u>429,330</u>
Operating income (loss)	(8,583)	(1,081)	(8,752)	(18,416)
Nonoperating revenues (expenses)	<u>-</u>	<u>(8,359)</u>	<u>5,307</u>	<u>(3,052)</u>
Income (loss) before transfers	(8,583)	(9,440)	(3,445)	(21,468)
Transfers to primary government	<u>-</u>	<u>(759)</u>	<u>(712)</u>	<u>(1,471)</u>
Net income (loss)	(8,583)	(10,199)	(4,157)	(22,939)
Retained earnings/fund balance				
Beginning of year	<u>15,518</u>	<u>238,810</u>	<u>360,599</u>	<u>614,927</u>
End of year	<u>\$ 6,935</u>	<u>\$ 228,611</u>	<u>\$ 356,442</u>	<u>\$ 591,988</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 1999, the Parish provided \$1,426,788 in financial support to the Jefferson Parish Human Services Authority. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 1999.

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 \$190,000 as an operating grant to the RPC for 1999.

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, 1999

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

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 fiduciary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. 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. Agency funds measurement focus is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. A statement of changes in assets and liabilities is presented.

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. 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, 1999

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. It is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 1999 represented by purchase orders, contracts and other commitments were approximately \$8,401,000.

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 "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.

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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, 1999, would not be material to the financial statements.

Proprietary fund type inventories are stated at average cost.

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1999, 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, 1999

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, 1999, 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 available for appropriation or expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

16. INTERFUND TRANSACTIONS

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, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

18. CHANGE IN PRESENTATION OF DATA

In prior years, court activities were reported as part of the General Fund as net amounts included in intergovernmental payables. In 1999, agency funds were established to account for and report more clearly, those fiduciary activities of the Parish. There was no effect on beginning fund balance of the General Fund.

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.

20. CHANGE IN ACCOUNTING ESTIMATE

In prior years, Jefferson Parish estimated its Incurred-but-not-reported ("IBNRs") claims liability for general, auto and workers' compensation in the General Liability Internal Service Fund using factors developed over years. The factors were calculated using an average of the most recent past five years activity and were based on the actual claims paid and claims incurred. In 1999, Jefferson Parish hired an actuary to calculate its IBNRs. The actuary calculated the IBNRs using only an average of the claims paid for the past five years. The net effect was an increase in the IBNRs and a net of \$5.5 million dollar increase in claims liability for 1999. The Parish intends to continue to have its IBNRs calculated in this manner by an actuary.

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, 1999) is presented below:

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 54,401,022	\$ 56,807,403	\$ 2,406,381
Expenditures and other financing uses	<u>58,805,204</u>	<u>60,975,798</u>	<u>(2,170,594)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (4,404,182)</u>	<u>\$ (4,168,395)</u>	<u>\$ 235,787</u>
<u>Special Revenue Funds</u>			
Revenues and other financing sources	\$154,320,255	\$167,026,982	\$ 12,706,727
Expenditures and other financing uses	<u>163,233,188</u>	<u>183,704,742</u>	<u>(20,471,554)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (8,912,933)</u>	<u>\$ (16,677,760)</u>	<u>\$ (7,764,827)</u>

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types presents 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, 1999, is presented below:

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ (643,260)	\$ (402,529)
Adjustments:		
Basis differences		
To adjust expenditures for unpaid invoices	256,753	1,166,231
To adjust expenditures for capitalized assets	(56,806)	-
Entity differences		
To record excess (deficiency) of revenues and other sources over expenditures and other uses for nonbudgeted funds	<u>(1,432,338)</u>	<u>(658,329)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (1,875,651)</u>	<u>\$ 105,373</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

2. INDIVIDUAL FUND DISCLOSURE

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 1999:

	<u>EXPENDITURES</u> <u>(BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
<u>General Fund:</u>			
Domestic Relations Division	\$ 149,094	\$ 147,651	\$ (1,443)
Zoning Appeals	138,876	137,346	(1,530)
Taxi Cab Bureau	120,346	119,741	(605)
Home Detention	782,714	742,949	(39,765)
Weed Control & Lot Fill	815,258	813,977	(1,281)
<u>Special Revenue:</u>			
Ambulance District #1	267,779	264,721	(3,058)
Security Enhancement Districts	191,545	180,000	(11,545)
Fire District #3	1,027,997	1,024,028	(3,969)
Fire District #4	354,119	334,169	(19,950)
Fire District #5	1,153,709	1,151,826	(1,883)
Fire District #6	1,303,463	1,297,955	(5,508)
Fire District #8	2,648,263	2,644,909	(3,354)
Transit-Elderly and Handicapped	1,452,572	1,434,765	(17,807)
Mosquito Control	1,041,484	1,027,379	(14,105)
Human Services Authority	1,128,706	1,128,591	(115)
West Bank Riverboat Monitoring	16,858	16,478	(380)

Expenditures exceeded appropriations in the General Fund departments for the following reasons: 1) Administrative salaries were higher than anticipated in the Domestic Relations Division, Taxi Cab Bureau and Weed Control & Lot Fill; 2) Postage charges were higher than anticipated in Zoning Appeals; 3) Contractual services exceeded the budget due to the implementation of the Home Incarceration Program in the Home Detention department.

In the Special Revenue Funds, expenditures exceeded appropriations due to the following reasons: 1) Professional and technical expenditures exceeded appropriations in the Ambulance District #1, Security Enhancement Districts and Mosquito Control 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; 2) Professional and technical expenditures exceeded appropriations in Fire Districts #3, #4, #5, #6 and #8 due to the 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; 3) Professional and technical expenditures exceeded appropriations in Transit-Elderly and Handicapped and Human Services Authority due to higher than anticipated payments to vendors to administer the programs; 4) Personnel expenses exceeded the budget in the West Bank Riverboat Monitoring due to higher costs incurred in monitoring services.

The following funds had deficits in fund balance at December 31, 1999:

	<u>DEFICIT IN FUND BALANCE</u>
<u>Special Revenue</u>	
State Grants	- \$ 943
Justice Grants	3,433
Fire District #9	1,039
Landfill Division	<u>2,576</u>
	<u>\$ 7,991</u>
<u>Capital Projects</u>	
New Prison	<u>\$ 1,419,821</u>

The fund balance deficits in the Special Revenue funds are to be eliminated from future revenue sources. The fund balance deficit in the Capital Projects fund will be eliminated by a specific pledge of future video poker revenue.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE C - DEPOSITS AND INVESTMENTS

At year-end, the carrying amount of the Parish's cash and cash equivalents was \$1,268,245. The bank balance of the deposits was \$4,558,907 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	\$4,427,161
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	<u>131,746</u>
Total Bank Balance	<u>\$4,558,907</u>

Investments at year end are categorized below to give an indication of the level of risk assumed by the Parish/Component Units at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Parish/Component Units 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.

	<u>CATEGORY</u>			<u>CARRYING AMOUNT</u>	<u>FAIR VALUE</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Government Agencies	\$ -	\$ 113,162	\$ -	\$ 113,162	\$ 113,162
U. S. Government Securities	4,489,126	5,233,897	-	9,723,023	9,669,209
U. S. Instrumentality securities (FNMA, FHLB, etc.)	323,168,261	-	-	323,168,261	322,797,422
Municipal bonds	-	1,980,430	-	1,980,430	1,980,430
Corporate bonds	-	3,741,025	-	3,741,025	3,741,025
Other	<u>95,900</u>	<u>-</u>	<u>-</u>	<u>95,900</u>	<u>95,900</u>
	<u>\$327,753,287</u>	<u>\$11,068,514</u>	<u>\$ -</u>	<u>\$338,821,801</u>	<u>\$338,397,148</u>
Equity funds				12,679,094	12,679,094
Mutual funds				4,507,550	4,507,550
Louisiana Asset Management Pool (LAMP)				<u>3,215,348</u>	<u>3,215,348</u>
Total Investments				<u>\$ 359,223,793</u>	<u>\$358,799,140</u>
Per Combined Balance Sheet:					
Assets					
Investments				\$ 107,279,815	
Restricted assets					
Investments				4,019,087	
Investments included in pooled assets				<u>247,924,891</u>	
Total per above				<u>\$359,223,793</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE C – DEPOSITS AND INVESTMENTS (Continued)

Equity funds of \$12,679,094 are owned by the Pension Trust Fund, \$2,607,204 of the mutual funds are owned by the Parish's Pooled Account and \$1,900,346 are owned by the Pension Trust Fund. The \$3,215,348 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. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their funds.

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ (1,551,653)
Investments	247,924,891
Accrued interest	<u>2,894,935</u>
 Total Pooled Assets	 <u>\$249,268,173</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 15,699,884	\$ -
Special Revenue	61,048,270	3,655,883
Debt Service	12,315,921	706,326
Capital Project	68,197,172	3,194,221
Enterprise	63,619,187	-
Internal Service	31,732,307	483
Agency	<u>4,212,345</u>	<u>-</u>
 Total Equity	 256,825,086	 <u>\$ 7,556,913</u>
less: Advances	<u>(7,556,913)</u>	
 Total Equity in Pool	 <u>\$ 249,268,173</u>	

NOTE E - RECEIVABLES

Receivables at December 31, 1999 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>FIDUCIARY</u>	<u>TOTAL</u>
Receivables:								
Interest	\$ -	\$ -	\$ 227	\$ 319	\$ -	\$ -	\$ 230	\$ 776
Taxes	3,034	81,675	11,539	-	6,368	-	-	102,616
Accounts	1,304	2,442	-	-	7,947	2	-	11,695
Special assessments	-	-	407	-	-	-	-	407
Intergovernmental	11,556	9,720	7,061	3,229	11	-	116	31,693
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>-</u>	<u>64</u>	<u>124</u>
 Total receivables	 <u>\$ 15,894</u>	 <u>\$ 93,837</u>	 <u>\$ 19,234</u>	 <u>\$ 3,548</u>	 <u>\$ 14,386</u>	 <u>\$ 2</u>	 <u>\$ 410</u>	 <u>\$147,311</u>

All receivables are considered collectible as of December 31, 1999, accordingly, an allowance for estimated uncollectibles is not considered necessary.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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 \$1,793,051 and \$1,874,951 at December 31, 1999 for each respective District. These amounts are included in the accounts receivable balance of the Enterprise Funds shown above.

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, 1999. 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 \$2,566,705 resulting in a potential liability for outstanding notes of \$2,878,295 plus accrued interest of \$130,875. As of December 31, 1999, JEDCO has recorded a due from primary government of principal and interest from the Parish for \$3,009,170 and correspondingly, the Parish has recorded an amount 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 through 2014.

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	\$ -	\$ 4,074	\$ 4,074
Construction fund	<u>24,386</u>	<u>36,125</u>	<u>60,511</u>
	<u>\$ 24,386</u>	<u>\$ 40,199</u>	<u>\$ 64,585</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</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>COMPLETED CONSTRUCTION</u>	<u>TRANSFERS (TO) FROM OTHER FUNDS</u>	<u>BALANCE DECEMBER 31, 1999</u>
Land	\$ 40,327	\$ -	\$ (234)	\$ -	\$ -	\$ 40,093
Buildings	187,201	5	-	4,123	-	191,329
Improvements other than buildings	27,297	6	-	1,579	-	28,882
Vehicles	39,488	10,893	(15,776)	3,728	-	38,333
Machinery & equipment	177,808	8,887	(8,136)	543	-	179,102
Construction in progress	<u>92,066</u>	<u>39,427</u>	<u>-</u>	<u>(9,973)</u>	<u>(9,890)</u>	<u>111,630</u>
Total general fixed assets	<u>\$ 564,187</u>	<u>\$ 59,218</u>	<u>\$ (24,146)</u>	<u>\$ -</u>	<u>\$ (9,890)</u>	<u>\$ 589,369</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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, 1999</u>	<u>COMMITTED</u>	<u>REQUIRED FUTURE FINANCING</u>
General Government	\$ 3,285	\$ 2,533	\$ 752	\$ -
Public Safety	26,764	19,355	7,409	4,593
Public Works	182,547	70,209	112,338	1,764
Health & Welfare	914	135	779	-
Culture & Recreation	22,937	15,181	7,756	1,898
Transit	<u>7,645</u>	<u>4,217</u>	<u>3,428</u>	<u>2,343</u>
	<u>\$ 244,092</u>	<u>\$ 111,630</u>	<u>\$ 132,462</u>	<u>\$ 10,598</u>

The following is a summary of proprietary and fiduciary fund-type fixed assets at December 31, 1999 (in thousands of dollars):

	<u>PROPRIETARY FUND TYPES</u>			<u>FIDUCIARY FUND TYPE</u>	
	<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	\$ 8,720	\$ 8,115	\$ 16,835	\$ 1,052	\$ -
Improvements other than buildings	433,486	159,498	592,984	17	-
Machinery and equipment	<u>7,855</u>	<u>6,365</u>	<u>14,220</u>	<u>6,398</u>	<u>31</u>
	450,061	173,978	624,039	7,467	31
Less accumulated depreciation	<u>(98,566)</u>	<u>(74,719)</u>	<u>(173,285)</u>	<u>(5,085)</u>	<u>25</u>
	351,495	99,259	450,754	2,382	6
Land and land improvements	11,730	1,743	13,473	-	-
Construction in progress	<u>242</u>	<u>12,611</u>	<u>12,853</u>	<u>-</u>	<u>-</u>
NET	<u>\$ 363,467</u>	<u>\$ 113,613</u>	<u>\$ 477,080</u>	<u>\$ 2,382</u>	<u>\$ 6</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1999

NOTE G - FIXED ASSETS (Continued)

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

	ENTERPRISE FUNDS			
	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	INTERNAL SERVICE FUNDS	PENSION TRUST FUND
	Buildings	50	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, 1999, 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 and General Obligation Bonds						
Special Sales Tax Revenue Refunding Bonds, Series A 1991	6.5-6.75	12/01/06	\$ 7,185	\$11,285	\$163,360	\$ 65,500
Special Sales Tax Revenue Refunding Bonds, Series 1998	5.00-5.50	12/01/22	4,865	7,700	125,466	118,101
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997	4.20-5.90	12/01/19	155	435	5,735	5,430
Drainage Sales Tax Revenue Bonds, Series 1991	5.90-6.00	11/01/01	2,190	2,455	54,610	4,775
Drainage Sales Tax Refunding Bonds, Series 1997	4.00-5.00	11/01/11	320	4,455	37,550	37,105
East Jefferson Park District Revenue Bonds - Series 1998	4.1-4.70	10/01/09	160	245	2,400	2,040
LaSalle Tract Revenue Refunding Bonds - Series 1996	4.1-5.35	11/01/15	220	465	5,940	5,265
LaSalle Tract Revenue Bonds Series A - 1996	4.95	11/01/15	80	175	2,225	1,985
LaSalle Tract Revenue Bonds Series B - 1996	6.95	11/01/15	45	125	1,515	1,195
First Parish Court Building Revenue Bond - Series 1994	5.8-6.50	11/01/13	54	124	1,455	1,211
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, 1999

NOTE H - LONG-TERM DEBT (Continued)

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
Road District #1 Sub #1 Refunding Series 1993	4.5-5.20	03/01/08	1,595	2,430	20,645	17,845
Consolidated Road District A Sub #1 Refunding Series 1991	6.25-6.75	03/01/05	545	755	7,185	3,870
Playground District #11	5.00	05/01/01	30	35	400	65
Playground District #13	.05-5.7	11/01/01	155	170	2,100	325
Playground District #14	.05-5.90	05/01/02	70	80	1,000	225
Playground District #15	5.00-6.80	05/01/01	35	40	550	75
East Bank Consolidated Sewerage District	.05-5.5	11/01/01	600	635	8,000	1,235
Drainage Improvement Refunding Bonds-Series 1997	6.15	09/01/05	4,695	5,250	37,985	29,405
Drainage Improvement Refunding Bonds-Series 1993	4.625-5.25	09/01/06	90	6,705	8,940	8,480
Drainage District #9	4.75-6.65	05/01/01	435	470	4,500	905
Drainage District #9, Sub #1	.05- 6.25	07/15/04	180	240	3,000	1,050
Consolidated Waterworks District No. 2	5.00-7.25	01/15/01	565	645	8,350	1,250
					<u>\$524,441</u>	<u>\$ 328,867</u>

Special Assessment Debt with Governmental Commitment

Paving						
Lien Ordinance #139	6.00	11/01/03	\$ 8	\$ -	\$ 151	\$ 33
Lien Ordinance #152	7.1-7.25	10/01/00	4	-	192	4
Lien Ordinance #154	6.75	07/01/06	20	-	201	82
Sewerage						
Lien Ordinance #1018	6.00	11/01/02	2	-	32	4
Lien Ordinance #1021	7.1-7.25	10/01/00	5	-	151	5
Lien Ordinance #1022	6.75	07/01/06	5	-	47	21
Water						
Lien Ordinance #30	6.00	11/01/03	1	-	21	3
Lien Ordinance #33	6.75	07/01/06	1	-	4	1
					<u>\$ 799</u>	<u>\$ 153</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

The Special Sales Tax Revenue Refunding Bonds Series A 1991 and the Special Sales Tax Revenue Refunding Bonds Series 1998 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. At December 31, 1999, \$183,601,000 of such bonds were outstanding and \$10,591,288 was available in the Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 1999, \$5,430,000 of such bonds were outstanding and \$517,198 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE H - LONG-TERM DEBT (Continued)

3. Drainage Sales Tax Bonds

The Drainage Sales Tax Bonds, Series 1991 and the Drainage Sales Tax Refunding Bonds Series 1997 are secured by 2/3 of 1/2 of 1% sales tax collected in the unincorporated areas of Jefferson Parish. At December 31, 1999, \$41,880,000 of such bonds were outstanding and \$2,846,106 was available in the Debt Service Fund to service the debt.

4. Public Improvement Revenue Bonds

The East Jefferson Park and Community Center and Playground District Revenue Bonds – Series 1998 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, 1999, \$2,040,000 of such bonds were outstanding and \$265,015 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, 1999, \$8,445,000 of such bonds were outstanding and \$1,280,321 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, 1999, \$1,211,000 of such bonds were outstanding and \$476,887 was available in the Debt Service Fund to service the debt.

5. Louisiana Public Facilities Authority Revenue Bond

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 – Series 1994 had an outstanding balance as of December 31, 1999 of \$21,530,000, of which \$2,963,474 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, 1999, \$64,730,000 of such bonds were outstanding and \$9,737,344 was available in various Debt Service Funds to service the debt.

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, 1999, \$153,000 of such certificates were outstanding and \$44,436 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 48 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE H - LONG-TERM DEBT (Continued)

In 1999, the Parish entered into a capital lease agreement for the lease/purchase of home incarceration equipment which required 36 monthly payments of \$1,352 including a monthly maintenance fee of \$142 beginning in May, 1999. At the conclusion of the lease on April 1, 2002, the title to this equipment will be transferred to the Parish.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$13,304 at December 31, 1999. This amount has been recorded in the General Long-Term Debt Account Group.

<u>YEAR ENDED DECEMBER 31</u>	<u>CAPITAL LEASES</u>
2000	\$ 61,015
2001	57,138
2002	<u>4,840</u>
	\$ 122,993
Less amount representing interest	<u>13,304</u>
	<u>\$ 109,689</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. In addition, employees with less than 90 days, but more than 40 days of annual leave accrued may elect a one time per year option to sell to up to 13 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 40 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. These employees also have the one time annual option to sell leave as described above. Upon termination of employment an employee is paid for his accumulated annual leave and, after 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, 1999 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 1999, the amount of accumulated annual and sick leave and salary-related costs was \$15,941,879 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.

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, 1999, total closure and post-closure costs for Phase III are estimated to be \$16,873,395.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE H - LONG-TERM DEBT (Continued)

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

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 1999 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 \$8,337,650 postclosure care liability on phases in operation at December 31, 1999 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	_____100%	_____100%	_____15%	
Cumulative liability	6,867,500	1,968,000	1,470,150	
Less cost previously	_____ -	<u>1,968,000</u>	_____ -	
Liability at year end	<u>\$6,867,500</u>	<u>\$ -</u>	<u>\$1,470,150</u>	<u>\$ 8,337,650</u>

The amounts noted above are based on what it would cost to perform all postclosure care in 1999. 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, 1999, \$154,298 is in escrow for these purposes.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the Parish Employees' Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,960,331 is required as of December 31, 1999. The Parish has \$2,079,877 in accumulated value of previously purchased annuities as of December 31, 1999, leaving an unfunded amount of \$880,454, which is reported in the General Long-Term Debt Account Group.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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, 1999 (in thousands of dollars):

BONDS AND CERTIFICATES

	<u>SPECIAL TAX AND GENERAL OBLIGATION</u>	<u>SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT</u>	<u>OTHER DEBT</u>	<u>TOTAL GENERAL LONG-TERM DEBT</u>
Balance at January 1, 1999				
Bonds and certificates	\$ 372,836	\$ 285	\$ -	\$ 373,121
Capital leases	-	-	121	121
Compensated absences	-	-	15,716	15,716
Landfill postclosure costs	-	-	7,848	7,848
Net pension obligation	-	-	5,372	5,372
Pension payable - Judges' annuities	-	-	921	921
	<u>372,836</u>	<u>285</u>	<u>29,978</u>	<u>403,099</u>
<i>Bonds/certificates retired</i>	(25,254)	(48)	-	(25,302)
<i>Bonds/certificates called/refunded</i>	(18,715)	(84)	-	(18,799)
Capital leases increase (payments)	-	-	(11)	(11)
Additional compensated absences	-	-	226	226
Additional landfill postclosure costs	-	-	490	490
Net pension obligation	-	-	(147)	(147)
Pension payable - Judges' annuities	-	-	(41)	(41)
Balance at December 31, 1999	<u>\$ 328,867</u>	<u>\$ 153</u>	<u>\$ 30,495</u>	<u>\$ 359,515</u>

Annual debt service to maturity on bonds and certificates, including interest of \$143,755 are as follows (in thousands of dollars):

<u>YEAR ENDING DECEMBER 31,</u>	<u>GENERAL OBLIGATION & SPECIAL TAX</u>	<u>SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT</u>	<u>TOTAL GENERAL LONG TERM DEBT</u>
2000	\$ 43,517	\$ 45	\$ 43,562
2001	43,547	33	43,580
2002	40,905	31	40,936
2003	40,790	28	40,818
2004	40,887	18	40,905
2005-2009	141,104	33	141,137
2010-2014	57,214	-	57,214
2015-2019	41,494	-	41,494
2020-2024	<u>23,129</u>	<u>-</u>	<u>23,129</u>
	472,587	188	472,775
Less amount representing interest	<u>143,720</u>	<u>35</u>	<u>143,755</u>
	<u>\$ 328,867</u>	<u>\$ 153</u>	<u>\$ 329,020</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE H - LONG TERM DEBT (Continued)

ADVANCE REFUNDING

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

The debt outstanding at December 31, 1999 related to these defeasances is as follows (in thousands of dollars):

**Special Tax and General
Obligation Bonds**

SST Revenue Bonds, Series A of 1986	\$ 79,700
SST Revenue Bonds, Series B of 1986	21,375
SST Revenue Refunding Bonds, Series 1991 A	29,375
SST Revenue Refunding Bonds, Series 1991 B	25,595
East Bank Hotel Occupancy Tax Bonds Series A & B	3,720
Sales Tax Drainage Bonds – Series 1991	35,135
East Jefferson Park District Series A 1989	2,000
LaSalle Tract Revenue Bonds - Series 1990	5,235
Road District # 1 Sub-Road District # 1	16,935
Drainage Improvement Refunding Series 1987	<u>37,425</u>
 Total Defeased Debt	 <u>\$ 256,495</u>

NOTE I - INTERFUND ASSETS/LIABILITIES

Due from (to) other funds at December 31, 1999 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
General Fund	\$7,556,913	\$ -
Special Revenue		
Health and Human Services Grants	-	493,664
Justice Grants	-	86,964
Labor Grants	-	267,933
Miscellaneous Grants	-	6,319
Fire District #9	-	922
Streets Department	-	2,800,081
Debt Service		
LaSalle Tract Revenue Refunding Bonds - 1996	-	706,326
Capital Projects		
1998 Road & Street Capital Improvements	-	3,067,929
New Prison	-	100,301
LaSalle Revenue Bonds Series A & B	-	25,991
Internal Service		
Central Telephone	-	483
 Total	 <u>\$7,556,913</u>	 <u>\$7,556,913</u>

Due from (to) component units at December 31, 1999 consist of the following:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Special Revenue		
Housing and Urban Development Grants	\$ -	\$3,009,170
Component Unit		
Jefferson Parish Economic Development and Port District	<u>3,009,170</u>	<u>-</u>
 Total	 <u>\$3,009,170</u>	 <u>\$3,009,170</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE I - INTERFUND ASSETS/LIABILITIES (Continued)

Advances from (to) component units at December 31, 1999 consist of the following:

	RECEIVABLE FUND	PAYABLE FUND
Special Revenue Housing and Urban Development Grants	\$ 539,014	\$ -
Component Unit Jefferson Parish Economic Development and Port District	-	539,014
Total	\$ 539,014	\$539,014

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

Designated for subsequent year's expenditures - This represents the portion of fund balance available for appropriation which has been designated by the adopted 2000 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 1999 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, 1999

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

Reserved, designated and undesignated fund balances and retained earnings at December 31, 1999, were as follows:

	<u>RESERVED</u>	<u>UNRESERVED</u>	
		<u>DESIGNATED</u>	<u>UNDESIGNATED</u>
Primary Government:			
General Fund:			
Judges' annuities	\$ 2,157,549	\$ -	\$ -
Subsequent year's expenditures	-	5,937,113	-
Future distribution to other funds	-	673,512	-
Debt service	-	5,000,000	-
Construction	-	7,000,000	-
Uncommitted	-	-	2,073,652
	<u>2,157,549</u>	<u>18,610,625</u>	<u>2,073,652</u>
Special Revenue Funds:			
Advances	539,014	-	-
Subsequent year's expenditures	-	20,317,267	-
Uncommitted	-	-	43,372,054
	<u>539,014</u>	<u>20,317,267</u>	<u>43,372,054</u>
Debt Service Funds:			
Debt service	<u>28,722,069</u>	<u>433,894</u>	<u>-</u>
Capital Projects Funds:			
Construction	-	117,457,769	-
Landfill improvements	-	2,182,814	-
Uncommitted	-	-	13,352,187
	<u>-</u>	<u>119,640,583</u>	<u>13,352,187</u>
Enterprise Funds:			
Construction	39,792,668	-	-
Uncommitted	-	-	145,237,668
	<u>39,792,668</u>	<u>-</u>	<u>145,237,668</u>
Internal Service Funds:			
Self-insurance	2,127,680	-	-
Uncommitted	-	-	5,671,748
	<u>2,127,680</u>	<u>-</u>	<u>5,671,748</u>
Pension Trust Fund:			
Employees' pension benefits	<u>25,898,279</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>99,237,259</u>	<u>159,002,369</u>	<u>209,707,309</u>
Component Units:			
Debt service	2,424,000	-	-
Employees' retirement system	117,987,037	-	-
Uncommitted	-	-	472,708,982
Total Component Units	<u>120,411,037</u>	<u>-</u>	<u>472,708,982</u>
Total Reporting Entity	<u>\$ 219,648,296</u>	<u>\$ 159,002,369</u>	<u>\$ 682,416,291</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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 1998 property tax which was levied to finance the budget for 1999 was recorded as revenue for the year 1999. The 1999 property tax which was levied to finance the budget for 2000 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			
	1999 BUDGET		2000 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	7.00	-	7.00	-
Jefferson Parish Health Unit	2.09	-	2.09	-
Juvenile Detention Home	3.69	-	3.69	-
Public Improvement Bonds (drainage)	-	4.09	-	3.97
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	-	9.09	-	9.25
Road District #1 Sub #1	-	10.35	-	10.54
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	-	15.00	-
Fire District #5	13.61	-	13.61	-
Fire District #6	14.16	-	14.16	-
Fire District #7	19.61	3.07	19.61	-
Fire District #8	19.76	-	19.76	-
Fire District #9	9.27	-	9.27	-
Consolidated Waterworks District No. 1	.50	11.04	.50	5.77
Consolidated Sewerage District No. 1	4.66	.75	4.66	.74
East Bank Consolidated Playground District	8.98	-	8.98	-
West Jefferson Consolidated Community Center and Playground District (formerly Districts 1 and 2)	9.69	5.25	10.00	4.37
Playground District #10	10.00	-	10.00	-
Playground District #16	9.27	-	9.27	-
Fourth Drainage District	6.00	.04	6.00	-
Consolidated Drainage District #1 (also includes all of old District #7)	6.00	3.60	6.00	-
Drainage District #9	6.00	2.02	6.00	2.00
Drainage District #9 Sub #1	-	4.31	-	4.31
Ambulance District #1	11.03	-	-	-
Ambulance District #2	9.27	-	9.27	-
Transportation System	1.85	-	2.00	-
Transportation System-Disabled	.92	-	1.00	-

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE L - SALES TAX

At December 31, 1999, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

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

1 1/2 percent is levied by the Jefferson Parish School Board.

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

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

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

3 percent is levied by the Jefferson Parish Council.

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

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

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

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

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

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

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

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

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 1999 amounted to \$666,266 for grant programs and \$4,842,638 for other funds.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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, 1999 is as follows (in thousands of dollars):

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Type of Service	Sewerage	Waterworks	
Operating revenues	\$ 13,065	\$ 18,041	\$ 31,106
Depreciation and amortization expense	8,712	4,645	13,357
Operating income (loss)	(16,943)	(3,583)	(20,526)
Shared revenues	294	634	928
Tax revenues	5,277	6,407	11,684
Operating transfers in (out)	1,087	(39)	1,048
Net income (loss)	(8,130)	5,367	(2,763)
Current capital contributions and transfers	11,146	34	11,180
Property, plant and equipment Additions	21,334	3,582	24,916
Transfers in (out)	8,072	(119)	7,953
Net working capital	5,403	12,522	17,925
Total assets	402,318	170,136	572,454
Total equity	392,859	155,267	548,126

NOTE O - CONTRIBUTED CAPITAL

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

	ENTERPRISE FUNDS			
	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL	INTERNAL SERVICE FUNDS
Balance 1/1/99	\$ 345,767	\$ 15,432	\$ 361,199	\$ 359
Additions				
Contributions of fixed assets	8,417	34	8,451	127
Contributed capital from Federal Government	2,729	-	2,729	-
Depreciation	(8,456)	(827)	(9,283)	(148)
Balance 12/31/99	<u>\$ 348,457</u>	<u>\$ 14,639</u>	<u>\$ 363,096</u>	<u>\$ 338</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 per workers' compensation claim, each general liability claim, and automobile claim. The Parish also purchases commercial insurance for claims in excess of coverage provided by the fund. There have been no significant reductions in insurance coverages from the prior year nor has the Parish had any claims settled in excess of its insurance coverage over the past three years.

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as quasi-external transactions. At December 31, 1999, the outstanding claims liability was \$26,583,522, which includes an estimated liability for incurred but not reported claims of \$10,323,471. The estimated claim liability is determined by the third-party

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE P - RISK MANAGEMENT (Continued)

administrator based on historical information and anticipated payments and actuarial calculations. These liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable and the amount of the loss can be reasonably estimated.

Changes in the Fund's claims liability amount for the years ended December 31, 1997, 1998 and 1999 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
1999	21,066,042	9,396,202	(3,972,520)	26,489,724

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 years ended December 31, 1997, 1998 and 1999 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
1999	114,273	2,281	(22,756)	93,798

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, 1999, 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 of the project 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, 1999, the Parish has disbursed \$7,268,000, of which \$558,002, plus \$68,477 of interest earned, is in escrow at a Depository Bank.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

LITIGATION

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. The Parish Attorney and the outside administrator of the Parish's Risk Management Fund have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments. No 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, 1999 for which an amount of liability can be estimated, approximates \$14,000,000 to \$19,000,000. In the Consolidated Waterworks District No. 1 Enterprise Fund loss contingencies estimated at \$3,000,000 to \$5,000,000 have been categorized as "probable". Of this amount only \$500,000 has been accrued as other liabilities of the district as of December 31, 1999 because the remainder is covered by insurance.

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. In 1999, the contract was amended to transfer and assign the professional service agreement to Severn Trent, Inc. The contract was extended to September 2000 with a sixty-day cancellation premium. Payments include all operational costs such as professional services, personnel, 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) a management fee of \$100,000 annually; 2) a cost incentive fee equal to 25 percent of any underrun in total operations and maintenance costs paid annually up to \$100,000; 3) a performance incentive fee based on mathematical computation as provided in the agreement up to \$100,000.

Payments under this agreement totaled \$1,954,880 for 1999.

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has determined that there was no material liability at December 31, 1999. Additional rebate calculations are scheduled to be performed in 2000.

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, 1999, \$1,500,000 was available on the line of credit after \$1,500,000 of drawdowns were made.

LINE OF CREDIT - STATE OF LOUISIANA

In 1999, Jefferson Parish and the Louisiana Local Governmental Facilities and Community Development authority (LCDA) entered into a loan agreement to provide funding up to \$30,000,000 for drainage infrastructure improvements. As of December 31, 1999, no monies have been drawn against this loan agreement.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

During 1995, the parish implemented GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. This standard requires the parish to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of parish employees. In prior years, the amount paid was determined to be immaterial. In the current year, the Parish is reporting supplemental salaries irrespective of amounts paid.

Supplemental salary payments are made by the state directly to fire employees. The parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the state. For 1999, the state paid supplemental salaries to parish court judges. Monies for the judges are remitted first to the parish, then to the employees.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

On-behalf payments recorded as revenues and expenditures in the 1999 financial statements are as follows:

General Fund	
Parish court judges supplemental salaries	\$ 13,534
Special Revenue Fund	
Fire employees supplemental salaries	<u>773,200</u>
Total on-behalf payments	<u>\$786,734</u>

NOTE R - 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, 1999, 778 retired employees were receiving health care benefits which totaled \$1,139,104 while life insurance premiums paid to 885 retired employees totaled \$92,140.

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 838 retirees received the cost of living adjustment from the Parish in 1999. The total calculated benefits to be paid to the Parish retirees in 1999 was \$887,793. This amount was reduced by \$188,814 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$698,979 in cost of living adjustment payments.

NOTE S - 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, 1999 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE S - PENSION PLANS (Continued)

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 49.4% 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 1999 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 \$1,363,846 and the employer contributions were \$1,454,279. The annual required contribution for the current year was determined as part of the December 31, 1999 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	\$ 1,384,585
Adjustment to annual required contribution	<u>(20,739)</u>
<i>Annual pension cost</i>	1,363,846
Contribution made	<u>(1,511,331)</u>
Decrease in net pension obligation	(147,485)
Net pension obligation beginning of year	<u>5,372,493</u>
Net pension obligation end of year	<u>\$ 5,225,008</u>

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

Schedule of Employer Contributions

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed
12/31/99	\$1,363,846	110.81%
12/31/98	1,450,326	94.61%
12/31/97	1,444,467	77.86%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE S - PENSION PLANS (Continued)

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial 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>
1999	\$24,158,811	\$34,070,857	\$ 9,912,046	70.91%	\$20,109,775	49.29%
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%

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, 1998 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 1998, these employer rates were 7.75% for Plan A and 2.50% for Plan B.

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
1998	\$24,904,461	100%
1997	22,284,111	100%
1996	20,399,933	100%

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE S - PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM

Plan Description

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

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3.0% 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, 1999 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, 1999, employer contributions were 9.0% of members' earnings.

Annual Pension Cost - The annual pension cost of the Firefighters System for the current year was \$16,565,752 of which the employer contributions were \$7,545,028. The annual required contribution for the current year was determined through an actuarial valuation performed at June 30, 1999 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 7% and projected salary increases of 4-8.33%.

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
6/30/99	\$16,565,752	100%
6/30/98	16,432,870	100%
6/30/97	15,341,861	100%

NOTE T – PRIOR PERIOD ADJUSTMENTS

The beginning balance of retained earnings of Consolidated Waterworks District No. 1 Enterprise Fund has been decreased by \$776,908 due to the overstatement of the district's inventory carried on their maintenance trucks. The effect of this restatement on net income for the year ended December 31, 1998 was a decrease of \$134,608. This restatement has no effect on current period income or assets.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE U - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

FUND	AUDITOR
Enterprise Funds	
Consolidated Sewerage District No. 1 Consolidated Waterworks District No. 1	Luther C. Speight & Company Duplantier, Hrapmann, Hogan & Maher, L.L.P.
Pension Trust Fund	
The Employees' Retirement System of Jefferson Parish	Keith J. Rovira

NOTE V - SELECTED DISCLOSURES ON DISCRETELY PRESENTLY COMPONENT UNITS

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

1. DEPOSITS AND INVESTMENTS

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.

	(In thousands of dollars) CATEGORY			TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
	A	B	C		
	Jefferson Parish Economic Development and Port District	\$ 400	\$ 855		
Home Mortgage Authority	9,233	-	-	9,233	9,233
Hospital District No. 1	2,055	-	-	2,055	2,321
Hospital District No. 2	306	10,806	264	11,376	11,263
Totals	<u>\$ 11,994</u>	<u>\$ 11,661</u>	<u>\$ 264</u>	<u>\$ 23,919</u>	<u>\$ 24,055</u>

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) CATEGORY			CARRYING AMOUNT	FAIR VALUE
	1	2	3		
U. S. Government Securities	\$ 299,480	\$ 216,307	\$ 1,435	\$ 517,222	\$ 517,222
Mutual funds	-	-	-	47,239	47,239
Fixed income funds	-	-	-	6,465	6,465
Equity funds	17,938	-	-	47,609	47,609
Guaranteed investment Contracts	-	-	-	60,826	60,826
Other	-	-	-	16,566	16,566
	<u>\$ 317,418</u>	<u>\$ 216,307</u>	<u>\$ 1,435</u>		
Total Investments reported on Combined Balance Sheet				<u>\$ 695,927</u>	<u>\$ 695,927</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

Of the \$47,239 in mutual funds, \$29,857 are owned by the East Jefferson General Hospital Savings Plan Pension Fund, \$10,890 are owned by Hospital District No. 1, and \$6,492 are owned by the West Jefferson Medical Center Retirement Plan. The \$6,465 in fixed income funds are owned by the West Jefferson Medical Center Retirement Plan. Of the \$47,609 in equity funds, \$29,671 are owned by the West Jefferson Medical Center Retirement Plan and \$17,938 are owned by the East Jefferson General Hospital Retirement Plan. Guaranteed investment contracts of \$60,826 are owned by the Jefferson Home Mortgage Authority. Other investments of \$16,566 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)			<u>TOTAL</u>
	CATEGORY			
	<u>1</u>	<u>2</u>	<u>3</u>	
Home Mortgage Authority	\$ -	\$ -	\$ 1,435	\$ 1,435
Hospital District No. 1	-	216,307	-	216,307
Hospital District No. 2	<u>317,418</u>	-	-	<u>317,418</u>
Total	<u>\$ 317,418</u>	<u>\$216,307</u>	<u>\$ 1,435</u>	<u>\$ 535,160</u>

2. RECEIVABLES

NOTES RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$563,811 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 through 2014. Funding for the Economic Development Act loans was provided by grants from the U. S. Department of Commerce, State of Louisiana and Jefferson Parish. The loans are payable in monthly installments consisting of principal and interest at rates of 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 the loans were made.

LEASE PAYMENTS RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$2,566,705 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 future minimum lease payments to be received at December 31, 1999 are as follows:

<u>Year ending December 31</u>	<u>1008 Elmwood Park Blvd.</u>	<u>1209 Distributors Row</u>
2000	\$ 90,710	\$ 89,500
2001	<u>1,723,495</u>	<u>663,000</u>
Totals	<u>\$ 1,814,205</u>	<u>\$ 752,500</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. In February, 2000 the lessor signed an "Exercise of Option to Purchase". See Note V 6 - Subsequent Event.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Home Mortgage Authority had \$127,956,000 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%	\$ 93
1985/1994R	Whole Mortgage	10.220%	1,314
1989	GNMA Certificate	8.500%	16,792
1990	GNMA Certificate	8.450%	8,036
1991	Whole Mortgage	7.625%	17,631
1993	GNMA Certificate	5.900%	16,365
1994	GNMA & FNMA Certificate	7.990%	7,352
1995	GNMA & FNMA Certificate	7.190%	9,579
1996	GNMA & FNMA Certificate	6.730%	14,865
1997A	GNMA & FNMA Certificate	6.580%	15,049
1998AC	GNMA & FNMA Certificate	6.220%	19,056
1999AB	GNMA & FNMA Certificate	6.745%	1,824
			<u>\$127,956</u>

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, 1999, includes the following serial bonds and certificates (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>		
Revenue Bonds						
Single Family Mortgage Revenue Bonds - Series 1985	9.37-10.80	05/01/17	\$ -	\$ -	\$ 26,000	\$ 203
Single Family Mortgage Revenue Bonds - Series 1989A	7.10-7.87	12/01/21	350	7,310	50,000	15,975
Single Family Mortgage Revenue Bonds - Series 1990A	7.00-8.10	09/01/23	165	6,806	25,000	8,020
Collateralized Mortgage Obligations - Series 1991A	6.35-8.29	09/15/12	21,903	-	59,485	17,371
Single Family Mortgage Revenue Bonds - Series 1993A	4.45-6.00	12/01/24	391	5,625	28,350	17,886
Taxable Compound Interest Refunding Bonds-Series 1994	9.50	05/01/17	1,005	-	3,242	657
Tax-Exempt Agency Mortgage-Backed Securities-Series 1994A	6.75-7.55	12/01/26	450	5,495	11,835	7,600
Tax-Exempt Agency Mortgage Backed Securities-Series 1995A	5.45-6.65	12/01/26	1,845	4,300	12,500	9,995
Tax-Exempt Agency Mortgage Backed Securities-Series 1996A	5.25-6.15	06/01/28	1,375	8,000	18,425	16,140
Tax-Exempt Agency Mortgage Backed Securities-Series 1997A	4.90-5.85	12/01/28	1,650	5,295	20,100	16,575
Tax-Exempt Agency Mortgage Backed Securities-Series 1998A1	3.625-5.40	12/01/29	3,730	14,970	37,500	26,273
Tax-Exempt Agency Mortgage Backed Securities Series-1999A1	3.65-6.75	12/04/12	3,000	18,700	52,995	52,995
Total Home Mortgage Authority					<u>\$ 345,432</u>	<u>\$189,690</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
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	50,120
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>\$164,430</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	64,575	56,965
East Jefferson General Hospital (Series 1998)	4.00-5.25	07/01/28	-	-	<u>125,000</u>	<u>125,000</u>
Total Hospital District No. 2					<u>\$ 244,575</u>	<u>\$236,965</u>
Total all component units					<u>\$ 759,582</u>	<u>\$591,085</u>

Annual debt service to maturity, including interest of \$509,373,000 are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
2000	\$ 37,725	\$ 8,938	\$ 66,489	\$ 113,152
2001	10,851	8,937	11,487	31,275
2002	10,842	11,663	13,844	36,349
2003	10,783	10,342	13,848	34,973
2004	10,880	11,709	13,849	36,438
2005-2009	56,787	58,354	69,222	184,363
2010-2014	74,370	48,996	69,224	192,590
2015-2019	58,633	43,426	53,289	155,348
2020-2024	69,175	31,132	42,669	142,976
2025-2029	55,869	64,589	-	120,458
2030-2034	<u>18,396</u>	<u>-</u>	<u>34,140</u>	<u>52,536</u>
	414,311	298,086	388,061	1,100,458
Less amount representing interest	<u>224,621</u>	<u>133,656</u>	<u>151,096</u>	<u>509,373</u>
	<u>\$ 189,690</u>	<u>\$ 164,430</u>	<u>\$ 236,965</u>	<u>\$ 591,085</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

ADVANCE REFUNDING

In prior years, the Component Units defeased certain revenue bonds by placing the proceeds of the new bonds into irrevocable trusts to provide for 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, 1999 relating to defeasances is as follows (in thousand of dollars):

Revenue Bonds	
East Jefferson General Hospital 1975 Series Revenue Bonds	\$ 1,735
West Jefferson Medical Center 1985 Series Hospital Revenue Bonds	28,415
Jefferson Home Mortgage Single Family Mortgage Revenue Bonds-Series 1979A	31,305
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	<u>17,975</u>
Total Defeased Debt	<u>\$ 79,430</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. In 1999, the long-term notes were restructured and are payable through 2014 with interest payable annually at rates ranging from 5.19% to 6.41%. At December 31, 1999, 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. In 1999 the long-term notes were restructured and are payable through 2014 with interest payable annually at rates ranging from 5.50% to 6.41%. At December 31, 1999, 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, 1999, the note had an outstanding balance \$13,570,000.

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, 1999 the promissory note had an outstanding balance of \$363,199. The note is collateralized by a mortgage and vendor lien on the medical clinic buildings and on two parcels of land purchased.

Annual note payments to maturity, including interest of \$5,971,000, are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
2000	\$ 624	\$ 2,850	\$ 391	\$ 3,865
2001	628	2,847	-	3,475
2002	631	2,845	-	3,476
2003	632	2,842	-	3,474
2004	636	2,840	-	3,476
2005-2009	<u>4,725</u>	<u>2,858</u>	-	<u>7,583</u>
	7,876	17,082	391	25,349
Less amount representing interest	<u>2,431</u>	<u>3,512</u>	<u>28</u>	<u>5,971</u>
	<u>\$ 5,445</u>	<u>\$ 13,570</u>	<u>\$ 363</u>	<u>\$ 19,378</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

GENERAL DEBT

JEDCO leases office space under a lease term of ten years beginning 1995. Minimum future lease payments total \$852,640 at December 31, 1999. Minimum future annual lease payments required for the following years are:

<u>YEAR ENDING DECEMBER 31,</u>	<u>AMOUNT</u>
2000	\$144,000
2001	146,553
2002	151,660
2003	151,660
2004	153,660
2005	<u>105,107</u>
	<u>\$852,640</u>

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 available at December 31, 1999 was \$4,970,000.

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, 1999 was \$12,042,210.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$12,153,944 at December 31, 1999.

<u>YEAR ENDING DECEMBER 31,</u>	<u>CAPITAL LEASE</u>
2000	\$ 1,945,305
2001	1,906,746
2002	1,780,161
2003	1,785,753
2004	1,791,399
Thereafter	<u>22,586,182</u>
	\$31,795,546
Less executory costs	<u>7,599,392</u>
	\$24,196,154
Less amount representing interest	<u>12,153,944</u>
	<u>\$12,042,210</u>

4. PENSION PLANS

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

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

Plan Description

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

The East Jefferson General Hospital Retirement and Savings Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 1999 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

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.

Membership

Current membership in the East Jeff Plan is comprised of the following as of December 31, 1999:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	1,018
Active plan participants-vested	<u>2,203</u>
	<u>3,221</u>

Annual Pension Cost and Net Pension Obligation

Annual required contribution	\$ 1,900,982
Adjustment to annual required contribution	<u>(50,788)</u>
Annual pension cost	1,850,194
Contributions made	<u>(1,659,191)</u>
Increase in net pension obligation	191,003
Net pension obligation beginning of year	<u>6,680,201</u>
Net pension obligation end of year	<u>\$ 6,871,204</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 \$1,659,191 in 1999 and is fully funded according to Internal Revenue Service funding limitations. A total of \$6,871,204 has been accrued as a pension liability through December 31, 1999. 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

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed
12/31/99	\$1,850,194	90%
12/31/98	1,550,000	91
12/31/97	1,615,000	84

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

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

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
1/2000	\$28,740,159	\$28,737,799	\$ (2,360)	100.0%	\$86,303,775	0%
1/1999	25,719,495	25,110,946	(608,549)	102.4%	77,079,097	(.78)%
1/1998	24,007,805	22,268,371	(1,739,434)	107.8%	71,380,919	(2.4)%

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

Plan Description

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

The Retirement Plan for Employees of West Jefferson Medical Center issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 1999 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, 1999 is as follows:

Federated U. S. Government Trust Institutional Fund	\$ 6,464,677
Vanguard Fixed Income Securities Fund	3,865,117
Federated Growth Strategies Fund	4,032,806
Vanguard Institution Index Fund	21,773,192
Marquis Treasury Securities Money Market Fund	6,491,997

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 1999, accrued by the employer and to be received by the West Jeff Plan in 2000 is \$794,067. The actual contribution paid by the West Jefferson Medical Center during 1999 relating to the 1998 contribution requirement was \$1,039,785. The 1999 contribution requirement consisted of \$808,464 normal cost, \$76,605 amortization of the unfunded actuarial accrued liability and \$62,208 net interest cost. The actuarial unfunded liability at January 1, 2000 was \$4,369,565.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE V - 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, 1999:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	466
Active plan participants-vested	<u>1,386</u>
	<u>1,852</u>

Annual Pension cost and Net Pension Obligation:

Annual required contribution	\$ 794,067
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	794,067
Contribution made	<u>(794,067)</u>
Increase in net pension obligation	<u>-</u>
Net pension obligation beginning of year	<u>-</u>
Net pension obligation end of year	<u>\$ -</u>

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

Schedule of Employer Contributions

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>
12/31/99	\$ 794,067	100%
12/31/98	1,039,785	100%
12/31/97	911,398	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>
1/2000	\$43,400,000	\$39,030,435	\$(4,369,565)	111.2%	\$41,390,579	(10.6)%
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%

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, 1999 approximately 43 percent of Hospital District No. 1's patient service revenues and 46 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, 1999 final reviews and settlements for periods ended through December 31, 1996 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. SUBSEQUENT EVENT

In February 2000, the Jefferson Parish Council passed Resolution Number 91136 which authorizes the Parish Council Chairman to negotiate and sign a settlement agreement in regards to the two leased properties located at 1008 Elmwood Park Boulevard and 1209 Distributor Row, as mentioned in Note V2. On February 29, 2000, the Lessee signed an "Exercise of Option to Purchase" agreement for the present value of the future lease payments remaining on the properties. The negotiated price of \$1,989,089 is the net present value of the lease receivable. The lease receivable at December 31, 1999 is \$2,566,705. The Exercise of Option to Purchase requires that the closing between the two parties occur within 60 days of the signing and allows either party to revoke the agreement.

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS**

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 1999

<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>
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
1999	24,158,811	34,070,857	9,912,046	70.91	20,109,775	49.29

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 1999

<u>YEAR ENDED DECEMBER 31</u>	<u>EMPLOYER CONTRIBUTIONS (a)</u>	<u>ANNUAL REQUIRED CONTRIBUTIONS (ARC) (b)</u>	<u>CONTRIBUTION PERCENTAGE (a/b)</u>
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
1999	1,454,280	1,384,585	105.03

***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, 1999

ASSETS

Cash and cash equivalents	\$	39,024
Share of pooled assets		8,142,971
Receivables		
Ad valorem tax		3,034,070
Accounts		1,304,555
Intergovernmental		11,556,313
Due from other funds		7,556,913
Deposits and other assets		<u>2,157,550</u>
TOTAL ASSETS	\$	<u>33,791,396</u>

LIABILITIES AND FUND BALANCE

<i>Liabilities</i>		
Accounts payable	\$	803,123
Deposits		172,961
Other payables and accruals		4,381,035
Deferred revenue		<u>5,592,451</u>
TOTAL LIABILITIES		<u>10,949,570</u>
<i>Fund balance</i>		
Reserved for judges' annuities		2,157,549
Unreserved		
Designated for subsequent year's expenditures		5,937,113
Designated for future distribution to other funds		673,512
Designated for debt service		5,000,000
Designated for construction		7,000,000
Undesignated		<u>2,073,652</u>
TOTAL FUND BALANCE		<u>22,841,826</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u>33,791,396</u>

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

Year Ended December 31, 1999

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 30,018,980	\$ (627,824)	\$ 29,391,156	\$ 29,082,143	\$ 309,013
Licenses and permits	9,766,183	0	9,766,183	9,524,005	242,178
Intergovernmental	634,398	1,414,130	2,048,528	2,358,389	(309,861)
Charges for services	6,126,631	56,993	6,183,624	6,154,063	29,561
Fines and forfeitures	4,940,085	0	4,940,085	4,330,689	609,396
Interest income	1,566,322	(136,820)	1,429,502	1,136,951	292,551
Miscellaneous	2,146,765	134,869	2,281,634	1,975,284	306,350
TOTAL REVENUES	55,199,364	841,348	56,040,712	54,561,524	1,479,188
Other financing sources					
Capitalized lease	37,500	(37,500)	0	0	0
Operating transfers in	618,500	13,468	631,968	631,968	0
Transfers from component units	1,471,123	(1,471,123)	0	0	0
TOTAL OTHER FINANCING SOURCES	2,127,123	(1,495,155)	631,968	631,968	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	57,326,487	(653,807)	56,672,680	55,193,492	1,479,188
Expenditures:					
Current					
General government	25,782,236	134,075	25,916,311	28,419,247	2,502,936
Public safety	11,106,692	56,086	11,162,778	11,512,031	349,253
Health and welfare	1,382,948	(477)	1,382,471	1,505,899	123,428
Culture and recreation	317,381	173	317,554	321,254	3,700
Intergovernmental	10,942,272	29,795	10,972,067	11,466,569	494,502
TOTAL EXPENDITURES	49,531,529	219,652	49,751,181	53,225,000	3,473,819
Other financing uses					
Forgiveness of debt	225,000	0	225,000	225,000	0
Operating transfers out	8,205,769	(2,105,850)	6,099,919	6,285,958	186,039
Transfers to component units	1,239,840	0	1,239,840	1,239,840	0
TOTAL OTHER FINANCING USES	9,670,609	(2,105,850)	7,564,759	7,750,798	186,039
TOTAL EXPENDITURES AND OTHER FINANCING USES	59,202,138	(1,886,198)	57,315,940	60,975,798	3,659,858
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,875,651)	1,232,391	(643,260)	(5,782,306)	5,139,046
Fund balance					
Beginning of year	23,103,566	(3,804,515)	19,299,051	19,299,051	0
Residual equity transfer	1,613,911	0	1,613,911	1,613,911	0
END OF YEAR	\$ 22,841,826	\$ (2,572,124)	\$ 20,269,702	\$ 15,130,656	\$ 5,139,046

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Taxes					
Ad valorem	\$ 2,842,046	\$ 0	\$ 2,842,046	\$ 2,838,487	\$ 3,559
Alcoholic beverage	341,820	0	341,820	365,000	(23,180)
Chain store	263,895	0	263,895	255,025	8,870
Franchise Fees - Cable TV	2,495,739	0	2,495,739	2,499,492	(3,753)
Sales	23,324,549	(627,824)	22,696,725	22,624,139	72,586
Severance	750,931	0	750,931	500,000	250,931
TOTAL TAXES	30,018,980	(627,824)	29,391,156	29,082,143	309,013
Licenses, permits and fees					
Licenses					
Occupational	5,797,034	0	5,797,034	5,486,000	311,034
Alcoholic beverages	392,647	0	392,647	394,240	(1,593)
Electrical	49,150	0	49,150	43,500	5,650
Gas	46,000	0	46,000	44,000	2,000
Insurance	1,326,962	0	1,326,962	1,579,276	(252,314)
Mechanical	34,293	0	34,293	31,200	3,093
Plumbing	19,700	0	19,700	19,000	700
Homebuilder	25,700	0	25,700	25,500	200
	7,691,486	0	7,691,486	7,622,716	68,770
Permits and fees					
Building	897,284	0	897,284	744,000	153,284
Electrical	303,628	0	303,628	372,000	(68,372)
Gas	151,907	0	151,907	139,000	12,907
Mechanical	89,357	0	89,357	108,000	(18,643)
Plumbing	260,854	0	260,854	187,000	73,854
Taxi	118,550	0	118,550	112,662	5,888
Garage Sale	9,200	0	9,200	11,150	(1,950)
Environmental	7,600	0	7,600	14,000	(6,400)
Zoning fees and appeals	24,550	0	24,550	27,116	(2,566)
Other	211,767	0	211,767	186,361	25,406
	2,074,697	0	2,074,697	1,901,289	173,408
TOTAL LICENSES AND PERMITS	9,766,183	0	9,766,183	9,524,005	242,178
Intergovernmental					
State revenue sharing	371,709	0	371,709	371,711	(2)
State grant	76,020	0	76,020	75,626	394
Other	186,669	1,414,130	1,600,799	1,911,052	(310,253)
TOTAL INTERGOVERNMENTAL	634,398	1,414,130	2,048,528	2,358,389	(309,861)
Charges for services					
Grass cutting	124,640	0	124,640	105,000	19,640
Indirect costs	5,508,904	0	5,508,904	5,492,638	16,266
Other	493,087	56,993	550,080	556,425	(6,345)
TOTAL CHARGES FOR SERVICES	6,126,631	56,993	6,183,624	6,154,063	29,561

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Fines and forfeitures					
Bond forfeitures	\$ 184,176	\$ 0	\$ 184,176	\$ 162,373	\$ 21,803
Court fines	3,136,118	0	3,136,118	3,093,131	42,987
Court costs and fees	292,816	0	292,816	160,185	132,631
Other	1,326,975	0	1,326,975	915,000	411,975
TOTAL FINES AND FORFEITURES	4,940,085	0	4,940,085	4,330,689	609,396
Interest income	1,566,322	(136,820)	1,429,502	1,136,951	292,551
Miscellaneous					
Oil and gas royalties	1,161,487	0	1,161,487	960,000	201,487
Rental income	262,531	0	262,531	395,353	(132,822)
Other income	722,747	134,869	857,616	619,931	237,685
TOTAL MISCELLANEOUS	2,146,765	134,869	2,281,634	1,975,284	306,350
TOTAL REVENUES	55,199,364	841,348	56,040,712	54,561,524	1,479,188
Other financing sources					
Capitalized lease	37,500	(37,500)	0	0	0
Operating transfers in	618,500	13,468	631,968	631,968	0
Transfers from component units	1,471,123	(1,471,123)	0	0	0
TOTAL OTHER FINANCING SOURCES	2,127,123	(1,495,155)	631,968	631,968	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 57,326,487	\$ (653,807)	\$ 56,672,680	\$ 55,193,492	\$ 1,479,188

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
CURRENT EXPENDITURES					
GENERAL GOVERNMENT					
Legislative Council	\$ 2,934,727	\$ 7,709	\$ 2,942,436	\$ 3,125,608	\$ 183,172
TOTAL LEGISLATIVE	2,934,727	7,709	2,942,436	3,125,608	183,172
Judicial					
Law	1,752,154	(26,642)	1,725,512	1,873,506	147,994
First Parish Court	1,451,019	(1,239)	1,449,780	1,504,651	54,871
Second Parish Court	1,330,694	3,555	1,334,249	1,344,216	9,967
Justice of the Peace	153,470	0	153,470	159,873	6,403
Pre-trial Release of Prisoners	174,347	0	174,347	175,397	1,050
Domestic Relation Division	149,094	0	149,094	147,651	(1,443)
Miscellaneous Judicial	2,290,102	(6,175)	2,283,927	2,623,378	339,451
TOTAL JUDICIAL	7,300,880	(30,501)	7,270,379	7,828,672	558,293
Executive					
Parish President	1,571,449	(2,339)	1,569,110	1,611,587	42,477
TOTAL EXECUTIVE	1,571,449	(2,339)	1,569,110	1,611,587	42,477
Elections					
Voter Registration	312,496	(743)	311,753	318,629	6,876
Elections	137,055	950	138,005	300,000	161,995
TOTAL ELECTIONS	449,551	207	449,758	618,629	168,871
Financial Administration					
Finance Director	309,907	(376)	309,531	330,419	20,888
Planning	1,262,582	4,121	1,266,703	1,322,176	55,473
Accounting & Payroll	1,259,905	323	1,260,228	1,281,829	21,601
Personnel	993,656	(959)	992,697	1,015,829	23,132
Purchasing	489,123	1,848	490,971	492,705	1,734
Human Resource Management	799,083	(2,622)	796,461	902,011	105,550
Property Management	5,745,894	162,490	5,908,384	6,536,582	628,198
Internal Audit	134,194	7,794	141,988	158,573	16,585
Budget Director	142,336	0	142,336	144,856	2,520
Planning Advisory Board	155,139	(324)	154,815	159,944	5,129
TOTAL FINANCIAL ADMINISTRATION	11,291,819	172,295	11,464,114	12,344,924	880,810
General Services					
Legislative Delegation	240,751	(48)	240,703	244,244	3,541
Central Printing	163,160	(4,939)	158,221	190,503	32,282
Surplus Property	97,286	(60)	97,226	119,400	22,174
One-Stop Development Services	192,103	(203)	191,900	201,488	9,588
Photo Lab	102,965	(1,070)	101,895	101,945	50
Miscellaneous General Services	1,437,545	(6,976)	1,430,569	2,032,247	601,678
TOTAL GENERAL SERVICES	2,233,810	(13,296)	2,220,514	2,889,827	669,313
TOTAL GENERAL GOVERNMENT	25,782,236	134,075	25,916,311	28,419,247	2,502,936

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY					
Zoning Appeals	\$ 141,416	\$ (2,540)	\$ 138,876	\$ 137,346	\$ (1,530)
Constables	144,485	0	144,485	151,420	6,935
Volunteer Fire	885,256	2,290	887,546	929,321	41,775
Inspection & Code Enforcement	3,762,089	6,517	3,768,606	3,961,562	192,956
Taxi Cab Bureau	120,356	(10)	120,346	119,741	(605)
Emergency Management	754,090	1,782	755,872	807,215	51,343
Correctional Center Medical Unit	1,366,119	0	1,366,119	1,368,306	2,187
Correctional Center Operation	2,067,427	96,127	2,163,554	2,254,187	90,633
Home Detention	860,828	(78,114)	782,714	742,949	(39,765)
Weed Control & Lot Fill	796,472	18,786	815,258	813,977	(1,281)
Dangerous Building Abatement	198,052	11,099	209,151	214,034	4,883
Miscellaneous Public Safety	10,102	149	10,251	11,973	1,722
TOTAL PUBLIC SAFETY	11,106,692	56,086	11,162,778	11,512,031	349,253
HEALTH AND WELFARE					
County Agent	42,414	274	42,688	43,014	326
Serviceman's Assistance	24,813	21	24,834	26,862	2,028
Jeff CAP	449,570	(488)	449,082	540,900	91,818
Miscellaneous Health and Welfare	866,151	(284)	865,867	895,123	29,256
TOTAL HEALTH AND WELFARE	1,382,948	(477)	1,382,471	1,505,899	123,428
CULTURE AND RECREATION					
Special Events	317,381	173	317,554	321,254	3,700
TOTAL CULTURE AND RECREATION	317,381	173	317,554	321,254	3,700
TOTAL CURRENT EXPENDITURES	38,589,257	189,857	38,779,114	41,758,431	2,979,317
INTERGOVERNMENTAL EXPENDITURES					
District Attorney	4,980,069	14,741	4,994,810	5,226,108	231,298
District Courts	3,246,181	1,791	3,247,972	3,496,602	248,630
Juvenile Court	1,823,060	(4,985)	1,818,075	1,830,845	12,770
Clerk of Court	892,962	18,248	911,210	913,014	1,804
TOTAL INTERGOVERNMENTAL EXPENDITURES	10,942,272	29,795	10,972,067	11,466,569	494,502
TOTAL EXPENDITURES	49,531,529	219,652	49,751,181	53,225,000	3,473,819
OTHER FINANCING USES					
Forgiveness of debt	225,000	0	225,000	225,000	0
Operating transfers out	8,205,769	(2,105,850)	6,099,919	6,285,958	186,039
Transfers to component units	1,239,840	0	1,239,840	1,239,840	0
TOTAL OTHER FINANCING USES	9,670,609	(2,105,850)	7,564,759	7,750,798	186,039
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 59,202,138	\$ (1,886,198)	\$ 57,315,940	\$ 60,975,798	\$ 3,659,858

JEFFERSON PARISH, LOUISIANA
GENERAL FUND
SCHEDULE OF OPERATING TRANSFERS

Year Ended December 31, 1999

<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Health and Human Services Grants Special Revenue	\$ -	\$ 229,515
Justice Grants Special Revenue	-	28,164
Housing & Urban Development Grants Special Revenue	-	285,812
Labor Grants Special Revenue	-	316,875
Miscellaneous Grants Special Revenue	-	10,080
Community Justice Agency Special Revenue	-	16,352
Juvenile Services Special Revenue	15,000	-
24th Judicial District Court Commissioners Special Revenue	-	124,557
Library Special Revenue	500,000	-
Community Services Special Revenue	-	888,564
Off Track Betting Special Revenue	3,500	-
West Bank Riverboat Gaming Special Revenue	100,000	-
Drainage Sales Tax Revenue Series 1991 Debt Service	-	2,105,850
Elmwood Building Debt Service	-	2,500,000
Fire Training Facility Capital Improvements	-	400,000
Courthouse Complex Capital Projects	-	1,300,000
TOTAL	\$ <u>618,500</u>	\$ <u>8,205,769</u>
	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
<u>COMPONENT UNIT TRANSFERRED TO OR FROM</u>		
Jefferson Parish Economic Development and Port District Component Unit	\$ -	\$ 1,239,840
Hospital District No. 1 Component Unit	759,567	-
Hospital District No. 2 Component Unit	711,556	-
TOTAL	\$ <u>1,471,123</u>	\$ <u>1,239,840</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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Garbage District #2 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district.

Garbage District #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 #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 #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 #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 #10 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

Playground District #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 occupational tax collections dedicated for tourism related purposes.

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

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 Boortown 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 Boortown Belle Riverboat for adherence to Parish ordinances and State laws in order to maximize revenue collection.

* Created in 1999

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1999

FUND	ASSETS							TOTAL	
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS	RECEIVABLES				ADVANCES TO COMPONENT UNITS		GRANT LOAN RECEIVABLE
			CASH	AD VALOREM TAX	ACCOUNTS RECEIVABLE	INTER- GOVERNMENTAL			
State Grants	\$ 86,884	\$ 86,884	\$	\$	\$	\$	\$	\$ 86,884	
Health and Human Services Grants			664,148					664,148	
Justice Grants		213,040	1,327,222					1,01,206	
Housing and Urban Development Grants			393,470			539,014	3,009,170	5,088,446	
Labor Grants			212,150					393,470	
Transit Grants		1,462,658	350,195					1,874,808	
Miscellaneous Grants				18,638				350,195	
Community Justice Agency		227,422						246,060	
Ambulance District #1		224,844			999			225,843	
Ambulance District #2		144	167,293		63			167,500	
Juvenile Services		5,295,018	5,746,986		32,911			11,074,915	
Emergency Communications		7,838,723	734,896					8,573,619	
Hazardous Materials		121,833						121,833	
Security Enhancement Districts		526	197,348					197,874	
24th Judicial District Court Commissioners		349,488						349,488	
East Bank Consolidated Fire District		6,378,651	17,151,803		14,034			23,544,488	
Fire District #3		372,881	786,719		1,092			1,199,111	
Fire District #4		5,888	289,982		1,519			297,389	
Fire District #5		329,332	1,160,723		3,527			1,493,582	
Fire District #6		201,957	1,279,526		3,119			1,484,702	
Fire District #7		140,335	1,518,568		1,002			1,773,197	
Fire District #8		27,991	2,401,568		6,445			2,435,994	
Fire District #9			167,293		64			167,357	
Streets Department					4,504,015			4,504,015	
Parkways Department		133,058						133,058	
Consolidated Road Lighting District		8,411,615	5,620,928		7,861			14,040,204	
Road Lighting District #7		103,781	83,737		32			187,550	
Garbage District #1		1,768,967	3,695,254		3,212			5,836,449	
Garbage District #2		542,500	1,803,245		4,161			2,895,071	
Garbage District #6		359,350	91,527		433			459,886	
Landfill Division		154,298						154,298	
Consolidated Drainage District #1		976,481	1,437,387		3,017			2,79,813	
Fourth Jefferson Drainage District		1,737,321	6,400,186		4,982			2,416,885	
Drainage District #9		1,112,592	1,336,385		2,720			8,142,489	
Drainage Pump Stations		741,786						2,451,797	
Transit Operations		1,338,724	3,114,901	74,458	1,884,171			2,825,957	
Transit - Elderly and Handicapped		671,533	1,557,404		116,551			4,644,634	
Animal Shelter		311,409	1,367,111		3,657			2,232,594	
Mosquito Control		20,718		106,777	1,489			1,680,009	
Health Unit		1,005,481	862,581					127,495	
Human Services Authority		83,534	1,025,333	2,772	1,212			1,869,274	
East Bank Consolidated					1,211			1,112,850	
Playground District		5,505,787	7,261,220	68,900	6,993			12,842,900	
West Bank Consolidated		2,254,250	3,786,975	112,991	8,610			6,162,826	
Playground District #1		184,096	193,321	1,346	1,000			184,096	
Playground District #10		198,345	167,293		64			394,012	
Playground District #16		1,273	122,372		17			168,630	
Laferriere Park Recreation District		223,202	10,902,117		11,655			345,591	
Library		7,363,301						18,277,073	
Community Services		9,684						9,684	
Tourism		109,826						109,826	
LaSalle Park		751,963						751,963	
Off Track Betting		1,132,137						1,132,137	
Video Poker		189,842						189,842	
West Bank Tourism		73,307			19,652			92,969	
West Bank Riverboat Gaming		327,170	74,672		20,000			421,842	
West Bank Riverboat Monitoring		2,017	159,380					161,397	
TOTAL ASSETS	\$ 154,298	\$ 61,048,270	\$ 81,674,814	\$ 2,441,670	\$ 9,719,691	\$ 539,014	\$ 3,009,170	\$ 158,586,927	

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1999

	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS	TOTAL
Revenues			
Taxes	\$	\$	\$
Licenses and permits		114,372,695	114,372,695
Intergovernmental	27,964,625	26,452	26,452
Charges for services		8,620,437	36,585,062
Fines and forfeitures		24,668,098	24,668,098
Interest income	63,520	1,010,395	1,010,395
Miscellaneous	1,950,836	4,733,016	4,796,536
		852,039	2,802,875
TOTAL REVENUES	29,978,981	154,283,132	184,262,113
Other financing sources			
Operating transfers in	3,092,630	13,868,563	16,961,193
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,071,611	168,151,695	201,223,306
Expenditures			
Public safety	1,528,891	36,393,217	37,922,108
Public works	1,154,269	73,173,834	74,328,103
Transit	6,780,142	4,328,737	11,108,879
Health and welfare	18,557,596	4,628,392	23,185,988
Culture and recreation	608,326	27,456,087	28,064,413
Urban redevelopment and housing	4,873,058		4,873,058
TOTAL EXPENDITURES	33,502,282	145,980,267	179,482,549
Other financing uses			
Operating transfers out	227,658	21,407,726	21,635,384
TOTAL EXPENDITURES AND OTHER FINANCING USES	33,729,940	167,387,993	201,117,933
Excess (deficiency) of revenues and other sources over expenditures and other uses	(658,329)	763,702	105,373
Fund balances (deficit) Beginning of year	3,593,363	56,900,350	60,493,713
Residual equity transfer	600,962	3,028,287	3,629,249
END OF YEAR	\$ 3,535,996	\$ 60,692,339	\$ 64,228,335

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1999

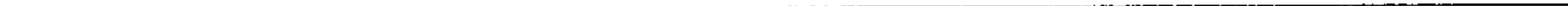
	STATE GRANTS	HEALTH AND HUMAN SERVICES GRANTS	JUSTICE GRANTS	HOUSING AND URBAN DEVELOPMENT GRANTS	LABOR GRANTS	TRANSIT GRANTS	MISCELLANEOUS GRANTS	TOTAL
Revenues								
Intergovernmental	\$ 284,824	\$ 8,663,499	\$ 807,790	\$ 6,422,438	\$ 3,881,736	\$ 5,295,915	\$ 2,608,423	\$ 27,964,625
Interest income			(115)	28,509			35,126	63,520
Miscellaneous		1,387,863		275,397	445	62,483	224,648	1,950,836
TOTAL REVENUES	284,824	10,051,362	807,675	6,726,344	3,882,181	5,358,398	2,868,197	29,978,981
Other financing sources								
Operating transfers in		229,515	92,142	395,115	316,875	1,866,277	192,706	3,092,630
TOTAL REVENUES AND OTHER FINANCING SOURCES	284,824	10,280,877	899,817	7,121,459	4,199,056	7,224,675	3,060,903	33,071,611
Expenditures								
Public safety	288,752		979,599	260,540			31,673	1,528,891
Public works				1,122,596		6,780,142		1,154,269
Transit				197,506	4,335,379		3,557,013	6,780,142
Health and welfare		10,467,698		608,326				18,557,596
Culture and recreation				4,873,058				608,326
Urban redevelopment and housing								4,873,058
TOTAL EXPENDITURES	288,752	10,467,698	979,599	7,062,026	4,335,379	6,780,142	3,588,686	33,502,282
Other financing uses								
Operating transfers out		100,661	45,717	35,000			46,280	227,658
TOTAL EXPENDITURES AND OTHER FINANCING USES	288,752	10,568,359	1,025,316	7,097,026	4,335,379	6,780,142	3,634,966	33,729,940
Excess (deficiency) of revenues and other sources over expenditures and other uses	(3,928)	(287,482)	(125,499)	24,433	(136,323)	444,533	(574,063)	(658,329)
Fund balances (deficit) Beginning of year	\$ 400	\$ 89,444	\$ 113,395	\$ 1,528,841	\$ 1	\$ 1,043,385	\$ 817,897	\$ 3,593,363
Residual equity transfer	2,585	280,217	8,671	126,997	136,323		46,169	600,962
END OF YEAR	\$ (943)	\$ 82,179	\$ (3,433)	\$ 1,680,271	\$ 1	\$ 1,487,918	\$ 290,003	\$ 3,535,996

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1999

	PUBLIC SAFETY FUNCTION	PUBLIC WORKS FUNCTION	TRANSIT FUNCTION	HEALTH & WELFARE FUNCTION	CULTURE & RECREATION FUNCTION	TOTAL ALL FUNCTIONS
Revenues						
Taxes	\$ 29,287,086	\$ 56,646,246	\$ 4,046,449	\$ 3,052,611	\$ 21,340,303	\$ 114,372,695
Licenses and permits					26,452	26,452
Intergovernmental	2,295,775	3,024,220	1,239,173	397,068	1,664,201	8,620,437
Charges for services	5,564,736	11,008,838		1,309,446	6,785,078	24,668,098
Fines and forfeitures	832,655				177,740	1,010,395
Interest income	1,704,340	1,329,684	193,704	147,534	1,357,754	4,733,016
Miscellaneous	77,029	521,753	34,559	976	217,722	852,039
TOTAL REVENUES	39,761,621	72,530,741	5,513,885	4,907,635	31,569,250	154,283,132
Other financing sources						
Operating transfers in	969,428	10,878,536	34,650		1,985,949	13,868,563
TOTAL REVENUES AND OTHER FINANCING SOURCES	40,731,049	83,409,277	5,548,535	4,907,635	33,555,199	168,151,695
Expenditures						
Public safety	36,393,217					36,393,217
Public works		73,173,834				73,173,834
Transit			4,328,737			4,328,737
Health and welfare				4,628,392		4,628,392
Culture and recreation					27,456,087	27,456,087
TOTAL EXPENDITURES	36,393,217	73,173,834	4,328,737	4,628,392	27,456,087	145,980,267
Other financing uses						
Operating transfers out	2,667,749	10,988,666	2,250,927	500,000	5,000,384	21,407,726
TOTAL EXPENDITURES AND OTHER FINANCING USES	39,060,966	84,162,500	6,579,664	5,128,392	32,456,471	167,387,993
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,670,083	(753,223)	(1,031,129)	(220,757)	1,098,728	763,702
Fund balance (deficit) Beginning of year	19,438,001	16,941,569	3,167,514	1,461,074	15,892,192	56,900,350
Residual equity transfer	761,327	965,674	16,578	108,383	1,176,325	3,028,287
END OF YEAR	\$ 21,869,411	\$ 17,154,020	\$ 2,152,963	\$ 1,348,700	\$ 18,167,245	\$ 60,692,339



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, 1999

	TOTAL - ALL FUNCTIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 114,372,695	\$ 0	\$ 114,372,695	\$ 113,084,190	\$ 1,288,505
Licenses and permits	26,452	0	26,452	26,999	(547)
Intergovernmental	8,620,437	(770,895)	7,849,542	7,787,789	61,753
Charges for services	24,668,098	0	24,668,098	23,055,727	1,612,371
Fines and forfeitures	1,010,395	0	1,010,395	805,000	205,395
Interest income	4,733,016	0	4,733,016	4,125,551	607,465
Miscellaneous	852,039	0	852,039	680,201	171,838
TOTAL REVENUES	154,283,132	(770,895)	153,512,237	149,565,457	3,946,780
Other financing sources					
Operating transfers in	13,868,563	100,000	13,968,563	14,490,734	(522,171)
TOTAL REVENUES AND OTHER FINANCING SOURCES	168,151,695	(670,895)	167,480,800	164,056,191	3,424,609
Expenditures					
Public safety	36,393,217	(795,555)	35,597,662	41,021,254	5,423,592
Public works	73,173,834	1,225,958	74,399,792	78,387,393	3,987,601
Transit	4,328,737	18,765	4,347,502	5,206,416	858,914
Health and welfare	4,628,392	18,338	4,646,730	4,866,400	219,670
Culture and recreation	27,456,087	(72,170)	27,383,917	32,059,422	4,675,505
TOTAL EXPENDITURES	145,980,267	395,336	146,375,603	161,540,885	15,165,282
Other financing uses					
Operating transfers out	21,407,726	100,000	21,507,726	22,163,857	656,131
TOTAL EXPENDITURES AND OTHER FINANCING USES	167,387,993	495,336	167,883,329	183,704,742	15,821,413
Excess (deficiency) of revenues and other sources over expenditures and other uses	763,702	(1,166,231)	(402,529)	(19,648,551)	19,246,022
Fund balance (deficit)					
Beginning of year	56,900,350	2,578,387	59,478,737	59,478,737	0
Residual equity transfer	3,028,287	0	3,028,287	2,970,791	57,496
END OF YEAR	\$ 60,692,339	\$ 1,412,156	\$ 62,104,495	\$ 42,800,977	\$ 19,303,518



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

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	100,000	0	100,000	100,000	0
	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	76,085	0	76,085	87,773	(11,688)
	<u>76,085</u>	<u>0</u>	<u>76,085</u>	<u>87,773</u>	<u>(11,688)</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	349,916	0	349,916	320,000	29,916
Interest income	6,251	0	6,251	672	5,579
Miscellaneous	0	0	0	500	(500)
	<u>532,252</u>	<u>0</u>	<u>532,252</u>	<u>508,945</u>	<u>23,307</u>
Other financing sources					
Operating transfers in	61,863	0	61,863	61,660	203
	<u>594,115</u>	<u>0</u>	<u>594,115</u>	<u>570,605</u>	<u>23,510</u>
Expenditures					
Current					
Personal Services					
Salaries	302,658	0	302,658	323,781	21,123
Employee benefits	51,344	0	51,344	60,243	8,899
Supplies	11,171	115	11,286	22,519	11,233
Purchased Services					
Professional and technical	34,135	0	34,135	34,436	301
Property	79,443	2,365	81,808	82,472	664
Other	52,910	0	52,910	54,424	1,514
General expenses	60	0	60	61	1
Capital outlay	11,243	0	11,243	11,243	0
	<u>542,964</u>	<u>2,480</u>	<u>545,444</u>	<u>589,179</u>	<u>43,735</u>
Other financing uses					
Operating transfers out	9,823	0	9,823	26,860	17,037
	<u>552,787</u>	<u>2,480</u>	<u>555,267</u>	<u>616,039</u>	<u>60,772</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	41,328	(2,480)	38,848	(45,434)	84,282
Fund balance (deficit)					
Beginning of year	168,760	11,229	179,989	179,989	0
Residual equity transfer	25,920	0	25,920	25,920	0
END OF YEAR	<u>\$ 236,008</u>	<u>\$ 8,749</u>	<u>\$ 244,757</u>	<u>\$ 160,475</u>	<u>\$ 84,282</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, 1999

AMBULANCE DISTRICT #1					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 197,626	\$ 0	\$ 197,626	\$ 194,941	\$ 2,685
Sales	0	0	0	0	0
	<u>197,626</u>	<u>0</u>	<u>197,626</u>	<u>194,941</u>	<u>2,685</u>
Intergovernmental					
State revenue sharing	5,974	0	5,974	5,974	0
Other	0	0	0	0	0
	<u>5,974</u>	<u>0</u>	<u>5,974</u>	<u>5,974</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	12,218	0	12,218	11,845	373
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	215,818	0	215,818	212,760	3,058
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	215,818	0	215,818	212,760	3,058
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	267,779	0	267,779	264,721	(3,058)
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	267,779	0	267,779	264,721	(3,058)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	267,779	0	267,779	264,721	(3,058)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(51,961)	0	(51,961)	(51,961)	0
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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

[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, 1999

AMBULANCE DISTRICT #2

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 146,102	\$ 0	\$ 146,102	\$ 145,873	\$ 229
Sales	0	0	0	0	0
	<u>146,102</u>	<u>0</u>	<u>146,102</u>	<u>145,873</u>	<u>229</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	2,988	0	2,988	3,211	(223)
Miscellaneous	0	0	0	0	0
	<u>149,090</u>	<u>0</u>	<u>149,090</u>	<u>149,084</u>	<u>6</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>149,090</u>	<u>0</u>	<u>149,090</u>	<u>149,084</u>	<u>6</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
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	149,370	0	149,370	149,390	20
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>149,370</u>	<u>0</u>	<u>149,370</u>	<u>149,390</u>	<u>20</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>149,370</u>	<u>0</u>	<u>149,370</u>	<u>149,390</u>	<u>20</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	(280)	0	(280)	(306)	26
Fund balance (deficit)					
Beginning of year	306	0	306	306	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 26</u>	<u>\$ 0</u>	<u>\$ 26</u>	<u>\$ 0</u>	<u>\$ 26</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, 1999

	JUVENILE SERVICES				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,393,348	\$ 0	\$ 5,393,348	\$ 5,390,356	\$ 2,992
Sales	0	0	0	0	0
	<u>5,393,348</u>	<u>0</u>	<u>5,393,348</u>	<u>5,390,356</u>	<u>2,992</u>
Intergovernmental					
State revenue sharing	85,296	0	85,296	85,296	0
Other	0	0	0	0	0
	<u>85,296</u>	<u>0</u>	<u>85,296</u>	<u>85,296</u>	<u>0</u>
Charges for services	86,376	0	86,376	164,991	(78,615)
Fines and forfeitures	0	0	0	0	0
Interest income	384,846	0	384,846	420,000	(35,154)
Miscellaneous	24,005	0	24,005	800	23,205
	<u>5,973,871</u>	<u>0</u>	<u>5,973,871</u>	<u>6,061,443</u>	<u>(87,572)</u>
Other financing sources					
Operating transfers in	39,193	0	39,193	38,986	207
	<u>6,013,064</u>	<u>0</u>	<u>6,013,064</u>	<u>6,100,429</u>	<u>(87,365)</u>
Expenditures					
Current					
Personal Services					
Salaries	3,246,048	0	3,246,048	3,505,085	259,037
Employee benefits	555,292	0	555,292	715,108	159,816
Supplies	237,949	6,955	244,904	314,760	69,856
Purchased Services					
Professional and technical	822,829	(3,860)	818,969	871,766	52,797
Property	246,058	7,327	253,385	343,690	90,305
Other	164,815	197	165,012	199,776	34,764
General expenses	105,975	336	106,311	138,638	32,327
Capital outlay	121,484	(3,805)	117,679	172,102	54,423
	<u>5,500,450</u>	<u>7,150</u>	<u>5,507,600</u>	<u>6,260,925</u>	<u>753,325</u>
Other financing uses					
Operating transfers out	384,551	0	384,551	410,000	25,449
	<u>5,885,001</u>	<u>7,150</u>	<u>5,892,151</u>	<u>6,670,925</u>	<u>778,774</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	128,063	(7,150)	120,913	(570,496)	691,409
Fund balance (deficit)					
Beginning of year	4,959,957	19,890	4,979,847	4,979,847	0
Residual equity transfer	185,640	0	185,640	185,640	0
END OF YEAR	<u>\$ 5,273,660</u>	<u>\$ 12,740</u>	<u>\$ 5,286,400</u>	<u>\$ 4,594,991</u>	<u>\$ 691,409</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, 1999

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	4,792,049	0	4,792,049	3,986,125	805,924
Fines and forfeitures	0	0	0	0	0
Interest income	368,524	0	368,524	324,567	43,957
Miscellaneous	82	0	82	0	82
	<u>5,160,655</u>	<u>0</u>	<u>5,160,655</u>	<u>4,310,692</u>	<u>849,963</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>5,160,655</u>	<u>0</u>	<u>5,160,655</u>	<u>4,310,692</u>	<u>849,963</u>
Expenditures					
Current					
Personal Services					
Salaries	197,620	0	197,620	198,759	1,139
Employee benefits	35,733	0	35,733	38,973	3,240
Supplies	57,422	116	57,538	129,671	72,133
Purchased Services					
Professional and technical	1,119,933	(277)	1,119,656	1,251,509	131,853
Property	181,600	1,180	182,780	568,004	385,224
Other	724,467	0	724,467	1,159,962	435,495
General expenses	0	0	0	855	855
Capital outlay	542,865	(38,400)	504,465	1,738,228	1,233,763
	<u>2,859,640</u>	<u>(37,381)</u>	<u>2,822,259</u>	<u>5,085,961</u>	<u>2,263,702</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	2,262,883	0	2,262,883	2,262,883	0
	<u>2,262,883</u>	<u>0</u>	<u>2,262,883</u>	<u>2,262,883</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>5,122,523</u>	<u>(37,381)</u>	<u>5,085,142</u>	<u>7,348,844</u>	<u>2,263,702</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses					
	38,132	37,381	75,513	(3,038,152)	3,113,665
Fund balance (deficit)					
Beginning of year	8,468,892	1,543	8,470,435	8,470,435	0
Residual equity transfer	9,059	0	9,059	9,059	0
	<u>8,516,083</u>	<u>38,924</u>	<u>8,555,007</u>	<u>5,441,342</u>	<u>3,113,665</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, 1999

	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	5,040	0	5,040	0	5,040
	<u>5,040</u>	<u>0</u>	<u>5,040</u>	<u>0</u>	<u>5,040</u>
Charges for services	195,375	0	195,375	200,000	(4,625)
Fines and forfeitures	0	0	0	0	0
Interest income	8,673	0	8,673	4,500	4,173
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	209,088	0	209,088	204,500	4,588
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	209,088	0	209,088	204,500	4,588
Expenditures					
Current					
Personal Services					
Salaries	76,561	0	76,561	81,437	4,876
Employee benefits	10,177	0	10,177	14,550	4,373
Supplies	65,330	2,372	67,702	71,516	3,814
Purchased Services					
Professional and technical	44	0	44	47	3
Property	408	0	408	600	192
Other	2,281	0	2,281	6,225	3,944
General expenses	0	0	0	200	200
Capital outlay	51,547	0	51,547	116,994	65,447
	<u>51,547</u>	<u>0</u>	<u>51,547</u>	<u>116,994</u>	<u>65,447</u>
TOTAL EXPENDITURES	206,348	2,372	208,720	291,569	82,849
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	206,348	2,372	208,720	291,569	82,849
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,740	(2,372)	368	(87,069)	87,437
Fund balance (deficit)					
Beginning of year	114,396	2,532	116,928	116,928	0
Residual equity transfer	3,184	0	3,184	3,184	0
	<u>3,184</u>	<u>0</u>	<u>3,184</u>	<u>3,184</u>	<u>0</u>
END OF YEAR	\$ 120,320	\$ 160	\$ 120,480	\$ 33,043	\$ 87,437

{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, 1999

	SECURITY ENHANCEMENT DISTRICTS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 189,226	\$ 0	\$ 189,226	\$ 180,000	\$ 9,226
Sales	0	0	0	0	0
	<u>189,226</u>	<u>0</u>	<u>189,226</u>	<u>180,000</u>	<u>9,226</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	2,566	0	2,566	0	2,566
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>191,792</u>	<u>0</u>	<u>191,792</u>	<u>180,000</u>	<u>11,792</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>191,792</u>	<u>0</u>	<u>191,792</u>	<u>180,000</u>	<u>11,792</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	191,545	0	191,545	180,000	(11,545)
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>191,545</u>	<u>0</u>	<u>191,545</u>	<u>180,000</u>	<u>(11,545)</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>191,545</u>	<u>0</u>	<u>191,545</u>	<u>180,000</u>	<u>(11,545)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	247	0	247	0	247
Fund balance (deficit)					
Beginning of year	15	0	15	15	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>\$ 262</u>	<u>\$ 0</u>	<u>\$ 262</u>	<u>\$ 15</u>	<u>\$ 247</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, 1999

24TH JUDICIAL DISTRICT COURT COMMISSIONERS

	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	482,739	0	482,739	335,000	147,739
Interest income	11,837	0	11,837	0	11,837
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	494,576	0	494,576	335,000	159,576
Other financing sources					
Operating transfers in	124,557	0	124,557	124,557	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	619,133	0	619,133	459,557	159,576
Expenditures					
Current					
Personal Services					
Salaries	205,123	0	205,123	255,888	50,765
Employee benefits	18,390	0	18,390	47,160	28,770
Supplies	23,701	0	23,701	61,287	37,586
Purchased Services					
Professional and technical	8,838	0	8,838	10,539	1,701
Property	2,080	0	2,080	0	(2,080)
Other	160	0	160	3,660	3,500
General expenses	2,024	0	2,024	0	(2,024)
Capital outlay	2,561	0	2,561	3,000	439
TOTAL EXPENDITURES	262,877	0	262,877	381,534	118,657
Other financing uses					
Operating transfers out	10,492	0	10,492	10,492	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	273,369	0	273,369	392,026	118,657
Excess (deficiency) of revenues and other sources over expenditures and other uses	345,764	0	345,764	67,531	278,233
Fund balance (deficit)					
Beginning of year	0	0	0	0	0
Residual equity transfer	3,724	0	3,724	3,724	0
END OF YEAR	\$ 349,488	\$ 0	\$ 349,488	\$ 71,255	\$ 278,233

[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, 1999

EAST BANK CONSOLIDATED FIRE DISTRICT					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<i>Revenues</i>					
<i>Taxes</i>					
Ad valorem	\$ 15,891,692	\$ 0	\$ 15,891,692	\$ 15,845,776	\$ 45,916
Sales	0	0	0	0	0
	<u>15,891,692</u>	<u>0</u>	<u>15,891,692</u>	<u>15,845,776</u>	<u>45,916</u>
<i>Intergovernmental</i>					
State revenue sharing	284,760	0	284,760	284,760	0
Other	1,083,311	(773,200)	310,111	288,273	21,838
	<u>1,368,071</u>	<u>(773,200)</u>	<u>594,871</u>	<u>573,033</u>	<u>21,838</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	682,246	0	682,246	575,900	106,346
Miscellaneous	52,942	0	52,942	10,000	42,942
TOTAL REVENUES	<u>17,994,951</u>	<u>(773,200)</u>	<u>17,221,751</u>	<u>17,004,709</u>	<u>217,042</u>
<i>Other financing sources</i>					
Operating transfers in	743,815	0	743,815	743,815	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>18,738,766</u>	<u>(773,200)</u>	<u>17,965,566</u>	<u>17,748,524</u>	<u>217,042</u>
<i>Expenditures</i>					
<i>Current</i>					
<i>Personal Services:</i>					
Salaries	12,530,556	(773,200)	11,757,356	12,675,680	918,324
Employee benefits	2,552,155	300	2,552,455	2,726,565	174,110
Supplies	223,260	(3,839)	219,421	300,253	80,832
<i>Purchased Services</i>					
Professional and technical	575,601	0	575,601	587,768	12,167
Property	192,415	(239)	192,176	357,769	165,593
Other	579,420	6,879	586,299	642,880	56,581
General expenses	1,662	(77)	1,585	4,195	2,610
Capital outlay	799,752	0	799,752	1,579,357	779,605
TOTAL EXPENDITURES	<u>17,454,821</u>	<u>(770,176)</u>	<u>16,684,645</u>	<u>18,874,467</u>	<u>2,189,822</u>
<i>Other financing uses</i>					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>17,454,821</u>	<u>(770,176)</u>	<u>16,684,645</u>	<u>18,874,467</u>	<u>2,189,822</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,283,945	(3,024)	1,280,921	(1,125,943)	2,406,864
<i>Fund balance (deficit)</i>					
Beginning of year	4,482,497	12,763	4,495,260	4,495,260	0
Residual equity transfer	476,304	0	476,304	476,304	0
END OF YEAR	<u>\$ 6,242,746</u>	<u>\$ 9,739</u>	<u>\$ 6,252,485</u>	<u>\$ 3,845,621</u>	<u>\$ 2,406,864</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, 1999

	FIRE DISTRICT #3				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 712,052	\$ 0	\$ 712,052	\$ 721,571	\$ (9,519)
Sales	0	0	0	0	0
	<u>712,052</u>	<u>0</u>	<u>712,052</u>	<u>721,571</u>	<u>(9,519)</u>
Intergovernmental					
State revenue sharing	58,461	0	58,461	58,461	0
Other	74,728	0	74,728	70,968	3,760
	<u>133,189</u>	<u>0</u>	<u>133,189</u>	<u>129,429</u>	<u>3,760</u>
Charges for services	274,599	0	274,599	272,258	2,341
Fines and forfeitures	0	0	0	0	0
Interest income	35,084	0	35,084	23,088	11,996
Miscellaneous	0	0	0	0	0
	<u>1,154,924</u>	<u>0</u>	<u>1,154,924</u>	<u>1,146,346</u>	<u>8,578</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>1,154,924</u>	<u>0</u>	<u>1,154,924</u>	<u>1,146,346</u>	<u>8,578</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
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	1,027,384	0	1,027,384	1,023,415	(3,969)
Property	0	0	0	0	0
Other	613	0	613	613	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	<u>1,027,997</u>	<u>0</u>	<u>1,027,997</u>	<u>1,024,028</u>	<u>(3,969)</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	0	0	0	0	0
	<u>1,027,997</u>	<u>0</u>	<u>1,027,997</u>	<u>1,024,028</u>	<u>(3,969)</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	126,927	0	126,927	122,318	4,609
Fund balance (deficit)					
Beginning of year	283,665	0	283,665	283,665	0
Residual equity transfer	0	0	0	0	0
	<u>410,592</u>	<u>0</u>	<u>410,592</u>	<u>405,983</u>	<u>4,609</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, 1999

	FIRE DISTRICT #4				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
<i>Revenues</i>					
<i>Taxes</i>					
Ad valorem	\$ 296,571	\$ 0	\$ 296,571	\$ 292,081	\$ 4,490
Sales	0	0	0	0	0
	<u>296,571</u>	<u>0</u>	<u>296,571</u>	<u>292,081</u>	<u>4,490</u>
<i>Intergovernmental</i>					
State revenue sharing	0	0	0	0	0
Other	52,731	0	52,731	32,387	20,344
	<u>52,731</u>	<u>0</u>	<u>52,731</u>	<u>32,387</u>	<u>20,344</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	6,476	0	6,476	10,000	(3,524)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	355,778	0	355,778	334,468	21,310
<i>Other financing sources</i>					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	355,778	0	355,778	334,468	21,310
<i>Expenditures</i>					
<i>Current</i>					
<i>Personal Services</i>					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
<i>Purchased Services</i>					
Professional and technical	309,119	0	309,119	308,316	(803)
Property	0	0	0	0	0
Other	0	0	0	853	853
General expenses	45,000	0	45,000	25,000	(20,000)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	354,119	0	354,119	334,169	(19,950)
<i>Other financing uses</i>					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	354,119	0	354,119	334,169	(19,950)
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,659	0	1,659	299	1,360
<i>Fund balance (deficit)</i>					
Beginning of year	5,240	0	5,240	5,240	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 6,899	\$ 0	\$ 6,899	\$ 5,539	\$ 1,360

[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, 1999

	FIRE DISTRICT #5				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,102,521	\$ 0	\$ 1,102,521	\$ 1,104,007	\$ (1,486)
Sales	0	0	0	0	0
	1,102,521	0	1,102,521	1,104,007	(1,486)
Intergovernmental					
State revenue sharing	40,014	0	40,014	40,014	0
Other	50,483	0	50,483	47,963	2,520
	90,497	0	90,497	87,977	2,520
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	41,848	0	41,848	31,500	10,348
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,234,866	0	1,234,866	1,223,484	11,382
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,234,866	0	1,234,866	1,223,484	11,382
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	1,136,966	0	1,136,966	1,135,046	(1,920)
Property	0	0	0	0	0
Other	16,743	0	16,743	16,780	37
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,153,709	0	1,153,709	1,151,826	(1,883)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,153,709	0	1,153,709	1,151,826	(1,883)
Excess (deficiency) of revenues and other sources over expenditures and other uses	81,157	0	81,157	71,658	9,499
Fund balance (deficit)					
Beginning of year	249,034	0	249,034	249,034	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 330,191	\$ 0	\$ 330,191	\$ 320,692	\$ 9,499

[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, 1999

	FIRE DISTRICT #6				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,198,574	\$ 0	\$ 1,198,574	\$ 1,191,579	\$ 6,995
Sales	0	0	0	0	0
	<u>1,198,574</u>	<u>0</u>	<u>1,198,574</u>	<u>1,191,579</u>	<u>6,995</u>
Intergovernmental					
State revenue sharing	19,133	0	19,133	19,133	0
Other	50,810	0	50,810	48,273	2,537
	<u>69,943</u>	<u>0</u>	<u>69,943</u>	<u>67,406</u>	<u>2,537</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	37,082	0	37,082	29,248	7,834
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,305,599	0	1,305,599	1,288,233	17,366
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,305,599	0	1,305,599	1,288,233	17,366
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	1,287,914	0	1,287,914	1,285,489	(2,425)
Property	0	0	0	0	0
Other	15,549	0	15,549	12,466	(3,083)
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,303,463	0	1,303,463	1,297,955	(5,508)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,303,463	0	1,303,463	1,297,955	(5,508)
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,136	0	2,136	(9,722)	11,858
Fund balance (deficit)					
Beginning of year	200,813	0	200,813	200,813	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 202,949	\$ 0	\$ 202,949	\$ 191,091	\$ 11,858

[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, 1999

	FIRE DISTRICT #7				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,689,576	\$ 0	\$ 1,689,576	\$ 1,662,830	\$ 26,746
Sales	0	0	0	0	0
	<u>1,689,576</u>	<u>0</u>	<u>1,689,576</u>	<u>1,662,830</u>	<u>26,746</u>
Intergovernmental					
State revenue sharing	22,858	0	22,858	22,858	0
Other	190,483	0	190,483	188,475	2,008
	<u>213,341</u>	<u>0</u>	<u>213,341</u>	<u>211,333</u>	<u>2,008</u>
Charges for services	216,337	0	216,337	214,375	1,962
Fines and forfeitures	0	0	0	0	0
Interest income	43,233	0	43,233	47,100	(3,867)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>2,162,487</u>	<u>0</u>	<u>2,162,487</u>	<u>2,135,638</u>	<u>26,849</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>2,162,487</u>	<u>0</u>	<u>2,162,487</u>	<u>2,135,638</u>	<u>26,849</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	2,002,792	0	2,002,792	2,001,103	(1,689)
Property	0	0	0	0	0
Other	23,791	0	23,791	23,454	(337)
General expenses	150,000	0	150,000	150,000	0
Capital outlay	100,000	0	100,000	120,000	20,000
TOTAL EXPENDITURES	<u>2,276,583</u>	<u>0</u>	<u>2,276,583</u>	<u>2,294,557</u>	<u>17,974</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>2,276,583</u>	<u>0</u>	<u>2,276,583</u>	<u>2,294,557</u>	<u>17,974</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(114,096)</u>	<u>0</u>	<u>(114,096)</u>	<u>(158,919)</u>	<u>44,823</u>
Fund balance (deficit)					
Beginning of year	209,922	0	209,922	209,922	0
Residual equity transfer	57,496	0	57,496	0	57,496
END OF YEAR	<u>\$ 153,322</u>	<u>\$ 0</u>	<u>\$ 153,322</u>	<u>\$ 51,003</u>	<u>\$ 102,319</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, 1999

	FIRE DISTRICT #8				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,223,419	\$ 0	\$ 2,223,419	\$ 2,202,002	\$ 21,417
Sales	0	0	0	0	0
	<u>2,223,419</u>	<u>0</u>	<u>2,223,419</u>	<u>2,202,002</u>	<u>21,417</u>
Intergovernmental					
State revenue sharing	114,963	0	114,963	114,963	0
Other	75,594	0	75,594	71,789	3,805
	<u>190,557</u>	<u>0</u>	<u>190,557</u>	<u>186,752</u>	<u>3,805</u>
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	56,668	0	56,668	65,688	(9,020)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	2,470,644	0	2,470,644	2,454,442	16,202
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,470,644	0	2,470,644	2,454,442	16,202
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	2,644,568	0	2,644,568	2,641,000	(3,568)
Property	0	0	0	0	0
Other	3,695	0	3,695	3,909	214
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,648,263	0	2,648,263	2,644,909	(3,354)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,648,263	0	2,648,263	2,644,909	(3,354)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(177,619)	0	(177,619)	(190,467)	12,848
Fund balance (deficit)					
Beginning of year	205,523	0	205,523	205,523	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 27,904	\$ 0	\$ 27,904	\$ 15,056	\$ 12,848

[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, 1999

	FIRE DISTRICT #9				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 146,379	\$ 0	\$ 146,379	\$ 149,613	\$ (3,234)
Sales	0	0	0	0	0
	146,379	0	146,379	149,613	(3,234)
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	5,051	0	5,051	4,830	221
	5,051	0	5,051	4,830	221
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	3,800	0	3,800	4,600	(800)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	155,230	0	155,230	159,043	(3,813)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	155,230	0	155,230	159,043	(3,813)
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	193,289	0	193,289	196,064	2,775
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	193,289	0	193,289	196,064	2,775
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	193,289	0	193,289	196,064	2,775
Excess (deficiency) of revenues and other sources over expenditures and other uses	(38,059)	0	(38,059)	(37,021)	(1,038)
Fund balance (deficit)					
Beginning of year	37,020	0	37,020	37,020	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ (1,039)	\$ 0	\$ (1,039)	\$ (1)	\$ (1,038)

[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, 1999

	TOTAL - PUBLIC SAFETY FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 29,187,086	\$ 0	\$ 29,187,086	\$ 29,080,629	\$ 106,457
Sales	100,000	0	100,000	100,000	0
	<u>29,287,086</u>	<u>0</u>	<u>29,287,086</u>	<u>29,180,629</u>	<u>106,457</u>
Intergovernmental					
State revenue sharing	631,459	0	631,459	631,459	0
Other	1,664,316	(773,200)	891,116	840,731	50,385
	<u>2,295,775</u>	<u>(773,200)</u>	<u>1,522,575</u>	<u>1,472,190</u>	<u>50,385</u>
Charges for services	5,564,736	0	5,564,736	4,837,749	726,987
Fines and forfeitures	832,655	0	832,655	655,000	177,655
Interest income	1,704,340	0	1,704,340	1,551,919	152,421
Miscellaneous	77,029	0	77,029	11,300	65,729
TOTAL REVENUES:	<u>39,761,621</u>	<u>(773,200)</u>	<u>38,988,421</u>	<u>37,708,787</u>	<u>1,279,634</u>
Other financing sources					
Operating transfers in	969,428	0	969,428	969,018	410
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>40,731,049</u>	<u>(773,200)</u>	<u>39,957,849</u>	<u>38,677,805</u>	<u>1,280,044</u>
Expenditures					
Current					
Personal Services					
Salaries	16,558,566	(773,200)	15,785,366	17,040,630	1,255,264
Employee benefits	3,223,091	300	3,223,391	3,602,599	379,208
Supplies	618,833	5,719	624,552	900,006	275,454
Purchased Services					
Professional and technical	11,772,106	(4,137)	11,767,969	11,940,609	172,640
Property	702,004	10,633	712,637	1,352,535	639,898
Other	1,584,444	7,076	1,591,520	2,125,002	533,482
General expenses	304,721	259	304,980	318,949	13,969
Capital outlay	1,629,452	(42,205)	1,587,247	3,740,924	2,153,677
TOTAL EXPENDITURES	<u>36,393,217</u>	<u>(795,555)</u>	<u>35,597,662</u>	<u>41,021,254</u>	<u>5,423,592</u>
Other financing uses					
Operating transfers out	2,667,749	0	2,667,749	2,710,235	42,486
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>39,060,966</u>	<u>(795,555)</u>	<u>38,265,411</u>	<u>43,731,489</u>	<u>5,466,078</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,670,083	22,355	1,692,438	(5,053,684)	6,746,122
Fund balance (deficit)					
Beginning of year	19,438,001	47,957	19,485,958	19,485,958	0
Residual equity transfer	761,327	0	761,327	703,831	57,496
END OF YEAR	<u>\$ 21,869,411</u>	<u>\$ 70,312</u>	<u>\$ 21,939,723</u>	<u>\$ 15,136,105</u>	<u>\$ 6,803,618</u>



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	STREETS DEPARTMENT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 11,787	\$ 0	\$ 11,787	\$ 11,000	\$ 787
Sales	22,796,726	0	22,796,726	22,724,139	72,587
	<u>22,808,513</u>	<u>0</u>	<u>22,808,513</u>	<u>22,735,139</u>	<u>73,374</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	1,483,745	0	1,483,745	1,650,000	(166,255)
State revenue sharing	0	0	0	0	0
Other	64,059	0	64,059	48,814	15,245
	<u>1,547,804</u>	<u>0</u>	<u>1,547,804</u>	<u>1,698,814</u>	<u>(151,010)</u>
Charges for services	0	0	0	0	0
Interest income	81,092	0	81,092	93,000	(11,908)
Miscellaneous	313,519	0	313,519	325,000	(11,481)
TOTAL REVENUES	<u>24,750,928</u>	<u>0</u>	<u>24,750,928</u>	<u>24,851,953</u>	<u>(101,025)</u>
Other financing sources					
Operating transfers in	3,104,010	0	3,104,010	3,104,000	10
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>27,854,938</u>	<u>0</u>	<u>27,854,938</u>	<u>27,955,953</u>	<u>(101,015)</u>
Expenditures					
Current					
Personal Services					
Salaries	6,360,352	0	6,360,352	6,416,340	55,988
Employee benefits	1,310,374	305	1,310,679	1,368,295	57,616
Supplies	1,291,201	(14,483)	1,276,718	1,319,824	43,106
Purchased Services					
Professional and technical	13,272,339	243,517	13,515,856	13,542,907	27,051
Property	333,579	1,047	334,626	389,653	55,027
Other	2,152,277	7,989	2,160,266	2,135,607	(24,659)
General expenses	190,267	0	190,267	190,350	83
Capital outlay	1,040,288	2,514	1,042,802	1,043,832	1,030
TOTAL EXPENDITURES	<u>25,950,677</u>	<u>240,889</u>	<u>26,191,566</u>	<u>26,406,808</u>	<u>215,242</u>
Other financing uses					
Operating transfers out	4,575,649	0	4,575,649	4,685,539	109,890
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>30,526,326</u>	<u>240,889</u>	<u>30,767,215</u>	<u>31,092,347</u>	<u>325,132</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,671,388)	(240,889)	(2,912,277)	(3,136,394)	224,117
Fund balance (deficit)					
Beginning of year	2,808,940	938,391	3,747,331	3,747,331	0
Residual equity transfer	342,420	0	342,420	342,420	0
END OF YEAR	<u>\$ 479,972</u>	<u>\$ 697,502</u>	<u>\$ 1,177,474</u>	<u>\$ 953,357</u>	<u>\$ 224,117</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, 1999

	PARKWAYS DEPARTMENT				
	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
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	10,299	0	10,299	0	10,299
	10,299	0	10,299	0	10,299
Charges for services	0	0	0	0	0
Interest income	0	0	0	0	0
Miscellaneous	16,726	0	16,726	0	16,726
TOTAL REVENUES	27,025	0	27,025	0	27,025
Other financing sources					
Operating transfers in	3,731,799	0	3,731,799	3,853,711	(121,912)
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,758,824	0	3,758,824	3,853,711	(94,887)
Expenditures					
Current					
Personal Services					
Salaries	1,492,892	0	1,492,892	1,525,104	32,212
Employee benefits	302,383	15	302,398	290,444	(11,954)
Supplies	214,918	(18,237)	196,681	223,621	26,940
Purchased Services					
Professional and technical	968,114	2,000	970,114	985,749	15,635
Property	8,225	123	8,348	8,950	602
Other	593,519	3,217	596,736	588,430	(8,306)
General expenses	359	0	359	500	141
Capital outlay	163,622	0	163,622	298,236	134,614
TOTAL EXPENDITURES	3,744,032	(12,882)	3,731,150	3,921,034	189,884
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,744,032	(12,882)	3,731,150	3,921,034	189,884
Excess (deficiency) of revenues and other sources over expenditures and other uses	14,792	12,882	27,674	(67,323)	94,997
Fund balance (deficit)					
Beginning of year	27,778	13,365	41,143	41,143	0
Residual equity transfer	62,652	0	62,652	62,652	0
END OF YEAR	\$ 105,222	\$ 26,247	\$ 131,469	\$ 36,472	\$ 94,997

[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, 1999

CONSOLIDATED ROAD LIGHTING DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,259,477	\$ 0	\$ 5,259,477	\$ 5,242,648	\$ 16,829
Sales	0	0	0	0	0
	<u>5,259,477</u>	<u>0</u>	<u>5,259,477</u>	<u>5,242,648</u>	<u>16,829</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	320,864	0	320,864	320,864	0
Other	0	0	0	0	0
	<u>320,864</u>	<u>0</u>	<u>320,864</u>	<u>320,864</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	558,500	0	558,500	420,919	137,581
Miscellaneous	145,479	0	145,479	22,086	123,393
TOTAL REVENUES	<u>6,284,320</u>	<u>0</u>	<u>6,284,320</u>	<u>6,006,517</u>	<u>277,803</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>6,284,320</u>	<u>0</u>	<u>6,284,320</u>	<u>6,006,517</u>	<u>277,803</u>
Expenditures					
Current					
Personal Services					
Salaries	93,879	0	93,879	90,101	(3,778)
Employee benefits	22,283	0	22,283	26,645	4,362
Supplies	5,624	397	6,021	12,021	6,000
Purchased Services					
Professional and technical	393,073	0	393,073	393,373	300
Property	4,900,937	(33,209)	4,867,728	5,433,392	565,664
Other	15,618	0	15,618	22,726	7,108
General expenses	0	0	0	50	50
Capital outlay	0	0	0	3,632	3,632
TOTAL EXPENDITURES	<u>5,431,414</u>	<u>(32,812)</u>	<u>5,398,602</u>	<u>5,981,940</u>	<u>583,338</u>
Other financing uses					
Operating transfers out	146,368	0	146,368	146,368	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>5,577,782</u>	<u>(32,812)</u>	<u>5,544,970</u>	<u>6,128,308</u>	<u>583,338</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	706,538	32,812	739,350	(121,791)	861,141
Fund balance (deficit)					
Beginning of year	7,247,360	10,631	7,257,991	7,257,991	0
Residual equity transfer	18,136	0	18,136	18,136	0
END OF YEAR	<u>\$ 7,972,034</u>	<u>\$ 43,443</u>	<u>\$ 8,015,477</u>	<u>\$ 7,154,336</u>	<u>\$ 861,141</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, 1999

ROAD LIGHTING DISTRICT #7

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 73,267	\$ 0	\$ 73,267	\$ 81,759	\$ (8,492)
Sales	0	0	0	0	0
	<u>73,267</u>	<u>0</u>	<u>73,267</u>	<u>81,759</u>	<u>(8,492)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	1,339	0	1,339	1,339	0
Other	0	0	0	0	0
	<u>1,339</u>	<u>0</u>	<u>1,339</u>	<u>1,339</u>	<u>0</u>
Charges for services	0	0	0	0	0
Interest income	6,704	0	6,704	5,200	1,504
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	81,310	0	81,310	88,298	(6,988)
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	81,310	0	81,310	88,298	(6,988)
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	2,681	0	2,681	2,695	14
Property	78,936	0	78,936	84,000	5,064
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	81,617	0	81,617	86,695	5,078
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	81,617	0	81,617	86,695	5,078
Excess (deficiency) of revenues and other sources over expenditures and other uses	(307)	0	(307)	1,603	(1,910)
Fund balance (deficit)					
Beginning of year	98,128	0	98,128	98,128	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	\$ 97,821	\$ 0	\$ 97,821	\$ 99,731	\$ (1,910)

[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, 1999

	GARBAGE DISTRICT #1				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,419,517	\$ 0	\$ 3,419,517	\$ 3,408,276	\$ 11,241
Sales	0	0	0	0	0
	<u>3,419,517</u>	<u>0</u>	<u>3,419,517</u>	<u>3,408,276</u>	<u>11,241</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	170,503	0	170,503	170,503	0
Other	0	0	0	0	0
	<u>170,503</u>	<u>0</u>	<u>170,503</u>	<u>170,503</u>	<u>0</u>
Charges for services	4,603,309	0	4,603,309	4,673,937	(70,628)
Interest income	179,671	0	179,671	105,000	74,671
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>8,373,000</u>	<u>0</u>	<u>8,373,000</u>	<u>8,357,716</u>	<u>15,284</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>8,373,000</u>	<u>0</u>	<u>8,373,000</u>	<u>8,357,716</u>	<u>15,284</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	5,723,692	655,444	6,379,136	6,090,941	(288,195)
Property	0	0	0	100	100
Other	711	0	711	893	182
General expenses	820	2,680	3,500	3,612	112
Capital outlay	0	0	0	600,000	600,000
TOTAL EXPENDITURES	<u>5,725,223</u>	<u>658,124</u>	<u>6,383,347</u>	<u>6,695,546</u>	<u>312,199</u>
Other financing uses					
Operating transfers out	1,856,668	0	1,856,668	2,062,952	206,284
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>7,581,891</u>	<u>658,124</u>	<u>8,240,015</u>	<u>8,758,498</u>	<u>518,483</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	791,109	(658,124)	132,985	(400,782)	533,767
Fund balance (deficit)					
Beginning of year	818,542	662,960	1,481,502	1,481,502	0
Residual equity transfer	10,097	0	10,097	10,097	0
END OF YEAR	<u>\$ 1,619,748</u>	<u>\$ 4,836</u>	<u>\$ 1,624,584</u>	<u>\$ 1,090,817</u>	<u>\$ 533,767</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, 1999

	GARBAGE DISTRICT #2				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,732,170	\$ 0	\$ 1,732,170	\$ 1,716,246	\$ 15,924
Sales	0	0	0	0	0
	<u>1,732,170</u>	<u>0</u>	<u>1,732,170</u>	<u>1,716,246</u>	<u>15,924</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	125,229	0	125,229	125,229	0
Other	0	0	0	37,000	(37,000)
	<u>125,229</u>	<u>0</u>	<u>125,229</u>	<u>162,229</u>	<u>(37,000)</u>
Charges for services	4,409,580	0	4,409,580	4,290,305	119,275
Interest income	77,626	0	77,626	70,906	6,720
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>6,344,605</u>	<u>0</u>	<u>6,344,605</u>	<u>6,239,686</u>	<u>104,919</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>6,344,605</u>	<u>0</u>	<u>6,344,605</u>	<u>6,239,686</u>	<u>104,919</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	4,786,312	57,416	4,843,728	4,903,965	60,237
Property	0	0	0	3,150	3,150
Other	0	0	0	643	643
General expenses	432	0	432	432	0
Capital outlay	0	0	0	0	0
	<u>4,786,744</u>	<u>57,416</u>	<u>4,844,160</u>	<u>4,908,190</u>	<u>64,030</u>
TOTAL EXPENDITURES	<u>4,786,744</u>	<u>57,416</u>	<u>4,844,160</u>	<u>4,908,190</u>	<u>64,030</u>
Other financing uses					
Operating transfers out	1,462,141	0	1,462,141	1,623,763	161,622
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>6,248,885</u>	<u>57,416</u>	<u>6,306,301</u>	<u>6,531,953</u>	<u>225,652</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	95,720	(57,416)	38,304	(292,267)	330,571
Fund balance (deficit)					
Beginning of year	556,956	76,819	633,775	633,775	0
Residual equity transfer	8,768	0	8,768	8,768	0
END OF YEAR	<u>\$ 661,444</u>	<u>\$ 19,403</u>	<u>\$ 680,847</u>	<u>\$ 350,276</u>	<u>\$ 330,571</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, 1999

	GARBAGE DISTRICT #6				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 84,549	\$ 0	\$ 84,549	\$ 84,267	\$ 282
Sales	0	0	0	0	0
	<u>84,549</u>	<u>0</u>	<u>84,549</u>	<u>84,267</u>	<u>282</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	5,731	0	5,731	5,731	0
Other	0	0	0	0	0
	<u>5,731</u>	<u>0</u>	<u>5,731</u>	<u>5,731</u>	<u>0</u>
Charges for services	177,415	0	177,415	174,902	2,513
Interest income	19,237	0	19,237	18,603	634
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	286,932	0	286,932	283,503	3,429
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	286,932	0	286,932	283,503	3,429
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	165,542	5,317	170,859	213,399	42,540
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	50,000	50,000
TOTAL EXPENDITURES	165,542	5,317	170,859	263,399	92,540
Other financing uses					
Operating transfers out	65,754	0	65,754	73,198	7,444
TOTAL EXPENDITURES AND OTHER FINANCING USES	231,296	5,317	236,613	336,597	99,984
Excess (deficiency) of revenues and other sources over expenditures and other uses	55,636	(5,317)	50,319	(53,094)	103,413
Fund balance (deficit)					
Beginning of year	307,247	5,317	312,564	312,564	0
Residual equity transfer	266	0	266	266	0
END OF YEAR	\$ 363,149	\$ 0	\$ 363,149	\$ 259,736	\$ 103,413

[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, 1999

	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
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	18,588	0	18,588	0	18,588
	18,588	0	18,588	0	18,588
Charges for services	1,818,534	0	1,818,534	1,700,000	118,534
Interest income	6,176	0	6,176	0	6,176
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,843,298	0	1,843,298	1,700,000	143,298
Other financing sources					
Operating transfers in	3,287,727	0	3,287,727	3,659,913	(372,186)
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,131,025	0	5,131,025	5,359,913	(228,888)
Expenditures					
Current					
Personal Services					
Salaries	106,908	0	106,908	109,690	2,782
Employee benefits	15,872	0	15,872	17,383	1,511
Supplies	2,023	0	2,023	2,445	422
Purchased Services					
Professional and technical	4,116,645	(3,100)	4,113,545	4,267,978	154,433
Property	0	0	0	0	0
Other	2,695	0	2,695	5,594	2,899
General expenses	5,031	0	5,031	37,936	32,905
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	4,249,174	(3,100)	4,246,074	4,441,026	194,952
Other financing uses					
Operating transfers out	900,000	0	900,000	900,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	5,149,174	(3,100)	5,146,074	5,341,026	194,952
Excess (deficiency) of revenues and other sources over expenditures and other uses	(18,149)	3,100	(15,049)	18,887	(33,936)
Fund balance (deficit)					
Beginning of year	4,846	0	4,846	4,846	0
Residual equity transfer	10,727	0	10,727	10,727	0
END OF YEAR	\$ (2,576)	\$ 3,100	\$ 524	\$ 34,460	\$ (33,936)

[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, 1999

	CONSOLIDATED DRAINAGE DISTRICT #1				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,400,284	\$ 0	\$ 1,400,284	\$ 1,381,896	\$ 18,388
Sales	2,070,000	0	2,070,000	2,070,000	0
	<u>3,470,284</u>	<u>0</u>	<u>3,470,284</u>	<u>3,451,896</u>	<u>18,388</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	80,069	0	80,069	80,069	0
Other	7,691	0	7,691	0	7,691
	<u>87,760</u>	<u>0</u>	<u>87,760</u>	<u>80,069</u>	<u>7,691</u>
Charges for services	0	0	0	0	0
Interest income	61,856	0	61,856	74,918	(13,062)
Miscellaneous	5,423	0	5,423	10,000	(4,577)
TOTAL REVENUES	<u>3,625,323</u>	<u>0</u>	<u>3,625,323</u>	<u>3,616,883</u>	<u>8,440</u>
Other financing sources					
Operating transfers in	755,000	0	755,000	755,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>4,380,323</u>	<u>0</u>	<u>4,380,323</u>	<u>4,371,883</u>	<u>8,440</u>
Expenditures					
Current					
Personal Services					
Salaries	1,283,928	0	1,283,928	1,288,666	4,738
Employee benefits	408,913	107	409,020	418,924	9,904
Supplies	244,633	(4,621)	240,012	319,351	79,339
Purchased Services					
Professional and technical	899,937	(27,934)	872,003	977,708	105,705
Property	767,229	3,519	770,748	1,074,749	304,001
Other	436,478	1,704	438,182	454,732	16,550
General expenses	45	0	45	3,810	3,765
Capital outlay	8,378	0	8,378	11,870	3,492
TOTAL EXPENDITURES	<u>4,049,541</u>	<u>(27,225)</u>	<u>4,022,316</u>	<u>4,549,810</u>	<u>527,494</u>
Other financing uses					
Operating transfers out	436,711	0	436,711	437,344	633
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,486,252</u>	<u>(27,225)</u>	<u>4,459,027</u>	<u>4,987,154</u>	<u>528,127</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(105,929)</u>	<u>27,225</u>	<u>(78,704)</u>	<u>(615,271)</u>	<u>536,567</u>
Fund balance (deficit)					
Beginning of year	828,132	18,074	846,206	846,206	0
Residual equity transfer	82,245	0	82,245	82,245	0
END OF YEAR	<u>\$ 804,448</u>	<u>\$ 45,299</u>	<u>\$ 849,747</u>	<u>\$ 313,180</u>	<u>\$ 536,567</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, 1999

	FOURTH JEFFERSON DRAINAGE DISTRICT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,959,950	\$ 0	\$ 5,959,950	\$ 5,947,128	\$ 12,822
Sales	1,600,000	0	1,600,000	1,600,000	0
	<u>7,559,950</u>	<u>0</u>	<u>7,559,950</u>	<u>7,547,128</u>	<u>12,822</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	586,795	0	586,795	582,218	4,577
	<u>586,795</u>	<u>0</u>	<u>586,795</u>	<u>582,218</u>	<u>4,577</u>
Charges for services	0	0	0	0	0
Interest income	227,732	0	227,732	247,037	(19,305)
Miscellaneous	14,065	0	14,065	0	14,065
TOTAL REVENUES	<u>8,388,542</u>	<u>0</u>	<u>8,388,542</u>	<u>8,376,383</u>	<u>12,159</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>8,388,542</u>	<u>0</u>	<u>8,388,542</u>	<u>8,376,383</u>	<u>12,159</u>
Expenditures					
Current					
Personal Services					
Salaries	2,468,733	0	2,468,733	2,492,239	23,506
Employee benefits	590,644	0	590,644	650,579	59,935
Supplies	472,344	(8,374)	463,970	665,559	201,589
Purchased Services					
Professional and technical	1,808,518	10,966	1,819,484	2,023,871	204,387
Property	1,704,885	2,553	1,707,438	1,865,360	157,922
Other	748,133	1,713	749,846	660,006	(89,840)
General expenses	0	0	0	1,717	1,717
Capital outlay	468,777	0	468,777	472,067	3,290
TOTAL EXPENDITURES	<u>8,262,034</u>	<u>6,858</u>	<u>8,268,892</u>	<u>8,831,398</u>	<u>562,506</u>
Other financing uses					
Operating transfers out	663,141	0	663,141	664,406	1,265
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>8,925,175</u>	<u>6,858</u>	<u>8,932,033</u>	<u>9,495,804</u>	<u>563,771</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(536,633)</u>	<u>(6,858)</u>	<u>(543,491)</u>	<u>(1,119,421)</u>	<u>575,930</u>
Fund balance (deficit)					
Beginning of year	1,973,059	35,990	2,009,049	2,009,049	0
Residual equity transfer	166,031	0	166,031	166,031	0
END OF YEAR	<u>\$ 1,602,457</u>	<u>\$ 29,132</u>	<u>\$ 1,631,589</u>	<u>\$ 1,055,659</u>	<u>\$ 575,930</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, 1999

	DRAINAGE DISTRICT #9				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,261,073	\$ 0	\$ 1,261,073	\$ 1,263,160	\$ (2,087)
Sales	1,082,000	0	1,082,000	1,082,000	0
	<u>2,343,073</u>	<u>0</u>	<u>2,343,073</u>	<u>2,345,160</u>	<u>(2,087)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	52,942	0	52,942	52,942	0
Other	14,683	0	14,683	9,555	5,128
	<u>67,625</u>	<u>0</u>	<u>67,625</u>	<u>62,497</u>	<u>5,128</u>
Charges for services	0	0	0	0	0
Interest income	73,452	0	73,452	41,500	31,952
Miscellaneous	3,118	0	3,118	500	2,618
	<u>2,487,268</u>	<u>0</u>	<u>2,487,268</u>	<u>2,449,657</u>	<u>37,611</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>2,487,268</u>	<u>0</u>	<u>2,487,268</u>	<u>2,449,657</u>	<u>37,611</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	695,694	0	695,694	740,485	44,791
Employee benefits	163,464	15	163,479	221,060	57,581
Supplies	206,922	(4,033)	202,889	302,173	99,284
Purchased Services					
Professional and technical	455,630	0	455,630	562,267	106,637
Property	261,274	(2,132)	259,142	329,608	70,466
Other	281,549	655	282,204	230,182	(52,022)
General expenses	0	0	0	500	500
Capital outlay	71,079	0	71,079	97,840	26,761
	<u>2,135,612</u>	<u>(5,495)</u>	<u>2,130,117</u>	<u>2,484,115</u>	<u>353,998</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	169,669	0	169,669	170,302	633
	<u>2,305,281</u>	<u>(5,495)</u>	<u>2,299,786</u>	<u>2,654,417</u>	<u>354,631</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	181,987	5,495	187,482	(204,760)	392,242
Fund balance (deficit)					
Beginning of year	838,752	1,148	839,900	839,900	0
Residual equity transfer	45,271	0	45,271	45,271	0
	<u>\$ 1,066,010</u>	<u>\$ 6,643</u>	<u>\$ 1,072,653</u>	<u>\$ 680,411</u>	<u>\$ 392,242</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, 1999

	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	9,895,446	0	9,895,446	9,400,000	495,446
	<u>9,895,446</u>	<u>0</u>	<u>9,895,446</u>	<u>9,400,000</u>	<u>495,446</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	81,683	0	81,683	0	81,683
	<u>81,683</u>	<u>0</u>	<u>81,683</u>	<u>0</u>	<u>81,683</u>
Charges for services	0	0	0	0	0
Interest income	37,638	0	37,638	20,039	17,599
Miscellaneous	23,423	0	23,423	21,500	1,923
	<u>23,423</u>	<u>0</u>	<u>23,423</u>	<u>21,500</u>	<u>1,923</u>
TOTAL REVENUES	10,038,190	0	10,038,190	9,441,539	596,651
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	10,038,190	0	10,038,190	9,441,539	596,651
Expenditures					
Current					
Personal Services					
Salaries	3,704,282	0	3,704,282	3,740,744	36,462
Employee benefits	691,856	166	692,022	787,839	95,817
Supplies	372,826	(886)	371,940	654,107	282,167
Purchased Services					
Professional and technical	2,235,814	291,698	2,527,512	2,649,296	121,784
Property	797,267	49,838	847,105	1,109,211	262,106
Other	629,261	3,561	632,822	709,635	76,813
General expenses	4,182	0	4,182	8,000	3,818
Capital outlay	156,736	(5,509)	151,227	158,600	7,373
	<u>8,592,224</u>	<u>338,868</u>	<u>8,931,092</u>	<u>9,817,432</u>	<u>886,340</u>
TOTAL EXPENDITURES	8,592,224	338,868	8,931,092	9,817,432	886,340
Other financing uses					
Operating transfers out	712,565	0	712,565	718,892	6,327
	<u>712,565</u>	<u>0</u>	<u>712,565</u>	<u>718,892</u>	<u>6,327</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	9,304,789	338,868	9,643,657	10,536,324	892,667
Excess (deficiency) of revenues and other sources over expenditures and other uses	733,401	(338,868)	394,533	(1,094,785)	1,489,318
Fund balance (deficit)					
Beginning of year	1,431,829	498,102	1,929,931	1,929,931	0
Residual equity transfer	219,061	0	219,061	219,061	0
	<u>219,061</u>	<u>0</u>	<u>219,061</u>	<u>219,061</u>	<u>0</u>
END OF YEAR	\$ 2,384,291	\$ 159,234	\$ 2,543,525	\$ 1,054,207	\$ 1,489,318

[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, 1999

	TOTAL - PUBLIC WORKS FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 19,202,074	\$ 0	\$ 19,202,074	\$ 19,136,380	\$ 65,694
Sales	37,444,172	0	37,444,172	36,876,139	568,033
	<u>56,646,246</u>	<u>0</u>	<u>56,646,246</u>	<u>56,012,519</u>	<u>633,727</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	1,483,745	0	1,483,745	1,650,000	(166,255)
State revenue sharing	756,677	0	756,677	756,677	0
Other	783,798	0	783,798	677,587	106,211
	<u>3,024,220</u>	<u>0</u>	<u>3,024,220</u>	<u>3,084,264</u>	<u>(60,044)</u>
Charges for services	11,008,838	0	11,008,838	10,839,144	169,694
Interest income	1,329,684	0	1,329,684	1,097,122	232,562
Miscellaneous	521,753	0	521,753	379,086	142,667
TOTAL REVENUES	<u>72,530,741</u>	<u>0</u>	<u>72,530,741</u>	<u>71,412,135</u>	<u>1,118,606</u>
Other financing sources					
Operating transfers in	10,878,536	0	10,878,536	11,372,624	(494,088)
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>83,409,277</u>	<u>0</u>	<u>83,409,277</u>	<u>82,784,759</u>	<u>624,518</u>
Expenditures					
Current					
Personal Services					
Salaries	16,206,668	0	16,206,668	16,403,369	196,701
Employee benefits	3,505,789	608	3,506,397	3,781,169	274,772
Supplies	2,810,491	(50,237)	2,760,254	3,499,101	738,847
Purchased Services					
Professional and technical	34,828,297	1,235,324	36,063,621	36,614,149	550,528
Property	8,852,332	21,739	8,874,071	10,298,173	1,424,102
Other	4,860,241	18,839	4,879,080	4,808,448	(70,632)
General expenses	201,136	2,680	203,816	246,907	43,091
Capital outlay	1,908,880	(2,995)	1,905,885	2,736,077	830,192
TOTAL EXPENDITURES	<u>73,173,834</u>	<u>1,225,958</u>	<u>74,399,792</u>	<u>78,387,393</u>	<u>3,987,601</u>
Other financing uses					
Operating transfers out	10,988,666	0	10,988,666	11,482,764	494,098
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>84,162,500</u>	<u>1,225,958</u>	<u>85,388,458</u>	<u>89,870,157</u>	<u>4,481,699</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(753,223)	(1,225,958)	(1,979,181)	(7,085,398)	5,106,217
Fund balance (deficit)					
Beginning of year	16,941,569	2,260,797	19,202,366	19,202,366	0
Residual equity transfer	965,674	0	965,674	965,674	0
END OF YEAR	<u>\$ 17,154,020</u>	<u>\$ 1,034,839</u>	<u>\$ 18,188,859</u>	<u>\$ 13,082,642</u>	<u>\$ 5,106,217</u>



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	TRANSIT OPERATIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,702,470	\$ 0	\$ 2,702,470	\$ 2,698,376	\$ 4,094
Intergovernmental					
Federal grants	188,116	(5,099)	183,017	200,000	(16,983)
Parish Transportation Fund	1,026,624	0	1,026,624	995,613	31,011
Other	203	0	203	0	203
	1,214,943	(5,099)	1,209,844	1,195,613	14,231
Interest income	123,684	0	123,684	128,000	(4,316)
Miscellaneous	34,559	0	34,559	18,000	16,559
TOTAL REVENUES	4,075,656	(5,099)	4,070,557	4,039,989	30,568
Other financing sources					
Operating transfers in	34,650	0	34,650	34,650	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,110,306	(5,099)	4,105,207	4,074,639	30,568
Expenditures					
Current					
Salaries	111,797	0	111,797	118,354	6,557
Employee benefits	19,265	0	19,265	21,385	2,120
Supplies	17,592	(116)	17,476	21,327	3,851
Purchased Services					
Professional and technical	2,265,269	9,052	2,274,321	3,105,327	831,006
Property	346,373	190	346,563	360,182	13,619
Other	155,121	4,783	159,904	172,026	12,122
General expenses	254	0	254	7,700	7,446
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,915,671	13,909	2,929,580	3,806,301	876,721
Other financing uses					
Operating transfers out	2,216,277	0	2,216,277	2,335,824	119,547
TOTAL EXPENDITURES AND OTHER FINANCING USES	5,131,948	13,909	5,145,857	6,142,125	996,268
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,021,642)	(19,008)	(1,040,650)	(2,067,486)	1,026,836
Fund balance (deficit)					
Beginning of year	2,489,736	5,966	2,495,702	2,495,702	0
Residual equity transfer	16,578	0	16,578	16,578	0
END OF YEAR	\$ 1,484,672	\$ (13,042)	\$ 1,471,630	\$ 444,794	\$ 1,026,836

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	TRANSIT - ELDERLY AND HANDICAPPED				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,343,979	\$ 0	\$ 1,343,979	\$ 1,344,490	\$ (511)
Intergovernmental					
Federal grants	24,230	7,404	31,634	50,000	(18,366)
Parish Transportation Fund	0	0	0	0	0
Other	0	0	0	0	0
	<u>24,230</u>	<u>7,404</u>	<u>31,634</u>	<u>50,000</u>	<u>(18,366)</u>
Interest income	70,020	0	70,020	69,500	520
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>1,438,229</u>	<u>7,404</u>	<u>1,445,633</u>	<u>1,463,990</u>	<u>(18,357)</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>1,438,229</u>	<u>7,404</u>	<u>1,445,633</u>	<u>1,463,990</u>	<u>(18,357)</u>
Expenditures					
Current					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	7,114	0	7,114	9,614	2,500
Purchased Services					
Professional and technical	1,365,528	4,856	1,370,384	1,331,576	(38,808)
Property	0	0	0	500	500
Other	17,337	0	17,337	23,425	6,088
General expenses	0	0	0	0	0
Capital outlay	23,087	0	23,087	35,000	11,913
TOTAL EXPENDITURES	<u>1,413,066</u>	<u>4,856</u>	<u>1,417,922</u>	<u>1,400,115</u>	<u>(17,807)</u>
Other financing uses					
Operating transfers out	34,650	0	34,650	34,650	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,447,716</u>	<u>4,856</u>	<u>1,452,572</u>	<u>1,434,765</u>	<u>(17,807)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(9,487)	2,548	(6,939)	29,225	(36,164)
Fund balance (deficit)					
Beginning of year	677,778	(4,512)	673,266	673,266	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	<u>\$ 668,291</u>	<u>\$ (1,964)</u>	<u>\$ 666,327</u>	<u>\$ 702,491</u>	<u>\$ (36,164)</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, 1999

	TOTAL - TRANSIT FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 4,046,449	\$ 0	\$ 4,046,449	\$ 4,042,866	\$ 3,583
Intergovernmental					
Federal grants	212,346	2,305	214,651	250,000	(35,349)
Parish Transportation Fund	1,026,624	0	1,026,624	995,613	31,011
Other	203	0	203	0	203
	<u>1,239,173</u>	<u>2,305</u>	<u>1,241,478</u>	<u>1,245,613</u>	<u>(4,135)</u>
Interest income	193,704	0	193,704	197,500	(3,796)
Miscellaneous	34,559	0	34,559	18,000	16,559
TOTAL REVENUES	5,513,885	2,305	5,516,190	5,503,979	12,211
Other financing sources					
Operating transfers in	34,650	0	34,650	34,650	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,548,535	2,305	5,550,840	5,538,629	12,211
Expenditures					
Current					
Salaries	111,797	0	111,797	118,354	6,557
Employee benefits	19,265	0	19,265	21,385	2,120
Supplies	24,706	(116)	24,590	30,941	6,351
Purchased Services					
Professional and technical	3,630,797	13,908	3,644,705	4,436,903	792,198
Property	346,373	190	346,563	360,682	14,119
Other	172,458	4,783	177,241	195,451	18,210
General expenses	254	0	254	7,700	7,446
Capital outlay	23,087	0	23,087	35,000	11,913
TOTAL EXPENDITURES	4,328,737	18,765	4,347,502	5,206,416	858,914
Other financing uses					
Operating transfers out	2,250,927	0	2,250,927	2,370,474	119,547
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,579,664	18,765	6,598,429	7,576,890	978,461
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,031,129)	(16,460)	(1,047,589)	(2,038,261)	990,672
Fund balance (deficit)					
Beginning of year	3,167,514	1,454	3,168,968	3,168,968	0
Residual equity transfer	16,578	0	16,578	16,578	0
END OF YEAR	\$ 2,152,963	\$ (15,006)	\$ 2,137,957	\$ 1,147,285	\$ 990,672



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ANIMAL SHELTER				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,279,428	\$ 0	\$ 1,279,428	\$ 1,263,579	\$ 15,849
Sales	0	0	0	0	0
	1,279,428	0	1,279,428	1,263,579	15,849
Intergovernmental					
State revenue sharing	166,386	0	166,386	166,386	0
Other	912	0	912	0	912
	167,298	0	167,298	166,386	912
Charges for services	272,559	0	272,559	265,785	6,774
Interest income	45,471	0	45,471	29,331	16,140
Miscellaneous	703	0	703	5,000	(4,297)
TOTAL REVENUES	1,765,459	0	1,765,459	1,730,081	35,378
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,765,459	0	1,765,459	1,730,081	35,378
Expenditures					
Current					
Personal Services					
Salaries	953,817	0	953,817	983,785	29,968
Employee benefits	214,322	18	214,340	235,654	21,314
Supplies	120,467	(4,608)	115,859	127,697	11,838
Purchased Services					
Professional and technical	98,730	0	98,730	100,119	1,389
Property	137,798	(15,153)	122,645	136,699	14,054
Other	105,356	917	106,273	124,572	18,299
General expenses	592	0	592	800	208
Capital outlay	80,803	0	80,803	80,829	26
TOTAL EXPENDITURES	1,711,885	(18,826)	1,693,059	1,790,155	97,096
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,711,885	(18,826)	1,693,059	1,790,155	97,096
Excess (deficiency) of revenues and other sources over expenditures and other uses	53,574	18,826	72,400	(60,074)	132,474
Fund balance (deficit)					
Beginning of year	119,242	3,038	122,280	122,280	0
Residual equity transfer	102,818	0	102,818	102,818	0
END OF YEAR	\$ 275,634	\$ 21,864	\$ 297,498	\$ 165,024	\$ 132,474

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	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
<i>Intergovernmental</i>					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services	1,036,887	0	1,036,887	1,010,000	26,887
Interest income	1,940	0	1,940	1,000	940
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,038,827	0	1,038,827	1,011,000	27,827
<i>Other financing sources</i>					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,038,827	0	1,038,827	1,011,000	27,827
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	2,527	0	2,527	2,730	203
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,038,957	0	1,038,957	1,024,649	(14,308)
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	1,041,484	0	1,041,484	1,027,379	(14,105)
<i>Other financing uses</i>					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,041,484	0	1,041,484	1,027,379	(14,105)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,657)	0	(2,657)	(16,379)	13,722
Fund balance (deficit)					
Beginning of year	31,831	0	31,831	31,831	0
Residual equity transfer	2,657	0	2,657	2,657	0
END OF YEAR	\$ 31,831	\$ 0	\$ 31,831	\$ 18,109	\$ 13,722

[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, 1999

	HEALTH UNIT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 812,218	\$ 0	\$ 812,218	\$ 801,163	\$ 11,055
Sales	0	0	0	0	0
	812,218	0	812,218	801,163	11,055
Intergovernmental					
State revenue sharing	104,982	0	104,982	104,982	0
Other	0	0	0	0	0
	104,982	0	104,982	104,982	0
Charges for services	0	0	0	0	0
Interest income	72,146	0	72,146	84,772	(12,626)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	989,346	0	989,346	990,917	(1,571)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	989,346	0	989,346	990,917	(1,571)
Expenditures					
Current					
Personal Services					
Salaries	73,530	0	73,530	74,426	896
Employee benefits	12,755	0	12,755	13,165	410
Supplies	24,661	(211)	24,450	30,023	5,573
Purchased Services					
Professional and technical	446,189	32,540	478,729	454,923	(23,806)
Property	181,927	2,034	183,961	266,998	83,037
Other	6,769	265	7,034	7,368	334
General expenses	475	0	475	600	125
Capital outlay	0	2,547	2,547	72,772	70,225
TOTAL EXPENDITURES	746,306	37,175	783,481	920,275	136,794
Other financing uses					
Operating transfers out	500,000	0	500,000	500,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,246,306	37,175	1,283,481	1,420,275	136,794
Excess (deficiency) of revenues and other sources over expenditures and other uses	(256,960)	(37,175)	(294,135)	(429,358)	135,223
Fund balance (deficit)					
Beginning of year	1,210,707	48,905	1,259,612	1,259,612	0
Residual equity transfer	2,908	0	2,908	2,908	0
END OF YEAR	\$ 956,655	\$ 11,730	\$ 968,385	\$ 833,162	\$ 135,223

[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, 1999

	HUMAN SERVICES AUTHORITY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 960,965	\$ 0	\$ 960,965	\$ 945,685	\$ 15,280
Sales	0	0	0	0	0
	960,965	0	960,965	945,685	15,280
Intergovernmental					
State revenue sharing	124,788	0	124,788	124,788	0
Other	0	0	0	0	0
	124,788	0	124,788	124,788	0
Charges for services	0	0	0	0	0
Interest income	27,977	0	27,977	27,633	344
Miscellaneous	273	0	273	0	273
TOTAL REVENUES	1,114,003	0	1,114,003	1,098,106	15,897
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,114,003	0	1,114,003	1,098,106	15,897
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	156	(11)	145	234	89
Purchased Services					
Professional and technical	1,125,238	0	1,125,238	1,125,034	(204)
Property	0	0	0	0	0
Other	3,323	0	3,323	3,323	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,128,717	(11)	1,128,706	1,128,591	(115)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,128,717	(11)	1,128,706	1,128,591	(115)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(14,714)	11	(14,703)	(30,485)	15,782
Fund balance (deficit)					
Beginning of year	99,294	0	99,294	99,294	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 84,580	\$ 11	\$ 84,591	\$ 68,809	\$ 15,782

[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, 1999

	TOTAL - HEALTH & WELFARE FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,052,611	\$ 0	\$ 3,052,611	\$ 3,010,427	\$ 42,184
Sales	0	0	0	0	0
	<u>3,052,611</u>	<u>0</u>	<u>3,052,611</u>	<u>3,010,427</u>	<u>42,184</u>
Intergovernmental					
State revenue sharing	396,156	0	396,156	396,156	0
Other	912	0	912	0	912
	<u>397,068</u>	<u>0</u>	<u>397,068</u>	<u>396,156</u>	<u>912</u>
Charges for services	1,309,446	0	1,309,446	1,275,785	33,661
Interest income	147,534	0	147,534	142,736	4,798
Miscellaneous	976	0	976	5,000	(4,024)
	<u>4,907,635</u>	<u>0</u>	<u>4,907,635</u>	<u>4,830,104</u>	<u>77,531</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>4,907,635</u>	<u>0</u>	<u>4,907,635</u>	<u>4,830,104</u>	<u>77,531</u>
Expenditures					
Current					
Personal Services					
Salaries	1,027,347	0	1,027,347	1,058,211	30,864
Employee benefits	229,604	18	229,622	251,549	21,927
Supplies	145,284	(4,830)	140,454	157,954	17,500
Purchased Services					
Professional and technical	2,709,114	32,540	2,741,654	2,704,725	(36,929)
Property	319,725	(13,119)	306,606	403,697	97,091
Other	115,448	1,182	116,630	135,263	18,633
General expenses	1,067	0	1,067	1,400	333
Capital outlay	80,803	2,547	83,350	153,601	70,251
	<u>4,628,392</u>	<u>18,338</u>	<u>4,646,730</u>	<u>4,866,400</u>	<u>219,670</u>
Other financing uses					
Operating transfers out	500,000	0	500,000	500,000	0
	<u>5,128,392</u>	<u>18,338</u>	<u>5,146,730</u>	<u>5,366,400</u>	<u>219,670</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(220,757)	(18,338)	(239,095)	(536,296)	297,201
Fund balance (deficit)					
Beginning of year	1,461,074	51,943	1,513,017	1,513,017	0
Residual equity transfer	108,383	0	108,383	108,383	0
END OF YEAR	<u>\$ 1,348,700</u>	<u>\$ 33,605</u>	<u>\$ 1,382,305</u>	<u>\$ 1,085,104</u>	<u>\$ 297,201</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

EAST BANK CONSOLIDATED PLAYGROUND DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 6,726,241	\$ 0	\$ 6,726,241	\$ 6,706,137	\$ 20,104
Hotel occupancy tax	0	0	0	0	0
	<u>6,726,241</u>	<u>0</u>	<u>6,726,241</u>	<u>6,706,137</u>	<u>20,104</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	162,468	0	162,468	162,468	0
Other	2,783	0	2,783	0	2,783
	<u>165,251</u>	<u>0</u>	<u>165,251</u>	<u>162,468</u>	<u>2,783</u>
Charges for services					
Service and delinquent fees	493,942	0	493,942	567,000	(73,058)
Gaming fees and commission	0	0	0	0	0
	<u>493,942</u>	<u>0</u>	<u>493,942</u>	<u>567,000</u>	<u>(73,058)</u>
Fines and forfeitures	0	0	0	0	0
Interest income	419,734	0	419,734	375,000	44,734
Miscellaneous	26,547	0	26,547	15,435	11,112
	<u>7,831,715</u>	<u>0</u>	<u>7,831,715</u>	<u>7,826,040</u>	<u>5,675</u>
Other financing sources					
Operating transfers in	10,000	100,000	110,000	110,000	0
	<u>7,841,715</u>	<u>100,000</u>	<u>7,941,715</u>	<u>7,936,040</u>	<u>5,675</u>
Expenditures					
Current					
Personal Services					
Salaries	3,452,844	0	3,452,844	3,927,308	474,464
Employee benefits	668,416	17	668,433	903,552	235,119
Supplies	536,157	(7,882)	528,275	724,824	196,549
Purchased Services					
Professional and technical	639,769	0	639,769	650,021	10,252
Property	535,263	(1,988)	533,275	842,127	308,852
Other	893,095	3,628	896,723	969,192	72,469
General expenses	61,661	(145)	61,516	97,311	35,795
Capital outlay	110,775	(10,727)	100,048	103,641	3,593
	<u>6,897,980</u>	<u>(17,097)</u>	<u>6,880,883</u>	<u>8,217,976</u>	<u>1,337,093</u>
Other financing uses					
Operating transfers out	567,653	0	567,653	567,653	0
	<u>7,465,633</u>	<u>(17,097)</u>	<u>7,448,536</u>	<u>8,785,629</u>	<u>1,337,093</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses					
	376,082	117,097	493,179	(849,589)	1,342,768
Fund balance (deficit)					
Beginning of year	4,900,816	(84,065)	4,816,751	4,816,751	0
Residual equity transfer	193,946	0	193,946	193,946	0
END OF YEAR	<u>\$ 5,470,844</u>	<u>\$ 33,032</u>	<u>\$ 5,503,876</u>	<u>\$ 4,161,108</u>	<u>\$ 1,342,768</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, 1999

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	\$ 3,531,571	\$ 0	\$ 3,531,571	\$ 3,509,251	\$ 22,320
Hotel occupancy tax	0	0	0	0	0
	<u>3,531,571</u>	<u>0</u>	<u>3,531,571</u>	<u>3,509,251</u>	<u>22,320</u>
Licenses and permits:	0	0	0	0	0
Intergovernmental					
State revenue sharing	272,794	0	272,794	272,794	0
Other	7,289	0	7,289	0	7,289
	<u>280,083</u>	<u>0</u>	<u>280,083</u>	<u>272,794</u>	<u>7,289</u>
Charges for services					
Service and delinquent fees	1,234,087	0	1,234,087	1,177,245	56,842
Gaming fees and commission	0	0	0	0	0
	<u>1,234,087</u>	<u>0</u>	<u>1,234,087</u>	<u>1,177,245</u>	<u>56,842</u>
Fines and forfeitures	0	0	0	0	0
Interest income	205,174	0	205,174	264,000	(58,826)
Miscellaneous	1,882	0	1,882	2,000	(118)
TOTAL REVENUES	<u>5,252,797</u>	<u>0</u>	<u>5,252,797</u>	<u>5,225,290</u>	<u>27,507</u>
Other financing sources					
Operating transfers in	24,000	0	24,000	24,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>5,276,797</u>	<u>0</u>	<u>5,276,797</u>	<u>5,249,290</u>	<u>27,507</u>
Expenditures					
Current					
Personal Services					
Salaries	2,842,999	0	2,842,999	3,109,432	266,433
Employee benefits	580,149	16	580,165	718,163	137,998
Supplies	432,196	(10,531)	421,665	514,667	93,002
Purchased Services					
Professional and technical	460,620	0	460,620	467,446	6,826
Property	505,897	(1,725)	504,172	629,164	124,992
Other	631,508	0	631,508	677,034	45,526
General expenses	43,710	(5,000)	38,710	46,515	7,805
Capital outlay	124,279	(4,973)	119,306	140,541	21,235
TOTAL EXPENDITURES	<u>5,621,358</u>	<u>(22,213)</u>	<u>5,599,145</u>	<u>6,302,962</u>	<u>703,817</u>
Other financing uses					
Operating transfers out:	298,400	0	298,400	298,400	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>5,919,758</u>	<u>(22,213)</u>	<u>5,897,545</u>	<u>6,601,362</u>	<u>703,817</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(642,961)</u>	<u>22,213</u>	<u>(620,748)</u>	<u>(1,352,072)</u>	<u>731,324</u>
Fund balance (deficit)					
Beginning of year	2,739,260	3,861	2,743,121	2,743,121	0
Residual equity transfer	196,875	0	196,875	196,875	0
END OF YEAR	<u>\$ 2,293,174</u>	<u>\$ 26,074</u>	<u>\$ 2,319,248</u>	<u>\$ 1,587,924</u>	<u>\$ 731,324</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, 1999

	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	335,113	0	335,113	280,000	55,113
	335,113	0	335,113	280,000	55,113
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	411,611	0	411,611	410,000	1,611
	411,611	0	411,611	410,000	1,611
Fines and forfeitures	0	0	0	0	0
Interest income	7,960	0	7,960	24,000	(16,040)
Miscellaneous	4,025	0	4,025	0	4,025
TOTAL REVENUES	758,709	0	758,709	714,000	44,709
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	758,709	0	758,709	714,000	44,709
Expenditures					
Current					
Personal Services					
Salaries	342,931	0	342,931	343,199	268
Employee benefits	56,200	0	56,200	57,586	1,386
Supplies	68,586	(191)	68,395	72,230	3,835
Purchased Services					
Professional and technical	110,353	20,255	130,608	135,781	5,173
Property	128,923	24,360	153,283	175,206	21,923
Other	100,586	0	100,586	105,637	5,051
General expenses	707	0	707	750	43
Capital outlay	4,263	0	4,263	5,000	737
TOTAL EXPENDITURES	812,549	44,424	856,973	895,389	38,416
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	812,549	44,424	856,973	895,389	38,416
Excess (deficiency) of revenues and other sources over expenditures and other uses	(53,840)	(44,424)	(98,264)	(181,389)	83,125
Fund balance (deficit)					
Beginning of year	204,664	47,102	251,766	251,766	0
Residual equity transfer	15,269	0	15,269	15,269	0
END OF YEAR	\$ 166,093	\$ 2,678	\$ 168,771	\$ 85,646	\$ 83,125

[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, 1999

PLAYGROUND DISTRICT #10

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 179,294	\$ 0	\$ 179,294	\$ 178,510	\$ 784
Hotel occupancy tax	0	0	0	0	0
	<u>179,294</u>	<u>0</u>	<u>179,294</u>	<u>178,510</u>	<u>784</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	26,031	0	26,031	16,931	9,100
Other	0	0	0	0	0
	<u>26,031</u>	<u>0</u>	<u>26,031</u>	<u>16,931</u>	<u>9,100</u>
Charges for services					
Service and delinquent fees	39,183	0	39,183	39,965	(782)
Gaming fees and commission	0	0	0	0	0
	<u>39,183</u>	<u>0</u>	<u>39,183</u>	<u>39,965</u>	<u>(782)</u>
Fines and forfeitures	0	0	0	0	0
Interest income	13,765	0	13,765	11,315	2,450
Miscellaneous	475	0	475	0	475
	<u>258,748</u>	<u>0</u>	<u>258,748</u>	<u>246,721</u>	<u>12,027</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	2,141	0	2,141	2,141	0
	<u>260,889</u>	<u>0</u>	<u>260,889</u>	<u>248,862</u>	<u>12,027</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	104,689	0	104,689	159,386	54,697
Employee benefits	19,590	0	19,590	33,301	13,711
Supplies	21,821	(730)	21,091	24,810	3,719
Purchased Services					
Professional and technical	33,836	0	33,836	34,074	238
Property	28,877	477	29,354	29,445	91
Other	12,751	0	12,751	12,849	98
General expenses	7,286	56	7,342	12,389	5,047
Capital outlay	13,989	0	13,989	16,000	2,011
	<u>242,839</u>	<u>(197)</u>	<u>242,642</u>	<u>322,254</u>	<u>79,612</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out:	18,300	0	18,300	18,300	0
	<u>261,139</u>	<u>(197)</u>	<u>260,942</u>	<u>340,554</u>	<u>79,612</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	(250)	197	(53)	(91,692)	91,639
Fund balance (deficit) Beginning of year	192,626	794	193,420	193,420	0
Residual equity transfer	5,168	0	5,168	5,168	0
END OF YEAR	<u>\$ 197,544</u>	<u>\$ 991</u>	<u>\$ 198,535</u>	<u>\$ 106,896</u>	<u>\$ 91,639</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, 1999

PLAYGROUND DISTRICT #16

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 146,382	\$ 0	\$ 146,382	\$ 146,104	\$ 278
Hotel occupancy tax	0	0	0	0	0
	<u>146,382</u>	<u>0</u>	<u>146,382</u>	<u>146,104</u>	<u>278</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	4,603	0	4,603	4,742	(139)
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	150,985	0	150,985	150,846	139
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	150,985	0	150,985	150,846	139
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	187,259	0	187,259	187,276	17
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	187,259	0	187,259	187,276	17
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	187,259	0	187,259	187,276	17
Excess (deficiency) of revenues and other sources over expenditures and other uses	(36,274)	0	(36,274)	(36,430)	156
Fund balance (deficit)					
Beginning of year	37,430	0	37,430	37,430	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:	\$ 1,156	\$ 0	\$ 1,156	\$ 1,000	\$ 156

[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, 1999

LAFRENIERE PARK RECREATION DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 439	\$ 0	\$ 439	\$ 0	\$ 439
Hotel occupancy tax	0	0	0	0	0
	439	0	439	0	439
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	1,421,391	0	1,421,391	1,443,800	(22,409)
Gaming fees and commission	0	0	0	0	0
	1,421,391	0	1,421,391	1,443,800	(22,409)
Fines and forfeitures	0	0	0	0	0
Interest income	11,632	0	11,632	17,717	(6,085)
Miscellaneous	2,231	0	2,231	1,200	1,031
TOTAL REVENUES	1,435,693	0	1,435,693	1,462,717	(27,024)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,435,693	0	1,435,693	1,462,717	(27,024)
Expenditures					
Current					
Personal Services					
Salaries	490,182	0	490,182	511,717	21,535
Employee benefits	129,044	0	129,044	148,248	19,204
Supplies	45,851	(1,074)	44,777	63,524	18,747
Purchased Services					
Professional and technical	178,647	0	178,647	180,977	2,330
Property	133,810	(2,124)	131,686	151,856	20,170
Other	133,208	459	133,667	155,716	22,049
General expenses	231	0	231	1,500	1,269
Capital outlay	30,573	0	30,573	41,000	10,427
TOTAL EXPENDITURES	1,141,546	(2,739)	1,138,807	1,254,538	115,731
Other financing uses					
Operating transfers out	244,637	100,000	344,637	344,637	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,386,183	97,261	1,483,444	1,599,175	115,731
Excess (deficiency) of revenues and other sources over expenditures and other uses	49,510	(97,261)	(47,751)	(136,458)	88,707
Fund balance (deficit)					
Beginning of year	245,605	100,755	346,360	346,360	0
Residual equity transfer	39,656	0	39,656	39,656	0
END OF YEAR	\$ 334,771	\$ 3,494	\$ 338,265	\$ 249,558	\$ 88,707

[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, 1999

	LIBRARY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 10,201,408	\$ 0	\$ 10,201,408	\$ 10,162,636	\$ 38,772
Hotel occupancy tax	0	0	0	0	0
	<u>10,201,408</u>	<u>0</u>	<u>10,201,408</u>	<u>10,162,636</u>	<u>38,772</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	657,732	0	657,732	657,732	0
Other	8,648	0	8,648	8,298	350
	<u>666,380</u>	<u>0</u>	<u>666,380</u>	<u>666,030</u>	<u>350</u>
Charges for services					
Service and delinquent fees	126,630	0	126,630	127,319	(689)
Gaming fees and commission	0	0	0	0	0
	<u>126,630</u>	<u>0</u>	<u>126,630</u>	<u>127,319</u>	<u>(689)</u>
Fines and forfeitures	177,740	0	177,740	150,000	27,740
Interest income	608,068	0	608,068	435,000	173,068
Miscellaneous	175,362	0	175,362	243,180	(67,818)
	<u>11,955,588</u>	<u>0</u>	<u>11,955,588</u>	<u>11,784,165</u>	<u>171,423</u>
TOTAL REVENUES					
Other financing sources					
Operating transfers in	0	0	0	0	0
	<u>11,955,588</u>	<u>0</u>	<u>11,955,588</u>	<u>11,784,165</u>	<u>171,423</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
Expenditures					
Current					
Personal Services					
Salaries	5,777,269	0	5,777,269	6,074,488	297,219
Employee benefits	1,126,076	(29)	1,126,047	1,265,953	139,906
Supplies	527,714	(69,185)	458,529	664,553	206,024
Purchased Services					
Professional and technical	903,304	(2,690)	900,614	935,878	35,264
Property	856,243	6,939	863,182	1,284,252	421,070
Other	298,682	3	298,685	339,126	40,441
General expenses	12,094	35	12,129	13,931	1,802
Capital outlay	882,947	89	883,036	1,086,506	203,470
	<u>10,384,329</u>	<u>(64,838)</u>	<u>10,319,491</u>	<u>11,664,687</u>	<u>1,345,196</u>
TOTAL EXPENDITURES					
Other financing uses					
Operating transfers out	1,000,500	0	1,000,500	1,000,500	0
	<u>11,384,829</u>	<u>(64,838)</u>	<u>11,319,991</u>	<u>12,665,187</u>	<u>1,345,196</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES					
Excess (deficiency) of revenues and other sources over expenditures and other uses	570,759	64,838	635,597	(881,022)	1,516,619
Fund balance (deficit)					
Beginning of year	5,752,279	147,574	5,899,853	5,899,853	0
Residual equity transfer	696,555	0	696,555	696,555	0
END OF YEAR	<u>\$ 7,019,593</u>	<u>\$ 212,412</u>	<u>\$ 7,232,005</u>	<u>\$ 5,715,386</u>	<u>\$ 1,516,619</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, 1999

	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	26,452	0	26,452	26,999	(547)
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	356,838	0	356,838	374,144	(17,306)
	356,838	0	356,838	374,144	(17,306)
Fines and forfeitures	0	0	0	0	0
Interest income	507	0	507	0	507
Miscellaneous	2,336	0	2,336	3,000	(664)
TOTAL REVENUES	386,133	0	386,133	404,143	(18,010)
Other financing sources					
Operating transfers in	888,564	0	888,564	924,350	(35,786)
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,274,697	0	1,274,697	1,328,493	(53,796)
Expenditures					
Current					
Personal Services					
Salaries	250,662	0	250,662	266,871	16,209
Employee benefits	40,246	0	40,246	51,910	11,664
Supplies	21,169	(652)	20,517	23,551	3,034
Purchased Services					
Professional and technical	40,178	0	40,178	40,897	719
Property	5,508	178	5,686	6,925	1,239
Other	23,402	0	23,402	28,654	5,252
General expenses	920,722	0	920,722	937,385	16,663
Capital outlay	0	0	0	2,514	2,514
TOTAL EXPENDITURES	1,301,887	(474)	1,301,413	1,358,707	57,294
Other financing uses					
Operating transfers out	2,420	0	2,420	2,420	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,304,307	(474)	1,303,833	1,361,127	57,294
Excess (deficiency) of revenues and other sources over expenditures and other uses	(29,610)	474	(29,136)	(32,634)	3,498
Fund balance (deficit)					
Beginning of year	19,105	215	19,320	19,320	0
Residual equity transfer	18,897	0	18,897	18,897	0
END OF YEAR	\$ 8,392	\$ 689	\$ 9,081	\$ 5,583	\$ 3,498

[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, 1999

	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	191,343	0	191,343	191,343	0
	191,343	0	191,343	191,343	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	5,550	0	5,550	0	5,550
Miscellaneous	4,864	0	4,864	2,000	2,864
	4,864	0	4,864	2,000	2,864
TOTAL REVENUES	201,757	0	201,757	193,343	8,414
Other financing sources					
Operating transfers in	0	0	0	0	0
	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	201,757	0	201,757	193,343	8,414
Expenditures					
Current					
Personal Services					
Salaries	40,978	0	40,978	42,339	1,361
Employee benefits	6,722	0	6,722	9,580	2,858
Supplies	7,621	0	7,621	79,008	71,387
Purchased Services					
Professional and technical	47,261	0	47,261	47,325	64
Property	10,161	(7,500)	2,661	4,400	1,739
Other	8,949	0	8,949	17,841	8,892
General expenses	693	0	693	6,948	6,255
Capital outlay	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURES	122,385	(7,500)	114,885	207,441	92,556
Other financing uses					
Operating transfers out	0	0	0	0	0
	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	122,385	(7,500)	114,885	207,441	92,556
Excess (deficiency) of revenues and other sources over expenditures and other uses	79,372	7,500	86,872	(14,098)	100,970
Fund balance (deficit)					
Beginning of year	9,999	0	9,999	9,999	0
Residual equity transfer	9,959	0	9,959	9,959	0
	9,959	0	9,959	9,959	0
END OF YEAR	\$ 99,330	\$ 7,500	\$ 106,830	\$ 5,860	\$ 100,970

[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, 1999

	LASALLE PARK				
	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	415,581	0	415,581	0	415,581
	<u>415,581</u>	<u>0</u>	<u>415,581</u>	<u>0</u>	<u>415,581</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	15,465	0	15,465	0	15,465
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>431,046</u>	<u>0</u>	<u>431,046</u>	<u>0</u>	<u>431,046</u>
Other financing sources					
Operating transfers in	360,585	0	360,585	360,585	0
	<u>360,585</u>	<u>0</u>	<u>360,585</u>	<u>360,585</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>791,631</u>	<u>0</u>	<u>791,631</u>	<u>360,585</u>	<u>431,046</u>
Expenditures					
Current					
Personal Services					
Salaries	18,925	0	18,925	107,589	88,664
Employee benefits	3,864	0	3,864	22,448	18,584
Supplies	2,438	(967)	1,471	17,644	16,173
Purchased Services					
Professional and technical	0	0	0	1,350	1,350
Property	11,464	(569)	10,895	83,466	72,571
Other	0	0	0	11,250	11,250
General expenses	0	0	0	500	500
Capital outlay	18,101	0	18,101	22,000	3,899
	<u>54,792</u>	<u>(1,536)</u>	<u>53,256</u>	<u>266,247</u>	<u>212,991</u>
TOTAL EXPENDITURES	<u>54,792</u>	<u>(1,536)</u>	<u>53,256</u>	<u>266,247</u>	<u>212,991</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>54,792</u>	<u>(1,536)</u>	<u>53,256</u>	<u>266,247</u>	<u>212,991</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	736,839	1,536	738,375	94,338	644,037
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	<u>\$ 736,839</u>	<u>\$ 1,536</u>	<u>\$ 738,375</u>	<u>\$ 94,338</u>	<u>\$ 644,037</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, 1999

	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	825,675	0	825,675	270,000	555,675
	825,675	0	825,675	270,000	555,675
Fines and forfeitures	0	0	0	0	0
Interest income	40,662	0	40,662	0	40,662
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	866,337	0	866,337	270,000	596,337
Other financing sources					
Operating transfers in	624,407	0	624,407	624,407	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,490,744	0	1,490,744	894,407	596,337
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	378	0	378	378	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	150,975	0	150,975	617,730	466,755
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	151,353	0	151,353	618,108	466,755
Other financing uses					
Operating transfers out	455,320	0	455,320	455,320	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	606,673	0	606,673	1,073,428	466,755
Excess (deficiency) of revenues and other sources over expenditures and other uses	884,071	0	884,071	(179,021)	1,063,092
Fund balance (deficit)					
Beginning of year	248,066	0	248,066	248,066	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,132,137	\$ 0	\$ 1,132,137	\$ 69,045	\$ 1,063,092

[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, 1999

	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	9,942	0	9,942	4,500	5,442
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	9,942	0	9,942	4,500	5,442
Other financing sources					
Operating transfers in	7,293	0	7,293	0	7,293
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,235	0	17,235	4,500	12,735
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	1,680	0	1,680	1,680	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	31,943	0	31,943	56,205	24,262
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	33,623	0	33,623	57,885	24,262
Other financing uses					
Operating transfers out	12,347	0	12,347	12,347	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	45,970	0	45,970	70,232	24,262
Excess (deficiency) of revenues and other sources over expenditures and other uses	(28,735)	0	(28,735)	(65,732)	36,997
Fund balance (deficit)					
Beginning of year	218,577	0	218,577	218,577	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 189,842	\$ 0	\$ 189,842	\$ 152,845	\$ 36,997

[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, 1999

	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	139,387	0	139,387	135,111	4,276
	<u>139,387</u>	<u>0</u>	<u>139,387</u>	<u>135,111</u>	<u>4,276</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	4,859	0	4,859	0	4,859
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	144,246	0	144,246	135,111	9,135
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	144,246	0	144,246	135,111	9,135
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	252	0	252	252	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	87,000	0	87,000	117,774	30,774
Capital outlay	0	0	0	0	0
	<u>87,252</u>	<u>0</u>	<u>87,252</u>	<u>118,026</u>	<u>30,774</u>
TOTAL EXPENDITURES	87,252	0	87,252	118,026	30,774
Other financing uses					
Operating transfers out	150,566	0	150,566	150,566	0
	<u>150,566</u>	<u>0</u>	<u>150,566</u>	<u>150,566</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	237,818	0	237,818	268,592	30,774
Excess (deficiency) of revenues and other sources over expenditures and other uses	(93,572)	0	(93,572)	(133,481)	39,909
Fund balance (deficit)					
Beginning of year	186,541	0	186,541	186,541	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	\$ 92,969	\$ 0	\$ 92,969	\$ 53,060	\$ 39,909

[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, 1999

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	1,858,248	0	1,858,248	1,676,259	181,989
	1,858,248	0	1,858,248	1,676,259	181,989
Fines and forfeitures	0	0	0	0	0
Interest income	9,724	0	9,724	0	9,724
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,867,972	0	1,867,972	1,676,259	191,713
Other financing sources					
Operating transfers in	68,959	0	68,959	68,959	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,936,931	0	1,936,931	1,745,218	191,713
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	499	0	499	499	0
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	399,578	0	399,578	570,949	171,371
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	400,077	0	400,077	571,448	171,371
Other financing uses					
Operating transfers out	2,250,241	0	2,250,241	2,250,241	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,650,318	0	2,650,318	2,821,689	171,371
Excess (deficiency) of revenues and other sources over expenditures and other uses	(713,387)	0	(713,387)	(1,076,471)	363,084
Fund balance (deficit)					
Beginning of year	1,135,229	0	1,135,229	1,135,229	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 421,842	\$ 0	\$ 421,842	\$ 58,758	\$ 363,084

[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, 1999

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	17,473	0	17,473	17,317	156
	17,473	0	17,473	17,317	156
Fines and forfeitures	0	0	0	0	0
Interest income	109	0	109	0	109
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	17,582	0	17,582	17,317	265
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,582	0	17,582	17,317	265
Expenditures					
Current					
Personal Services					
Salaries	13,541	0	13,541	12,983	(558)
Employee benefits	2,055	0	2,055	2,233	178
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,191	0	1,191	1,191	0
Property	0	0	0	0	0
Other	71	0	71	71	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	16,858	0	16,858	16,478	(380)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,858	0	16,858	16,478	(380)
Excess (deficiency) of revenues and other sources over expenditures and other uses	724	0	724	839	(115)
Fund balance (deficit)					
Beginning of year	1,995	0	1,995	1,995	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 2,719	\$ 0	\$ 2,719	\$ 2,834	\$ (115)

[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, 1999

TOTAL - CULTURE & RECREATION FUNCTION					
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 20,785,335	\$ 0	\$ 20,785,335	\$ 20,702,638	\$ 82,697
Hotel occupancy tax	554,968	0	554,968	135,111	419,857
	21,340,303	0	21,340,303	20,837,749	502,554
Licenses and permits	26,452	0	26,452	26,999	(547)
Intergovernmental					
State revenue sharing	1,119,025	0	1,119,025	1,109,925	9,100
Other	545,176	0	545,176	479,641	65,535
	1,664,201	0	1,664,201	1,589,566	74,635
Charges for services					
Service and delinquent fees	3,315,233	0	3,315,233	3,355,329	(40,096)
Gaming fees and commission	3,469,845	0	3,469,845	2,747,720	722,125
	6,785,078	0	6,785,078	6,103,049	682,029
Fines and forfeitures	177,740	0	177,740	150,000	27,740
Interest income	1,357,754	0	1,357,754	1,136,274	221,480
Miscellaneous	217,722	0	217,722	266,815	(49,093)
TOTAL REVENUES	31,569,250	0	31,569,250	30,110,452	1,458,798
Other financing sources					
Operating transfers in	1,985,949	100,000	2,085,949	2,114,442	(28,493)
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,555,199	100,000	33,655,199	32,224,894	1,430,305
Expenditures					
Current					
Personal Services					
Salaries	13,335,020	0	13,335,020	14,555,312	1,220,292
Employee benefits	2,632,362	4	2,632,366	3,212,974	580,608
Supplies	1,663,553	(91,212)	1,572,341	2,184,811	612,470
Purchased Services					
Professional and technical	2,605,227	17,565	2,622,792	2,685,025	62,233
Property	2,216,146	18,048	2,234,194	3,206,841	972,647
Other	2,102,252	4,090	2,106,342	2,317,370	211,028
General expenses	1,716,600	(5,054)	1,711,546	2,479,887	768,341
Capital outlay	1,184,927	(15,611)	1,169,316	1,417,202	247,886
TOTAL EXPENDITURES	27,456,087	(72,170)	27,383,917	32,059,422	4,675,505
Other financing uses					
Operating transfers out	5,000,384	100,000	5,100,384	5,100,384	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	32,456,471	27,830	32,484,301	37,159,806	4,675,505
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,098,728	72,170	1,170,898	(4,934,912)	6,105,810
Fund balance (deficit)					
Beginning of year	15,892,192	216,236	16,108,428	16,108,428	0
Residual equity transfer	1,176,325	0	1,176,325	1,176,325	0
END OF YEAR	\$ 18,167,245	\$ 288,406	\$ 18,455,651	\$ 12,349,841	\$ 6,105,810

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS

Year Ended December 31, 1999

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Health and Human Services Grants	General Fund	\$ 229,515	\$ -
	Miscellaneous Grants	-	100,661
		<u>229,515</u>	<u>100,661</u>
Justice Grants	General Fund	28,164	-
	Community Justice Agency	-	45,511
	Juvenile Services	63,978	206
		<u>92,142</u>	<u>45,717</u>
Housing and Urban Development Grants	General Fund	285,812	-
	East Bank Consolidated Playground District	15,303	-
	Off Track Betting	30,000	-
	West Bank Riverboat Gaming	64,000	35,000
		<u>395,115</u>	<u>35,000</u>
Labor Grants	General Fund	316,875	-
Transit Grants	Transit Operations	1,866,277	-
Miscellaneous Grants	General Fund	10,080	-
	Health and Human Service Grants	100,661	-
	Community Justice Agency	9,823	-
	Juvenile Services	5,573	38,987
	24th Judicial District Court Commissioners	10,492	-
	Video Poker	-	7,293
	West Bank Tourism	50,000	-
	Environmental and Water Quality Internal Service	6,077	-
		<u>192,706</u>	<u>46,280</u>
Community Justice Agency	General Fund	16,352	-
	Justice Grants	45,511	-
	Miscellaneous Grants	-	9,823
		<u>61,863</u>	<u>9,823</u>
Juvenile Services	General Fund	-	15,000
	Justice Grants	206	63,978
	Miscellaneous Grants	38,987	5,573
	Juvenile Detention Home and Justice Center Capital Project	-	300,000
		<u>39,193</u>	<u>384,551</u>
Emergency Communications	East Bank Consolidated Fire District	-	743,815
	Emergency Communications Capital Project	-	1,519,068
		<u>-</u>	<u>2,262,883</u>
24th Judicial District Court Commissioners	General Fund	124,557	-
	Miscellaneous Grants	-	10,492
		<u>124,557</u>	<u>10,492</u>
East Bank Consolidated Fire District	Emergency Communications	743,815	-

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

Year Ended December 31, 1999

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Streets Department	Parkways Department	-	3,363,821
	1998 Road & Street Capital Improvements	3,104,000	-
	Public Works Revenue Sharing Project	10	-
	Public Works Capital Program	-	700,000
	Sewer Capital Program	-	511,828
		<u>3,104,010</u>	<u>4,575,649</u>
Parkways Department	Streets Department	3,363,821	-
	Garbage District #1	48,418	-
	Garbage District #2	48,418	-
	Consolidated Drainage District #1	19,367	-
	Fourth Jefferson Drainage District	38,735	-
	Drainage District #9	19,367	-
	Drainage Pump Stations	193,673	-
		<u>3,731,799</u>	<u>-</u>
Consolidated Road Lighting District	East Bank Hotel Occupancy Tax Capital Project	-	146,368
Garbage District #1	Parkways Department	-	48,418
	Landfill Division	-	1,808,250
		<u>-</u>	<u>1,856,668</u>
Garbage District #2	Parkways Department	-	48,418
	Landfill Division	-	1,413,723
		<u>-</u>	<u>1,462,141</u>
Garbage District #6	Landfill Division	-	65,754
Landfill Division	Garbage District #1	1,808,250	-
	Garbage District #2	1,413,723	-
	Garbage District #6	65,754	-
	Jefferson Parish Landfill Capital Project	-	900,000
		<u>3,287,727</u>	<u>900,000</u>
Consolidated Drainage District #1	Parkways Department	-	19,367
	Drainage Pump Stations	100,000	-
	West Bank Riverboat Gaming	655,000	-
	Sewer Capital Program	-	142,069
	USDA Watershed Program Capital Project	-	119,275
	Drainage Capital Program	-	156,000
	<u>755,000</u>	<u>436,711</u>	
Fourth Jefferson Drainage District	Parkways Department	-	38,735
	Sewer Capital Program	-	428,281
	USDA Watershed Program Capital Project	-	196,125
	<u>-</u>	<u>663,141</u>	
Drainage District #9	Parkways Department	-	19,367
	Sewer Capital Program	-	71,377
	USDA Watershed Program Capital Project	-	78,925
	<u>-</u>	<u>169,669</u>	

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

Year Ended December 31, 1999

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Drainage Pump Stations	Parkways Department	-	193,673
	Consolidated Drainage District #1	-	100,000
	Sewer Capital Program	-	38,892
	Pump Station Improvements Capital Project	-	200,000
	Drainage Capital Program	-	180,000
		<u> -</u>	<u>712,565</u>
Transit Operations	Transit Grants	-	1,866,277
	Transit - Elderly and Handicapped	34,650	-
	Sewer Capital Program	-	175,000
	Central Garage Improvements Capital Project	-	175,000
		<u>34,650</u>	<u>2,216,277</u>
Transit - Elderly and Handicapped	Transit Operations	-	34,650
Health Unit	Health Unit Improvements Capital Projects	-	500,000
East Bank Consolidated Playground District	Housing and Urban Development Grants	-	15,303
	Off Track Betting	10,000	-
	East Bank Playground Capital Improvements	-	552,350
		<u>10,000</u>	<u>567,653</u>
West Bank Consolidated Playground District #1	Playground District #10	14,000	-
	West Bank Riverboat Gaming	10,000	-
	West Bank Playground Capital Improvements	-	298,400
		<u>24,000</u>	<u>298,400</u>
Playground District #10	West Bank Consolidated Playground District #1	-	14,000
	Community Services	597	-
	Video Poker	1,544	-
	West Bank Playground Capital Improvements	-	4,300
		<u>2,141</u>	<u>18,300</u>
Lafreniere Park Recreation District	Lafreniere Park Recreation District Debt Service	-	207,637
	Lafreniere Park Capital Project	-	37,000
		<u> -</u>	<u>244,637</u>
Library	General Fund	-	500,000
	Library Capital Improvements	-	500,500
		<u> -</u>	<u>1,000,500</u>
Community Services	General Fund	888,564	-
	Playground District #10	-	597
	Consolidated Sewerage District No. 1 Enterprise	-	1,823
		<u>888,564</u>	<u>2,420</u>
LaSalle Park	East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997 Debt Service	360,585	-

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

Year Ended December 31, 1999

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Off Track Betting	General Fund	-	3,500
	Housing and Urban Development Grants	-	30,000
	East Bank Consolidated Playground District	-	10,000
	LaSalle Tract Revenue Refunding Bonds - 1996	-	-
	Debt Service	622,071	-
	Public Works Capital Program	-	38,783
	Fire District #4 Lafitte/Barataria Capital Project	2,336	-
	Drainage Capital Program	-	258,173
	Consolidated Sewerage District No. 1 Enterprise	-	114,864
		<u>624,407</u>	<u>455,320</u>
Video Poker	Miscellaneous Grants	7,293	-
	Playground District #10	-	1,544
	Consolidated Sewerage District No. 1 Enterprise	-	10,803
		<u>7,293</u>	<u>12,347</u>
West Bank Tourism	Miscellaneous Grants	-	50,000
	Public Works Capital Program	-	17,059
	Drainage Capital Program	-	25,541
	Consolidated Sewerage District No. 1 Enterprise	-	57,966
		<u>-</u>	<u>150,566</u>
West Bank Riverboat Gaming	General Fund	-	100,000
	Housing and Urban Development Grants	35,000	64,000
	West Bank Consolidated Playground District #1	-	10,000
	Consolidated Drainage District #1	-	655,000
	Public Works Capital Program	-	228,462
	Federal Aid Urban Capital Project	-	50,000
	West Bank Playground Capital Improvements	33,959	147,000
	Drainage Capital Program	-	312,753
	Civic and Senior Centers Capital Project	-	62,000
	Consolidated Sewerage District No. 1 Enterprise	-	621,026
		<u>68,959</u>	<u>2,250,241</u>
TOTAL		<u>\$ 16,961,193</u>	<u>\$ 21,635,384</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 1998

Hotel Occupancy Tax Bonds Fund accounts for a one percent hotel occupancy tax levied on hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish, needed to comply with the interest and principal redemption requirements of the bond indentures for the following fund:

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 Refunding Bonds – 1996
LaSalle Tract Revenue Bonds Series A – 1996

LaSalle Tract Revenue Bonds Series B – 1996
First Parish Court Building

Louisiana Public Facility Bond Funds account 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
Consolidated Road District A, Sub #1
Playground District #11
Playground District #13
Playground District #14
Playground District #15

Fire District #7
East Bank Consolidated Sewerage District
Parishwide Drainage
Drainage District #9
Drainage District #9, Sub #1
Consolidated Waterworks District No. 2

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

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 1999

FUND	ASSETS					RECEIVABLES					TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM TAX	SPECIAL ASSESSMENTS	INTER- GOVERNMENTAL				
SST Revenue Refunding Series A 1991	\$ 297	\$ 2,763,009	\$ 1,016,500	\$	\$	\$	\$	\$	\$	\$ 6,818,662	\$ 10,598,468
SST Revenue Refunding Series 1998	1										1
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997			403,823	34,859			113,375				517,198
Drainage Sales Tax Revenue Series 1991		2,379,758	186,291								2,600,908
Drainage Sales Tax Refunding Bonds - Series 1997			246,698	3,274							246,698
Lafreniere Park Recreation District LaSalle Tract Revenue Refunding Bonds - 1996	1,793	1,861,877	17,806	5,345			98,410				1,967,425
LaSalle Tract Revenue Bonds Series A - 1996											0
LaSalle Tract Revenue Bonds Series B - 1996	19,919		461,559					15,328			19,919
First Parish Court Building Elmwood Building											476,887
East Bank Office Building Series 1994	13,871	2,704,037	211,840	33,726							2,963,474
Road District #1, Sub #1			160,317								2,668,779
Consolidated Road District A, Sub #1			30,303		2,506,972			1,490			2,963,474
Playground District #11			19,270		763,475			488			794,266
Playground District #13			194,880		30,729						49,998
Playground District #14			86,969		77,586			87			272,553
Playground District #15			50,267		66,432			203			153,604
Fire District #7					17,328			95			67,690
East Bank Consolidated Sewerage District			773,223						623		1,372,224
Parishwide Drainage			6,869,050		598,378				8,687		13,060,829
Drainage District #9			558,277		6,183,092				1,035		1,004,774
Drainage District #9, Sub #1			251,123		445,462				1,074		459,252
Consolidated Waterworks District No. 2			754,747		207,055				1,684		1,399,080
Paving Lien Ordinances			10,112	16,149						135,520	161,781
Consolidated Sewerage Lien Ordinances			11,270	123,205						245,206	379,681
Consolidated Water Lien Ordinances			1,596	10,651						26,000	38,247
TOTALS	\$ 35,881	\$ 9,952,616	\$ 12,315,921	\$ 227,209	\$ 11,539,158	\$ 406,726	\$ 7,061,241	\$	\$ 41,538,752	\$	\$ 41,538,752

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

December 31, 1999

FUND	LIABILITIES AND FUND BALANCE				FUND BALANCES		
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	RESERVED FOR DEBT SERVICE	DESIGNATED FOR DEBT SERVICE	TOTAL FUND BALANCE
SST Revenue Refunding Series A 1991	\$ 7,181	\$ 0	\$ 0	\$ 7,181	\$ 10,591,287	\$ 1	\$ 10,598,468
SST Revenue Refunding Series 1998							
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997					517,198		517,198
Drainage Sales Tax Revenue Series 1991					2,600,908		2,600,908
Drainage Sales Tax Refunding Bonds - Series 1997	1,500			1,500	245,198		246,698
Lafreniere Park Recreation District LaSalle Tract Revenue Refunding Bonds - 1996		706,326		707,023	265,015		265,015
LaSalle Tract Revenue Bonds Series A - 1996	697				1,260,402		1,967,425
LaSalle Tract Revenue Bonds Series B - 1996						0	0
First Parish Court Building Elmwood Building					19,919		19,919
East Bank Office Building Series 1994					476,887		476,887
Road District #1, Sub #1					0		0
Consolidated Road District A, Sub #1			2,509,953	2,509,953	2,963,474		2,963,474
Playground District #11			764,092	764,092	158,826		2,668,779
Playground District #13			30,794	30,794	30,174		794,266
Playground District #14			77,648	77,648	19,205		49,999
Playground District #15			66,542	66,542	194,905		272,553
Fire District #7			17,364	17,364	87,062		153,604
East Bank Consolidated Sewerage District			0	0	50,326		67,690
Parishwide Drainage District #9			600,292	600,292	771,932		1,372,224
Drainage District #9, Sub #1			6,200,738	6,200,738	6,860,091		13,060,829
Consolidated Waterworks District No. 2			446,768	446,768	558,006		1,004,774
Paving Lien Ordinances			207,615	207,615	251,637		459,252
Consolidated Sewerage Lien Ordinances			643,900	643,900	755,180		1,399,080
Consolidated Water Lien Ordinances			82,304	82,304	29,858	49,619	161,781
			16,785	16,785	13,386	349,510	379,681
			2,290	2,290	1,192	34,765	38,247
TOTALS	\$ 9,378	\$ 706,326	\$ 11,667,085	\$ 12,382,789	\$ 28,722,069	\$ 433,894	\$ 29,155,963
							\$ 41,538,752

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

FUND	REVENUES						TOTAL	OTHER FINANCING SOURCES	TOTAL REVENUES AND OTHER FINANCING SOURCES
	TAXES	AD VALOREM	SALES	SPECIAL ASSESSMENTS	INTEREST	OTHER			
SST Revenue Refunding Series A 1991		\$	18,879,596	\$	895,773	\$	1,250	\$	19,776,619
SST Revenue Refunding Series 1998			10,003,741		17				10,003,758
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997			346,155		48,775				394,930
Drainage Sales Tax Revenue Series 1991			495,350		206,634			2,105,850	2,807,834
Drainage Sales Tax Refunding Bonds - Series 1997			2,068,914		58,659			60,333	2,187,906
LaFreniere Park Recreation District LaSalle Tract Revenue Refunding Bonds - 1996			338,019		16,953	429,574		207,637	224,590
LaSalle Tract Revenue Bonds Series A - 1996			184,318		80,218				847,811
LaSalle Tract Revenue Bonds Series B - 1996			132,918						184,318
First Parish Court Building Elmwood Building					1,072			14,865	148,855
East Bank Office Building Series 1994					22,736	249,244			271,980
Road District #1, Sub #1					63,239	108,308		2,500,000	2,671,547
Consolidated Road District A, Sub #1			2,348,120		1,075,739	56,362		2,786,342	3,918,443
Playground District #11			787,861		31,405				2,379,525
Playground District #13			27,175		8,024				795,885
Playground District #14			149,721		1,484				28,659
Playground District #15			63,466		16,192				165,913
Fire District #7			17,803		5,317				68,783
East Bank Consolidated Sewerage District			563,936		4,284				22,087
Parishwide Drainage Drainage District #9			5,992,366		7,163				12,822
Drainage District #9, Sub #1			425,219		63,981				627,917
Consolidated Waterworks District No. 2			197,404		643,725				6,636,091
Paving Lien Ordinances			624,275		35,113				461,332
Consolidated Sewerage Lien Ordinances					16,834				214,238
Consolidated Water Lien Ordinances					36,342				660,617
					14,805	1,796			75,312
					19,382	526			25,087
					4,126	152			61,317
TOTALS			\$ 11,204,005		\$ 3,416,702	\$ 847,212		\$ 7,675,027	\$ 55,674,176

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

FUND	EXPENDITURES			OTHER FINANCING USES		TOTAL	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	OPERATING TRANSFERS OUT	FINANCING USES		BEGINNING OF YEAR	RESIDUAL EQUITY TRANSFER		END OF YEAR		
SST Revenue Refunding Series A 1991	\$ 7,185,000	\$ 4,873,096	\$ 28,522		\$ 12,086,618	\$ 18,679,046	\$ 9,493,714	\$ 10,591,287				
SST Revenue Refunding Series 1998	4,865,000	5,139,039	247		10,004,286	10,004,286	(528)	1				
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	155,000	300,386		360,585	455,386	815,971	(421,041)	938,239				517,198
Drainage Sales Tax Revenue Series 1991	2,190,000	415,288		60,333	2,605,288	2,665,621	142,213	2,458,695				2,600,908
Drainage Sales Tax Refunding Bonds - Series 1997	320,000	1,753,814			2,073,814	2,073,814	114,092	131,106				245,198
Lafreniere Park Recreation District	160,000	92,073			252,073	252,073	(27,483)	292,498				265,015
LaSalle Tract Revenue Refunding Bonds - 1996	220,000	278,048	2,393	814,865	500,441	1,315,306	(467,495)	1,727,897				1,260,402
LaSalle Tract Revenue Bonds Series A - 1996	80,000	104,318			184,318	184,318	0	0				0
LaSalle Tract Revenue Bonds Series B - 1996	95,000	87,918			182,918	182,918	(34,063)	53,982				19,919
First Parish Court Building	54,000	79,286			133,286	133,286	138,694	338,193				476,887
Elmwood Building	1,065,000	1,514,363		2,786,342	2,579,363	5,365,705	(2,694,158)	2,694,158				0
East Bank Office Building Series 1994	18,665,000	1,023,845	279,975		19,968,820	19,968,820	(16,050,377)	19,013,851				2,963,474
Road District #1, Sub #1	1,520,000	923,735	7,863		2,451,598	2,451,598	(72,073)	230,899				158,826
Consolidated Road District A, Sub #1	515,000	271,592	2,348		788,940	788,940	6,945	23,229				30,174
Playground District #11	30,000	4,470	29		34,499	34,499	(5,840)	25,045				19,205
Playground District #13	145,000	18,197	466		163,663	163,663	2,250	192,655				194,905
Playground District #14	65,000	6,305	237		71,542	71,542	(2,759)	89,821				87,062
Playground District #15	125,000	5,257	433		130,690	130,690	(108,603)	158,929				50,326
Fire District #7	310,000	255	903		311,158	311,158	(298,336)	355,832			(57,496)	0
East Bank Consolidated Sewerage District	560,000	67,469	1,974		629,443	629,443	(1,526)	773,458				771,932
Parishwide Drainage	4,500,000	2,535,537	20,378		7,055,915	7,055,915	(419,824)	7,279,915				6,860,091
Drainage District #9	405,000	64,926	1,522		471,448	471,448	(10,116)	568,122				558,006
Drainage District #9, Sub #1	175,000	48,855	700		224,555	224,555	(10,317)	261,954				251,637
Consolidated Waterworks District No. 2	565,000	96,828	2,070		663,898	663,898	(3,281)	758,461				755,180
Paving Lien Ordinances	101,272	18,323			119,595	119,595	(44,283)	123,760				79,477
Consolidated Sewerage Lien Ordinances	24,804	5,210			30,014	30,014	(4,927)	308,281			59,542	362,896
Consolidated Water Lien Ordinances	5,388	737	21,238		27,363	27,363	33,954	1,137,400			(1,135,397)	35,957
TOTALS	\$ 44,100,464	\$ 19,729,170	\$ 371,298	\$ 10,614,553	\$ 64,200,932	\$ 74,815,485	\$ (19,141,309)	\$ 49,430,623	\$ (1,133,351)	\$ 29,155,963		

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
SCHEDULE OF OPERATING TRANSFERS

Year Ended December 31, 1999

DEBT SERVICE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
SST Revenue Refunding Series A 1991	1998 Road & Street Capital Improvements Sewer Capital Program	\$ - - <u>-</u>	\$ 3,670,325 2,922,103 <u>6,592,428</u>
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997	LaSalle Park Special Revenue	<u>-</u>	<u>360,585</u>
Drainage Sales Tax Revenue Series 1991	General Fund Drainage Sales Tax Refunding Bonds-Series 1997	2,105,850 - <u>2,105,850</u>	- 60,333 <u>60,333</u>
Drainage Sales Tax Refunding Bonds-Series 1997	Drainage Sales Tax Revenue Series 1991	<u>60,333</u>	<u>-</u>
Lafreniere Park Recreation District	Lafreniere Park Recreation District Special Revenue	<u>207,637</u>	<u>-</u>
LaSalle Tract Revenue Refunding Bonds - 1996	Off Track Betting Special Revenue LaSalle Tract Revenue Bonds Series B - 1996 LaSalle Park Capital Project	- - - <u>-</u>	622,071 14,865 177,929 <u>814,865</u>
LaSalle Tract Revenue Bonds Series B - 1996	LaSalle Tract Revenue Refunding Bonds - 1996	<u>14,865</u>	<u>-</u>
Elmwood Building	General Fund East Bank Office Building Series 1994	2,500,000 - <u>2,500,000</u>	- 2,786,342 <u>2,786,342</u>
East Bank Office Building Series 1994	Elmwood Building	<u>2,786,342</u>	<u>-</u>
	TOTAL	<u>\$ 7,675,027</u>	<u>\$ 10,614,553</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.

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.

Fire Training Facility Improvements* accounts for transfers from the General Fund and other revenues to purchase land, equipment and other capital outlays for the Fire Training Center.

Consolidated Sewer Capital Projects* accounts for grant reimbursements from the Environmental Protection Agency and other revenues necessary to build a sewer inflow and outflow management system and to study the consolidation of the West Bank sewer treatment plants.

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.

LCDA Drainage Program* accounts for loan proceeds from the Louisiana Development Agency to fund drainage projects in each council district.

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.

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

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 1999

JEFFERSON PARISH, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET

December 31, 1999

FUND	ASSETS				RECEIVABLES			TOTAL
	CASH AND EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	INTER- GOVERNMENTAL			
Road District #1, Sub #1	\$ 158,233	\$ 459,745	\$ 422	\$ 319,524		\$	459,167	
West Napoleon Improvements			1,205,427				1,205,427	
1998 Road & Street Capital Improvements		57,800,752					58,277,509	
Road District A, Sub #1			38,713				38,713	
Gretna Community Development Projects			50,200				50,200	
Streets Capital Program			743,096				743,096	
Public Works Revenue Sharing Project						0	0	
Public Works Capital Program			4,496,044		11,538		4,507,582	
Bonnabel Boat Launch			3,780				3,780	
Linear Park			26,887				26,887	
Federal Aid Urban			702,635		335,229		1,037,864	
Lafreniere Park			662,618				662,618	
Alario Center			37,353				37,353	
West Bank Playground Capital Improvements			1,173,476				1,173,476	
East Bank Playground Capital Improvements			1,128,491				1,128,491	
Library Capital Improvements			1,554,632		942		1,555,574	
Fire District # 3			4,300				4,300	
Fire District # 4 Lafitte/Barataria			0				0	
Fire District # 5 Stonebridge			1,719,245				1,719,245	
East Bank Consolidated Fire Capital Improvements			428,863		95		428,958	
Fire Protection District # 7			657,191				657,191	
Fire Training Facility Improvements			296,174				296,174	
Consolidated Sewer Capital Projects					15,284		15,284	
Sewer Capital Program*	459	11,077,667	9,711,701		1,465,224		22,255,051	
Public Utilities West Bank Yard			173,130				173,130	
J P Mitigation Fund			170,144				170,144	
Lake Salvadore Shoreline Protection			4,193				4,193	
Drainage District #1 Capital Improvements			3,810				3,810	
LCDA Drainage Program			299,291				299,291	
Drainage District #9 Capital Improvements			2,382				2,382	
Parishwide Drainage-1991 Bond Issue	626,479		43,186				669,665	
Pump Station Improvements			2,540,842				2,540,842	
U S D A Watershed Program			481,180				481,180	
Drainage Capital Program	232,165		18,355,464		1,429		18,589,058	
Urban Flood Control			2,410,898				2,410,898	
Marrero Area Drainage			6,929				6,929	
Animal Shelter Improvements			251,241				251,241	
Health Unit Improvements			725,604				725,604	
New Prison					781,156		781,156	
Civic and Senior Centers			953,672				953,672	
First Parish Court Revenue Bond			272,779				272,779	
Judicial Building Funds			1,939,171		10,610		1,949,781	
Juvenile Detention Home and Justice Center			2,510,335				2,510,335	
Parish Archives Building			29,070				29,070	
Emergency Communications			4,334,846				4,334,846	
Courthouse Complex			1,384,070				1,384,070	
LaSalle Revenue Bonds Series A & B		2,212,626	1,668,691				2,213,041	
LaSalle Park	415	129,455	1,684,967		607,632		2,406,326	
East Bank Hotel Occupancy Tax Projects	548		2,182,814				2,182,814	
Jefferson Parish Landfill			117,079				117,079	
Emergency Management			910,136				910,136	
Central Garage Improvements								
TOTALS	\$ 1,018,299	\$ 71,679,245	\$ 68,197,172	\$ 319,524	\$ 3,229,139	\$	\$ 144,442,379	

[Continued]

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET - CONTINUED

December 31, 1999

FUND	LIABILITIES AND FUND BALANCES					FUND BALANCE (DEFICIT)	
	CONTRACTS AND RETAINAGE PAYABLE	DUE TO OTHER FUNDS	TOTAL LIABILITIES	UNRESERVED	TOTAL FUND BALANCE (DEFICIT)	TOTAL	
Road District #1, Sub #1	\$ 75,151	\$ 0	\$ 75,151	\$ 194,642	\$ 189,374	\$ 384,016	\$ 459,167
West Napoleon Improvements			0	1,205,427		1,205,427	1,205,427
1998 Road & Street Capital Improvements	1,807,048	3,067,929	4,874,977	53,402,532		53,402,532	58,277,509
Road District A, Sub #1			0	38,713		38,713	38,713
Gretna Community Development Projects			0	47,758	2,442	50,200	50,200
Streets Capital Program			0		743,096	743,096	743,096
Public Works Revenue Sharing Project			0			0	0
Bonnabel Boat Launch	509,129		509,129	3,998,453		3,998,453	4,507,582
Linear Park			0	26,887	3,780	3,780	3,780
Federal Aid Urban	216,063		216,063	821,801		821,801	1,037,864
Lafreniere Park	31,727		31,727	267,970	362,921	630,891	662,618
Alario Center	17,320		17,320	20,033		20,033	37,353
West Bank Playground Capital Improvements	39,529		39,529	483,463	650,484	1,133,947	1,173,476
East Bank Playground Capital Improvements	15,987		15,987	552,553	559,751	1,112,404	1,128,491
Library Capital Improvements			0	1,398,433	257,141	1,655,574	1,655,574
Fire District # 3			0		4,300	4,300	4,300
Fire District # 4 Lafitte/Barataria			0			0	0
Fire District # 5 Stonebridge			0	181,296	1,537,949	1,719,245	1,719,245
East Bank Consolidated Fire Capital Improvements			0	171,080	257,878	428,958	428,958
Fire Protection District # 7			0	599,073	58,118	657,191	657,191
Fire Training Facility Improvements			0	285,111	11,063	296,174	296,174
Consolidated Sewer Capital Projects	15,284		15,284			0	15,284
Sewer Capital Program	1,240,941		1,240,941	21,014,110		21,014,110	22,255,051
Public Utilities West Bank Yard	2,609		2,609	131,666		131,666	131,666
J P Mitigation Fund			0			0	0
Lake Salvadore Shoreline Protection			0			0	0
Drainage District #1 Capital Improvements	19,751		19,751	279,540		279,540	299,291
LCDA Drainage Program			0			0	0
Drainage District #9 Capital Improvements	62,793		62,793	606,872	2,382	609,254	669,655
Parishwide Drainage-1991 Bond Issue			0	764,303	1,776,539	2,540,842	2,540,842
Pump Station Improvements	257,572		257,572	124,826	98,682	223,508	481,180
U S D A Watershed Program	655,221		655,221	17,933,837		17,933,837	18,589,058
Drainage Capital Program	243,447		243,447	1,873,231	294,220	2,167,451	2,410,898
Urban Flood Control			0	5,747	1,182	6,929	6,929
Marrero Area Drainage			0			0	0
Animal Shelter Improvements	131		131	217,586	33,524	251,110	251,110
Health Unit Improvements	4,399		4,399	558,630	152,575	721,205	725,604
New Prison	2,100,676	100,301	2,200,977	(1,419,821)	(1,419,821)	936,565	781,156
Civic and Senior Centers	17,107		17,107	936,565		936,565	953,672
First Parish Court Revenue Bond	26,800		26,800	103,054	142,925	245,979	272,779
Judicial Building Funds			0	279,769	1,670,012	1,949,781	1,949,781
Juvenile Detention Home and Justice Center	13,213		13,213	2,428,474	68,648	2,497,122	2,510,335
Parish Archives Building			0	252	28,818	29,070	29,070
Emergency Communications			0	98,489	4,236,357	4,334,846	4,334,846
Courthouse Complex			0	351,747	1,032,323	1,384,070	1,384,070
LaSalle Revenue Bonds Series A & B	4,690	25,991	30,681	2,182,360	2,182,360	2,182,360	2,213,041
LaSalle Park	606,286		606,286	1,800,040	1,800,040	1,800,040	2,406,326
East Bank Hotel Occupancy Tax Projects	272,314		272,314	1,412,553		1,412,553	1,684,967
Jefferson Parish Landfill			0	2,182,814		2,182,814	2,182,814
Emergency Management			0	117,079		117,079	117,079
Central Garage Improvements			0	531,614	378,522	910,136	910,136
TOTALS	\$ 8,255,388	\$ 3,194,221	\$ 11,449,609	\$ 119,640,583	\$ 13,352,187	\$ 132,992,770	\$ 144,442,379

JEFFERSON PARISH, LOUISIANA

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

December 31, 1999

FUND	REVENUES				TOTAL	OPERATING TRANSFERS IN	OTHER FINANCING SOURCES	TOTAL REVENUES AND OTHER FINANCING SOURCES
	TAXES	INTER-GOVERNMENTAL	INTEREST	OTHER				
Road District #1, Sub #1	\$	\$	\$ 44,244	\$	\$ 44,244	\$	\$ 44,244	
West Napoleon Improvements			61,353		61,353		61,353	
1998 Road & Street Capital Improvements			2,899,010	32,365	2,921,375	3,670,325	6,591,700	
Road District A, Sub #1			3,510		3,510		3,510	
Gretna Community Development Projects			2,889		2,889		2,889	
Streets Capital Program			36,582		36,582		36,582	
Public Works Revenue Sharing Project		1,586,727	248,576	103	1,835,406	984,304	2,819,710	
Public Works Capital Program			111		111		111	
Bonnabel Boat Launch			395		395		395	
Linear Park			38,856		38,856	36,610	75,466	
Federal Aid Urban		3,661,961	26,832	250,000	4,322,721	160,634	4,813,355	
Lafreniere Park		769,925	2,445		772,070	37,000	809,070	
Alario Center		9,911	58,601	4,055	72,567	449,700	522,267	
West Bank Playground Capital Improvements			58,160	31,905	90,065	552,350	642,415	
East Bank Playground Capital Improvements			60,571		60,571	500,500	561,071	
Library Capital Improvements	18,804	103,907	212		122,923		122,923	
Fire District # 3			(23)		(23)		(23)	
Fire District # 4 Lafitte/Barataria			84,641		84,641		84,641	
Fire District # 5 Stonebridge	965		21,001		21,966		22,931	
East Bank Consolidated Fire Capital Improvements	3,690		32,513		36,203		39,893	
Fire Protection District # 7			18,112		18,112	400,000	418,112	
Fire Training Facility Improvements			895,052	9,643	904,695	5,036,288	6,040,983	
Consolidated Sewer Capital Projects	15,284	(347,055)	9,585		(322,286)		(307,001)	
Sewer Capital Program	6,577,897		8,192		6,586,089		6,594,676	
Public Utilities West Bank Yard		7,492	206		7,698		7,904	
J.P. Mitigation Fund			187		187		187	
Lake Salvadore Shoreline Protection			5,872		5,872	300,000	305,872	
Drainage District #1 Capital Improvements			117		117		117	
LCDA Drainage Program			23,003	38,425	61,428	843,437	904,865	
Drainage District #9 Capital Improvements			126,697		126,697	200,000	326,697	
Parishwide Drainage-1991 Bond Issue			24,767		24,767	394,325	419,092	
Pump Station Improvements			880,937		880,937	1,928,974	2,809,911	
U S D A Watershed Program			104,175	1,628	105,803	550,000	655,803	
Drainage Capital Program	4,586,563	1,863,981	407		6,450,551		6,456,001	
Urban Flood Control	2,921,513		407		2,921,920		2,924,840	
Marrero Area Drainage			12,683	4,800	17,483		17,483	
Animal Shelter Improvements			32,537		32,537	500,000	532,537	
Health Unit Improvements			315,867	4,180,613	4,496,480		4,496,480	
New Prison		205,004	45,755		250,759	62,000	312,759	
Civic and Senior Centers			13,438		13,438		13,438	
First Parish Court Revenue Bond			91,803	286,141	377,944		377,944	
Judicial Building Funds			130,079		130,079	300,000	430,079	
Juvenile Detention Home and Justice Center			1,431		1,431		1,431	
Parish Archives Building			224,627		224,627	1,519,068	1,743,695	
Emergency Communications			44,537	2,693	47,230	1,300,000	1,347,230	
Courthouse Complex			105,861		105,861		105,861	
LaSalle Revenue Bonds Series A & B		3,413,996	103,750	160,007	3,677,753	177,929	3,855,682	
LaSalle Park			112,015		112,015	146,368	258,383	
East Bank Hotel Occupancy Tax Projects			114,263		114,263	900,000	1,014,263	
Jefferson Parish Landfill			6,397		6,397		6,397	
Emergency Management			40,620		40,620	320,976	361,596	
Central Garage Improvements								
TOTALS	\$ 14,109,432	\$ 11,446,722	\$ 7,163,451	\$ 5,002,378	\$ 37,721,983	\$ 21,270,788	\$ 58,992,771	

(Continued)

JEFFERSON PARISH, LOUISIANA

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

December 31, 1999

FUND	EXPENDITURES				OTHER FINANCING USES		TOTAL EXPENDITURES AND OTHER FINANCING USES
	CONSTRUCTION COSTS	ENGINEERING FEES	CAPITAL OUTLAY	OTHER	OPERATING TRANSFERS OUT	TOTAL	
Road District #1, Sub #1	\$ 830,443	\$ 92,045	\$	\$ 4,193	\$	\$ 926,681	\$ 926,681
West Napoleon Improvements		51,253		186		51,439	51,439
1998 Road & Street Capital Improvements	4,381,459	5,546,215	141,176	227,544		10,296,394	13,446,552
Road District A, Sub #1		209,345				209,345	209,345
Gretna Community Development Projects	41,443					41,443	41,443
Streets Capital Program						0	0
Public Works Revenue Sharing Project			15,010		10	15,020	15,020
Public Works Capital Program	2,745,569	396,139		1,746	36,610	3,143,454	3,180,064
Bonnabel Boat Launch						0	0
Linear Park						0	0
Federal Aid Urban	2,470,793	290,003	263,134	211,608		3,235,538	3,235,538
Laframere Park	167,518			46,767		214,285	214,285
Alamo Center	535,120		104,462	456,350		1,095,932	1,095,932
West Bank Playground Capital Improvements	347,912	46,205		1,016	33,959	395,133	429,092
East Bank Playground Capital Improvements	198,579	20,216		24,221		243,016	243,016
Library Capital Improvements	8,025	3,560	16,319	27,000		54,904	54,904
Fire District # 3						0	0
Fire District # 4 Lafitte/Barataria					2,336	2,336	2,336
Fire District # 5 Stonebridge						0	0
East Bank Consolidated Fire Capital Improvement	(6,232)			5,724		(508)	(508)
Fire Protection District # 7			95,410	26,528		121,938	121,938
Fire Training Facility Improvements		15,284				15,284	15,284
Consolidated Sewer Capital Projects	6,423,358	3,195,374	363,508	1,332,777	500,000	11,315,017	11,915,017
Sewer Capital Program		3,545		8,450		11,995	11,995
Public Utilities West Bank Yard						0	0
J P Mitigation Fund						0	0
Lake Salvadore Shoreline Protection						0	0
Drainage District #1 Capital Improvements						0	0
LCDA Drainage Program		13,758	12,574			26,332	26,332
Drainage District #9 Capital Improvements	95,726	75,149		63,087	75,000	233,962	308,962
Panishwide Drainage-1991 Bond Issue		17,471		758		18,229	18,229
Pump Station Improvements				583,775		583,775	583,775
U S D A Watershed Program	3,601,397	1,623,989	20,952	190,734	850,000	5,437,072	6,287,072
Drainage Capital Program	65,736	2,082,225	32,365	969,407	1,764,944	3,149,733	4,914,577
Urban Flood Control		5,023				5,023	5,023
Marrero Area Drainage		22,560		246		22,806	22,806
Animal Shelter Improvements		68,041				68,041	68,041
Health Unit Improvements		628,764		18,884		17,634,763	17,634,763
New Prison	16,987,115	47,575	62,000	398		261,102	261,102
Civic and Senior Centers	151,527		26,800			27,198	27,198
First Parish Court Revenue Bond		18,241				18,241	18,241
Judicial Building Funds	298,576	35,000	33,663	18,724		385,963	385,963
Juvenile Detention Home and Justice Center						0	0
Parish Archives Building			35,122			35,122	35,122
Emergency Communications	178,273					178,273	178,273
Courthouse Complex		21,869		42,518		64,387	64,387
LaSalle Revenue Bonds Series A & B	3,183,731	261,691		60,046		3,505,468	3,505,468
LaSalle Park	1,401,496	373,661		2,600		1,777,757	1,777,757
East Bank Hotel Occupancy Tax Projects						0	0
Jefferson Parish Landfill						0	0
Emergency Management			69,614	25,388		25,388	25,388
Central Garage Improvements						69,614	69,614
TOTALS	\$ 44,107,564	\$ 15,164,201	\$ 1,292,109	\$ 4,350,675	\$ 6,413,017	\$ 64,914,549	\$ 71,327,566

[Continued]

JEFFERSON PARISH, LOUISIANA

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

December 31, 1999

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	\$ 44,244	\$ 926,681	\$ (882,437)	\$ 1,295,453	\$	\$ 384,016
West Napoleon Improvements	61,353	51,439	9,914	1,195,513		1,205,427
1998 Road & Street Capital Improvements	6,591,700	13,446,552	(6,854,852)	60,257,364		53,402,532
Road District A, Sub #1	3,510	209,345	(205,835)	244,548		38,713
Gretna Community Development Projects	2,889	41,443	(38,554)	88,754		50,200
Streets Capital Program	36,582	0	36,582	706,514		743,096
Public Works Revenue Sharing Project	0	15,020	(15,020)	15,020		0
Public Works Capital Program	2,819,710	3,180,064	(360,354)	4,358,807		3,998,453
Bonnabel Boat Launch	111	0	111	3,669		3,780
Linear Park	37,005	0	37,005	(10,118)		26,887
Federal Aid Urban	3,861,451	3,235,538	625,913	195,888		821,801
Lafreniere Park	469,721	214,285	255,436	375,455		630,891
Alaino Center	772,070	1,095,932	(323,862)	343,895		20,033
West Bank Playground Capital Improvements	522,267	429,092	93,175	1,040,772		1,133,947
East Bank Playground Capital Improvements	642,415	243,016	399,399	713,005		1,112,404
Library Capital Improvements	683,782	54,904	628,878	1,026,696		1,655,574
Fire District # 3	212	0	212	4,088		4,300
Fire District # 4 Lafitte/Barataria	(23)	2,336	(2,359)	2,359		0
Fire District # 5 Stonebridge	85,606	0	85,606	1,633,639		1,719,245
East Bank Consolidated Fire Capital Improvements	24,691	0	24,691	404,267		428,958
Fire Protection District # 7	32,513	(508)	33,021	624,170		657,191
Fire Training Facility Improvements	418,112	121,938	296,174	0		296,174
Consolidated Sewer Capital Projects	15,284	15,284	0	0		0
Sewer Capital Program	12,171,825	11,815,017	356,808	20,638,875	18,427	21,014,110
Public Utilities West Bank Yard	9,585	11,995	(2,410)	172,931		170,521
J P Mitigation Fund	15,684	0	15,684	154,460		170,144
Lake Salvadore Shoreline Protection	206	0	206	3,987		4,193
Drainage District #1 Capital Improvements	187	0	187	3,623		3,810
LCDA Drainage Program	305,872	26,332	279,540	0		279,540
Drainage District #9 Capital Improvements	117	0	117	2,265		2,382
Parishwide Drainage-1991 Bond Issue	904,865	308,962	595,903	10,969		606,872
Pump Station Improvements	326,697	18,229	308,468	2,232,374		2,540,842
U S D A Watershed Program	419,092	583,775	(164,683)	388,191		223,508
Drainage Capital Program	9,260,455	6,287,072	2,973,383	14,960,454		17,933,837
Urban Flood Control	3,577,316	4,914,677	(1,337,361)	3,504,812		2,167,451
Marrero Area Drainage	407	5,023	(4,616)	11,545		6,929
Animal Shelter Improvements	17,483	22,806	(5,323)	256,433		251,110
Health Unit Improvements	532,537	68,041	464,496	256,709		721,205
New Prison	4,496,480	17,634,763	(13,138,283)	11,718,462		(1,419,821)
Civic and Senior Centers	312,759	261,102	51,657	884,908		936,565
First Parish Court Revenue Bond	13,438	27,198	(13,760)	259,739		245,979
Judicial Building Funds	377,944	18,241	359,703	1,590,078		1,949,781
Juvenile Detention Home and Justice Center	430,079	385,963	44,116	2,453,006		2,497,122
Parish Archives Building	1,431	0	1,431	27,639		29,070
Emergency Communications	1,743,695	35,122	1,708,573	2,626,273		4,334,846
Courthouse Complex	1,347,230	178,273	1,168,957	215,113		1,384,070
LaSalle Revenue Bonds Series A & B	105,861	64,387	41,474	2,140,886		2,182,360
LaSalle Park	3,855,682	3,505,468	350,214	1,449,826		1,800,040
East Bank Hotel Occupancy Tax Projects	258,383	1,777,757	(1,519,374)	2,932,027		1,412,653
Jefferson Parish Landfill	1,014,263	0	1,014,263	1,168,551		2,182,814
Emergency Management	6,397	25,388	(18,991)	136,070		117,079
Central Garage Improvements	361,596	69,614	291,982	616,154		910,136
TOTALS	\$ 58,992,771	\$ 71,327,566	\$ (12,334,795)	\$ 145,309,138	\$ 18,427	\$ 132,992,770

JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECT FUNDS
SCHEDULE OF OPERATING TRANSFERS
Year Ended December 31, 1999

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
1998 Road & Street Capital Improvements	Streets Department Special Revenue	\$ -	\$ 3,104,000
	SST Revenue Refunding Series A 1991 Debt Service	3,670,325	-
	Federal Aid Urban	-	46,158
		<u>3,670,325</u>	<u>3,150,158</u>
Public Works Revenue Sharing Project	Streets Department Special Revenue	-	10
Public Works Capital Program	Streets Department Special Revenue	700,000	-
	Off Track Betting Special Revenue	38,783	-
	West Bank Tourism Special Revenue	17,059	-
	West Bank Riverboat Gaming Special Revenue	228,462	-
	Linear Park	-	36,610
		<u>984,304</u>	<u>36,610</u>
Linear Park	Public Works Capital Program	36,610	-
Federal Aid Urban	West Bank Riverboat Gaming Special Revenue	50,000	-
	1998 Road & Street Capital Improvements	46,158	-
	Engineering Internal Service	64,476	-
		<u>160,634</u>	<u>-</u>
Lafreniere Park	Lafreniere Park Recreation District Special Revenue	37,000	-
West Bank Playground Capital Improvements	West Bank Consolidated Playground District Special Revenue	298,400	-
	Playground District #10 Special Revenue	4,300	-
	West Bank Riverboat Gaming Special Revenue	147,000	33,959
		<u>449,700</u>	<u>33,959</u>
East Bank Playground Capital Improvements	East Bank Consolidated Playground District Special Revenue	552,350	-
Library Capital Improvements	Library Special Revenue	500,500	-
Fire District #4 Lafitte/Barataria	Off Track Betting Special Revenue	-	2,336
Fire Training Facility Improvements	General Fund	400,000	-
Sewer Capital Program	Streets Department Special Revenue	511,828	-
	Consolidated Drainage District #1 Special Revenue	142,069	-
	Fourth Jefferson Drainage District Special Revenue	428,281	-
	Drainage District #9 Special Revenue	71,377	-
	Drainage Pump Stations Special Revenue	38,892	-
	Transit Operations Special Revenue	175,000	-
	SST Revenue Refunding Series A 1991 Debt Service	2,922,103	-
	Consolidated Sewerage District No. 1 Enterprise	219,124	500,000
	Consolidated Waterworks District No. 1 Enterprise	38,892	-
	Central Garage Internal Service	488,722	-
		<u>5,036,288</u>	<u>500,000</u>

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

Year Ended December 31, 1999

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
LCDA Drainage Program	Drainage Capital Program	300,000	-
Parishwide Drainage - 1991 Bond Issue	Drainage Capital Program Urban Flood Control	- 843,437 <u>843,437</u>	75,000 - <u>75,000</u>
Pump Stations Improvements	Drainage Pump Stations Special Revenue	200,000	-
USDA Watershed Program	Consolidated Drainage District #1 Special Revenue Fourth Jefferson Drainage District Special Revenue Drainage District #9 Special Revenue	119,275 196,125 78,925 <u>394,325</u>	- - - -
Drainage Capital Program	Consolidated Drainage District #1 Special Revenue Drainage Pump Stations Special Revenue Off Track Betting Special Revenue West Bank Tourism Special Revenue West Bank Riverboat Gaming Special Revenue LCDA Drainage Program Parishwide Drainage-1991 Bond Issue Urban Flood Control	156,000 180,000 258,173 25,541 312,753 - 75,000 921,507 <u>1,928,974</u>	- - - - - 300,000 - 550,000 <u>850,000</u>
Urban Flood Control	Parishwide Drainage-1991 Bond Issue Drainage Capital Program	- 550,000 <u>550,000</u>	843,437 921,507 <u>1,764,944</u>
Health Unit Improvements	Health Unit Special Revenue	500,000	-
Civic and Senior Centers	West Bank Riverboat Gaming Special Revenue	62,000	-
Juvenile Detention Home and Justice Center	Juvenile Services Special Revenue	300,000	-
Emergency Communications	Emergency Communications Special Revenue	1,519,068	-
Courthouse Complex	General Fund	1,300,000	-
LaSalle Park	LaSalle Tract Revenue Refunding Bonds-1996 Debt Service	177,929	-
East Bank Hotel Occupancy Tax Projects	Consolidated Road Lighting Special Revenue	146,368	-
Jefferson Parish Landfill	Landfill Division Special Revenue	900,000	-
Central Garage Improvements	Transit Operations Special Revenue Central Garage Internal Service	175,000 145,976 <u>320,976</u>	- - -
	TOTAL	\$ 21,270,788	\$ 6,413,017



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, 1999

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
ASSETS			
Current assets			
Cash and cash equivalents	\$ 3,175,258	\$ 1,372,179	\$ 1,372,179
Share of pooled assets		7,413,667	10,588,925
Receivables (net of allowance for estimated uncollectibles)			
Ad valorem tax	5,634,856	732,929	6,367,785
Accounts	3,775,167	4,172,394	7,947,561
Intergovernmental	8,773	2,002	10,775
Other		59,468	59,468
Inventories	<u>1,871,061</u>	<u>2,571,095</u>	<u>4,442,156</u>
 Total current assets	 <u>14,465,115</u>	 <u>16,323,734</u>	 <u>30,788,849</u>
 Restricted assets			
Cash and cash equivalents		54,936	54,936
Investments		4,019,087	4,019,087
Share of pooled assets	23,009,488	30,020,774	53,030,262
Receivables	<u>1,376,867</u>	<u>6,104,232</u>	<u>7,481,099</u>
 Total restricted assets	 <u>24,386,355</u>	 <u>40,199,029</u>	 <u>64,585,384</u>
 Property, plant, and equipment [net]	 <u>363,466,834</u>	 <u>113,613,608</u>	 <u>477,080,442</u>
 TOTAL ASSETS	 \$ <u>402,318,304</u>	 \$ <u>170,136,371</u>	 \$ <u>572,454,675</u>

* Audited by other auditors

[Continued]

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

December 31, 1999

	<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	\$ 1,446,005	\$ 144,164	\$ 1,590,169
Claims and judgements payable		500,000	500,000
Retainage payable		54,430	54,430
Intergovernmental payable		327,137	327,137
Other payables and accruals	1,965,882	2,041,190	4,007,072
Deferred revenue	5,650,527	734,837	6,385,364
	<u>9,062,414</u>	<u>3,801,758</u>	<u>12,864,172</u>
Current liabilities payable from restricted assets			
Accounts payable	384,692	519,001	903,693
Retainage payable	11,899	360,402	372,301
Customers' deposits		4,036,524	4,036,524
Other payables		37,498	37,498
Deferred revenue		6,113,840	6,113,840
	<u>396,591</u>	<u>11,067,265</u>	<u>11,463,856</u>
	<u>9,459,005</u>	<u>14,869,023</u>	<u>24,328,028</u>
Fund equity			
Contributed capital			
Parish	\$ 14,847,472	\$ 866,143	\$ 15,713,615
Subdividers	12,282,111	2,684,745	14,966,856
Ad valorem tax bonds	7,818,798	6,311,719	14,130,517
Parish sales tax bonds	249,634,327		249,634,327
Federal government	60,840,100	2,786,766	63,626,866
State	80,777	1,832,617	1,913,394
Citizens	2,953,313	157,423	3,110,736
	<u>348,456,898</u>	<u>14,639,413</u>	<u>363,096,311</u>
Retained earnings			
Reserved for construction	10,660,905	29,131,763	39,792,668
Unreserved	33,741,496	111,496,172	145,237,668
	<u>44,402,401</u>	<u>140,627,935</u>	<u>185,030,336</u>
	<u>392,859,299</u>	<u>155,267,348</u>	<u>548,126,647</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 402,318,304	\$ 170,136,371	\$ 572,454,675

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Operating revenues			
Charges for sales and services	\$ 13,065,473	\$ 18,040,680	\$ 31,106,153
Total operating revenues	<u>13,065,473</u>	<u>18,040,680</u>	<u>31,106,153</u>
Operating expenses			
Personnel services	7,240,074	7,054,200	14,294,274
Contractual services, supplies, materials, and other	14,056,321	9,924,392	23,980,713
Depreciation and amortization	8,711,843	4,645,562	13,357,405
Total operating expenses	<u>30,008,238</u>	<u>21,624,154</u>	<u>51,632,392</u>
Operating income (loss)	<u>(16,942,765)</u>	<u>(3,583,474)</u>	<u>(20,526,239)</u>
Nonoperating revenues (expenses)			
Taxes	5,277,208	6,406,545	11,683,753
State revenue sharing	293,867	634,098	927,965
Intergovernmental revenues	32,282	14,486	46,768
Interest income	1,485,240	2,434,142	3,919,382
Construction sewer availability fees	630,434		630,434
Gain on transfer of fixed assets	6,906		6,906
Probable claims		(500,000)	(500,000)
Total nonoperating revenues (expenses)	<u>7,725,937</u>	<u>8,989,271</u>	<u>16,715,208</u>
Income (loss) before operating transfers	<u>(9,216,828)</u>	<u>5,405,797</u>	<u>(3,811,031)</u>
Operating transfers in	1,087,358		1,087,358
Operating transfers out		(38,892)	(38,892)
Net income (loss)	<u>(8,129,470)</u>	<u>5,366,905</u>	<u>(2,762,565)</u>
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	8,456,564	826,255	9,282,819
Retained earnings			
Beginning of year, as restated	43,654,526	132,874,043	176,528,569
Residual equity transfers	420,781	1,560,732	1,981,513
End of year	\$ <u>44,402,401</u>	\$ <u>140,627,935</u>	\$ <u>185,030,336</u>

* Audited by other auditors

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

Year Ended December 31, 1999

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Increase (decrease) in cash and cash equivalents			
Cash flows from operating activities			
Operating income (loss)	\$ (16,942,765)	\$ (3,583,474)	\$ (20,526,239)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation and amortization	8,711,843	4,645,562	13,357,405
Change in current assets - (increase) decrease			
Receivables			
Accounts	297,933	709,413	1,007,346
Inventories	313,378	391,984	705,362
Change in current liabilities - increase (decrease)			
Accounts payable	(861,379)	(764,400)	(1,625,779)
Other payables and accruals	132,852	114,313	247,165
Total adjustments	8,594,627	5,096,872	13,691,499
Net cash provided by (used for) operating activities	(8,348,138)	1,513,398	(6,834,740)
Cash flows from noncapital financing activities			
Taxes	5,258,910	709,856	5,968,766
State revenue sharing	293,867	634,098	927,965
Intergovernmental revenues	32,282		32,282
Operating transfers in	1,087,358		1,087,358
Operating transfers out		(38,892)	(38,892)
Net cash provided by (used for) noncapital financing activities	6,672,417	1,305,062	7,977,479
Cash flows from capital and related financing activities			
Taxes		5,675,280	5,675,280
Acquisition of property, plant, and equipment	(462,725)	(479,091)	(941,816)
Payments made on construction in progress	(3,819,970)	(12,187,271)	(16,007,241)
Residual equity transfers	420,781	1,560,732	1,981,513
Construction sewer availability fees	630,434		630,434
Contributed capital	5,744,905		5,744,905
Net cash provided by (used for) capital and related financing activities	2,513,425	(5,430,350)	(2,916,925)

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	<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	\$	\$ 22,111,571	\$ 22,111,571
Purchases of investments		(22,247,674)	(22,247,674)
Interest received	1,485,240	2,418,873	3,904,113
Net cash provided by (used for) investing activities	<u>1,485,240</u>	<u>2,282,770</u>	<u>3,768,010</u>
Net increase (decrease) in cash and cash equivalents	2,322,944	(329,120)	1,993,824
Cash and cash equivalents, beginning of year	<u>23,861,802</u>	<u>39,190,676</u>	<u>63,052,478</u>
Cash and cash equivalents, end of year	\$ <u>26,184,746</u>	\$ <u>38,861,556</u>	\$ <u>65,046,302</u>
Reconciliation to Balance Sheet			
Current assets			
Cash and cash equivalents	\$	\$ 1,372,179	\$ 1,372,179
Share of pooled assets	3,175,258	7,413,667	10,588,925
Restricted assets			
Cash and cash equivalents		54,936	54,936
Share of pooled assets	<u>23,009,488</u>	<u>30,020,774</u>	<u>53,030,262</u>
Total per Balance Sheet	\$ <u>26,184,746</u>	\$ <u>38,861,556</u>	\$ <u>65,046,302</u>
Noncash investing, capital, and financing activities			
Contributions of capital	\$ 2,596,928	\$ 30,889	\$ 2,627,817
Disposal (acquisitions) of property, plant, and equipment through capital contributions	<u>(2,596,928)</u>	<u>(30,889)</u>	<u>(2,627,817)</u>
	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

* Audited by other auditors.

JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS*
SCHEDULE OF OPERATING TRANSFERS

Year Ended December 31, 1999

ENTERPRISE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Consolidated Sewerage District No. 1	Community Services Special Revenue	\$ 1,823	\$ -
	Off Track Betting Special Revenue	114,864	-
	Video Poker Special Revenue	10,803	-
	West Bank Tourism Special Revenue	57,966	-
	West Bank Riverboat Gaming Special Revenue	621,026	-
	Sewer Capital Program	280,876	-
		<u>1,087,358</u>	<u>-</u>
Consolidated Waterworks District No. 1	Sewer Capital Program	\$ -	\$ 38,892
	TOTAL	<u>\$ 1,087,358</u>	<u>\$ 38,892</u>

*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.

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

Safety Division department manages and administers an employee 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.

*Created in 1999

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

December 31, 1999

	CENTRAL GARAGE	CENTRAL TIRE	CENTRAL TELEPHONE	COMPUTER CENTER	ENGINEERING
ASSETS:					
Current Assets					
Share of pooled assets	\$ 143,192	\$ 20,627	\$	\$ 363,549	\$ 313,883
Accounts receivable			1,419		
Inventories	16,317		2,593		
Prepaid expenses					
Deposits					
Total current assets	159,509	20,627	4,012	363,549	313,883
Property, plant, and equipment [net]	420,694	15,384	37,375	1,233,444	488,640
TOTAL ASSETS	\$ 580,203	\$ 36,011	\$ 41,387	\$ 1,596,993	\$ 802,523
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 148,176	\$ 9,369	\$ 5,060	\$ 125,990	\$ 75,152
Claims and judgements payable					
Due to other funds			483		
Total liabilities	148,176	9,369	5,543	125,990	75,152
Fund equity					
Contributed capital					
Parish	94,451			191,167	48,835
Total contributed capital	94,451	0	0	191,167	48,835
Retained earnings					
Reserved for self-insurance					
Unreserved	337,576	26,642	35,844	1,279,836	678,536
Total retained earnings	337,576	26,642	35,844	1,279,836	678,536
Total fund equity	432,027	26,642	35,844	1,471,003	727,371
TOTAL LIABILITIES AND FUND EQUITY	\$ 580,203	\$ 36,011	\$ 41,387	\$ 1,596,993	\$ 802,523

<u>ENVIRONMENTAL AND WATER QUALITY</u>	<u>PUBLIC WORKS ADMINISTRATION AND WAREHOUSE</u>	<u>SAFETY DIVISION</u>	<u>GROUP HEALTH</u>	<u>GENERAL LIABILITY</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>TOTAL</u>
\$ 105,830	\$ 202,967	\$	\$ 283,834	\$ 27,729,993	\$ 2,568,432	\$ 31,732,307
	203,369					1,419
				3,789		222,279
				990,032		3,789
						990,032
105,830	406,336	0	283,834	28,723,814	2,568,432	32,949,826
168,896				17,356		2,381,789
<u>\$ 274,726</u>	<u>\$ 406,336</u>	<u>\$ 0</u>	<u>\$ 283,834</u>	<u>\$ 28,741,170</u>	<u>\$ 2,568,432</u>	<u>\$ 35,331,615</u>

\$ 58,646	\$ 64,333	\$	\$	\$ 123,766	\$	\$ 610,492
				26,489,724	93,798	26,583,522
						483
58,646	64,333	0	0	26,613,490	93,798	27,194,497
3,237						337,690
3,237	0	0	0	0	0	337,690
212,643	342,003		283,834	2,127,680	2,474,634	2,127,680
212,643	342,003	0	283,834	2,127,680	2,474,634	5,671,748
216,080	342,003	0	283,834	2,127,680	2,474,634	7,799,428
						8,137,118
<u>\$ 274,726</u>	<u>\$ 406,336</u>	<u>\$ 0</u>	<u>\$ 283,834</u>	<u>\$ 28,741,170</u>	<u>\$ 2,568,432</u>	<u>\$ 35,331,615</u>

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

Year Ended December 31, 1999

	<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	\$ 5,663,345	\$ 260,256	\$ 2,246,067	\$ 2,751,820	\$ 7,093,171
Premiums					
Total operating revenues	5,663,345	260,256	2,246,067	2,751,820	7,093,171
Operating expenses					
Personnel services	2,272,981	188,462	80,684	857,351	5,334,866
Contractual services, supplies, materials, and other	3,038,373	64,442	2,176,300	1,807,937	1,837,688
Depreciation and amortization	50,444	1,581	4,342	200,232	112,600
Claims					
Total operating expenses	5,361,798	254,485	2,261,326	2,865,520	7,285,154
Operating income (loss)	301,547	5,771	(15,259)	(113,700)	(191,983)
Nonoperating revenues (expenses)					
Intergovernmental	1,047			566	20,488
Interest income					
Other	38,259		25,779	(14,552)	17,511
Total nonoperating revenues (expenses)	39,306	0	25,779	(13,986)	37,999
Income (loss) before operating transfers	340,853	5,771	10,520	(127,686)	(153,984)
Operating transfers out	(634,698)				(64,476)
Net income (loss)	(293,845)	5,771	10,520	(127,686)	(218,460)
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	14,680			123,116	9,518
Retained earnings, beginning of year	496,046	11,927	21,549	1,221,200	560,266
Residual equity transfer	120,695	8,944	3,775	63,206	327,212
Retained earnings, end of year	\$ 337,576	\$ 26,642	\$ 35,844	\$ 1,279,836	\$ 678,536

<u>ENVIRONMENTAL AND WATER QUALITY</u>	<u>PUBLIC WORKS ADMINISTRATION AND WAREHOUSE</u>	<u>SAFETY DIVISION</u>	<u>GROUP HEALTH</u>	<u>GENERAL LIABILITY</u>	<u>UNEMPLOYMENT COMPENSATION</u>	<u>TOTAL</u>
\$ 1,812,762	\$ 1,454,042	\$ 149,154	\$	\$ 203,657	\$	\$ 21,634,274
				7,164,933		7,164,933
1,812,762	1,454,042	149,154	0	7,368,590	0	28,799,207
1,463,405	577,604	167,685		196,585		11,139,623
379,764	534,435	4,890		2,866,600	12,000	12,722,429
48,668				1,458		419,325
				9,396,202	2,281	9,398,483
1,891,837	1,112,039	172,575	0	12,460,845	14,281	33,679,860
(79,075)	342,003	(23,421)	0	(5,092,255)	(14,281)	(4,880,653)
						22,101
			86,205	1,404,580	126,904	1,617,689
9,140						76,137
9,140	0	0	86,205	1,404,580	126,904	1,715,927
(69,935)	342,003	(23,421)	86,205	(3,687,675)	112,623	(3,164,726)
(6,077)						(705,251)
(76,012)	342,003	(23,421)	86,205	(3,687,675)	112,623	(3,869,977)
333						147,647
182,247		1,870	4,718,070	8,056,323	2,362,011	17,631,509
106,275		21,551	(4,520,441)	(2,240,968)		(6,109,751)
\$ 212,843	\$ 342,003	\$ 0	\$ 283,834	\$ 2,127,680	\$ 2,474,634	\$ 7,799,428

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 1999

	CENTRAL GARAGE	CENTRAL TIRE	CENTRAL TELEPHONE	COMPUTER CENTER	ENGINEERING
Cash flows from operating activities					
Operating income (loss)	\$ 301,547	\$ 5,771	\$ (15,259)	\$ (113,700)	\$ (191,983)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	50,444	1,581	4,342	200,232	112,600
Miscellaneous nonoperating revenue	38,259		25,779	(14,552)	17,511
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	5,163		9,162	2,796	101,081
(Increase) decrease in inventories	(14,707)				
Increase (decrease) in accounts payable	(131,820)	(7,201)	4,393	(32,143)	(29,853)
Increase (decrease) in claims payable					
Increase (decrease) in contracts and retainage payable					(1,149)
Increase (decrease) in due to other funds			483		
Total adjustments	(52,661)	(5,620)	44,159	156,333	200,190
Net cash provided by (used for) operating activities	248,886	151	28,900	42,633	8,207
Cash flows from noncapital financing activities					
Intergovernmental	1,047			566	20,488
Operating transfers in(out)	(634,698)				(64,476)
Net cash provided by (used for) noncapital financing activities	(633,651)	0	0	566	(43,988)
Cash flows from capital and related financing activities					
Acquisition of property, plant, and equipment	(32,475)	(7,555)	(41,717)	(92,164)	(118,188)
Residual equity transfer	120,695	8,944	3,775	63,206	327,212
Net cash provided by (used for) capital and related financing activities	88,220	1,389	(37,942)	(28,958)	209,024
Cash flows from investing activities					
Interest received					
Net cash provided by (used for) investing activities	0	0	0	0	0
Increase (decrease) in cash and cash equivalents	(296,545)	1,540	(9,042)	14,241	173,243
Cash and cash equivalents, beginning of year	439,737	19,087	9,042	349,308	140,640
Cash and cash equivalents, end of year	\$ 143,192	\$ 20,627	\$ 0	\$ 363,549	\$ 313,883
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Gain (loss) of property, plant, and equipment	\$ (7,319)	\$	\$	\$ (15,783)	\$ 10,871
Disposal (acquisitions) of property, plant, and equipment	7,319			15,783	(10,871)
Contributions of capital	105,537				16,472
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(105,537)				(16,472)
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

ENVIRONMENTAL AND WATER QUALITY	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SAFETY DIVISION	GROUP HEALTH	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	TOTAL
\$ (79,075)	\$ 342,003	\$ (23,421)	\$ 0	\$ (5,092,255)	\$ (14,281)	\$ (4,880,653)
48,658				1,458		419,325
9,140						76,137
	(203,369)					118,202
2,707	64,333	(99)		28,605	(5,637)	(218,076)
				5,423,682	(20,475)	(106,715)
						5,403,207
						(1,149)
						483
60,515	(139,036)	(99)	0	5,453,745	(26,112)	5,691,414
(18,560)	202,967	(23,520)	0	361,490	(40,393)	810,761
(6,077)						22,101
						(705,251)
(6,077)	0	0	0	0	0	(683,150)
(48,242)						(340,341)
106,275		21,551	(4,520,441)	(2,240,968)		(6,109,751)
58,033	0	21,551	(4,520,441)	(2,240,968)	0	(6,450,092)
			86,205	1,404,580	126,904	1,617,689
0	0	0	86,205	1,404,580	126,904	1,617,689
\$ 33,396	202,967	(1,969)	(4,434,236)	(474,898)	86,511	(4,704,792)
72,434		1,969	4,718,070	28,204,891	2,481,921	36,437,099
\$ 105,830	\$ 202,967	\$ 0	\$ 283,834	\$ 27,729,993	\$ 2,568,432	\$ 31,732,307
\$ 198	\$	\$	\$	\$	\$	(12,033)
(198)						12,033
						122,009
						(122,009)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
SCHEDULE OF OPERATING TRANSFERS
December 31, 1999

<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	-	145,976
		<u>-</u>	<u>634,698</u>
Engineering	Federal Aid Urban Capital Project	-	64,476
Environmental and Water Quality	Miscellaneous Grants Special Revenue	-	6,077
	TOTAL	\$ -	\$ 705,251

TRUST and AGENCY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contempt Fund* accounts for fines assessed to persons adjudged guilty of contempt of court.

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

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

*Created in 1999

JEFFERSON PARISH, LOUISIANA

**TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET**

December 31, 1999

	PENSION TRUST	AGENCY					Total	Total
	Employees' Retirement System	District Court	First Parish Court	Second Parish Court	Juvenile Court	Total		
ASSETS								
Cash and cash equivalents	\$ 145,281	\$	\$	\$	\$	\$ 0	\$ 145,281	
Investments	25,647,954					0	25,647,954	
Share of pooled assets		281,782	1,076,684	2,845,559	8,320	4,212,345	4,212,345	
Receivables								
Interest	230,299					0	230,299	
Intergovernmental		11,502	57,464	46,953		115,919	115,919	
Contributions	64,434					0	64,434	
Prepaid expenses	1,590					0	1,590	
Property, plant and equipment (net)	5,871					0	5,871	
Total Assets	\$ 26,095,429	\$ 293,284	\$ 1,134,148	\$ 2,892,512	\$ 8,320	\$ 4,328,264	\$ 30,423,693	
LIABILITIES								
Accounts payable	\$ 114,343	\$ 775	\$ 8,626	\$	\$ 125	\$ 9,526	\$ 123,869	
Intergovernmental payable				304,512		304,512	304,512	
Accrued annual and sick leave	53,565					0	53,565	
Prepaid insurance premiums	29,242					0	29,242	
Other liabilities		292,509	1,125,522	2,588,000	8,195	4,014,226	4,014,226	
Total Liabilities	197,150	293,284	1,134,148	2,892,512	8,320	4,328,264	4,525,414	
FUND BALANCE								
Reserved for Employees' Pension Benefits	25,898,279	-	-	-	-	0	25,898,279	
Total Liabilities and Fund Balances	\$ 26,095,429	\$ 293,284	\$ 1,134,148	\$ 2,892,512	\$ 8,320	\$ 4,328,264	\$ 30,423,693	

***Audited by other auditors**

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

December 31, 1999

ASSETS

Cash and cash equivalents	\$	145,281
Investments		25,647,954
Receivables		
Interest		230,299
Contributions		64,434
Prepaid expenses		1,590
Property, plant and equipment [net]		<u>5,871</u>
Total Assets	\$	<u>26,095,429</u>

LIABILITIES

Accounts payable	\$	114,343
Accrued annual and sick leave		53,565
Prepaid insurance premiums		<u>29,242</u>
Total Liabilities		<u>197,150</u>

FUND BALANCE

Net Assets Held in Trust for Employees' Pension Benefits	\$	<u>25,898,279</u>
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***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA
PENSION TRUST FUND
STATEMENT OF CHANGES IN PLAN NET ASSETS
Year Ended December 31, 1999

Additions

Contributions:

Employee	\$	153,685
Employer		1,454,280
		1,607,965
Total Contributions		1,607,965

Other income		12,947
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Investment Income:

Net Appreciation(Depreciation) in Fair Value of Investments		(455,017)
Interest		770,352
Dividends		1,673,616
		1,988,951
Total Investment Income		1,988,951

Less: Investment Expense		72,895
		72,895

Net Investment Income		1,916,056
		1,916,056

Total Additions		3,536,968
		3,536,968

Deductions

Benefits		1,985,321
Refunds and withdrawals		102,525
Administrative expense		168,712
Depreciation		2,314
		2,258,872
Total Deductions		2,258,872

Net Increase		1,278,096
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Net Assets Held in Trust for Employees' Pension Benefits

Beginning of Year		24,620,183
		24,620,183

End of Year	\$	25,898,279
		25,898,279

***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
DISTRICT COURT				
Off Duty Witness Fund				
ASSETS				
Share of pooled assets	\$ 210,530	95,002	23,750	\$ 281,782
Receivables				
Intergovernmental	0	11,502		11,502
Total Assets	\$ 210,530	106,504	23,750	\$ 293,284
LIABILITIES				
Accounts payable	\$ 0	775		\$ 775
Intergovernmental payable	0			0
Other liabilities	210,530	106,504	24,525	292,509
Total Liabilities	\$ 210,530	107,279	24,525	\$ 293,284
FIRST PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 246,455	195,491	98,240	\$ 343,706
Receivable				
Intergovernmental	0	10,953		10,953
Total Assets	\$ 246,455	206,444	98,240	\$ 354,659
LIABILITIES				
Accounts payable	\$ 0	525		\$ 525
Intergovernmental payable	0			0
Other liabilities	246,455	206,444	98,765	354,134
Total Liabilities	\$ 246,455	206,969	98,765	\$ 354,659

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	<u>BALANCE JANUARY 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 1999</u>
FIRST PARISH COURT (cont.)				
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 352,525	48,541	287,809	\$ 113,257
Receivable				
Intergovernmental	0	4,630		4,630
Total Assets	<u>\$ 352,525</u>	<u>53,171</u>	<u>287,809</u>	<u>\$ 117,887</u>
LIABILITIES				
Accounts payable	\$ 0	3,026		\$ 3,026
Intergovernmental payable	0			0
Other liabilities	352,525	53,171	290,835	114,861
Total Liabilities	<u>\$ 352,525</u>	<u>56,197</u>	<u>290,835</u>	<u>\$ 117,887</u>
Off Duty Witness Fund				
ASSETS				
Share of pooled assets	\$ 278,449	235,476	178,075	\$ 335,850
Receivable				
Intergovernmental	0	17,816		17,816
Total Assets	<u>\$ 278,449</u>	<u>253,292</u>	<u>178,075</u>	<u>\$ 353,666</u>
LIABILITIES				
Accounts payable	\$ 0	5,075		\$ 5,075
Intergovernmental payable	0			0
Other liabilities	278,449	253,292	183,150	348,591
Total Liabilities	<u>\$ 278,449</u>	<u>258,367</u>	<u>183,150</u>	<u>\$ 353,666</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
FIRST PARISH COURT(cont.)				
Computer Costs Fund				
ASSETS				
Share of pooled assets	\$ 0	192,175	206,396	\$ (14,221)
Receivable				
Intergovernmental	0	14,221		14,221
Total Assets	\$ 0	206,396	206,396	\$ 0
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	0	206,396	206,396	0
Total Liabilities	\$ 0	206,396	206,396	\$ 0
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 64,714	26,872	9,530	\$ 82,056
Receivable				
Intergovernmental	0	1,867		1,867
Total Assets	\$ 64,714	28,739	9,530	\$ 83,923
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	64,714	28,739	9,530	83,923
Total Liabilities	\$ 64,714	28,739	9,530	\$ 83,923

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	<u>BALANCE JANUARY 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 1999</u>
FIRST PARISH COURT(cont.)				
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 0	216,036		\$ 216,036
Receivable				
Intergovernmental	0	7,977		7,977
Total Assets	\$ 0	224,013	0	\$ 224,013
 LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	0	224,013		224,013
Total Liabilities	\$ 0	224,013	0	\$ 224,013
 FIRST PARISH COURT				
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 942,143	914,591	780,050	\$ 1,076,684
Receivable				
Intergovernmental	0	57,464		57,464
Total Assets	\$ 942,143	972,055	780,050	\$ 1,134,148
 LIABILITIES				
Accounts payable	\$ 0	8,626		\$ 8,626
Intergovernmental payable	0			0
Other liabilities	942,143	972,055	788,676	1,125,522
Total Liabilities	\$ 942,143	980,681	788,676	\$ 1,134,148

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	<u>BALANCE JANUARY 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 1999</u>
SECOND PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 1,218,188	313,334	117,050	\$ 1,414,472
Receivable:				
Intergovernmental	0	20,599		20,599
Total Assets	\$ <u>1,218,188</u>	<u>333,933</u>	<u>117,050</u>	\$ <u>1,435,071</u>
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			
Other liabilities	1,218,188	333,933	117,050	1,435,071
Total Liabilities	\$ <u>1,218,188</u>	<u>333,933</u>	<u>117,050</u>	\$ <u>1,435,071</u>
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 92,525	46,452	53,913	\$ 85,064
Receivable:				
Intergovernmental	0	2,565		2,565
Total Assets	\$ <u>92,525</u>	<u>49,017</u>	<u>53,913</u>	\$ <u>87,629</u>
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	92,525	49,017	53,913	87,629
Total Liabilities	\$ <u>92,525</u>	<u>49,017</u>	<u>53,913</u>	\$ <u>87,629</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
SECOND PARISH COURT(cont.)				
Off Duty Witness Fund				
ASSETS				
Share of pooled assets	\$ 349,994	19,316	31,350	\$ 337,960
Receivable				
<i>Intergovernmental</i>	0	1,408		1,408
Total Assets	<u>\$ 349,994</u>	<u>20,724</u>	<u>31,350</u>	<u>\$ 339,368</u>
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			
Other liabilities	349,994	20,724	31,350	339,368
Total Liabilities	<u>\$ 349,994</u>	<u>20,724</u>	<u>31,350</u>	<u>\$ 339,368</u>
Computer Costs Fund				
ASSETS				
Share of pooled assets	\$ 140,313	123,081	272,365	\$ (8,971)
Receivable				
<i>Intergovernmental</i>	0	8,971		8,971
Total Assets	<u>\$ 140,313</u>	<u>132,052</u>	<u>272,365</u>	<u>\$ 0</u>
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	140,313	132,052	272,365	0
Total Liabilities	<u>\$ 140,313</u>	<u>132,052</u>	<u>272,365</u>	<u>\$ 0</u>

{Continued}

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
SECOND PARISH COURT(cont.)				
Probation Fund				
ASSETS				
Share of pooled assets	\$ 719,499	287,248	303,955	\$ 702,792
Receivable:				
Intergovernmental	0	11,720		11,720
Total Assets	\$ 719,499	298,968	303,955	\$ 714,512
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	719,499	298,968	303,955	714,512
Total Liabilities	\$ 719,499	298,968	303,955	\$ 714,512
Contempt Fund				
ASSETS				
Share of pooled assets	\$ 118,410	662,274	476,172	\$ 304,512
Receivables:				
Intergovernmental	0			0
Total Assets	\$ 118,410	662,274	476,172	\$ 304,512
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0	304,512		304,512
Other liabilities	118,410	662,274	780,684	0
Total Liabilities	\$ 118,410	966,786	780,684	\$ 304,512

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
SECOND PARISH COURT(cont.)				
Driving School Fund				
ASSETS				
Share of pooled assets	\$ 0	9,730		\$ 9,730
Receivable				
Intergovernmental	0	1,690		1,690
Total Assets	<u>\$ 0</u>	<u>11,420</u>	<u>0</u>	<u>\$ 11,420</u>
LIABILITIES				
Accounts payable	\$ 0			\$ 0
Intergovernmental payable	0			0
Other liabilities	0	11,420		11,420
Total Liabilities	<u>\$ 0</u>	<u>11,420</u>	<u>0</u>	<u>\$ 11,420</u>
SECOND PARISH COURT				
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 2,638,929	1,461,435	1,254,805	\$ 2,845,559
Receivable				
Intergovernmental	0	46,953		46,953
Total Assets	<u>\$ 2,638,929</u>	<u>1,508,388</u>	<u>1,254,805</u>	<u>\$ 2,892,512</u>
LIABILITIES				
Accounts payable	\$ 0			0
Intergovernmental payable	0	304,512		304,512
Other liabilities	2,638,929	1,508,388	1,559,317	2,588,000
Total Liabilities	<u>\$ 2,638,929</u>	<u>1,812,900</u>	<u>1,559,317</u>	<u>\$ 2,892,512</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - [CONTINUED]

Year ended December 31, 1999

	BALANCE JANUARY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1999
JUVENILE COURT				
Off Duty Witness Fund				
ASSETS				
Share of pooled assets	\$ 5,304	\$ 16,766	13,750	\$ 8,320
Receivable				
Intergovernmental	0			0
Total Assets	\$ 5,304	\$ 16,766	13,750	\$ 8,320
LIABILITIES				
Accounts payable	\$ 0	125		\$ 125
Intergovernmental payable	0			0
Other liabilities	5,304	16,766	13,875	8,195
Total Liabilities	\$ 5,304	16,891	13,875	\$ 8,320
TOTAL ALL FUNDS				
ASSETS				
Share of pooled assets	\$ 3,796,906	\$ 2,487,794	\$ 2,072,355	\$ 4,212,345
Receivable				
Intergovernmental	0	115,919		115,919
Total Assets	\$ 3,796,906	\$ 2,603,713	\$ 2,072,355	\$ 4,328,264
LIABILITIES				
Accounts payable	\$ 0	9,526		9,526
Intergovernmental payable	0	304,512		304,512
Other liabilities	3,796,906	2,603,713	2,386,393	4,014,226
Total Liabilities	\$ 3,796,906	\$ 2,917,751	\$ 2,386,393	\$ 4,328,264

GENERAL FIXED ASSETS ACCOUNT GROUP

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

DECEMBER 31, 1999

GENERAL FIXED ASSETS:

Land	\$ 40,092,509
Buildings	191,329,174
Improvements other than buildings	28,882,060
Vehicles	38,333,096
Machinery and equipment	179,101,682
Construction in progress	<u>111,630,411</u>
TOTAL GENERAL FIXED ASSETS	\$ <u>589,368,932</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE:

Federal grants	\$ 62,125,223
State grants	41,116,763
Tax bonds	258,324,949
Revenue bonds	13,139,529
Parish revenues	<u>214,662,468</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u>589,368,932</u>

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

December 31, 1999

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	VEHICLES	MACHINERY AND EQUIPMENT
General Government						
Legislative	\$ 390,344	\$ 0	\$ 0	\$ 0	\$ 90,825	\$ 299,519
Judicial	1,559,614	0	276,585	0	113,629	1,169,400
Executive	137,271	0	0	0	24,499	112,772
Elections	80,135	0	0	0	58,441	21,694
Finance	86,890,963	15,685,443	68,872,858	869,396	194,325	1,268,941
General Services	1,389,591	0	0	0	1,127,912	261,679
Total General Government	90,447,918	15,685,443	69,149,443	869,396	1,609,631	3,134,005
Public Safety	41,050,170	739,823	28,207,828	675,458	8,000,421	3,426,640
Public Works	196,176,937	6,604,342	9,266,125	6,865,398	8,832,536	164,608,536
Health and Welfare	12,474,274	683,280	9,984,278	115,340	477,154	1,214,222
Culture and Recreation	111,023,414	15,164,601	69,573,341	18,957,347	2,029,760	5,298,365
Transit	24,856,849	729,781	4,233,128	1,263,479	17,383,594	1,246,867
Urban Redevelopment and Housing	1,708,959	485,239	915,031	135,642	0	173,047
Total General Fixed Assets Allocated to Functions	\$ 477,738,521	\$ 40,092,509	\$ 191,329,174	\$ 28,882,060	\$ 38,333,096	\$ 179,101,682
Construction in Progress	<u>111,630,411</u>					
Total General Fixed Assets	\$ <u>589,368,932</u>					

JEFFERSON PARISH, LOUISIANA

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

YEAR ENDED DECEMBER 31, 1999

<u>FUNCTION AND ACTIVITY</u>	<u>General Fixed Assets 1-1-99</u>	<u>Additions</u>	<u>Deductions</u>	<u>General Fixed Assets 12-31-99</u>
General Government				
Legislative	\$ 393,843	\$ 91,507	\$ 95,006	\$ 390,344
Judicial	1,529,531	181,287	151,204	1,559,614
Executive	50,042	87,229	0	137,271
Elections	46,648	36,878	3,391	80,135
Finance	86,825,799	315,964	250,800	86,890,963
General Services	2,202,612	9,065,679	9,878,700	1,389,591
Total General Government	<u>91,048,475</u>	<u>9,778,544</u>	<u>10,379,101</u>	<u>90,447,918</u>
Public Safety	39,652,826	1,949,121	551,777	41,050,170
Public Works	191,371,304	7,741,295	2,935,662	196,176,937
Health and Welfare	12,495,909	330,896	352,531	12,474,274
Culture and Recreation	109,212,554	5,638,064	3,827,204	111,023,414
Transit	26,648,858	4,241,316	6,033,325	24,856,849
Urban Redevelopment and Housing	1,691,275	84,678	66,994	1,708,959
Construction in Progress	92,066,311	39,426,794	19,862,694	111,630,411
Total General Fixed Assets	<u>\$ 564,187,512</u>	<u>\$ 69,190,708</u>	<u>\$ 44,009,288</u>	<u>\$ 589,368,932</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, 1999

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

SERIAL BONDS

Amount available in Debt Service Funds	\$ 29,155,963
Amount to be provided for retirement of general obligation, special tax and special assessment debt with governmental commitment	<u>299,864,630</u>
Total available and to be provided for serial bond retirement	329,020,593
CAPITAL LEASES	
Amount to be provided from certain governmental funds	109,689
COMPENSATED ABSENCES	
Amount to be provided from governmental funds	15,941,879
LANDFILL POSTCLOSURE CARE COSTS	
Amount to be provided from certain governmental funds	8,337,650
NET PENSION OBLIGATION	
Amount to be provided	5,225,008
JUDGES' ANNUITIES	
Amount to be provided from certain governmental funds	<u>880,454</u>
Total available and to be provided	<u>\$ 359,515,273</u>

General Long-Term Debt Payable

SERIAL BONDS PAYABLE

General Obligation and Special tax bonds	\$ 328,867,059
Special Assessment Debt with governmental commitment	<u>153,534</u>
Total serial bonds payable	329,020,593
CAPITAL LEASES PAYABLE	109,689
COMPENSATED ABSENCES PAYABLE	15,941,879
LANDFILL POSTCLOSURE CARE COSTS PAYABLE	8,337,650
NET PENSION OBLIGATION	5,225,008
PENSION PAYABLE - JUDGES' ANNUITIES	<u>880,454</u>
Total general long-term debt payable	<u>\$ 359,515,273</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, 1999

	GOVERNMENTAL FUND TYPE					PROPRIETARY FUND TYPE			TOTAL	
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL PROPRIETARY FUNDS	HOSPITAL DISTRICT NO. 2 *	HOSPITAL DISTRICT NO. 2 *	TOTAL		
ASSETS AND OTHER DEBITS										
Current Assets	\$	1,238,651	\$	2,320,686	\$	1,370,568	\$	12,924,254	\$	14,162,905
Cash and cash equivalents				42,627,787		119,983,981		224,872,768		224,872,768
Investments										
Receivables, net of allowances for estimated uncollectibles										
Interest				64,014		6,632,207		7,761,221		7,761,221
Accounts		12,924		24,045,767		55,673,141		79,718,908		79,731,832
Notes		563,811						0		563,811
Intergovernmental		73,206		8,323,278				8,323,278		8,396,484
Leases		180,210						0		180,210
Other				1,461,569		78,260		1,539,829		1,539,829
Inventories				2,989,816		4,366,224		7,356,040		7,356,040
Prepaid items		15,231		4,223,627		8,409,877		12,633,504		12,648,735
Total current assets		2,084,033		86,056,544		196,514,258		355,129,802		357,213,835
Restricted assets										
Cash and cash equivalents						9,892,406		9,892,406		9,892,406
Investments				227,196,763		243,857,046		471,053,809		471,053,809
Due from primary government								0		3,009,170
Receivables		3,009,170		34,422,937		19,446		34,442,383		34,442,383
Total restricted assets		3,009,170		261,619,700		253,768,898		515,388,598		518,397,768
Leases receivable		2,386,495						0		2,386,495
Bond issuance costs, net								3,235,000		3,235,000
Mortgage loans receivable								127,956,000		127,956,000
Property, plant, and equipment [net]		817,364		82,294,035		186,425,954		268,798,989		269,616,353
Other assets				4,377,043		18,794,496		23,177,539		23,177,539
Amount to be provided for retirement of general long-term debt		85,548						0		85,548
TOTAL ASSETS	\$	8,382,610	\$	434,347,322	\$	655,503,606	\$	1,293,685,928	\$	1,302,068,538

[Continued]

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS - CONTINUED
 COMBINING BALANCE SHEET

December 31, 1999

	GOVERNMENTAL FUND TYPE					PROPRIETARY FUND TYPE			TOTAL
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT*	HOME MORTGAGE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL PROPRIETARY FUNDS				
LIABILITIES, EQUITY AND OTHER CREDITS									
Current Liabilities	\$ 65,269	\$ 4,970,000	\$ 8,385,254	\$ 17,143,750	\$ 25,529,004	\$ 25,529,004	\$ 25,529,004	\$ 25,529,004	\$ 25,529,004
Accounts payable	310,000			363,199	5,333,199	5,333,199	5,333,199	5,333,199	5,643,199
Notes payable - current	73,206			3,465,001	3,465,001	3,465,001	3,465,001	3,465,001	3,538,207
Intergovernmental payable	539,014				0	0	0	0	539,014
Advances from primary government	130,875	2,116,000			2,116,000	2,116,000	2,116,000	2,116,000	2,246,875
Accrued interest payable	89,038	3,000	16,625,555	24,026,098	40,654,653	40,654,653	40,654,653	40,654,653	40,743,691
Other payables and accruals	45,000	121,000			121,000	121,000	121,000	121,000	166,000
Deferred revenue	10,525				0	0	0	0	10,525
Mortgage note payable		26,640,000	3,190,000		29,830,000	29,830,000	29,830,000	29,830,000	29,830,000
Revenue bonds payable - current					416,056	416,056	416,056	416,056	428,760
Capital lease obligation - current	12,704								
Total current liabilities	1,275,631	33,850,000	28,200,809	45,414,104	107,464,913	107,464,913	107,464,913	107,464,913	108,740,544
Current liabilities payable from restricted assets									
Accrued interest payable			2,725,201		5,056,108	7,781,309	7,781,309	7,781,309	7,781,309
Bonds payable					2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
Total current liabilities payable from restricted assets	0	0	2,725,201	7,181,108	9,906,309	9,906,309	9,906,309	9,906,309	9,906,309
Long-term debt less current maturities									
Mortgage note payable	23,147	163,050,000	161,240,000	234,840,000	559,130,000	559,130,000	559,130,000	559,130,000	559,130,000
Revenue bonds payable	5,135,000		13,570,000		13,570,000	13,570,000	13,570,000	13,570,000	18,705,000
Notes payable				11,626,155	11,626,155	11,626,155	11,626,155	11,626,155	11,626,155
Capital lease obligation									
Total long-term debt	5,158,147	163,050,000	174,810,000	246,466,155	584,326,155	584,326,155	584,326,155	584,326,155	589,484,302
TOTAL LIABILITIES	6,433,778	196,900,000	205,736,010	299,061,367	701,697,377	701,697,377	701,697,377	701,697,377	708,131,155
Equity and Other Credits									
Investment in general fixed assets	617,364				0	0	0	0	817,364
Retained Earnings		2,424,000			2,424,000	2,424,000	2,424,000	2,424,000	2,424,000
Reserved for debt service		4,511,000	185,125,444	281,941,070	471,577,514	471,577,514	471,577,514	471,577,514	471,577,514
Unreserved									
Fund balances									
Reserved for Employees' Retirement Systems			43,485,868	74,501,169	117,987,037	117,987,037	117,987,037	117,987,037	117,987,037
Unreserved	1,131,468				0	0	0	0	1,131,468
TOTAL EQUITY AND OTHER CREDITS	1,948,832	6,935,000	228,611,312	356,442,239	591,988,551	591,988,551	591,988,551	591,988,551	593,937,383
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	8,382,610	203,835,000	434,347,322	655,503,606	1,293,685,928	1,293,685,928	1,293,685,928	1,293,685,928	1,302,068,538

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

**COMPONENT UNITS - GOVERNMENTAL FUND TYPE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

Year Ended December 31, 1999

	<u>JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *</u>	
Revenues		
Charges for services	\$	81,319
Interest income		89,259
Miscellaneous		<u>202,920</u>
TOTAL REVENUES		373,498
Other financing sources		
Forgiveness of debt		225,000
Operating transfers in		43,775
Transfers from primary government		<u>1,239,840</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>1,882,113</u>
Expenditures		
Current		
Administrative		361,876
Economic development		1,008,606
Capital outlay		18,512
Debt service		
Principal retirement		309,888
Interest and fiscal charges		<u>2,467</u>
TOTAL EXPENDITURES		1,701,349
Other financing uses		
Operating transfers out		<u>43,775</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>1,745,124</u>
Excess [deficiency] of revenues and other sources over expenditures and other uses		136,989
Fund balance		
Beginning of year		<u>994,479</u>
END OF YEAR	\$	<u>1,131,468</u>

* 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, 1999

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Operating revenues				
Charges for sales and services	\$	\$ 144,511,522	\$ 250,358,121	\$ 394,869,643
Interest income	6,257,000			6,257,000
Commitment fees	4,000			4,000
Other	(32,000)	6,009,592	3,806,289	9,783,881
TOTAL OPERATING REVENUES	<u>6,229,000</u>	<u>150,521,114</u>	<u>254,164,410</u>	<u>410,914,524</u>
Operating expenses				
Personnel services		65,083,433	119,526,639	184,610,072
Contractual services, supplies, materials, and other	1,298,000	62,651,895	104,556,249	168,506,144
Bad debt expense		13,917,860	21,646,634	35,564,494
Depreciation and amortization	746,000	9,948,493	17,186,722	27,881,215
Interest on bonds	12,056,000			12,056,000
Trustee fees	108,000			108,000
Servicing fees	554,000			554,000
Insurance	50,000			50,000
TOTAL OPERATING EXPENSES	<u>14,812,000</u>	<u>151,601,681</u>	<u>262,916,244</u>	<u>429,329,925</u>
OPERATING INCOME (LOSS)	<u>(8,583,000)</u>	<u>(1,080,567)</u>	<u>(8,751,834)</u>	<u>(18,415,401)</u>
Non-operating revenues (expenses)				
Interest income		6,793,459	4,818,560	11,612,019
Rental income from leases			1,468,051	1,468,051
Change in net plan assets from pension operations		4,681,657	11,015,877	15,697,534
Other		(19,834,181)	(11,995,408)	(31,829,589)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>(8,359,065)</u>	<u>5,307,080</u>	<u>(3,051,985)</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(8,583,000)</u>	<u>(9,439,632)</u>	<u>(3,444,754)</u>	<u>(21,467,386)</u>
Transfers to primary government		(759,567)	(711,556)	(1,471,123)
NET INCOME (LOSS)	<u>(8,583,000)</u>	<u>(10,199,199)</u>	<u>(4,156,310)</u>	<u>(22,938,509)</u>
Retained earnings/fund balance Beginning of year, as restated	15,518,000	238,810,511	360,598,549	614,927,060
END OF YEAR	<u>\$ 6,935,000</u>	<u>\$ 228,611,312</u>	<u>\$ 356,442,239</u>	<u>\$ 591,988,551</u>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS - PROPRIETARY FUND TYPES
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 1999

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Increase in (decrease) in cash and cash equivalents				
Cash flows from operating activities				
Operating income (loss)	\$ (8,583,000)	\$ (1,080,567)	\$ (8,751,834)	\$ (18,415,401)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Net income from pension trust operations		(4,681,657)	(11,015,877)	(15,697,534)
Depreciation and amortization	746,000	9,948,493	17,186,722	27,881,215
Unrealized losses on investments	7,834,000			7,834,000
Interest payments		120,171	12,584,716	12,704,887
Interest received			(2,878,983)	(2,878,983)
Gain on sale of assets		(4,593)		(4,593)
Change in current assets - (increase) decrease				
Receivables				
Accounts		630,073	(10,976,443)	(10,346,370)
Other	12,000		(7,459,291)	(7,447,291)
Interest - real estate owned	(12,000)			(12,000)
Inventories and prepaid expenses	4,000	745,550		749,550
Other assets	106,000	(312,898)	1,970,494	1,763,596
Change in current liabilities - increase (decrease)				
Accounts payable		2,123,578	5,669,731	7,793,309
Deferred liabilities	29,000			29,000
Accrued interest payable	(987,000)			(987,000)
Other payables and accruals	(148,000)	1,109,032	191,003	1,152,035
Total adjustments	7,584,000	9,677,749	5,272,072	22,533,821
Net cash provided by (used for) operating activities	(999,000)	8,597,182	(3,479,762)	4,118,420
Cash flows from noncapital financing activities				
Bonds redeemed	(35,537,000)			(35,537,000)
Bonds issued	52,995,000			52,995,000
Bond issuance costs	(560,000)			(560,000)
Unrestricted contributions			75,000	75,000
Transfers to primary government		(759,567)	(711,556)	(1,471,123)
Community benefit services			(1,469,313)	(1,469,313)
Proceeds from line of credit	(16,661,000)			(16,661,000)
Pension operations		4,681,657	11,015,877	15,697,534
Net cash provided by (used for) noncapital financing activities	237,000	3,922,090	8,910,008	13,069,098

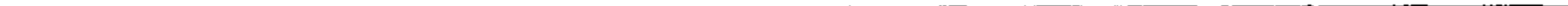
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JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS - PROPRIETARY FUND TYPES
COMBINING STATEMENT OF CASH FLOWS - CONTINUED

Year Ended December 31, 1999

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Cash flows from capital and related financing activities				
Proceeds from bond issuances	\$	\$	\$ 121,527,953	\$ 121,527,953
Principal payments - bonds		(2,890,000)		(2,890,000)
Principal payments - capital leases			(2,742,331)	(2,742,331)
Proceeds from disposal of property, plant, and equipment			776,708	776,708
Interest payments		(6,812,917)	(12,278,454)	(19,091,371)
Acquisitions of capital assets	(1,000)	(11,780,944)	(34,340,464)	(46,122,408)
Net cash provided by (used for) capital and related financing activities	<u>(1,000)</u>	<u>(21,483,861)</u>	<u>72,943,412</u>	<u>51,458,551</u>
Cash flows from investing activities				
Proceeds from sale and maturities of investments	38,279,000	1,124,691,580	2,549,028,954	3,711,999,534
Purchases of investments	(54,621,000)	(1,114,952,626)	(2,627,105,346)	(3,796,678,972)
Payments received on direct financing lease			978,924	978,924
Lease rentals			297,602	297,602
Investment income and other		(1,352,159)	(3,162,430)	(4,514,589)
Acquisition of mortgage loan	19,600,000			19,600,000
Principal receipts from mortgage loans	(21,261,000)			(21,261,000)
Proceeds from real estate owned	(59,000)			(59,000)
Net cash provided by (used for) investing activities	<u>(18,062,000)</u>	<u>8,386,795</u>	<u>(79,962,296)</u>	<u>(89,637,501)</u>
Net increase (decrease) in cash and cash equivalents	<u>(18,825,000)</u>	<u>(577,794)</u>	<u>(1,588,638)</u>	<u>(20,991,432)</u>
Cash and cash equivalents, beginning of year	<u>28,058,000</u>	<u>2,898,480</u>	<u>12,482,177</u>	<u>43,438,657</u>
Cash and cash equivalents, end of year	<u>\$ 9,233,000</u>	<u>\$ 2,320,686</u>	<u>\$ 10,893,539</u>	<u>\$ 22,447,225</u>
Reconciliation to Combined Balance Sheet				
Current Assets				
Cash and cash equivalents	\$ 9,233,000	\$ 2,320,686	\$ 1,370,568	\$ 12,924,254
Restricted assets				
Cash and cash equivalents			9,892,406	9,892,406
Total per Combined Balance Sheet	<u>9,233,000</u>	<u>2,320,686</u>	<u>11,262,974</u>	<u>22,816,660</u>
Less cash and cash equivalents of Pension Trust Funds				
			(369,435)	(369,435)
Total per above	<u>\$ 9,233,000</u>	<u>\$ 2,320,686</u>	<u>\$ 10,893,539</u>	<u>\$ 22,447,225</u>

* 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, 1999

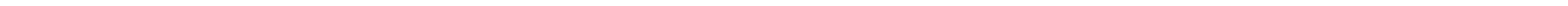
REVENUES BY SOURCE

YEAR	EMPLOYEE CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS		INVESTMENT INCOME
		DOLLAR AMOUNT	% OF ANNUAL COVERED PAYROLL	
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
1999	153,686	1,454,280	7.2	1,916,056

EXPENSES BY TYPE

YEAR	BENEFITS	REFUNDS	ADMINISTRATIVE	TOTAL
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
1999	1,985,321	102,525	168,712	2,256,558

*Audited by other auditors



JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed through State Office of Elderly Affairs:			
Retired Senior Volunteer Program	94.002	440-6582/19	\$ 65,881
Retired Senior Volunteer Program	94.002	440-W136/20	<u>15,058</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>80,939</u>
DEPARTMENT OF ENERGY			
Passed through State Department of Social Services, Office of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	515937	22,430
Weatherization Assistance for Low Income Persons	81.042	515937	<u>39,569</u>
TOTAL DEPARTMENT OF ENERGY			<u>61,999</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Programs:			
Head Start	93.600	06CH5098/33	2,556,064
Head Start	93.600	06CH5098/34	2,535,292
Training and Technical Assistance	94.009	06CH5098/33	3,506
Training and Technical Assistance	94.009	06CH5098/34	<u>22,149</u>
			<u>5,117,011</u>
Passed through State Department of Social Services, Office of Community Services:			
Low-Income Home Energy Assistance	93.568	DSS05922	516,612
Child Care and Development Block Grant	93.575	06CH5098/32	(445)
Child Care and Development Block Grant	93.575	06CH5098/33	363,135
Child Care and Development Block Grant	93.575	06CH5098/34	<u>331,714</u>
			<u>1,211,016</u>
Passed through State Department of Labor:			
Community Services Block Grant	(2) 93.569	98P0001	24,119
Community Services Block Grant	(2) 93.569	99P0001	<u>875,353</u>
			<u>899,472</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>7,227,499</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Programs:			
Housing Counseling		14.169 HC97-0648-014	2,571
Housing Counseling		14.169 HC98-0861-019	20,057
Community Development Block Grant	(2)	14.218 B97-UC-22-0001	4,710,486
Rental Rehabilitation Program	(2)	14.218 R91-UC-22-0201	(2,500)
Emergency Shelter Grant		14.231 S96-UC-22-5001	33,096
Emergency Shelter Grant		14.231 S98-UC-22-5001	114,595
Supportive Housing Program		14.235 LA48B97-0602	17,549
Home Program	(2)	14.239 M93-DC-22-0207	281,937
Home Program	(2)	14.239 M94-DC-22-0207	396,106
Home Program	(2)	14.239 M95-DC-22-0207	352,371
Home Program	(2)	14.239 M96-DC-22-0207	553,520
Home Program	(2)	14.239 M97-DC-22-0207	89,681
			<u>6,569,469</u>
Passed through State Department of Social Services, Office of Community Services:			
Emergency Shelter Grant		14.231 370-2033	42,848
Emergency Shelter Grant		14.231 370-2033	46,870
			<u>89,718</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>6,659,187</u>
DEPARTMENT OF LABOR			
Passed through State Department of Labor:			
Employment and Training Assistance - Dislocated Workers	(2)	17.246 LC84-11-IIIF	542,585
Employment and Training Assistance - Dislocated Workers	(2)	17.246 LC84-11-IIID	158,396
Employment and Training Assistance - Dislocated Workers	(2)	17.246 LC84-11-IIIF	434,543
Job Training Partnership Act	(2)	17.250 LC84-11-IIA	9,502
Job Training Partnership Act	(2)	17.250 LC84-11-IIA	401,450
Job Training Partnership Act	(2)	17.250 LC84-11-IIA	457,987
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	202
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	91,457
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	103,837
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	8,438
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	95,623
Job Training Partnership Act	(2)	17.250 LC84-11-IIC	100,366
Job Training Partnership Act	(2)	17.250 LC84-11-IIB	4,586
Job Training Partnership Act	(2)	17.250 LC84-11-IIB	786,097
Job Training Partnership Act	(2)	17.250 5% Incentive	24,532
JobNet	(2)	17.250 JOBNET	(566)
Welfare to Work Grant	(2)	17.250 Y-7839-9-00-81-60	578,625
			<u>3,797,660</u>
Passed through State Department of Education:			
Employment and Training Assistance - Dislocated Workers	(2)	17.246 LC84-11-IIA	60,033
Employment and Training Assistance - Dislocated Workers	(2)	17.246 LC84-11-IIA	24,043
			<u>84,076</u>
TOTAL DEPARTMENT OF LABOR			<u>3,881,736</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES	
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Transit Capital Investment Grants	(2)	20.500	LA-05-0025	220,241
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X038	38,830
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X125	1,266
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X152	52,488
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X163	(29,163)
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X175	68,499
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X187	420,261
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X199	1,905,141
Federal Transit Capital Investment Grants	(2)	20.500	LA-03-0080	1,172,512
Federal Transit Capital Investment Grants	(2)	20.500	LA-90-X213	1,476,205
Federal Transit Metropolitan Planning Grants		20.505	LA-90-X187	13,426
Federal Transit Metropolitan Planning Grants		20.505	LA-90-X199	93,951
Federal Transit Metropolitan Planning Grants		20.505	LA-90-X213	107,268
				<u>5,540,925</u>
Passed through State Department of Highways:				
Highway Planning & Construction - Federal Aid Highway Program		20.205	ENH-MISC(169)	1,876
Highway Planning & Construction - Federal Aid Highway Program		20.205	STP-9743-(010)	2,145,887
Highway Planning & Construction - Federal Aid Highway Program		20.205	STP-4045-(018)	379,353
				<u>2,527,116</u>
TOTAL DEPARTMENT OF TRANSPORTATION				<u><u>8,068,041</u></u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Special Purpose Grant - Wastewater System Study		66.606	XP-986294-01-1	15,284
Special Purpose Grant - Gulf Freshwater Diversion		66.606	MX984630-99-0	31,673
TOTAL ENVIRONMENTAL PROTECTION AGENCY				<u>46,957</u>
DEPARTMENT OF COMMERCE				
Passed through National Oceanic Atmospheric Association:				
Geodetic Surveys and Services - Multi-Purpose Cadastre Project		11.400	NA470G0140	180,796
Passed through State Department of Natural Resources:				
Coastal Zone Management Administration		11.419	2515-99-02	32,890
Coastal Zone Management Administration		11.419	2515-00-02	5,416
				<u>38,306</u>
TOTAL DEPARTMENT OF COMMERCE				<u>219,102</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
DEPARTMENT OF JUSTICE			
Direct Programs:			
Drug Court Discretionary Grant Program - Drug Court Implementation Initiative	16.585	97-DC-VX-0048	46,269
Local Law Enforcement Block Grant - 1996	16.592	96-LB-VX-3888	11,625
Local Law Enforcement Block Grant - 1997	16.592	97-LB-VX-4201	<u>367,455</u>
			<u>425,349</u>
Passed through Local Sheriff's Office:			
Local Law Enforcement Block Grant - 1998	16.592	98-LLEBG-103-106	<u>565,218</u>
Passed through State Commission on Law Enforcement:			
Juvenile Justice and Delinquency Prevention - Mentoring	16.540	97-J7-J.3-0254	11,641
Juvenile Justice and Delinquency Prevention - Mentoring	16.540	J98-7-002	15,202
Crime Victim Assistance Program - Domestic Violence Program	16.575	97-C7-V.2-0392	23,850
Crime Victim Assistance Program - Child Advocacy Program	16.575	98-C7-V.3-0338	25,694
Crime Victim Assistance Program - Child Advocacy Program	16.575	C99-7-001	3,730
Crime Victim Assistance Program - Victims Assistance Program	16.575	98-C7-V.4-0323	11,218
Byrne Formula Grant Program - Intensive Supervision (2)	16.579	98-B7-B.11-0112	126,745
Byrne Formula Grant Program - Intensive Supervision (2)	16.579	B99-7-009	33,719
Byrne Formula Grant Program - Grant Support (2)	16.579	97-B7-B.99-0121	33,547
Byrne Formula Grant Program - Grant Support (2)	16.579	98-B7-B.99-0118	32,764
Byrne Formula Grant Program - Drug Court Clinic (2)	16.579	98-B7-B.13-0099	30,464
Byrne Formula Grant Program - Drug Treatment Project (2)	16.579	97-B7-B.13-0118	17,220
Byrne Formula Grant Program - Pre-Trial Intervention (2)	16.579	98-B7-B.20-0092	2,939
Byrne Formula Grant Program - Pre-Trial Intervention (2)	16.579	B99-7-001	17,379
Byrne Formula Grant Program - Substance Abuse Afterschool Intervention (2)	16.579	96-B7-B.13-0063	2,279
Byrne Formula Grant Program - Substance Abuse Afterschool Intervention (2)	16.579	97-B7-B.13-0115	18,304
Byrne Formula Grant Program - Drug Court Support Grant (2)	16.579	B98-8-017	<u>174</u>
			<u>406,869</u>
TOTAL DEPARTMENT OF JUSTICE			<u>1,397,436</u>
DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child and Adult Care Food Program - Family Daycare Homes (2)	10.558	93-235	401,620
Child and Adult Care Food Program - Family Daycare Homes (2)	10.558	93-235	119,875
Child and Adult Care Food Program - Child Care Food Program (2)	10.558	93-235	418,696
Child and Adult Care Food Program - Child Care Food Program (2)	10.558	93-235	<u>181,675</u>
			<u>1,121,866</u>
Passed through State Department of Agriculture:			
Food Distribution - Emergency Food Assistance	10.550	LRO-3	25,882
Food Distribution - Emergency Food Assistance	10.550	LRO-3	<u>7,631</u>
			<u>33,513</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u>1,155,379</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through State			
Department of Public Safety and Corrections:			
Emergency Management Assistance	83.534	EMA	<u>75,626</u>
Passed through State			
Department of Military Affairs:			
Public Assistance Grants	83.544	FMA97-053-0001	<u>52,424</u>
Passed through Local United Way:			
Emergency Food and Shelter Program	83.523	LRO-003	<u>71,079</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u><u>199,129</u></u>
DEPARTMENT OF DEFENSE:			
Passed through U. S. Army Corps of Engineers:			
Stormwater Discharge Project	12.xxx	AO133	<u>3,713,793</u>
TOTAL DEPARTMENT OF DEFENSE			<u><u>3,713,793</u></u>
TOTAL			<u><u>\$ 32,711,197</u></u>
NONMONETARY ASSISTANCE			
Food Distribution-Commodities	(1) 10.550		<u>258,678</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 32,969,875</u></u>

(1) This amount represents the value of Commodities issued to and distributed by the Parish to eligible recipients during 1999.

(2) This program is considered a "major" program under OMB Circular A-133.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 1999

- 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, 1999. 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, 1999. Commodities received, which are non-cash revenue, are valued at prices provided by the U. S. Department of Agriculture.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILPERSON'S COMPENSATION
Year Ended December 31, 1999
(UNAUDITED)

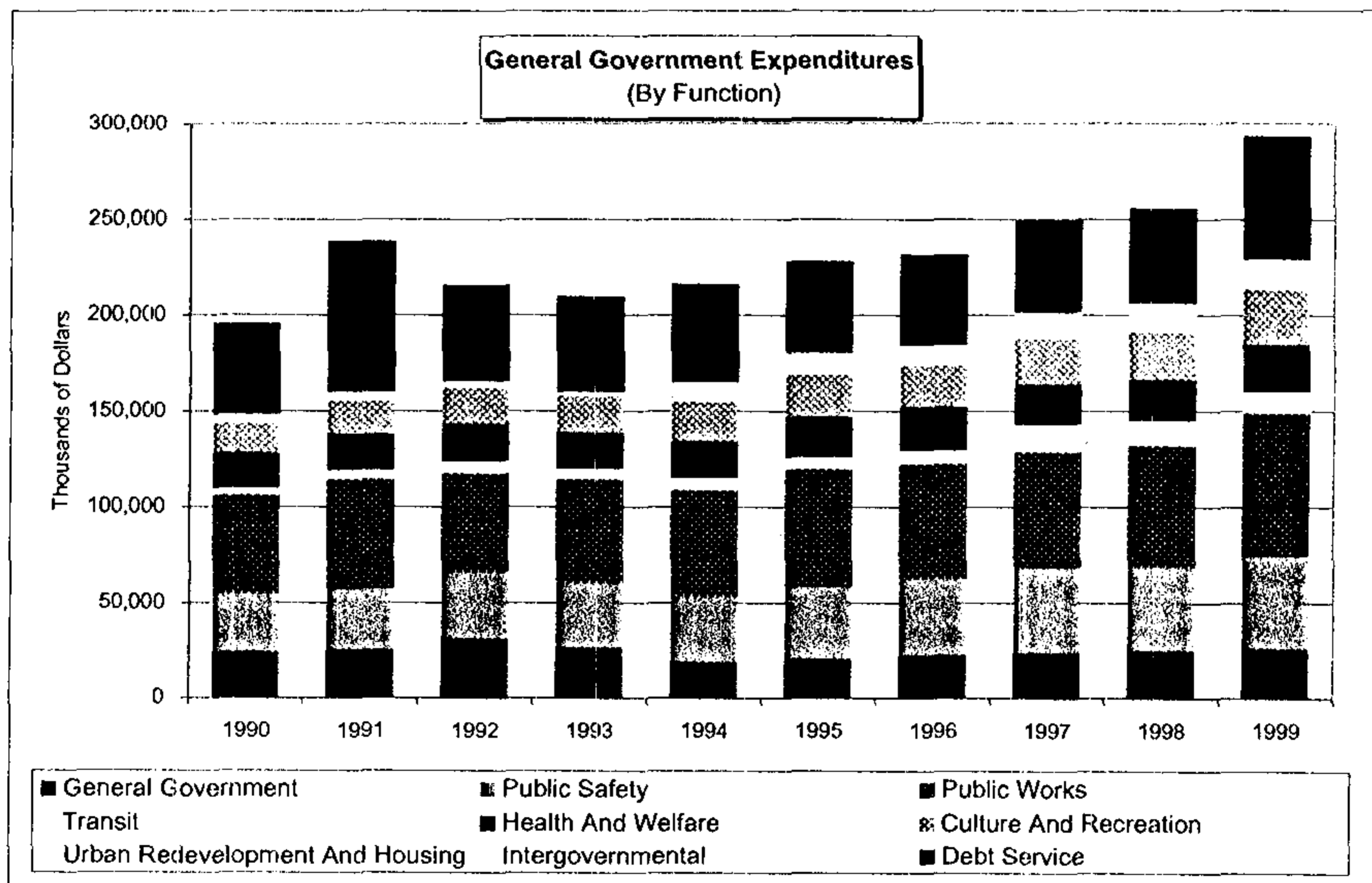
<u>COUNCILPERSON</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Aaron F. Broussard, Chairman	365	\$ 69,390	\$ 3,600
Thomas J. Ward	365	46,260	3,600
Lloyd F. Giardina	365	46,260	3,600
Donald R. Jones	365	46,260	3,600
Edmond J. Muniz	365	46,260	3,600
John T. Laverine, Jr.	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)**
(in thousands of dollars)

Year	General Government	Public Safety	Public Works	Transit	Health And Welfare	Culture And Recreation	Urban Redevelopment And Housing	Inter-governmental (2)	Debt Service	Total
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
1999	25,782	49,028	74,328	11,109	24,569	28,382	4,873	10,942	64,202	293,215

- (1) Includes General, Special Revenue and Debt Service Funds
- (2) Intergovernmental was included in General Government for the years 1990 through 1993

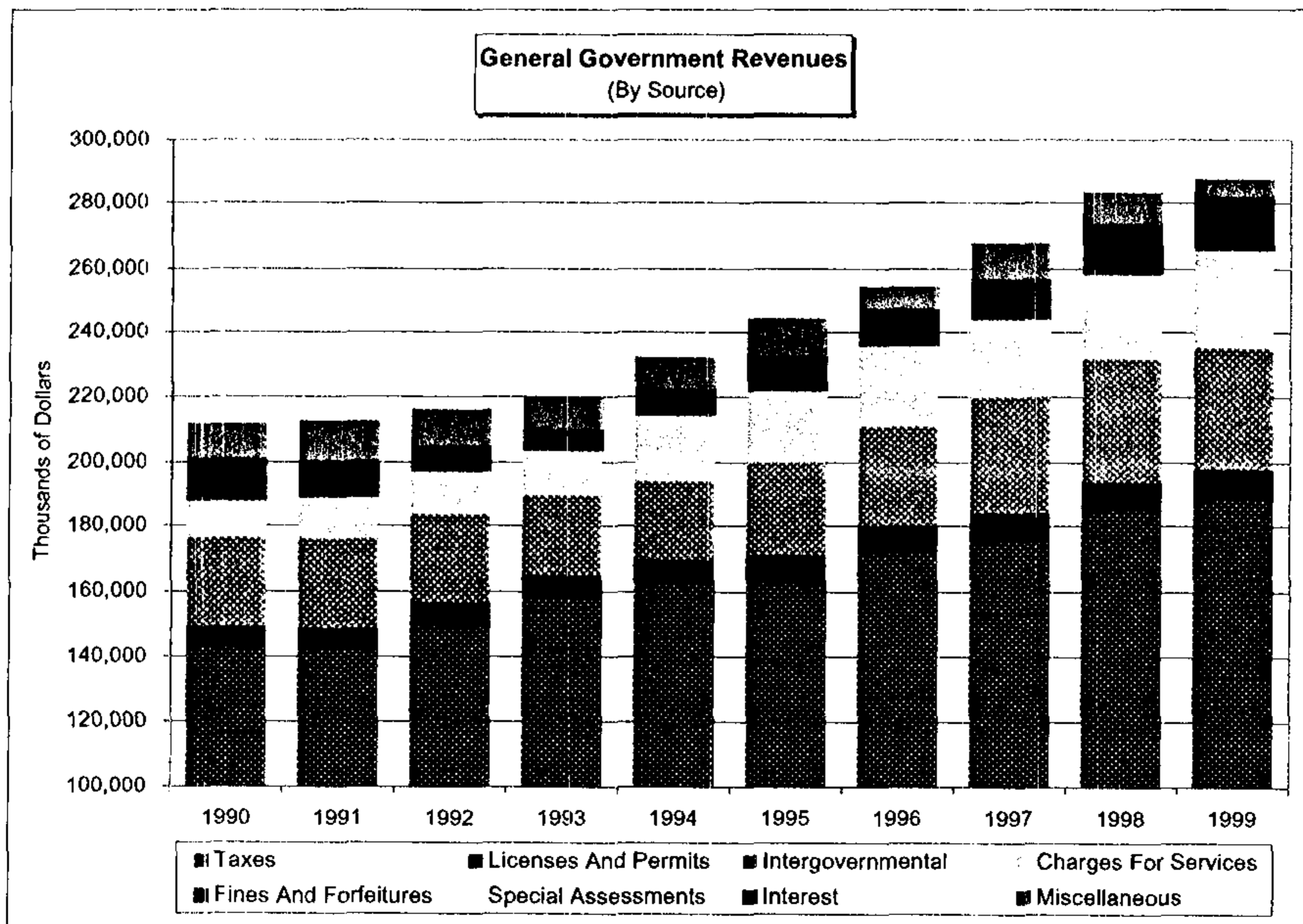


**Jefferson Parish, Louisiana
General Governmental Revenues By Source (1)**

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

Year	Taxes	Licenses And Permits	Inter-governmental	Charges For Services	Fines And Forfeitures	Special Assessments	Interest	Miscellaneous	Total
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
1999	188,045	9,792	37,219	30,795	5,950	82	9,780	5,797	287,460

(1) Includes General, Special Revenue and Debt Service Funds

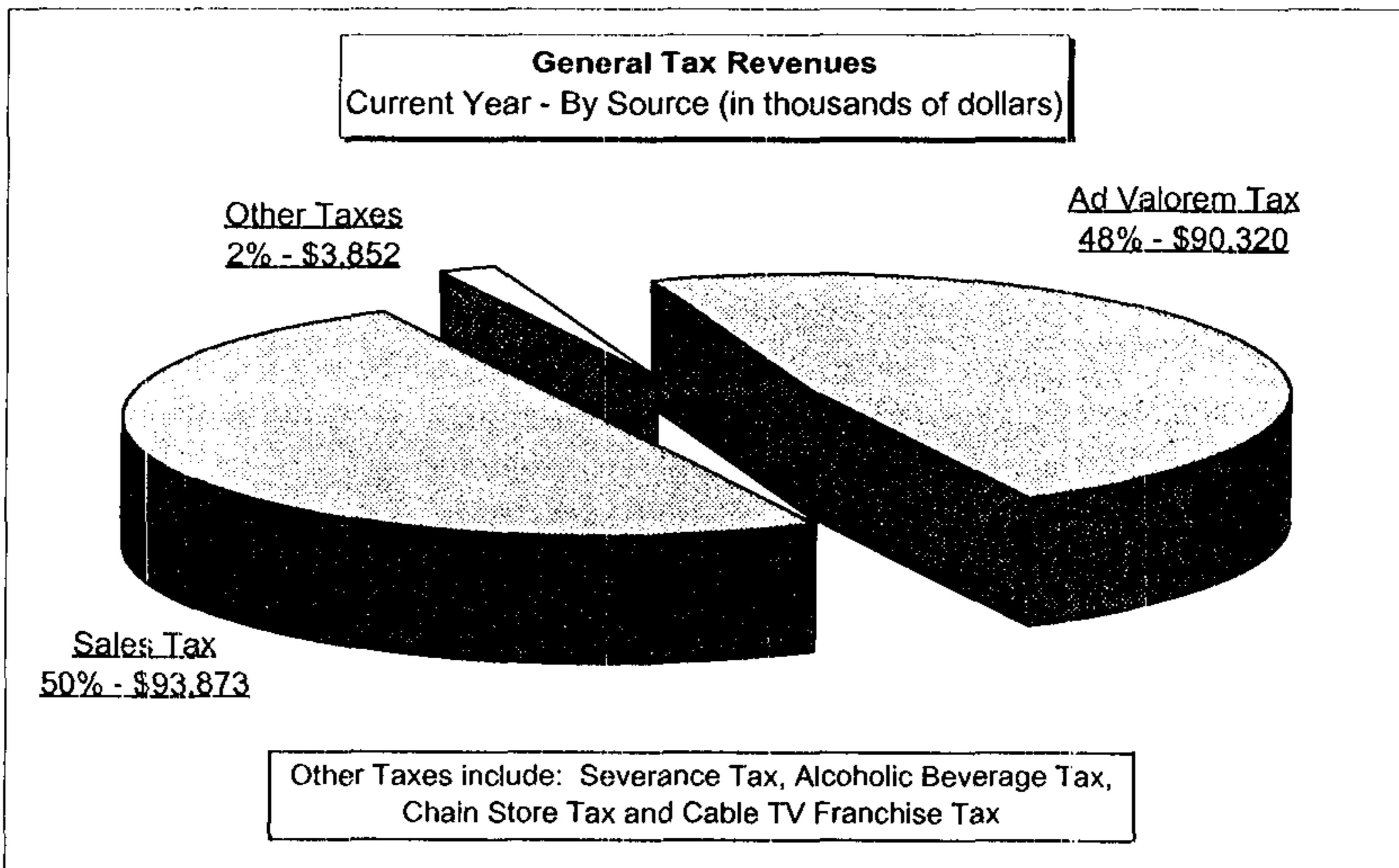


**Jefferson Parish, Louisiana
General Tax Revenues By Source**

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

Year	Ad Valorem	Sales	Severance	Miscellaneous	Total
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
1999	90,320	93,873	751	3,101	188,045

* Cable TV Franchise Tax Reported as Miscellaneous Tax Revenues as of '96



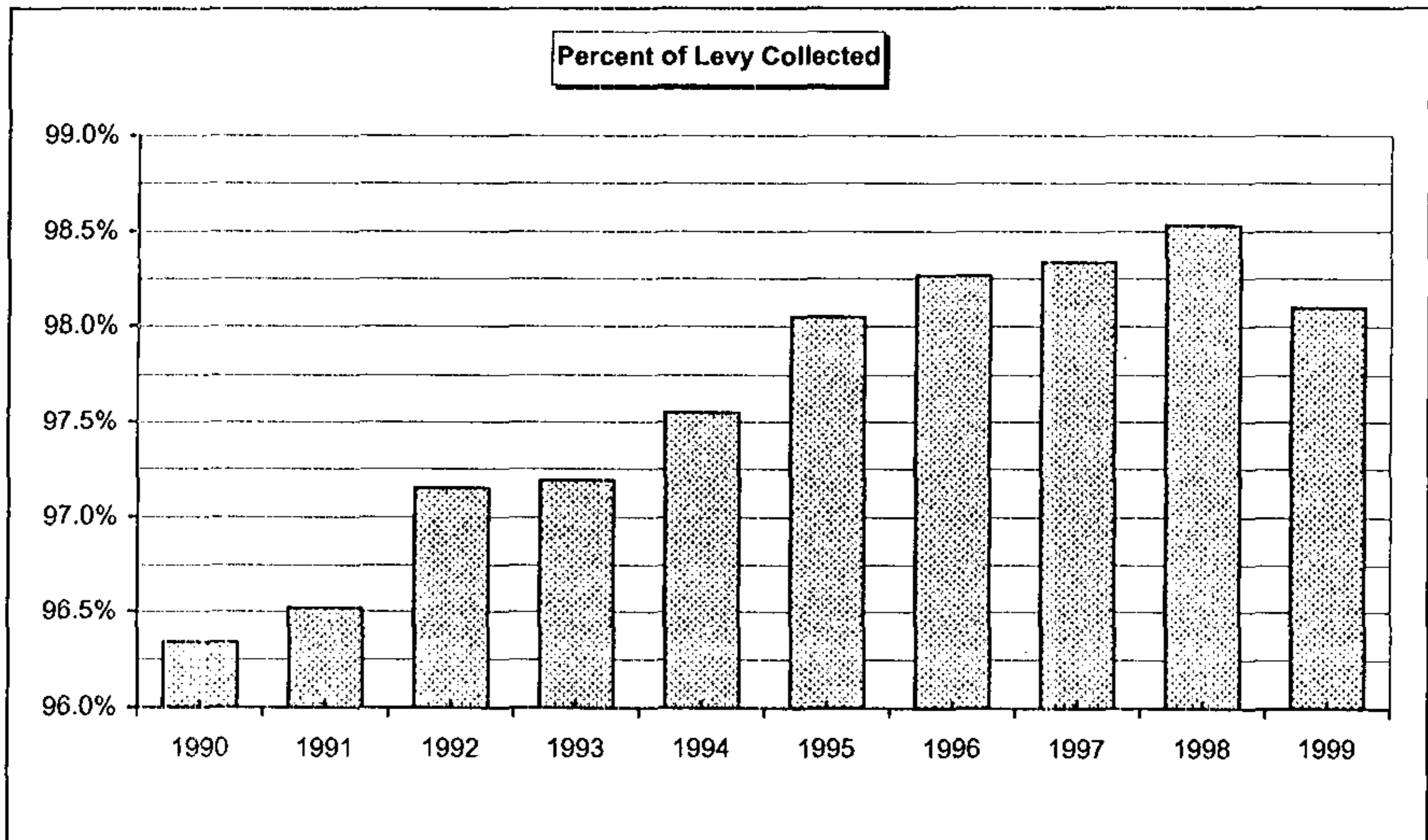
**Jefferson Parish, Louisiana
Property Tax Levies And Collections**

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

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
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
1999	107,456	105,411	98.10	1,267	106,678	99.28	2,045	1.90

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only



**Jefferson Parish, Louisiana
Assessed And Estimated Actual Value Of Property**

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

Year *	Real Property		Personal Property		Exemptions Real Property	Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
1990	\$ 1,478,811	\$ 14,788,110	\$ 434,016	\$ 2,893,440	\$ 655,693	\$ 1,257,134	\$ 17,681,550	7.11 %
1991	1,410,411	14,104,110	452,635	3,017,567	634,149	1,228,897	17,121,677	7.18
1992	1,398,391	13,983,910	465,216	3,101,440	637,170	1,226,437	17,085,350	7.18
1993	1,414,993	14,149,930	470,428	3,136,187	642,492	1,242,929	17,286,117	7.19
1994	1,402,928	14,029,280	479,588	3,197,253	648,005	1,234,511	17,226,533	7.17
1995	1,421,204	14,212,040	495,052	3,300,347	655,931	1,260,326	17,512,387	7.20
1996	1,440,023	14,400,230	535,494	3,569,960	653,915	1,321,602	17,970,190	7.35
1997	1,564,855	15,648,550	592,432	3,949,547	700,028	1,457,259	19,598,097	7.44
1998	1,595,029	15,950,290	621,634	4,144,277	704,684	1,511,979	20,094,567	7.52
1999	1,630,421	16,304,210	640,179	4,267,860	709,416	1,561,184	20,572,070	7.59

Source: Jefferson Parish Assessor's Office

* Year assessed is based on prior year tax roll year.

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
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
1999	0.15	0.88	0.28	1.31	0.97	0.68	2.96

Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana
Principal Taxpayers**

**December 31, 1999
(Unaudited)
(in thousands of dollars)**

Taxpayer	Type Of Business	1998 Assessed Valuation	Percentage Of Total Assessed Valuation
Entergy Services Inc.	Public Utilities	\$ 55,194	2.43 %
Bellsouth	Telephone Utility	44,537	1.96
Banc One Management Corp	Banking	19,440	0.86
Hibernia National Bank	Banking	18,505	0.81
Litton Avondale Industries	Shipbuilding	14,671	0.65
Louisiana Gas Service	Gas Utility	13,604	0.60
Lakeside Shopping Center	Retail Property Mgmt	11,784	0.52
Louisiana CGSA Inc.	Communications	9,864	0.43
Whitney National Bank	Banking	9,673	0.43
Southwest Airlines Co.	Airline	8,075	0.35
		<u>\$ 205,347</u>	<u>9.04 %</u>

Source: Jefferson Parish Assessor's Office

**Jefferson Parish, Louisiana
Special Assessment Billings and Collections**

**Last Ten Years
(Unaudited)**

Year	Special Assessment Billings	Special Assessments Collected (1)
1990	\$ 160,396	\$ 596,578
1991	187,378	217,850
1992	166,577	178,198
1993	160,412	199,032
1994	113,480	265,152
1995	56,744	304,862
1996	71,502	394,209
1997	49,512	115,383
1998	43,677	109,187
1999	30,965	73,259

(1) Includes collection adjustments

Jefferson Parish, Louisiana
Computation Of Legal Debt Margin

December 31, 1999
(Unaudited)
(in thousands of dollars)

	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 # 1, Sub # 1	\$ 35,052	\$ 17,845	\$ 159	\$ 17,366
Consolidated Road District A, Sub # 1	11,192	3,870	30	7,352
Playground District # 11	1,859	65	19	1,813
Playground District # 13	11,192	325	195	11,062
Playground District # 14	10,511	225	87	10,373
Playground District # 15	5,752	75	50	5,727
East Bank Consolidated Sewerage District	118,413	1,235	772	117,950
Parishwide Drainage	235,175	37,885	6,860	204,150
Drainage District # 9	33,752	905	558	33,405
Drainage District # 9 Sub # 1	8,350	1,050	252	7,552
Consolidated Waterworks District No. 2	65,034	1,250	755	64,539
	<u>\$ 536,282</u>	<u>\$ 64,730</u>	<u>\$ 9,737</u>	<u>\$ 481,289</u>

Source: Jefferson Parish Assessor's Office

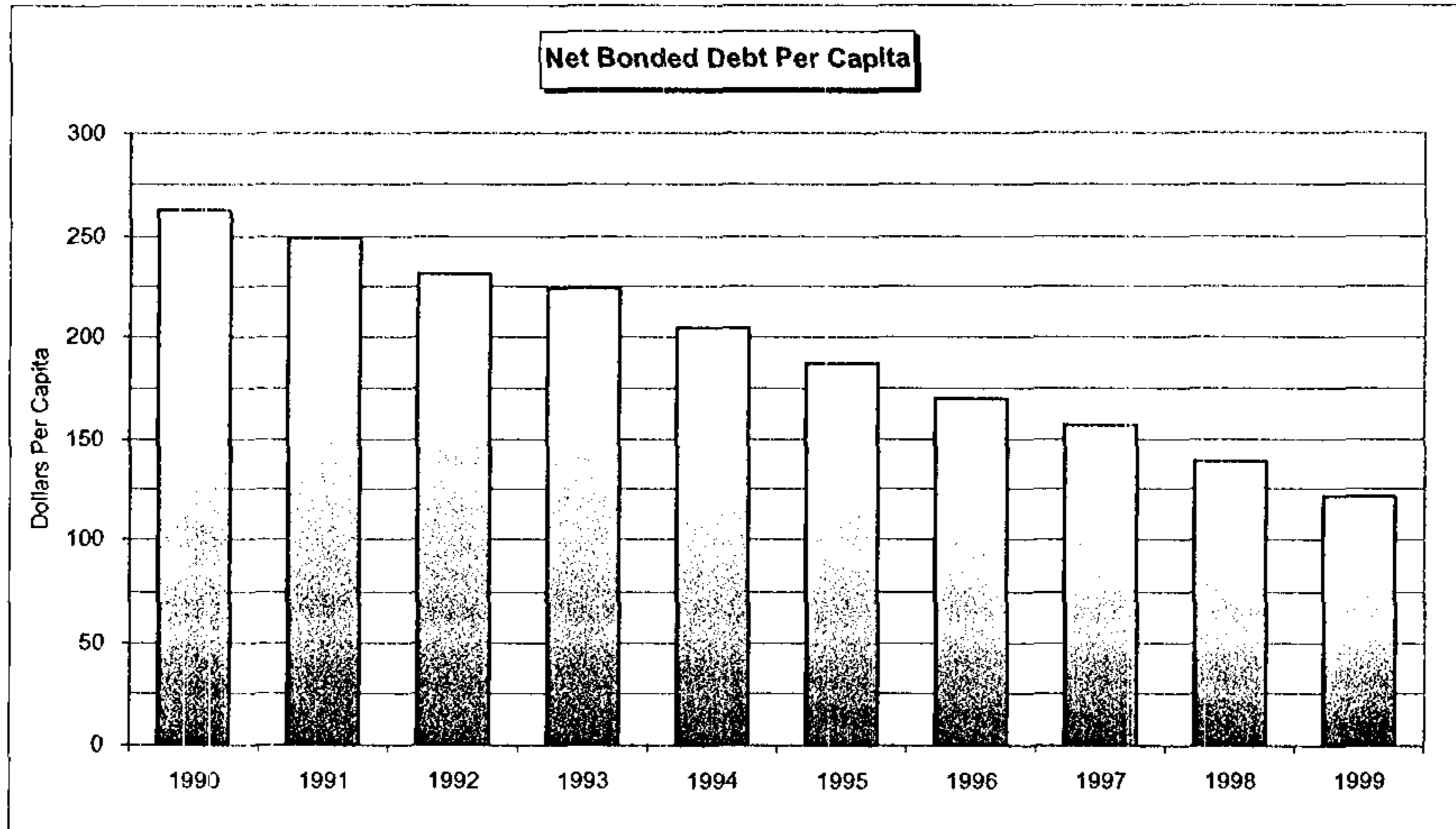
(1) State law allows a maximum of 10 percent of the assessed valuation for bonds for any purpose.

**Jefferson Parish, Louisiana
Ratio Of Net General Bonded Debt To Assessed
Value And Net Bonded Debt Per Capita**

**Last Ten Years
(Unaudited)**

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
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
1999	1998	454	2,270,600	64,730	9,737	54,993	2.42	121

- * Amounts expressed in thousands
- (1) Source: Louisiana Tech University
- (2) Includes only Ad Valorem Tax Bonds

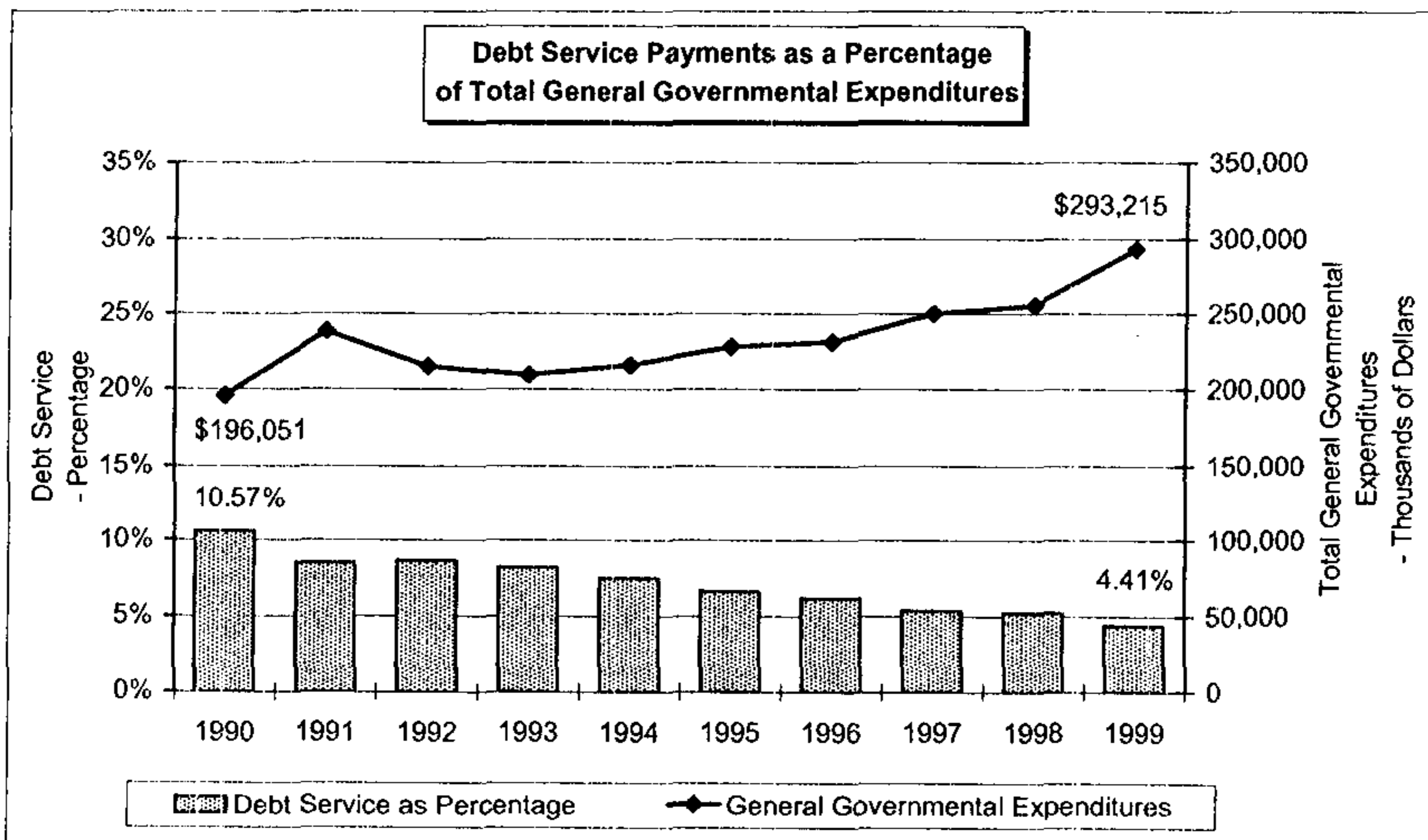


Jefferson Parish, Louisiana
Ratio Of Annual Debt Service Expenditures For
General Bonded Debt To Total General Governmental Expenditures

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

Year	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
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	255,753	5.23
1999	8,915	4,020	12,935	293,215	4.41

- (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

December 31, 1999
(Unaudited)
(in thousands of dollars)

	Net General Obligation Bonded Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
<u>Parish Of Jefferson: (1)</u>			
Road District #1, Sub # 1	\$ 17,845	100%	\$ 17,845
Consolidated Road District A, Sub # 1	3,870	100	3,870
Playground District # 11	65	100	65
Playground District # 13	325	100	325
Playground District # 14	225	100	225
Playground District # 15	75	100	75
East Bank Consolidated Sewerage District	1,235	100	1,235
Parishwide Drainage	37,885	100	37,885
Drainage District # 9	905	100	905
Drainage District # 9, Sub # 1	1,050	100	1,050
Consolidated Waterworks District No. 2	1,250	100	1,250
Total Direct Parish Debt	\$ 64,730	100	\$ 64,730
<u>Overlapping Debt (2)</u>			
Jefferson Parish Public School System	\$ 153,374	100%	\$ 153,374
West Jefferson Levee District	1,096	100	1,096
City of Kenner	1,395	100	1,395
Total Overlapping Parish Debt	\$ 155,865	100	\$ 155,865
Total Direct and Overlapping Parish Debt	\$ 220,595	100%	\$ 220,595

(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)
(in thousands of dollars)**

Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available For Debt Service	DEBT SERVICE REQUIREMENTS			
				Principal	Interest	Total	Coverage
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
1999	27,530	16,979	10,551	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)**

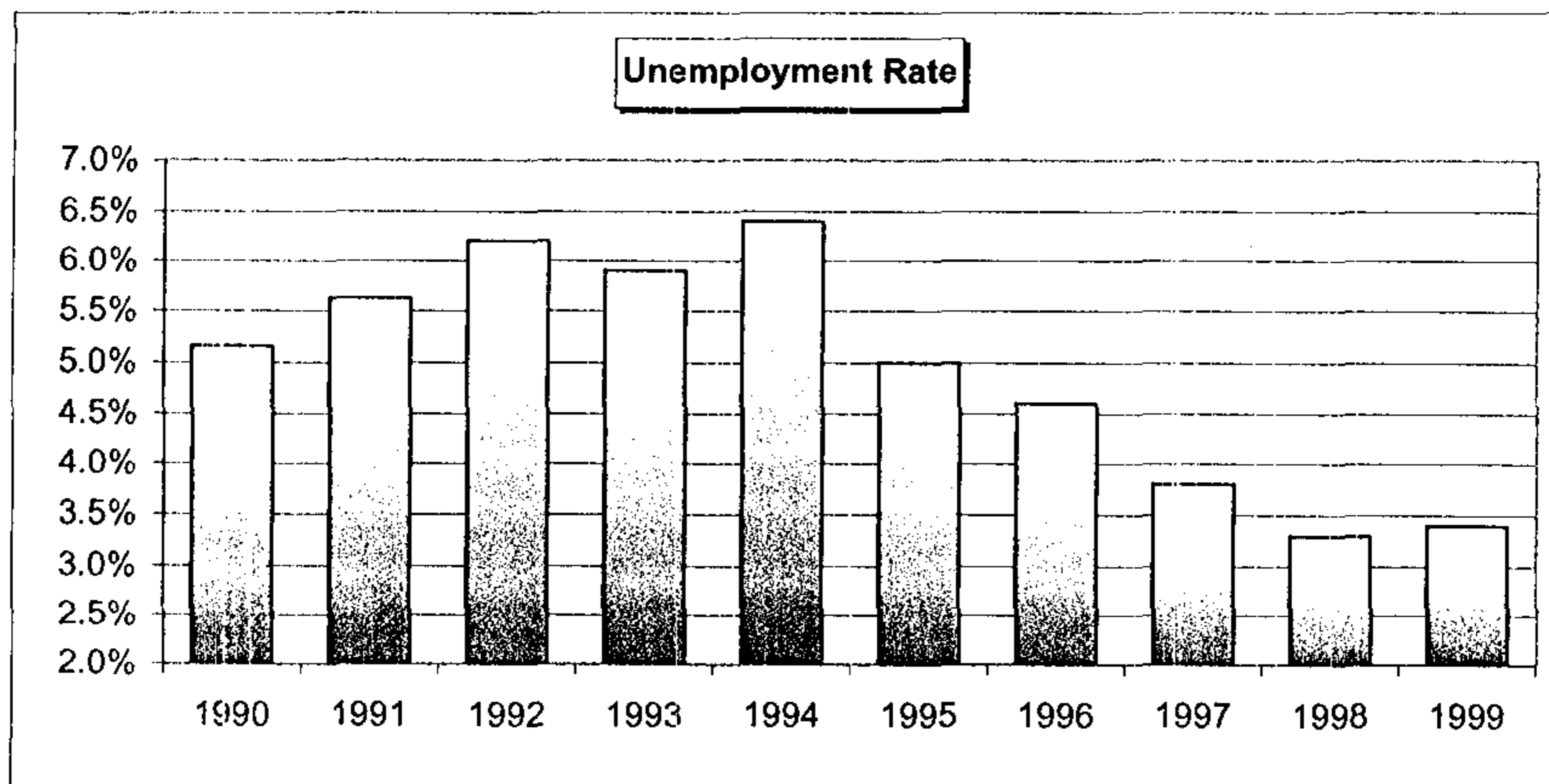
Year	Population (1)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
1990	448,306	\$ 17,101	83,818	5.2%
1991	451,543	17,489	82,066	5.6
1992	456,389	18,340	79,234	6.2
1993	457,069	19,100	80,430	5.9
1994	457,481	20,170	80,878	6.4
1995	458,456	21,973	81,142	5.0
1996	455,741	22,912	82,352	4.6
1997	453,160	23,850	81,856	3.8
1998	453,165	23,850	80,622	3.3
1999	454,447	23,850	78,619	3.4

(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 and Construction**

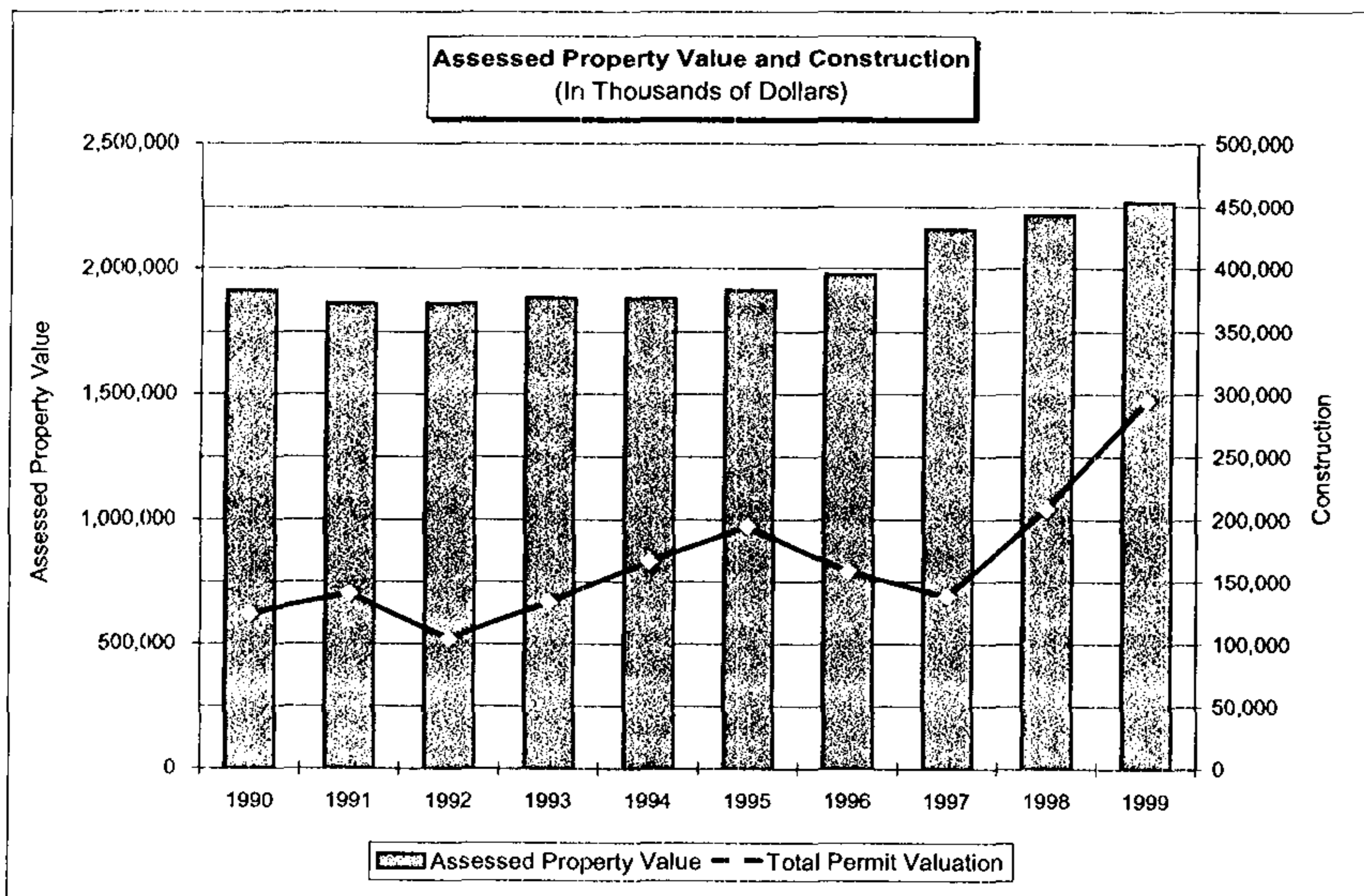
**Last Ten Years
(Unaudited)**

Year	Assessed Property Value * (1)	Single Family Units (2)	Value * (2)	Multi-Family Units (2)	Value * (2)	Commercial, Public Buildings And Other * (2)	Total Permit Valuation * (2)
1990	\$ 1,912,827	409	\$ 24,724	1	\$ 10,440	\$ 89,103	\$ 124,267
1991	1,863,046	521	31,427	0	0	109,030	140,457
1992	1,863,607	593	34,764	13	755	68,586	104,105
1993	1,885,421	600	35,803	160	5,175	92,330	133,308
1994	1,882,516	660	39,126	23	9,080	118,267	166,473
1995	1,916,256	556	35,644	348	8,719	150,432	194,795
1996	1,975,517	494	32,575	211	7,206	118,833	158,614
1997	2,157,287	529	30,847	10	887	106,391	138,125
1998	2,216,662	597	49,594	9	1,743	157,023	208,360
1999	2,270,600	744	102,514	5	3,981	188,268	294,763

* In thousands of dollars

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Department of Inspection and Code Enforcement



**Jefferson Parish, Louisiana
Miscellaneous Statistics**

**December 31, 1999
(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	861
Number of street lights	32,478
<u>Inspection & Code Enforcement:</u>	
Building permits issued	4,654
<u>Fire Protection:</u>	
Number of stations	60
Number of fire personnel and officers	238 *
<u>Education (Public Schools Only):</u>	
Number of schools	84
Number of classrooms	3,274
Number of teachers	3,460
Number of students	51,124
<u>Water Department:</u>	
Number of active accounts	139,145
Average daily production	72,300,000
Miles of water lines	1,605
Number of hydrants	15,137
<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	2,722
Unclassified	812

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

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REPORTS ON

INTERNAL CONTROL AND COMPLIANCE

AND

CORRECTIVE ACTION PLAN

JEFFERSON PARISH

DECEMBER 31, 1999

Reports on Internal Control and Compliance

JEFFERSON PARISH

December 31, 1999

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**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, 1999, and have issued our report thereon dated April 11, 2000. 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 99-1 through 99-8. We also noted certain immaterial instances of noncompliance that we have reported to management of Jefferson Parish, Louisiana, in a separate letter dated April 11, 2000.

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 April 11, 2000.

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
April 11, 2000

**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 ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Members of the Parish Council
Jefferson Parish, Louisiana

COMPLIANCE

We have audited the compliance of Jefferson Parish, Louisiana, 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, 1999. 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, 1999. 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 99-1 through 99-8.

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, 1999, and have issued our report thereon dated April 11, 2000. 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
April 11, 2000

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Passed through State: Office of Elderly Affairs:			
Retired Senior Volunteer Program	94.002	440-6582/19	\$ 65,881
Retired Senior Volunteer Program	94.002	440-W136/20	<u>15,058</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			<u>80,939</u>
DEPARTMENT OF ENERGY			
Passed through State Department of Social Services, Office of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	515937	22,430
Weatherization Assistance for Low Income Persons	81.042	515937	<u>39,569</u>
TOTAL DEPARTMENT OF ENERGY			<u>61,999</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Programs:			
Head Start	93.600	06CH5098/33	2,556,064
Head Start	93.600	06CH5098/34	2,535,292
Training and Technical Assistance	94.009	06CH5098/33	3,506
Training and Technical Assistance	94.009	06CH5098/34	<u>22,149</u>
			<u>5,117,011</u>
Passed through State Department of Social Services, Office of Community Services:			
Low-Income Home Energy Assistance	93.568	DSS05922	516,612
Child Care and Development Block Grant	93.575	06CH5098/32	(445)
Child Care and Development Block Grant	93.575	06CH5098/33	363,135
Child Care and Development Block Grant	93.575	06CH5098/34	<u>331,714</u>
			<u>1,211,016</u>
Passed through State Department of Labor:			
Community Services Block Grant	(2) 93.569	98P0001	24,119
Community Services Block Grant	(2) 93.569	99P0001	<u>875,353</u>
			<u>899,472</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>7,227,499</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Programs:			
Housing Counseling	14.169	HC97-0648-014	2,571
Housing Counseling	14.169	HC98-0861-019	20,057
Community Development Block Grant	(2) 14.218	B97-UC-22-0001	4,710,486
Rental Rehabilitation Program	(2) 14.218	R91-UC-22-0201	(2,500)
Emergency Shelter Grant	14.231	S96-UC-22-5001	33,096
Emergency Shelter Grant	14.231	S98-UC-22-5001	114,595
Supportive Housing Program	14.235	LA48B97-0602	17,549
Home Program	(2) 14.239	M93-DC-22-0207	281,937
Home Program	(2) 14.239	M94-DC-22-0207	396,106
Home Program	(2) 14.239	M95-DC-22-0207	352,371
Home Program	(2) 14.239	M96-DC-22-0207	553,520
Home Program	(2) 14.239	M97-DC-22-0207	89,681
			<u>6,569,469</u>
Passed through State Department of Social Services, Office of Community Services:			
Emergency Shelter Grant	14.231	370-2033	42,848
Emergency Shelter Grant	14.231	370-2033	46,870
			<u>89,718</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u><u>6,659,187</u></u>
DEPARTMENT OF LABOR			
Passed through State Department of Labor:			
Employment and Training Assistance - Dislocated Workers	(2) 17.246	LC84-11-IIIF	542,585
Employment and Training Assistance - Dislocated Workers	(2) 17.246	LC84-11-IIID	158,396
Employment and Training Assistance - Dislocated Workers	(2) 17.246	LC84-11-IIIF	434,543
Job Training Partnership Act	(2) 17.250	LC84-11-IIA	9,502
Job Training Partnership Act	(2) 17.250	LC84-11-IIA	401,450
Job Training Partnership Act	(2) 17.250	LC84-11-IIA	457,987
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	202
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	91,457
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	103,837
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	8,438
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	95,623
Job Training Partnership Act	(2) 17.250	LC84-11-IIC	100,366
Job Training Partnership Act	(2) 17.250	LC84-11-IIB	4,586
Job Training Partnership Act	(2) 17.250	LC84-11-IIB	786,097
Job Training Partnership Act	(2) 17.250	5% Incentive	24,532
JobNet	(2) 17.250	JOBNET	(566)
Welfare to Work Grant	(2) 17.250	Y-7839-9-00-81-60	578,625
			<u>3,797,660</u>
Passed through State Department of Education:			
Employment and Training Assistance - Dislocated Workers	(2) 17.246	LC84-11-IIA	60,033
Employment and Training Assistance - Dislocated Workers	(2) 17.246	LC84-11-IIA	24,043
			<u>84,076</u>
TOTAL DEPARTMENT OF LABOR			<u><u>3,881,736</u></u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
DEPARTMENT OF TRANSPORTATION			
Direct Programs:			
Federal Transit Capital Investment Grants	(2) 20.500	LA-05-0025	220,241
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X038	38,830
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X125	1,266
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X152	52,488
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X163	(29,163)
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X175	68,499
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X187	420,261
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X199	1,905,141
Federal Transit Capital Investment Grants	(2) 20.500	LA-03-0080	1,172,512
Federal Transit Capital Investment Grants	(2) 20.500	LA-90-X213	1,476,205
Federal Transit Metropolitan Planning Grants	20.505	LA-90-X187	13,426
Federal Transit Metropolitan Planning Grants	20.505	LA-90-X199	93,951
Federal Transit Metropolitan Planning Grants	20.505	LA-90-X213	107,268
			<u>5,540,925</u>
Passed through State Department of Highways:			
Highway Planning & Construction - Federal Aid Highway Program	20.205	ENH-MISC(169)	1,876
Highway Planning & Construction - Federal Aid Highway Program	20.205	STP-9743-(010)	2,145,887
Highway Planning & Construction - Federal Aid Highway Program	20.205	STP-4045-(018)	379,353
			<u>2,527,116</u>
TOTAL DEPARTMENT OF TRANSPORTATION			<u>8,068,041</u>
ENVIRONMENTAL PROTECTION AGENCY			
Direct Programs:			
Special Purpose Grant - Wastewater System Study	66.606	XP-986294-01-1	15,284
Special Purpose Grant - Gulf Freshwater Diversion	66.606	MX984630-99-0	31,673
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>46,957</u>
DEPARTMENT OF COMMERCE			
Passed through National Oceanic Atmospheric Association:			
Geodetic Surveys and Services - Multi-Purpose Cadastre Project	11.400	NA470G0140	180,796
Passed through State Department of Natural Resources:			
Coastal Zone Management Administration	11.419	2515-99-02	32,890
Coastal Zone Management Administration	11.419	2515-00-02	5,416
			<u>38,306</u>
TOTAL DEPARTMENT OF COMMERCE			<u>219,102</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
DEPARTMENT OF JUSTICE			
Direct Programs:			
Drug Court Discretionary Grant Program - Drug Court Implementation Initiative	16.585	97-DC-VX-0048	46,269
Local Law Enforcement Block Grant - 1996	16.592	96-LB-VX-3888	11,625
Local Law Enforcement Block Grant - 1997	16.592	97-LB-VX-4201	367,455
			<u>425,349</u>
Passed through Local Sheriff's Office:			
Local Law Enforcement Block Grant - 1998	16.592	98-LLEBG-103-106	565,218
Passed through State Commission on Law Enforcement:			
Juvenile Justice and Delinquency Prevention - Mentoring	16.540	97-J7-J.3-0254	11,641
Juvenile Justice and Delinquency Prevention - Mentoring	16.540	J98-7-002	15,202
Crime Victim Assistance Program - Domestic Violence Program	16.575	97-C7-V.2-0392	23,850
Crime Victim Assistance Program - Child Advocacy Program	16.575	98-C7-V.3-0338	25,694
Crime Victim Assistance Program - Child Advocacy Program	16.575	C99-7-001	3,730
Crime Victim Assistance Program - Victims Assistance Program	16.575	98-C7-V.4-0323	11,218
Byrne Formula Grant Program - Intensive Supervision (2)	16.579	98-B7-B.11-0112	126,745
Byrne Formula Grant Program - Intensive Supervision (2)	16.579	B99-7-009	33,719
Byrne Formula Grant Program - Grant Support (2)	16.579	97-B7-B.99-0121	33,547
Byrne Formula Grant Program - Grant Support (2)	16.579	98-B7-B.99-0118	32,764
Byrne Formula Grant Program - Drug Court Clinic (2)	16.579	98-B7-B.13-0099	30,464
Byrne Formula Grant Program - Drug Treatment Project (2)	16.579	97-B7-B.13-0118	17,220
Byrne Formula Grant Program - Pre-Trial Intervention (2)	16.579	98-B7-B.20-0092	2,939
Byrne Formula Grant Program - Pre-Trial Intervention (2)	16.579	B99-7-001	17,379
Byrne Formula Grant Program - Substance Abuse Afterschool Intervention (2)	16.579	96-B7-B.13-0063	2,279
Byrne Formula Grant Program - Substance Abuse Afterschool Intervention (2)	16.579	97-B7-B.13-0115	18,304
Byrne Formula Grant Program - Drug Court Support Grant (2)	16.579	B98-8-017	174
			<u>406,869</u>
TOTAL DEPARTMENT OF JUSTICE			<u><u>1,397,436</u></u>
DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
Child and Adult Care Food Program - Family Daycare Homes (2)	10.558	93-235	401,620
Child and Adult Care Food Program - Family Daycare Homes (2)	10.558	93-235	119,875
Child and Adult Care Food Program - Child Care Food Program (2)	10.558	93-235	418,696
Child and Adult Care Food Program - Child Care Food Program (2)	10.558	93-235	181,675
			<u>1,121,866</u>
Passed through State Department of Agriculture:			
Food Distribution - Emergency Food Assistance	10.550	LRO-3	25,882
Food Distribution - Emergency Food Assistance	10.550	LRO-3	7,631
			<u>33,513</u>
TOTAL DEPARTMENT OF AGRICULTURE			<u><u>1,155,379</u></u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - [CONTINUED]
For the Year Ended December 31, 1999

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	FEDERAL EXPENDITURES
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed through State			
Department of Public Safety and Corrections:			
Emergency Management Assistance	83.534	EMA	<u>75,626</u>
Passed through State			
Department of Military Affairs:			
Public Assistance Grants	83.544	FMA97-053-0001	<u>52,424</u>
Passed through Local United Way:			
Emergency Food and Shelter Program	83.523	LRO-003	<u>71,079</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u><u>199,129</u></u>
DEPARTMENT OF DEFENSE			
Passed through U. S. Army Corps of Engineers:			
Stormwater Discharge Project	12.xxx	AO133	<u>3,713,793</u>
TOTAL DEPARTMENT OF DEFENSE			<u><u>3,713,793</u></u>
TOTAL			<u><u>\$ 32,711,197</u></u>
NONMONETARY ASSISTANCE			
Food Distribution-Commodities	(1) 10.550		<u>258,678</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 32,969,875</u></u>

(1) This amount represents the value of Commodities issued to and distributed by the Parish to eligible recipients during 1999.

(2) This program is considered a "major" program under OMB Circular A-133.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 1999

- 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, 1999. 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, 1999. Commodities received, which are non-cash revenue, are valued at prices provided by the U. S. Department of Agriculture.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

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 99-1 through 99-8.
7. The following programs were identified as major programs.

a. Department of Agriculture	
i. Child and Adult Care Food Program	CFDA #10.558
b. Department of Health & Human Services -	
i. Community Services Block Grant	CFDA #93.569
c. Department of Housing & Urban Development -	
i. Community Development Block Grant	CFDA #14.218
ii. Home Program	CFDA #14.239
d. Department of Justice -	
i. Byrne Formula Grant Program	CFDA #16.579
e. Department of Labor -	
i. JTPA Cluster	CFDA #17.246
	CFDA #17.250
f. Department of Transportation -	
i. Federal Transit Capital Investment Grants	CFDA #20.500

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1999

8. The threshold for distinguishing Type A and Type B programs was \$989,096.
9. Jefferson Parish, Louisiana, was a high risk auditee under the provisions of Section .530 of OMB Circular A-133.
10. Our audit did disclose other matters which came 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. We issued a separate "Memorandum of Advisory Comments" dated April 11, 2000.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1999

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Housing & Urban Development CDBG CFDA No. 14.218	<p><i>Finding 99-1</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.</p> <p><i>Recommendation</i></p> <p>The Parish should monitor its subrecipients as required to avoid losing grant funds.</p> <p><i>Management's Corrective Action Plan</i></p> <p>We are currently in the process of scheduling programmatic monitoring of all subrecipients by Community Development staff. It is anticipated that all monitoring will be completed by the end of June. With regard to the financial monitoring of the subrecipients, we have recommended to the administration that the financial reviews be conducted through a contract with an outside firm. (Brenda Richard Montgomery 504-736-6259)</p>	*
	<p><i>Finding 99-2</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>Management's Corrective Action Plan</i></p> <p>The majority of the subrecipients have been submitting requests within 30 days of incurring expenditures. Those in noncompliance have been advised that we intend to strictly enforce the 30-day requirement and delinquent requests or payment may not be honored. (Brenda Richard Montgomery 504-736-6259)</p>	*

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1999

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Finding 99-3</i></p> <p>During testing for compliance with the Davis-Bacon Act, it was revealed that the pay rate indicated for a particular employee was lower than the established rate of the Department of Labor. Additionally, a payroll file for demolition work performed during the year did not contain interview/wage rate review sheet.</p> <p><i>Recommendation</i></p> <p>CDBG should become familiar with the requirements of the Davis Bacon Act, as it is applicable to the program and take immediate steps to ensure compliance and not to jeopardize grant funding.</p> <p><i>Management's Corrective Action Plan</i></p> <p>The wage rate for the particular employee was incorrectly listed and our records have been corrected. With regard to the absence of payroll interview/wage rate sheets for the demolition, it is our understanding from HUD that it is not necessary to obtain interviews on every demolished structure, but a representative percent of the total number of demolished structures. We will ensure that the required representative percentages of interview/wage review sheets are obtained and that all requirements of the Davis Bacon Act are met. (Brenda Richard Montgomery 504-736-6259)</p>	*
Department of Housing & Urban Development Home Program CFDA No. 14.239	<p><i>Finding 99-4</i></p> <p>The Parish is required to monitor its subrecipients of grant funds as part of the subgrantee agreements. During testing of subrecipient monitoring requirements for the HOME program, we noted that the St. Charles Parish Consortium and the Kenner HOME Program Consortium were not being monitored in a timely fashion.</p> <p><i>Recommendation</i></p> <p>The Parish should monitor its subrecipients as required to avoid losing grant funds.</p>	*

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1999

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<i>Management's Corrective Action Plan</i>	
	<p>The Jefferson Parish Consortium is made up of three separate units of local government consisting of the Parish of Jefferson, City of Kenner, and the Parish of St. Charles. Each unit is individually responsible for carrying out its respective HOME program activities and is not considered subrecipients, but rather equivalent grant recipients in a partnership agreement. (Brenda Richard Montgomery 504-736-6259)</p>	
	<i>Finding 99-5</i>	
	<p>The HOME program is required to invest 15 percent of each year's allocation to a special nonprofit organization called Community Housing Development Organization (CHDO). This organization disburses funds to eligible applicants. During testing, we noted that the HOME program did not invest its allocation in a timely manner.</p>	
	<i>Recommendation</i>	
	<p>The HOME program should actively seek out qualified applicants to participate in CHDO in order to timely commit and spent funds.</p>	
	<i>Management's Corrective Action Plan</i>	
	<p>Three of the originally designated CHDOs failed to carry out Parish contractual agreements as a result of organizational and/or operational problems. The one remaining CHDO was financially overburdened with set-aside funds. Subsequently, three new organizations have been successfully designated as CHDOs and have been awarded funds. Three other organizations are being considered for CHDO designation. (Brenda Richard Montgomery 504-736-6259)</p>	
Department of Labor	<i>Finding 99-6</i>	
JTPA Cluster CFDA No. 17.246	<p>JTPA is reimbursed with federal funds for administrative costs up to 15 percent of total expenses. JTPA budgets administrative costs based on this federal reimbursement. During testing of JTPA expenditure reports, we observed that administrative costs exceeded budgeted amounts, which resulted in the Parish incurring over \$300,000 in nonreimbursed costs.</p>	

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1999

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Recommendation</i></p> <p>JTPA should have safeguards in place to prevent departments from overspending their budgets.</p> <p><i>Management's Corrective Action Plan</i></p> <p>The overexpenditure of administrative funds was a result of costs exceeding available funds for multiple years. The Parish elected to eliminate the deficit through prior year 1998 and not allow JTPA to incur any further deficits. Several steps have been taken to assure this result including controlled hiring which has eliminated three full-time positions in the past year and adjustments to the indirect cost allocation plan which resulted in a savings of \$10,000 annually. We are presently exploring other options that will result in additional savings. (Arleeta Terrell 504-736-6450)</p> <p><i>Finding 99-7</i></p> <p>During testing of JTPA monitoring files, we observed that one out of seven files tested did not contain a letter and checklist indicating that a review had been performed and the results of the review. Two out of seven files tested did not include the required checklist.</p> <p><i>Recommendation</i></p> <p>Procedures should be established to ensure that all required documentation for monitoring are obtained and copies retained as required.</p> <p><i>Management's Corrective Action Plan</i></p> <p>Our in-house monitoring staff will individually review all files utilizing a comprehensive checklist to ensure that all files are accurate and contain the appropriate documentation. (Arleeta Terrell 504-736-6450)</p>	*

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1999

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Justice Byrne Formula Grant Program CFDA No. 16.579	<p><i>Finding 99-8</i></p> <p>Requests for reimbursement must be submitted within 15 days of each quarter end. Per review of the financial status reports, we noted that a majority of the requests were submitted late.</p> <p><i>Recommendation</i></p> <p>The Parish should submit requests for reimbursement within the allowed time so as to not lose grant funds.</p> <p><i>Management's Corrective Action Plan</i></p> <p>The employee primarily responsible for the preparation of the requests has left Parish employment. The employees now preparing the requests have been instructed to prioritize the reporting and be more aware of deadlines. (Debbie Villo 504-736-6844)</p>	*

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
SCHEDULE OF PRIOR YEAR FINDINGS - CONTINUED
Year Ended December 31, 1999

The prior year findings are addressed in the client's corrective action plan. We concur with the action taken.



TIM P. COULON
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

ACCOUNTING DEPARTMENT

MILLCENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

CORRECTIVE ACTION PLAN

April 11, 2000

U. S. Department of Education

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the year ended December 31, 1999.

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, 1999—December 31, 1999

The findings from the December 31, 1999 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 99-1 Community Development Block Grant—CFDA No. 14.218
Subrecipient monitoring

Recommendation: The Parish should monitor its subrecipients as required to avoid losing grant funds.

CORRECTIVE ACTION PLAN (page 2)

Action taken: We are currently in the process of scheduling programmatic monitoring of all subrecipients by Community Development staff. It is anticipated that all monitoring will be completed by the end of June. With regard to the financial monitoring of the subrecipients, we have recommended to the administration that the financial reviews be conducted through a contract with an outside firm. (Brenda Richard-Montgomery [504] 736-6259)

Finding 99-2. Community Development Block Grant—CFDA No. 14.218 Reimbursement requests not timely

Recommendation: The Parish should enforce the required timeframe for submission of reimbursement requests.

Action taken: The majority of the subrecipients have been submitting requests within 30 days of incurring expenditures. Those in non-compliance have been advised that we intend to strictly enforce the 30-day requirement and delinquent requests for payment may not be honored. (Brenda Richard-Montgomery [504] 736-6259)

Finding 99-3. Community Development Block Grant—CFDA No. 14.218 Non-compliance with Davis Bacon Act

Recommendation: CDBG should become familiar with the requirements of the Davis Bacon Act, as it is applicable to the program and take immediate steps to ensure compliance and not to jeopardize grant funding.

Action taken: The wage rate for the particular employee was incorrectly listed and our records have been corrected. With regard to the absence of payroll interview/wage rate sheets for the demolition, it is our understanding from HUD that it is not necessary to obtain interviews on every demolished structure, but a representative percent of the total number of demolished structures. We will ensure that the required representative percentages of interview/wage review sheets are obtained and that all requirements of the Davis Bacon Act are met. (Brenda Richard-Montgomery [504] 736-6259)

CORRECTIVE ACTION PLAN (page 3)

Finding 99-4. Home Program--CFDA No. 14.239
St. Charles Parish Consortium and Kenner HOME Program Consortium not monitored in a timely fashion

Recommendation: *The Parish should monitor its subrecipients as required to avoid losing grant funds.*

Action taken: The Jefferson Parish Consortium is made up of three separate units of local government consisting of the Parish of Jefferson, City of Kenner and Parish of Saint Charles. Each unit is individually responsible for carrying out its respective HOME Program activities and is not considered subrecipients; but rather equivalent grant recipients in a partnership agreement. (Brenda Richard-Montgomery [504] 736-6259)

Finding 99-5. Home Program--CFDA No. 14.239
HOME program did not invest required 15 percent of each year's allocation to a Community Housing Development Organization (CHDO)

Recommendation: The HOME program should actively seek out qualified applicants to participate in CHDO in order to timely commit and spend funds.

Action taken: Three of the originally designated CHDOs failed to carry out Parish contractual agreements as a result of organizational and/or operational problems. The one remaining CHDO was financially over burdened with set-aside funds. Subsequently, three new organizations have been successfully designated as CHDOs and have been awarded CHDO funds. Three other organizations are being considered for CHDO designation. (Brenda Richard-Montgomery [504] 736-6259)

DEPARTMENT OF LABOR

Finding 99-6. Job Training Partnership Act—CFDA No. 17.246
Administrative costs exceeding 15 percent of total expenditures paid by Parish

Recommendation: JTPA should have safeguards in place to prevent departments from overspending their budgets.

CORRECTIVE ACTION PLAN (page 4)

Action taken: The overexpenditure of administrative funds was a result of costs exceeding available funds for multiple years. The Parish elected to eliminate the deficit through PY'98 and not allow JTPA to incur any further deficits. Several steps have been taken to assure this result including controlled hiring which has eliminated three full-time positions in the past year and adjustments to the Indirect Costs allocation plan which resulted in a savings of \$10,000 annually. We are presently exploring other options that will result in additional savings. (Arleeta Terrell [504] 736-6450)

Finding 99-7. Job Training Partnership Act—CFDA No. 17.246 Required checklists not included in several files

Recommendation: Procedures should be established to ensure that all required documentation for monitoring are obtained and copies retained as required.

Action taken: Our in-house monitoring staff will individually review all files utilizing a comprehensive checklist to ensure that all files are accurate and contain the appropriate documentation. (Arleeta Terrell [504] 736-6450)

DEPARTMENT OF JUSTICE

Finding 99-8. Byrne Formula Grant—CFDA No. 16.579 Reimbursement requests submitted late

Recommendation: The Parish should submit requests for reimbursement within the allowed time so as to not lose grant funds.

Action taken: The employee primarily responsible for the preparation of the reports listed above has left Parish employment. The employees now preparing the reports have been instructed to prioritize the reporting and be more aware of deadlines. (Debbie Villio [504] 736-6844)



TIM P. COULON
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

ACCOUNTING DEPARTMENT

MILLCENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

CORRECTIVE ACTION PLAN (continued) SUMMARY OF PRIOR YEAR FINDINGS

April 11, 2000

Louisiana State Legislative Auditor

Jefferson Parish, Louisiana respectfully submits the following summary of prior year findings for the year ended December 31, 1999.

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 prior audit findings are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding 98-1 Community Development Block Grant—CFDA No. 14.218 Subrecipient monitoring

Current status: Audit findings were partially corrected in that of the five subrecipients not being monitored in a timely fashion, three were reviewed and monitored subsequent to the finding. The other two were reviewed but not monitored.

Finding 98-2 Community Development Block Grant—CFDA No. 14.218 Reimbursement reports from sub-grantees not timely

SUMMARY OF PRIOR YEAR FINDINGS (page 2)

Current status: Corrective action was taken and a process was put in place to alert personnel if reports are not received in a timely manner in the future.

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

Current status: Corrective action taken.

Finding 98-4 Community Development Block Grant—CFDA No. 14.218
Cost reimbursements not on time schedule

Current status: Corrective action taken.

Finding 98-5 Home Program—CFDA No. 14.239
No formal procedures for monitoring program income, cash management and subrecipient monitoring

Current status: Corrective action taken.

Finding 98-6 Home Program—CFDA No. 14.239
Cost reimbursements not requested on established time schedule

Current status: Corrective action taken in all areas except in the HOME Rehab area. These are currently being reviewed in order to establish a schedule.

Finding 98-7 Home Program—CFDA No. 14.239
Homeowner Rehabilitation Program files did not have proper documentation

Current status: Corrective action taken.

Finding 98-8 Home Program—CFDA No. 14.239
Expenditures charged beyond the period of availability of grant funds

Current status: Corrective action taken.

SUMMARY OF PRIOR YEAR FINDINGS (page 3)

Finding 98-9 Emergency Shelter Grant—CFDA No. 14.231
No cost reimbursement schedule

Current status: Corrective action plan partially implemented. Drawdowns are done more frequently but still not according to the schedule consistently.

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

Current status: Corrective action taken.

Finding 98-11 Emergency Shelter Grant--CFDA No. 14.231
Subrecipients not monitored adequately

Current status: Program managers have been instructed to adhere to the 1999 Monitoring schedule. However, staffing of the CD department has been inadequate to monitor the subrecipients on a timely basis.

Finding 98-12 Emergency Shelter Grant—CFDA No. 14.231
Subrecipient reimbursement requests not timely

Current status: Corrective action taken.

Finding 98-13 Emergency Shelter Grant—CFDA No. 14.231
No formal tracking system to ensure shelters meet requirements

Current status: Corrective action taken.

Finding 98-14 Emergency Shelter Grant—CFDA No. 14.231
Funds not requested within period of availability

Current status: Community Development personnel are striving to prepare drawdowns on a monthly schedule, but have not been consistent in this regard.

SUMMARY OF PRIOR YEAR FINDINGS (page 4)

DEPARTMENT OF HEALTH AND HUMAN SERVICES

**Finding 98-15 Child Care and Development Block Grant—CFDA No. 93.575
Participant files incomplete**

Current status: Corrective action taken.

DEPARTMENT OF JUSTICE

**Finding 98-16 Local Law Enforcement Block Grant—CFDA No. 16.592
Requests for reimbursement submitted late**

Current status: Corrective action taken.

DEPARTMENT OF DEFENSE

**Finding 98-17 Lake Pontchartrain Stormwater Discharge--Cooperative
Agreement AO1133
No established procedure on administration of agreement**

Current status: The program is completed.

**Finding 98-18 Lake Pontchartrain Stormwater Discharge—CFDA No.
Procedures not developed in accordance with the agreement**

**Current status: The program is completed except for retainage
payments.**

**Finding 98-19 Lake Pontchartrain Stormwater Discharge—CFDA No.
No formal follow-up procedures for reimbursements**

**Current status: The program is completed except for retainage
payments.**

FEDERAL EMERGENCY MANAGEMENT AGENCY

**Finding 98-20 Public Assistance Grants—CFDA No. 83.544
Requests for reimbursement not filed in a timely manner**

**Current status: Corrective action partially taken whereby requests
are made more timely, however sometimes payments are still
delayed.**

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MEMORANDUM OF ADVISORY COMMENTS

JEFFERSON PARISH

DECEMBER 31, 1999

Memorandum of Advisory Comments

JEFFERSON PARISH

December 31, 1999

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**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, 1999, and have issued our report thereon dated April 11, 2000. 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
April 11, 2000

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS
For the Year Ended December 31, 1999

REVENUES, RECEIVABLES AND RECEIPTS

99-1. Comment

Certain special revenue funds appear to be heading toward deficit fund balances. The funds in question include the following:

		On Budgetary Basis		
<u>Fund Number</u>	<u>Fund Name</u>	<u>1999 Excess (Deficiency) of Revenues over Expenditures</u>	<u>12/31/99 Fund Balance</u>	<u>2000 Budgeted Excess (Deficiency) of Revenues over Expenditures</u>
21760	Ambulance District #1	\$ (51,961)	\$ 0	\$ 0
22080	Fire District #9	(38,059)	(1,039)	6,052
22200	Streets Department	(2,912,277)	1,177,474	0
22430	Landfill Division	(15,049)	524	0

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.).

Management's Corrective Action Plan

We are aware of the situation, but do not consider the situation in Fire District #9 to be a problem, since it is our policy to maintain very low fund balances in the fire district funds. All revenues collected are remitted to the individual fire districts each year. The Landfill Division is funded primarily by other Parish funds and will never accumulate a fund balance. The Streets Department performed a large number of special projects in 1999 and planned to use part of Fund Balance to accomplish those projects. Ambulance District #1 is designed to provide services to the residents of the District by remitting all revenues to the service provider according to the terms of the contract. (Jude M. Vollenweider 504-364-2781)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

DATA PROCESSING (EDP)

99-2. Comment

Jefferson Parish provides many essential services to their citizens. The disruption of these services following a disaster could result in significant harm or inconvenience to those whom Jefferson Parish serves. The Parish has a duty to ensure that disruptions in the provision of essential services are minimized following a disaster. Today, the Parish relies heavily upon computers and other advanced technologies to conduct its operations. Therefore, disaster recovery planning, to be effective, must specifically address policies and procedures for minimizing the disruption of operations if computers or other advanced technologies are disabled following a disaster.

At a minimum, the Parish's policies and procedures for computer disaster recovery should do all of the following: formally assign disaster recovery coordinators for each agency or department to form a disaster recovery team, require the creation and preservation of backup data, make provisions for the alternative processing of data following a disaster, provide detailed instructions for restoring disk files and establish guidelines for the immediate aftermath of a disaster.

Recommendation

We recommend that Jefferson Parish formally establish and regularly update written procedures for minimizing disruptions resulting from failures in computers or other advanced technologies following a disaster.

A copy of Jefferson Parish's formal computer disaster recovery policies and procedures should be kept off-site to ensure its availability in the event of a disaster. Jefferson Parish should periodically test its computer disaster recovery plan and take immediate action to remedy deficiencies identified by that testing. It is essential that such testing encompass the restoration as well as the processing of the government's data. Jefferson Parish also should satisfy itself concerning the adequacy of disaster recovery plans for outsourced services.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

DATA PROCESSING (EDP) (Continued)

Management's Corrective Action Plan

The Parish has identical multimillion-dollar computer systems in two high-rise buildings on each side of the Mississippi River, approximately 10 linear miles apart. The capacity of each system is such that one could handle all of the critical data for effective Parish operations. The information on each system is backed up daily and the backup tapes are carried between the two buildings. (Ridley Boudreaux 504-736-4610)

99-3. 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.

Recommendation

The Department of Code Enforcement should develop a project to computerize its records to enable the Department to operate more efficiently. The project should be completed in a timely manner.

Management's Corrective Action Plan

The Department of Code Enforcement has begun a department-wide five-year Computerization Master Plan. The computerization plan is being accomplished in phases as funding is provided annually. A specific time frame has not been set for upgrading of the cashier/fees section of the department; however, it is part of the scheduled scope of work. It should be addressed within the next two to three years. (Louis Savoye 504-736-6400)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

GENERAL COMMENTS

99-4. Comment

In our audit testing of payroll, it was noted that 7 employees appeared to have excessive overtime hours reported in 1999.

<u>Department</u>	<u>Overtime Hours Reported</u>
Animal Shelter	987
Animal Shelter	887
Animal Shelter	500
Streets	832
Streets	677
Alario Center	695
Sewer	475

Recommendation

The department directors should monitor overtime on a regular basis and approve overtime before it is incurred. In addition, the appropriate department should determine if additional employees are considered necessary in the above departments.

Management's Corrective Action Plan

A policy has been instituted whereby directors are notified quarterly by the Chief Administrative Assistant (CAA) if any employee has more than 20 percent above their base salary in overtime earnings. The director is asked to review and be able to justify the overtime. Also instituted by the CAA is a policy which requires that each department keep a file of approved overtime slips which now must include a reason for the overtime. (Tim Whitmer 504-736-6403)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

GENERAL COMMENTS (Continued)

99-5. Comment

During testing of accrued liabilities, it was determined that costs related to several capital projects were not accrued at year end. Auditor testing revealed approximately \$2.9 million of unrecorded liabilities for the year ended December 31, 1999. When invoices were reviewed by Parish personnel, another \$1.3 million in construction costs were determined to need accrual. Additionally, a fiscal year 2000 invoice was incorrectly included in the fiscal year 1999 accrual in a special revenue fund. All accruals have subsequently been corrected and accrued as needed.

Recommendation

We recommend a more thorough review of all invoices being processed subsequent to year end to ensure more reliable information related to liabilities.

Management's Corrective Action Plan

We concur and will stress to employees to be more careful at year end to ensure that only current year invoices are accrued and new year invoices are charged to the new year. (Jude Vollenweider 504-364-2781)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

GENERAL COMMENTS (Continued)

99-6. Comment

The Parish does not adequately track new capital leases to ensure they are properly disclosed. During our audit testing, it was discovered that several capital leases existed that were not conveyed to us during fieldwork by the Parish. These capital leases originated in the prior fiscal year and were not properly recorded in the financial records.

Recommendation

The Parish should develop procedures to identify all potential capital lease obligations. These procedures should include communication between departments, scanning account activity for reoccurring same dollar amount payments and reviewing council meeting minutes. While these amounts were immaterial, the leases should be disclosed.

Management's Corrective Action Plan

The Accounting Department will forward a memo to all departments asking for their assistance in identifying any "lease-purchase" agreements. We will ask them to inform us if they have any intention of entering into any such arrangements and to notify us if and when they do. In addition, the accountants will be asked to scan all resolutions and accounts for capital leases. (Jude Vollenweider 504-364-2781)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

NEW PRONOUNCEMENTS AFFECTING THE PARISH

99-7. Comment

In February 1999 the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," effective for Jefferson Parish in the fiscal year ending December 31, 2001.

GASB Statement No. 33 establishes accounting and financial reporting standards for non-exchange transactions involving financial or capital resources. This statement details when to recognize assets, liabilities, revenues, and expenses or expenditures for derived tax revenues, imposed nonexchange revenues, government-mandated and voluntary nonexchange transactions.

Derived tax revenues result from assessments made by governments on underlying exchange transactions. Examples include income taxes, sales taxes and similar taxes on earnings. Assets are recognized upon the earlier of the underlying transaction occurring or the resources being received. Revenues are recognized when the underlying exchange transaction occurs, with earlier receipts reported as deferred revenues.

Imposed nonexchange revenues result from assessments made by either governmental entities or nongovernmental entities that are not assessments on exchange transactions. Examples include property taxes, fines, penalties, and property forfeitures. Assets are recognized upon the earlier of an enforceable legal claim to the resources or when the resources are received. Revenues are recognized when the use of the resources is required or first permitted by time requirements (for example, property tax revenues are recognized in the period for which the taxes are levied, even if the property tax due date or the enforceable legal claim arises in a different period).

Recommendation

Although Jefferson Parish already follows most revenue recognition procedures conveyed under GASB Statement No. 33, the Parish should become familiar with GASB Statement No. 33 so that it can plan to properly implement it by its effective date.

Management's Corrective Action Plan

Jefferson Parish personnel have made a preliminary review of the Statement and do not think it will apply to any Parish transactions. (Jude Vollenweider 504-364-2781)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1999

NEW PRONOUNCEMENTS AFFECTING THE PARISH (Continued)

99-8. Comment

In June 1999 the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 34, "Basic Financial Statements," effective for Jefferson Parish in the fiscal year ending December 31, 2002. GASB Statement No. 34 establishes new financial reporting requirements for both state and local governments. When implemented, it will create new information and will restructure much of the financial information that governments have presented in the past. GASB Statement No. 34 was developed to make annual reports more comprehensive and easier to understand by the reader.

As stated, GASB Statement No. 34 requires that Jefferson Parish significantly change the way in which it reports its financial data. The most significant changes will be that the Parish will report financial information for all governmental fund type accounting utilizing the full accrual method of accounting as opposed to the modified accrual method currently used. The Parish will be required to record and depreciate all capital assets, including infrastructure, and to eliminate both the General Fixed Asset Accounting Group and the General Long-Term Debt Accounting Group. The Parish will also present dual financial statements with presentation of both "Government-Wide Financial Statements" and the traditional "Fund Financial Statements". The Parish will also eliminate all interfund transactions for reporting purposes, including interfund loans, interfund services provided and used, and interfund transfers.

Although the full effect of GASB Statement No. 34 will not be known until its implementation, the effects of these changes could cause certain funds to report deficit fund balances. In addition, GASB Statement No. 34 will require additional manhours to implement.

Recommendation

Jefferson Parish should become familiar with the new reporting model so that it can plan to properly implement GASB Statement No. 34 by its effective date.

Management's Corrective Action Plan

Parish personnel have been reviewing the Statement and the Accounting Operations Manager is on a subcommittee of professionals from throughout Louisiana to study implementation. (Gwen Bolotte 504-364-2782)