

JEFFERSON PARISH, LOUISIANA

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COMPREHENSIVE

ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 1995

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Release Date 8-28-96

COMPREHENSIVE ANNUAL FINANCIAL REPORT

JEFFERSON PARISH, LOUISIANA

Year Ended December 31, 1995

Prepared By:

DEPARTMENT OF FINANCE
PENNY B. ANDERSON, CPA
DIRECTOR

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
LETTER OF TRANSMITTAL	VII
GFOA CERTIFICATE	XVII
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON	XVIII
ADMINISTRATION ORGANIZATIONAL CHART	XXII
DEPARTMENT OF FINANCE ORGANIZATIONAL CHART	XXIII
FINANCIAL SECTION	
AUDITORS' REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units.....	11
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types	12
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances - Proprietary Fund Types, Similar Trust Fund and Discretely Presented Component Units.....	15
Combined Statement of Cash Flows - Proprietary Fund Types and Discretely Presented Component Units.....	16
Notes to Financial Statements	
Note A - Summary of Significant Accounting Policies	19
Note B - Stewardship, Compliance and Accountability	27
Note C - Deposits and Investments	30
Note D - Pooled Assets	31
Note E - Receivables	31
Note F - Restricted Assets	32
Note G - Fixed Assets	32
Note H - Long-Term Debt	34
Note I - Interfund Assets/Liabilities	40
Note J - Reservations and Designations of Fund Balances/Retained Earnings	41
Note K - Ad Valorem Tax	42
Note L - Sales Tax	43
Note M - Indirect Costs	44
Note N - Interest Costs	44
Note O - Segment Information - Enterprise Funds	45
Note P - Contributed Capital	45
Note Q - Risk Management	45
Note R - Commitments and Contingencies	46
Note S - Deferred Compensation Plan	48
Note T - Postretirement Benefits	48
Note U - Pension Plans	48
Note V - Prior Period Adjustments	53
Note W - Availability of Separate Financial Reports	54
Note X - Selected Disclosures on Discretely Presented Component Units	55

[Continued]

TABLE OF CONTENTS - CONTINUED

COMBINING STATEMENTS AND INDIVIDUAL FUND AND ACCOUNT GROUP SCHEDULES

GENERAL FUND

Balance Sheet	66
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget (Budgetary Basis)	67
Schedule of Revenues and Other Financing Sources - Actual and Budget (Budgetary Basis)	68
Schedule of Expenditures and Other Financing Uses - Actual and Budget (Budgetary Basis)	70
Schedule of Operating Transfers In and Out	72

SPECIAL REVENUE FUNDS

Combining Balance Sheet	77
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	79
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds without Annual Budgets	80
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds with Annual Budgets	81
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds with Annual Budgets - Actual and Budget (Budgetary Basis)	83

Public Safety Function

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Criminal Justice	84
Ambulance District #1	85
Ambulance District #2	86
Juvenile Services	87
Emergency Communications	88
East Bank Consolidated Fire District	89
Fire District #3	90
Fire District #4	91
Fire District #5	92
Fire District #6	93
Fire District #7	94
Fire District #8	95
Fire District #9	96
Total - Public Safety Function	97

[Continued]

TABLE OF CONTENTS - CONTINUED

Public Works Function

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

Streets Department	99
Parkways Department	100
Consolidated Road Lighting District	101
Road Lighting District #7	102
Garbage District #1	103
Garbage District #2	104
Garbage District #6	105
Landfill Division.....	106
Consolidated Drainage District #1	107
Fourth Jefferson Drainage District.....	108
Drainage District #9	109
Drainage Pump Stations	110
Total - Public Works Function	111

Transit Function

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

Transit Operations	113
Transit - Elderly and Handicapped	114
Total - Transit Function	115

Health and Welfare Function

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

Animal Shelter.....	117
Mosquito Control	118
Health Unit	119
Human Services Authority.....	120
Total - Health and Welfare Function	121

Culture and Recreation Function

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

East Bank Consolidated Playground District	122
West Jefferson Consolidated Playground District #1	123
Bayou Segnette Sports Complex and Multi-use Facility	124
Playground District #10	125
Playground District #16	126
Lafreniere Park Recreation District	127

[Continued]

TABLE OF CONTENTS - CONTINUED

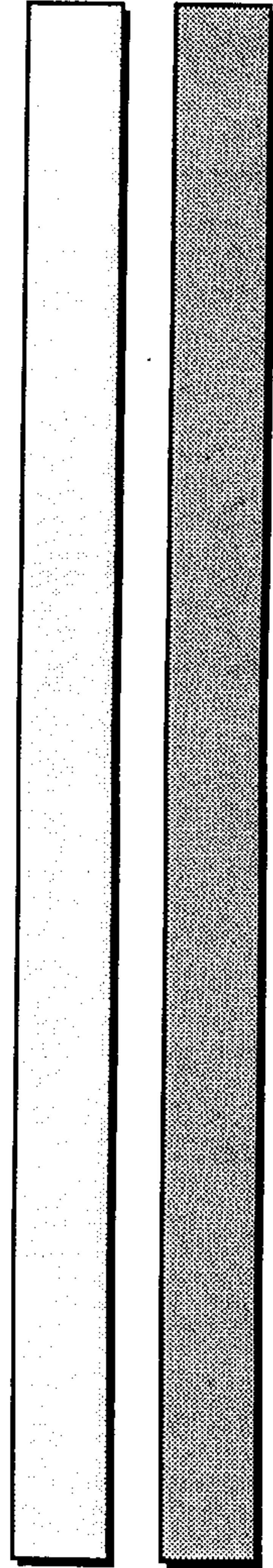
Library	128
Community Services	129
Off Track Betting	130
Video Poker	131
Tourism	132
West Bank Riverboat Gaming.....	133
West Bank Riverboat Monitoring.....	134
Total - Culture and Recreation Function	135
Schedule of Operating Transfers In and Out	137
DEBT SERVICE FUNDS	
Combining Balance Sheet	142
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	144
Schedule of Operating Transfers In and Out	146
CAPITAL PROJECTS FUNDS	
Combining Balance Sheet	151
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	153
Schedule of Operating Transfers In and Out	156
ENTERPRISE FUNDS	
Combining Balance Sheet	160
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	163
Combining Statement of Cash Flows	164
Schedule of Operating Transfers In & Out	166
INTERNAL SERVICE FUNDS	
Combining Balance Sheet	168
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	170
Combining Statement of Cash Flows	172
Schedule of Operating Transfers In & Out	174
TRUST AND AGENCY FUNDS	
Combining Balance Sheet	176
Statement of Revenues, Expenses, and Changes in Fund Balance - Pension Trust Funds	177
Schedule of Changes in Assets and Liabilities - Agency Fund	178
GENERAL FIXED ASSETS ACCOUNT GROUP	
Schedule of General Fixed Assets by Sources	180
Schedule of General Fixed Assets By Function and Activity	181
Schedule of Changes in General Fixed Assets By Function and Activity	182

[Continued]

TABLE OF CONTENTS - CONTINUED

GENERAL LONG-TERM DEBT ACCOUNT GROUP	
Schedule of General Long-Term Debt	185
COMPONENT UNITS	
Combining Balance Sheet	188
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Types	190
Combining Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - Proprietary Fund Types	191
Combining Statement of Cash Flows - Proprietary Fund Types	192
SUPPLEMENTAL INFORMATION	
Employees' Retirement System of Jefferson Parish Analysis of Funding Progress	196
Comparative Summary of Revenue by Source and Expenses by Type	197
Schedule of Federal Financial Assistance	198
Schedule of Councilperson's Compensation	208
STATISTICAL SECTION - (UNAUDITED)	
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION	209
GENERAL REVENUES BY SOURCE	210
GENERAL TAX REVENUES BY SOURCE	211
PROPERTY TAX LEVIES AND COLLECTIONS	212
ASSESSED VALUE OF TAXABLE PROPERTY	213
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS.....	214
PRINCIPAL TAXPAYERS	215
SPECIAL ASSESSMENT COLLECTIONS	216
COMPUTATION OF LEGAL DEBT MARGIN	217
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA	218
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES	219
COMPUTATION OF DIRECT AND OVERLAPPING DEBT	220
REVENUE BOND COVERAGE	221
DEMOGRAPHIC STATISTICS	222
PROPERTY VALUE, NEW CONSTRUCTION, AND BANK DEPOSITS	223
MISCELLANEOUS STATISTICS	224

INTRODUCTORY SECTION





JEFFERSON PARISH LOUISIANA

ACCOUNTING DEPARTMENT

TIM P. COULON
PARISH PRESIDENT

MILLICENT B. ANDERSON
FINANCE DIRECTOR

JUDE M. VOLLENWEIDER
ACCOUNTING DIRECTOR

FAX (504) 364-2815

April 29, 1996

Honorable Parish President and Councilmen
Parish of Jefferson, Louisiana

The Jefferson Parish, Louisiana Comprehensive Annual Financial Report for the year ended December 31, 1995, is submitted for your review. This report, which has been combined and condensed wherever possible to provide meaningful and manageable financial data, contains the audited financial statements for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been prepared in conformance with generally accepted accounting principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). It was prepared by the Accounting Division of the Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish. We believe the data, as presented, are accurate in all material respects and are presented in a manner which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The accompanying financial statements have been examined by the Parish's independent certified public accountants, Hanford M. Harrison/Cascio, Davis & Schmidt, Rebowe & Company and Kushner, LaGraze & Moore, 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. Implementation of prior years' recommendations have proven to result in improved internal accounting controls and increased administrative efficiency.

VII

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, 1994. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

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

This Comprehensive Annual Financial Report consists of three parts. 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 tables of unaudited data depicting the financial history of the Parish as well as demographic and other miscellaneous statistics.

PARISH OF JEFFERSON

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 has Jefferson Parish been able to prosper and become a dynamic residential and business center.

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

Jefferson Parish is the second most populated parish in Louisiana with the population showing a slight increase in 1995. The per capita income in Jefferson is consistently higher than the majority of Louisiana's parishes and the state as a whole.

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 service businesses, especially professional services such as law, medicine, accounting, engineering and financial services. 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 training facility of the New Orleans Saints is located in Jefferson Parish, and a minor league baseball park is under construction which will be home to the AAA semi-professional New Orleans Zephyrs.

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 contain 2,073 beds and 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 and shopping complexes springing up everywhere.

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 *jolie 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.

The Parish is bordered by Lake Pontchartrain on the north and the Gulf of Mexico on 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.

Twelve 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 which 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 will take 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

- | | |
|---|---------------------------------------|
| Ambulance Districts | Road Lighting Districts |
| Drainage Districts | Sewerage District |
| Fire Districts | Waterworks District |
| Garbage Districts | Communications District |
| Playground & Recreation Districts | Criminal Justice Coordinating Council |
| The Employees' Retirement System
of Jefferson Parish | |

b. Discretely Presented Component Units

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

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. Examples include the Jefferson Parish Public School Board, Clerk of Court, Sheriff, Assessor, District Attorney and Coroner. Each of these Districts are legally separate from the Parish and are governed by independently elected officials. The Parish is not considered to be accountable for these Districts due to the inability of the Parish Council to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams and levy their own taxes or fees. While some financial burdens are placed on the Parish by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

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

YEAR IN REVIEW

In 1990 the Parish purchased a large parcel of undeveloped land in a prime location on the East Bank known as the LaSalle Tract. This property will be developed into a minor league ballpark and will be home to the AAA New Orleans Zephyrs. The new training facility for the New Orleans Saints is located on part of the tract.

One of the most critical issues facing the Parish is the expansion and upgrading of its wastewater facilities. In 1984, the parish began this task and is currently nearing completion of the largest capital improvement project in its history. The citizens overwhelmingly approved a one-cent sales tax to fund sewerage improvements throughout the Parish. The project consists of independent east and west bank systems, each discharging treated sewage into the Mississippi River. The system will meet or exceed all Environmental Protection Agency guidelines.

Construction of an East Bank Regional Library began in late 1994. The expected completion date is early 1997. The facility will house both the largest library in Jefferson plus the administrative offices of the Library department. The West Bank Regional Library, opened in 1990, is the main library for the west bank. There are two meeting rooms and many individual study rooms. It is the first fully automated library which utilizes automatic catalogue and check out. There is an extensive, in depth reference room, a special genealogy section and a large children's area. The East Bank Regional will offer all of these things and also house the administrative offices of the Library.

The Department of Central Garage is a full-service repair facility for Jefferson Parish which has implemented computerization into its operations. Under the direction of Central Garage, all equipment, repairs, fuel consumption and tire purchases can be tracked by computer resulting in substantial savings on fuel and tires and permitting easy access to equipment history. Central Garage has worked steadfastly with all Jefferson Parish departments to beautify as well as update the fleet. The east bank garage will be relocated to a modern state-of-the-art facility in 1996 and will provide more services including a full service tire repair shop.

The Jefferson Parish Recreation Department has approved and completed extensive renovations in all recreational facilities to implement the American with Disabilities Act requirements in playground restrooms. This improvement, plus the scheduling of attractive leisure service programs, has been rewarded by increased community participation in many of the activities offered by the recreation department. Lafreniere Park has benefitted from an increased service charge and has moved forward with many improvements justifying its designation as the "crown jewel" of the Jefferson Parish Recreation Department. Completion of the West Napoleon artery will provide easier access to the Park.

A modified recycling program has been in operation in Jefferson Parish since 1990. There are two buy-back centers, located on each side of the Mississippi River, which pay citizens for some recyclables. A West Bank location has been set up exclusively as a drop off center. A curbside recycling program began in Jefferson Parish in early 1994. This program was expanded at year end to include additional items for pick-up.

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. Subsequent intradepartmental transfers of less than \$10,000 must be approved by the Finance Director. Intradepartmental transfers of \$10,000 or more, interdepartmental transfers and any increase or decrease in total appropriations must be approved by the Parish Council. 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 lapse 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.

	(DOLLARS IN MILLIONS)			
	<u>1995</u>		<u>1994</u>	
	<u>AMOUNT</u>	<u>% OF TOTAL</u>	<u>AMOUNT</u>	<u>% OF TOTAL</u>
SOURCES OF FUNDS				
Ad valorem taxes	\$ 2.49	6	\$ 2.44	6
Sales taxes	20.19	45	19.73	45
Other taxes	1.02	2	1.06	2
Licenses and permits	7.97	18	7.40	17
Intergovernmental	.67	1	.66	2
Charges for services	4.96	11	5.00	11
Fines and forfeits	2.42	5	2.23	5
Interest	.69	2	.61	1
Other	<u>4.50</u>	<u>10</u>	<u>4.79</u>	<u>11</u>
Total	<u>\$ 44.91</u>	<u>100</u>	<u>\$ 43.92</u>	<u>100</u>
USES OF FUNDS				
General government	\$ 20.62	52	\$ 18.79	51
Public safety	8.99	23	8.89	24
Public works	-	-	-	-
Health and welfare	1.23	3	1.13	3
Culture and recreation	.14	-	.13	-
Intergovernmental	<u>8.51</u>	<u>22</u>	<u>8.14</u>	<u>22</u>
Total	<u>\$ 39.49</u>	<u>100</u>	<u>\$ 37.08</u>	<u>100</u>

Overall, total revenues of the General Fund increased by \$990,000. The majority of this increase can be seen in licenses and permits which increased by \$570,000 due to the upturn in the economy resulting in an increase in the number of permits and licenses issued. Sales tax collections of more than \$400,000 also contributed to the increase in revenues.

Expenditures of the General Fund increased by \$2,410,000. The increase of 6.5% in expenditures is due to inflation. Small increases in every section of the general fund contributed to the growth.

SPECIAL REVENUE FUNDS

These 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 1995 increased over 1994 by \$14 million. The total expenditures increased by \$13 million for the same period.

Revenue increases were due to many factors. Ad valorem taxes increased in the public safety section because of voter approved increases in millage rates for several fire districts. Sales taxes increased because of an upswing in the local economy. Intergovernmental revenues also increased due to

reimbursements by the Federal Emergency Management Administration (FEMA) for flood related damage and clean up due to a major flood May 8th and 9th, 1995 which caused considerable damage. The rise in expenditures can be attributed to some extent to the higher flood related costs and also to the availability of additional funds to provide more services to the public.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. During 1995, total revenues and total expenditures decreased. The decrease is attributable to the absence of new debt issuance and economies achieved through recent refundings and defeasances. Total Fund Balances for all Debt Service Funds totalled \$60,347,000 at December 31, 1995.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition of capital facilities other than those accounted for in the Enterprise Funds. Expenditures for capital improvement projects in 1995 totaled \$76,576,000 which is an increase of \$29,595,000 over the 1994 total. The Sewer Capital Program accounted for \$23,528,000 of the increase.

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 cost (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, Parish Photographer, Central Printing, Engineering, Environmental, Water Quality Lab, Geographic Information Systems 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 and Agency Funds are used to account for assets held by the Parish in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. 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. The Jefferson Parish Deferred Compensation Agency Fund is used to account for the employees' tax deferred compensation plan consisting of optional investment funds.

CASH MANAGEMENT

The Finance Department pursues an active cash management and investment program in order to maximize financial return on all available funds. Idle cash balances are invested on a daily basis at the best interest rates available within legal constraints imposed by State law. Investment securities are limited to those which are of the highest quality including, but not limited to, fully-collateralized time deposits in Louisiana banks and savings and loan associations, direct obligations of the United States

government, obligations of United States government agencies, or the purchase of such investment securities under the terms of repurchase agreements. The primary objectives of the Parish's investment activities are safety, liquidity, yield and legality as stated in the Statement of Cash Management and Investment Policies.

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 managed by the Finance Department totaled approximately \$21.4 million in 1995, an average yield of approximately 7.98%.

RISK MANAGEMENT

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

DEBT MANAGEMENT

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of a government's debt position to management, citizens, and investors. The data for the Parish at the end of 1995 were as follows:

	<u>AMOUNT</u>	<u>RATIO OF DEBT TO ASSESSED VALUE</u>	<u>DEBT PER CAPITA</u>
Net direct General Obligation bonded debt	\$ 85,696,000	4.47%	\$187

Outstanding bonded indebtedness of the Parish at December 31, 1995, is summarized in the following table (in thousands):

	<u>BALANCE AT DECEMBER 31, 1994</u>	<u>ISSUES</u>	<u>MATURITIES</u>	<u>BALANCE AT DECEMBER 31, 1995</u>
General Obligation & Special Tax Revenue Bonds	\$ 394,525 2,510	\$ 0 0	\$ 21,839 795	\$ 372,686 1,715
Special Assessment Certificates	<u>197</u>	<u>204</u>	<u>138</u>	<u>263</u>
	<u>\$ 397,232</u>	<u>\$ 204</u>	<u>\$ 22,772</u>	<u>\$ 374,664</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, 1995, the general fixed assets (excluding construction in progress) of the Parish amounted to \$426,811,204.


PROSPECTS FOR THE FUTURE

The year 1995 was marked by the continuance on the local level of the national economic stagnation which began in 1981 and by further cutbacks of federal and state funds for local governments. Fortunately, Jefferson Parish did not depend heavily on Federal and State Funds for day-to-day operations and remained financially stable. 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 has enabled the Parish to survive despite the troubled state of the national and local economy. With the drop in unemployment rates, increase in sales tax receipts, upgrading of the State's bond rating and the increased activities on the state level, we are optimistic that Louisiana as a whole, and Jefferson Parish in particular has "turned the corner".

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 B. ANDERSON
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Jefferson,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1994

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.



Timothy H. Rivdan
President

Jeffrey L. Esler
Executive Director

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 1995

THE PARISH COUNCIL

Robert B. Evans, Jr.	Council Chairman
Thomas J. "Butch" Ward	Councilperson - District 1
James E. Lawson, Jr.	Councilperson - District 2
Donald R. Jones	Councilperson - District 3
Edmond J. Muniz	Councilperson - District 4
Anne Marie Vandenweghe	Councilperson - District 5
Nicholas P. Giambelluca, Sr.	Councilperson - District 6

THE EXECUTIVE STAFF

Timothy P. Coulon	Parish President
Dennis A. DiMarco	Chief Administrative Assistant

THE DEPARTMENT HEADS

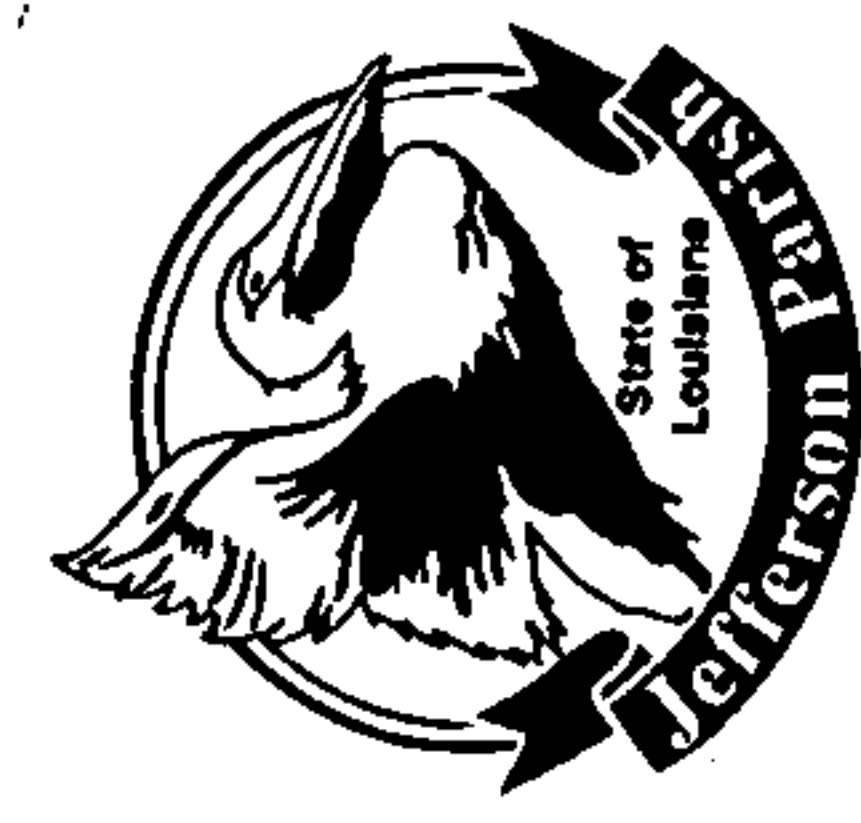
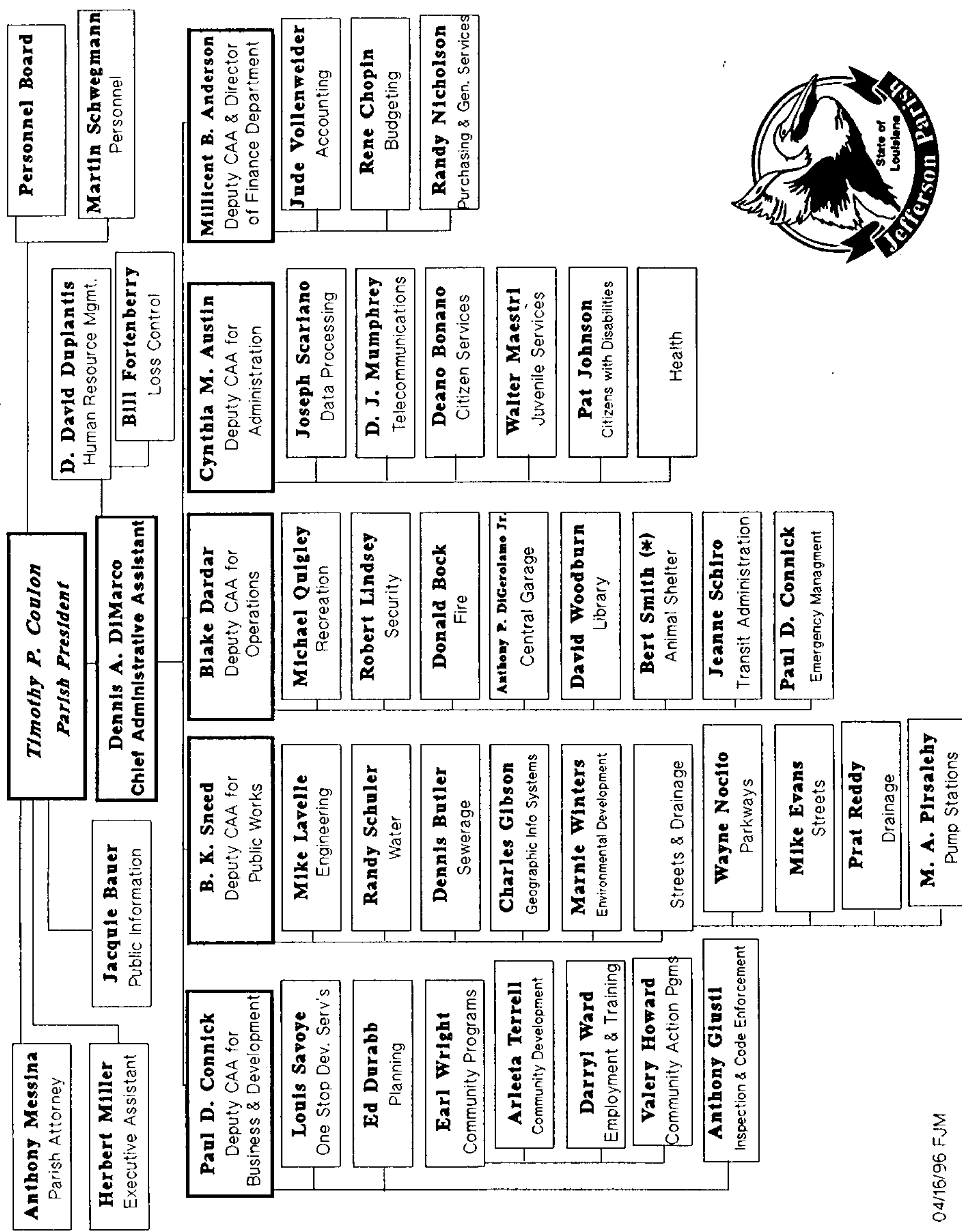
Anthony Messina	Parish Attorney
Millicent B. Anderson	Director, Finance
Jude M. Vollenweider	Director, Accounting
Bert T. Smith, Jr.	Director, Animal Shelter
Anthony P. DiGerolamo, II	Director, Central Garage
Deano A. Bonano	Director, Citizens' Services
Valery K. Howard	Director, Community Action Programs
Arleeta O. Terrell	Director, Community Development
Earl Wright	Director, Community Programs
P. Prat Reddy	Director, Drainage-Outside Maintenance Operations
M. A. Pirsalehy	Director, Drainage-Pump Station Operations
Paul D. Connick	Director, Emergency Management

[Continued]

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON (CONTINUED)
December 31, 1995

THE DEPARTMENT HEADS [CONTINUED]

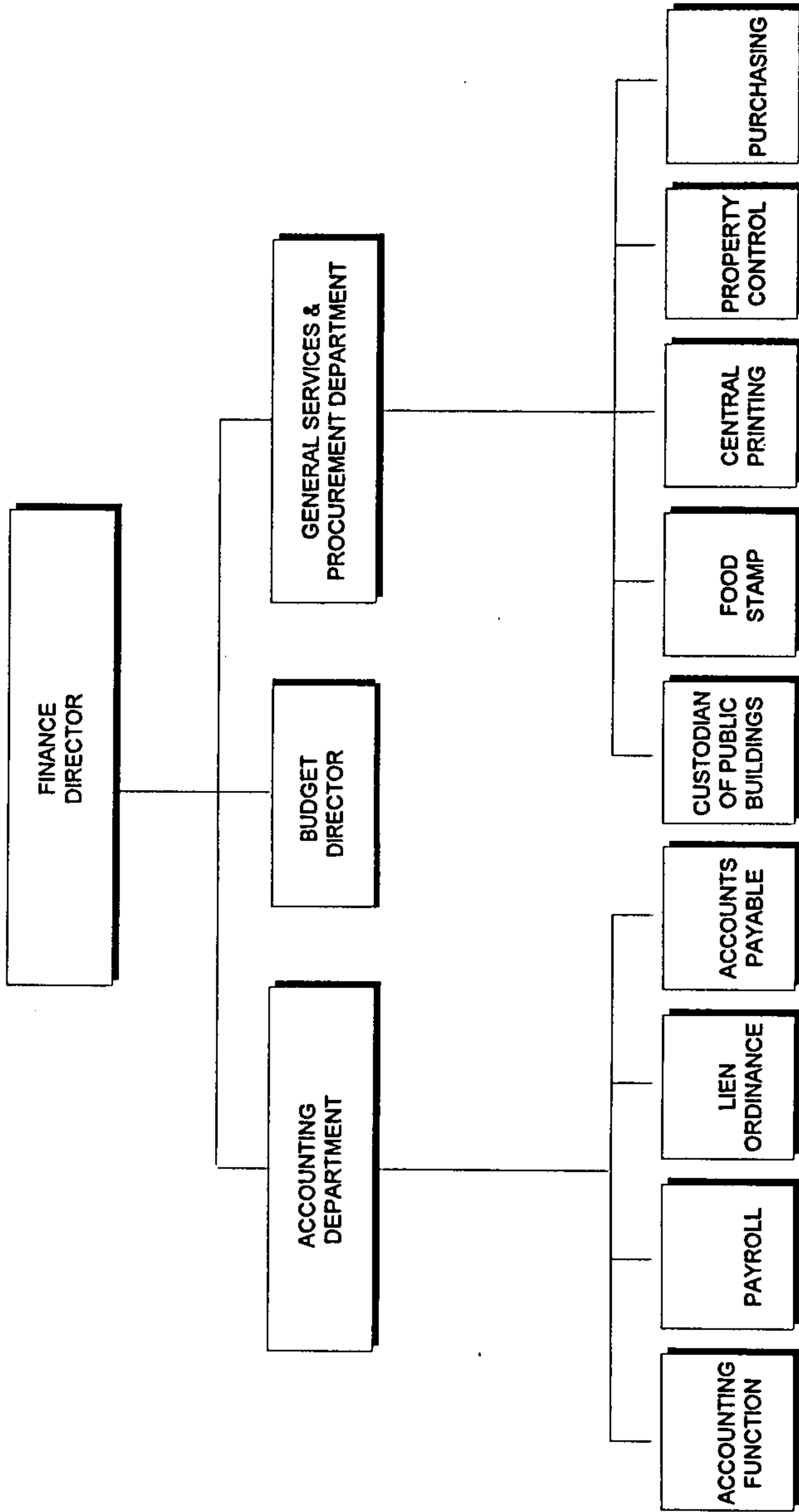
Darryl J. Ward	Director, Employment and Training
Warren M. Lavelle	Director, Engineering
Margaret Winters	Director, Environmental & Development
Randy Nicholson	Director, General Services & Procurement
Charles A. Gibson, Sr.	Director, G I S
D. David Duplantis	Director, Human Resource Management
Anthony J. Giusti	Director, Inspection & Code Enforcement
Walter S. Maestri, III	Director, Juvenile Services
David M. Woodburn	Director, Library
William Fortenberry	Director, Loss Control
Rene A. Chopin, Jr.	Director, Budget
Michael Quigley	Director, Parks & Recreation
Wayne J. Nocito	Director, Parkway
Martin A. Schwegmann	Director, Personnel
Edwin J. Durabb	Director, Planning
Bill K. Sneed	Director, Public Works
Jose A. Gonzalez, Jr.	Director, Public Works, Engineering
Michael D. Evans	Director, Public Works, Streets
Kenneth W. Hughes	Director, Research & Budget Analysis
Dennis P. Butler	Director, Sewerage
Jeanne E. Schiro	Director, Transit
Randy P. Schuler	Director, Water
Terrie T. Rodrigue	Clerk, Parish Council



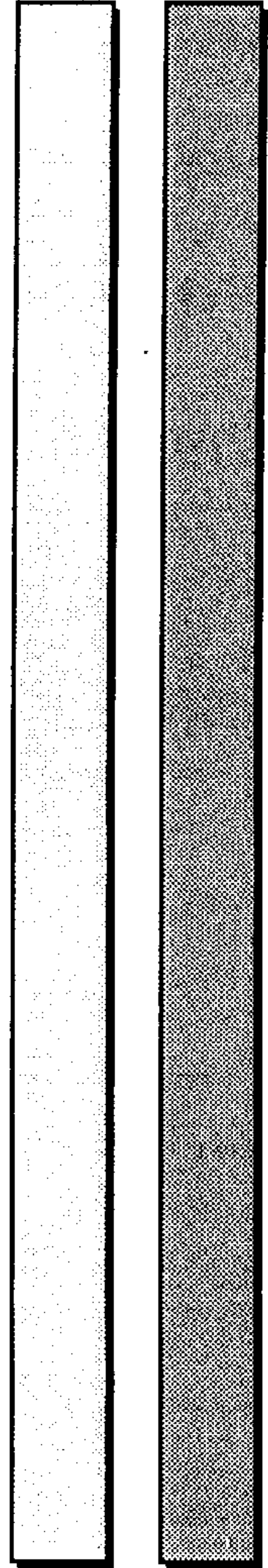
04/16/96 FJM

Jefferson Parish Government Structure

DEPARTMENT OF FINANCE ORGANIZATIONAL CHART



FINANCIAL SECTION



**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE, 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, 1995. These general-purpose financial statements are the responsibility of the management of Jefferson Parish, Louisiana. 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 Employees' Retirement System of Jefferson Parish Pension Trust Fund which statements reflect total assets of \$509,907,368 and \$17,221,963, respectively, as of December 31, 1995, and total operating revenues of \$31,332,892 and \$2,453,323, 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 \$10,272,448 and \$1,005,331,012, respectively, as of December 31, 1995, and total operating revenues of \$704,223, and \$360,759,096, respectively, for the year then ended. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the enterprise funds, The Employee's Retirement System of Jefferson Parish 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 *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.

- 1 -

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Gretna, Louisiana 70056
(504) 368-2501

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2700 Lake Villa Drive
Metairie, Louisiana 70002
(504) 456-1379

Suite 200
3939 North Causeway Blvd.
Metairie, Louisiana 70009
(504) 837-9116
* A Professional Corporation

Suite 254
2800 Veterans Memorial Blvd.
Metairie, Louisiana 70002-5632
(504) 838-9991

In our opinion, based on our audit and the report 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, 1995, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note A, the Parish changed its method of accounting for risk financing and insurance-related activities (GASB-10), and the method of accounting for taxpayer-assessed taxes (GASB-22), in order to adopt the provisions of the new standards.

Our audit was made 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 and schedules 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 for that portion marked "unaudited", on which we express no opinion, and the enterprise funds, The Employee's Retirement System of Jefferson Parish Fiduciary 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 presented in all material respects in relation to the general-purpose financial statements taken as a whole.

HANFORD M. HARRISON

CASCIO, DAVIS & SCHMIDT

Hanford M. Harrison

Cascio, Davis & Schmidt

REBOWE & COMPANY
A Professional Corporation

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
April 25, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON PARISH, LOUISIANA

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

December 31, 1995
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
ASSETS AND OTHER DEBITS						
Assets						
Cash and cash equivalents	\$ 3,077	\$ 92	\$ -	\$ 191	\$ 2,051	-
Cash with fiscal agent	-	-	19,201	-	-	-
Investments	-	-	8,562	76,025	1,997	-
Share of pooled assets	1,975	27,773	24,991	50,434	3,571	26,612
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-
Interest	-	-	265	578	50	-
Ad valorem tax	2,564	64,266	13,583	2,427	6,999	-
Accounts	825	1,825	-	-	4,842	-
Notes	-	-	-	-	-	-
Special assessments	-	-	626	-	-	-
Intergovernmental	8,416	11,156	6,292	1,423	10	-
Other	-	-	-	-	-	-
Due from other funds	4,862	-	-	-	-	-
Inventories	-	-	-	-	3,519	36
Prepaid expenses	-	-	1,141	-	29	29
Advances to other funds	-	400	-	-	-	-
Advances to component units	300	515	-	-	-	-
Deposits and other assets	1,742	-	-	-	-	990
Restricted and designated assets	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	63	-
Investments	-	-	-	-	4,476	-
Share of pooled assets	-	-	-	-	41,270	-
Due from primary government	-	-	-	-	-	-
Receivables	-	-	-	-	3,498	-
Bond issuance costs [net]	-	-	-	-	-	-
Mortgage loans receivable	-	-	-	-	-	-
Property, plant, and equipment [net]	-	-	-	-	437,532	2,489
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	\$ 23,761	\$ 106,027	\$ 74,661	\$ 131,078	\$ 509,907	\$ 30,156

{Continued}

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ 16	\$ -	\$ -	\$ 5,427	\$ 955	\$ 18,376	\$ 24,758
-	-	-	19,201	-	-	19,201
28,503	-	-	115,087	71	164,702	279,860
-	-	-	135,356	-	-	135,356
286	-	-	1,179	207	6,311	7,697
-	-	-	89,839	-	-	89,839
-	-	-	7,492	8	45,821	53,321
-	-	-	-	7,842	-	7,842
-	-	-	626	-	-	626
-	-	-	27,297	4	1,625	28,926
62	-	-	62	-	1,578	1,640
-	-	-	4,862	-	-	4,862
-	-	-	3,555	-	4,866	8,421
-	-	-	1,199	-	6,693	7,892
-	-	-	400	-	-	400
-	-	-	815	-	-	815
-	-	-	2,732	-	-	2,732
-	-	-	63	-	5,817	5,880
-	-	-	4,476	-	322,795	327,271
-	-	-	41,270	-	-	41,270
-	-	-	-	-	26	26
-	-	-	3,498	-	27,514	31,012
-	-	-	-	-	3,810	3,810
-	-	-	-	-	173,004	173,004
9	487,215	-	927,245	765	192,157	1,120,167
3	-	-	3	-	30,236	30,239
-	-	59,108	59,108	-	-	59,108
-	-	335,991	335,991	421	-	336,412
\$ 28,879	\$ 487,215	\$ 395,099	\$ 1,786,783	\$ 10,273	\$ 1,005,331	\$ 2,802,387

JEFFERSON PARISH, LOUISIANA

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

December 31, 1995
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable	\$ 1,198	\$ 4,572	\$ 237	\$ -	\$ 770	\$ 536
Claims and judgements payable	-	-	-	-	-	20,023
Contracts and retainage payables	-	483	-	11,316	38	-
Notes payable	-	-	-	-	-	-
Intergovernmental payable	2,244	27	-	-	425	-
Due to other funds	-	4,117	122	623	-	-
Due to component units	26	-	-	-	-	-
Advances from other funds	-	400	-	-	-	-
Advances from primary government	-	-	-	-	-	-
Deposits	159	-	-	-	-	-
Other payables and accruals	3,472	-	1	-	3,084	-
Deferred revenue	3,606	66,598	13,954	2,698	7,197	-
General obligation bonds payable - current	-	-	-	-	-	-
Revenue bonds payable - current	-	-	-	-	-	-
Capital lease obligation - current	-	-	-	-	-	-
Payable from restricted and designated assets						
Accounts payable	-	-	-	-	374	-
Retainage payable	-	-	-	-	519	-
Customers' deposits	-	-	-	-	3,619	-
Accrued interest payable	-	-	-	-	11	-
Deferred revenue	-	-	-	-	3,534	-
Bonds payable	-	-	-	-	835	-
General obligations and special tax bonds payable	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	880	-
Special assessment debt with governmental commitment	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Capital lease obligation	-	-	-	-	-	-
Pension payable - Judges' annuities	-	-	-	-	-	-
Landfill postclosure care costs payable	-	-	-	-	-	-
Deferred compensation benefits	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 10,705	\$ 76,197	\$ 14,314	\$ 14,637	\$ 21,286	\$ 20,559

[Continued]

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ 12	\$ -	\$ -	\$ 7,325	\$ 58	\$ 15,295	\$ 22,678
-	-	675	20,698	-	-	20,698
-	-	-	11,837	-	-	11,837
-	-	-	-	465	272	737
-	-	-	2,696	16	1,358	4,070
-	-	-	4,862	-	-	4,862
-	-	-	26	-	-	26
-	-	-	400	-	-	400
-	-	-	-	815	-	815
-	-	-	159	-	-	159
57	-	13,852	20,466	605	32,651	53,722
-	-	-	94,053	3	141	94,197
-	-	-	-	110	-	110
-	-	-	-	-	5,065	5,065
-	-	-	-	-	158	158
-	-	-	374	-	-	374
-	-	-	519	-	-	519
-	-	-	3,619	-	-	3,619
-	-	-	11	-	3,820	3,831
-	-	-	3,534	-	-	3,534
-	-	-	835	-	1,745	2,580
-	-	372,686	372,686	-	-	372,686
-	-	-	880	-	447,548	448,428
-	-	263	263	-	-	263
-	-	-	-	6,470	21,308	27,778
-	-	-	-	-	12,356	12,356
-	-	1,478	1,478	-	-	1,478
-	-	6,145	6,145	-	-	6,145
11,657	-	-	11,657	-	-	11,657
\$ 11,726	\$ -	\$ 395,099	\$ 564,523	\$ 8,542	\$ 541,717	\$ 1,114,782

JEFFERSON PARISH, LOUISIANA

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

December 31, 1995
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
Equity and other credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment in general fixed assets	-	-	-	-	348,578	734
Contributed capital	-	-	-	-	-	-
Retained earnings	-	-	-	-	2,024	-
Reserved for debt retirement	-	-	-	-	115,788	-
Reserved for construction	-	-	-	-	-	6,017
Reserved for self insurance	-	-	-	-	22,231	2,846
Unreserved	-	-	-	-	-	-
Fund balances	262	442	-	164,419	-	-
Reserved for encumbrances	1,710	-	-	-	-	-
Reserved for judges' annuities	300	915	-	-	-	-
Reserved for advances	-	-	59,108	-	-	-
Reserved for debt service	-	-	934	-	-	-
Reserved for contingencies	-	-	-	-	-	-
Reserved for employees' retirement systems	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-
Designated for subsequent year's expenditures	2,021	5,939	-	-	-	-
Designated for debt service	3,500	-	305	-	-	-
Designated for construction	2,500	-	-	1,374	-	-
Designated for landfill improvements	-	-	-	2,514	-	-
Undesignated	2,763	22,534	-	(51,866)	-	-
TOTAL RETAINED EARNINGS/ FUND BALANCE	13,056	29,830	60,347	116,441	140,043	8,863
TOTAL EQUITY AND OTHER CREDITS	13,056	29,830	60,347	116,441	488,621	9,597
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 23,761	\$ 106,027	\$ 74,661	\$ 131,078	\$ 509,907	\$ 30,156

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL [MEMORANDUM ONLY]	COMPONENT UNITS		TOTAL [MEMORANDUM ONLY]
	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	GOVERNMENTAL	PROPRIETARY
\$ -	\$ 487,215	\$ -	\$ 487,215	765	\$ -	\$ 487,980
-	-	-	349,312	-	-	349,312
-	-	-	2,024	-	10,996	13,020
-	-	-	115,788	-	-	115,788
-	-	-	6,017	-	-	6,017
-	-	-	25,077	-	392,687	417,764
-	-	-	165,123	-	-	165,123
-	-	-	1,710	-	-	1,710
-	-	-	1,215	-	-	1,215
-	-	-	59,108	-	-	59,108
-	-	-	934	-	-	934
17,153	-	-	17,153	-	59,931	77,084
-	-	-	7,960	-	-	7,960
-	-	-	3,805	-	-	3,805
-	-	-	3,874	-	-	3,874
-	-	-	2,514	-	-	2,514
-	-	-	(26,569)	966	-	(25,603)
17,153	-	-	385,733	966	463,614	850,313
17,153	487,215	-	1,222,260	1,731	463,614	1,687,605
\$ 28,879	\$ 487,215	\$ 395,099	\$ 1,786,783	\$ 10,273	\$ 1,005,331	\$ 2,802,387

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, 1995
(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	\$ 23,703	\$ 96,111	\$ 42,896	\$ 14,119	\$ 176,829	\$ -	\$ 176,829
Licenses and permits	7,976	40	-	-	8,016	-	8,016
Intergovernmental	668	29,123	-	10,001	39,792	68	39,860
Charges for services	4,956	13,712	-	-	18,668	114	18,782
Gaming fees and commission	-	3,195	-	-	3,195	-	3,195
Fines and forfeits	2,419	173	-	-	2,592	-	2,592
Special assessments	-	-	223	-	223	-	223
Interest income	688	3,212	4,009	8,468	16,377	71	16,448
Miscellaneous	4,496	4,907	1,937	1,750	13,090	451	13,541
TOTAL REVENUES	44,906	150,473	49,065	34,338	278,782	704	279,486
Other financing sources							
Bond proceeds	-	-	-	204	204	-	204
Sales of fixed assets	-	-	-	-	-	15	15
Operating transfers in	56	8,967	5,681	16,981	31,685	50	31,735
Transfers from component unit	910	-	-	-	910	-	910
Transfers from primary government	-	-	-	-	-	1,054	1,054
TOTAL OTHER FINANCING SOURCES	966	8,967	5,681	17,185	32,799	1,119	33,918
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,872	159,440	54,746	51,523	311,581	1,823	313,404
Expenditures							
Current							
General government	20,619	-	-	-	20,619	-	20,619
Public safety	8,989	29,000	-	-	37,989	-	37,989
Public works	-	61,204	-	-	61,204	-	61,204
Transit	-	6,042	-	-	6,042	-	6,042
Health and welfare	1,228	19,717	-	-	20,945	-	20,945
Culture and recreation	141	22,191	-	-	22,332	-	22,332
Economic development	-	-	-	-	-	1,781	1,781
Urban redevelopment and housing	-	3,072	-	-	3,072	-	3,072
Intergovernmental	8,517	-	-	-	8,517	-	8,517
Capital outlay	-	-	-	76,576	76,576	-	76,576
Debt service	-	-	-	-	-	-	-
Principal retirement	-	-	21,977	-	21,977	105	22,082
Interest and fiscal charges	-	-	25,435	-	25,435	13	25,448
Other	-	-	67	-	67	-	67
TOTAL EXPENDITURES	39,494	141,226	47,479	76,576	304,775	1,899	306,674
Other financing uses							
Operating transfers out	4,827	17,440	3,663	6,499	32,429	50	32,479
Transfers to component unit	1,054	-	-	-	1,054	-	1,054
TOTAL OTHER FINANCING USES	5,881	17,440	3,663	6,499	33,483	50	33,533
TOTAL EXPENDITURES AND OTHER FINANCING USES	45,375	158,666	51,142	83,075	338,258	1,949	340,207
Excess (deficiency) of revenues and other sources over expenditures and other uses	497	774	3,604	(31,552)	(26,677)	(126)	(26,803)
Fund balances							
Beginning of year, as restated	12,559	29,056	56,743	147,993	246,351	1,092	247,443
END OF YEAR	\$ 13,056	\$ 29,830	\$ 60,347	\$ 116,441	\$ 219,674	\$ 966	\$ 220,640

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, 1995

[in thousands of dollars]

	GENERAL FUND				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE [UNFAVORABLE]
Revenues					
Taxes	\$ 23,703	\$ -	\$ 23,703	\$ 23,230	\$ 473
Licenses and permits	7,976	-	7,976	7,761	215
Intergovernmental	668	-	668	620	48
Charges for services	4,956	-	4,956	4,895	61
Gaming fees and commission	-	-	-	-	-
Fines and forfeits	2,419	-	2,419	2,459	(40)
Interest income	688	(23)	665	511	154
Miscellaneous	4,496	-	4,496	4,224	272
TOTAL REVENUES	44,906	(23)	44,883	43,700	1,183
Other financing sources					
Operating transfers in	56	-	56	56	-
Transfers from component unit	910	(1)	909	1,020	(111)
TOTAL OTHER FINANCING SOURCES	966	(1)	965	1,076	(111)
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,872	(24)	45,848	44,776	1,072
Expenditures					
Current					
General government	20,619	263	20,882	21,862	980
Public safety	8,989	(45)	8,944	9,681	737
Public works	-	-	-	-	-
Transit	-	-	-	-	-
Health and welfare	1,228	(2)	1,226	1,228	2
Culture and recreation	141	1	142	146	4
Urban redevelopment and housing	-	-	-	-	-
Intergovernmental	8,517	(46)	8,471	8,782	311
TOTAL EXPENDITURES	39,494	171	39,665	41,699	2,034
Other financing uses					
Operating transfers out	4,827	-	4,827	3,831	(996)
Transfers to component unit	1,054	(1)	1,053	1,053	-
TOTAL FINANCING USES	5,881	(1)	5,880	4,884	(996)
TOTAL EXPENDITURES AND OTHER FINANCING USES	45,375	170	45,545	46,583	1,038
Excess [deficiency] of revenues and other sources over expenditures and other uses	497	(194)	303	(1,807)	2,110
Fund balances					
Beginning of year, as restated	12,559	(1,557)	11,002	8,278	2,724
END OF YEAR	\$ 13,056	\$ (1,751)	\$ 11,305	\$ 6,471	\$ 4,834

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]
\$ 96,111	\$ -	\$ 96,111	\$ 95,335	\$ 776	\$ 119,814	\$ 118,565	\$ 1,249
40	-	40	37	3	8,016	7,798	218
29,123	(19,568)	9,555	8,425	1,130	10,223	9,045	1,178
13,712	1	13,713	12,826	887	18,669	17,721	948
3,195	-	3,195	2,895	300	3,195	2,895	300
173	-	173	175	(2)	2,592	2,634	(42)
3,212	(27)	3,185	2,547	638	3,850	3,058	792
4,907	(1,542)	3,365	3,182	183	7,861	7,406	455
<u>150,473</u>	<u>(21,136)</u>	<u>129,337</u>	<u>125,422</u>	<u>3,915</u>	<u>174,220</u>	<u>169,122</u>	<u>5,098</u>
8,967	(1,246)	7,721	7,928	(207)	7,777	7,984	(207)
-	-	-	-	-	909	1,020	(111)
<u>8,967</u>	<u>(1,246)</u>	<u>7,721</u>	<u>7,928</u>	<u>(207)</u>	<u>8,686</u>	<u>9,004</u>	<u>(318)</u>
<u>159,440</u>	<u>(22,382)</u>	<u>137,058</u>	<u>133,350</u>	<u>3,708</u>	<u>182,906</u>	<u>178,126</u>	<u>4,780</u>
-	-	-	-	-	20,882	21,862	980
29,000	(876)	28,124	29,359	1,235	37,068	39,040	1,972
61,204	(3,024)	58,180	59,300	1,120	58,180	59,300	1,120
6,042	226	6,268	7,079	811	6,268	7,079	811
19,717	(15,614)	4,103	4,358	255	5,329	5,586	257
22,191	(570)	21,621	23,575	1,954	21,763	23,721	1,958
3,072	(3,072)	-	-	-	-	-	-
-	-	-	-	-	8,471	8,782	311
<u>141,226</u>	<u>(22,930)</u>	<u>118,296</u>	<u>123,671</u>	<u>5,375</u>	<u>157,961</u>	<u>165,370</u>	<u>7,409</u>
17,440	73	17,513	17,531	18	22,340	21,362	(978)
-	-	-	-	-	1,053	1,053	-
<u>17,440</u>	<u>73</u>	<u>17,513</u>	<u>17,531</u>	<u>18</u>	<u>23,393</u>	<u>22,415</u>	<u>(978)</u>
<u>158,666</u>	<u>(22,857)</u>	<u>135,809</u>	<u>141,202</u>	<u>5,393</u>	<u>181,354</u>	<u>187,785</u>	<u>6,431</u>
774	475	1,249	(7,852)	9,101	1,552	(9,659)	11,211
<u>29,056</u>	<u>580</u>	<u>29,636</u>	<u>25,906</u>	<u>3,730</u>	<u>40,638</u>	<u>34,184</u>	<u>6,454</u>
<u>\$ 29,830</u>	<u>\$ 1,055</u>	<u>\$ 30,885</u>	<u>\$ 18,054</u>	<u>\$ 12,831</u>	<u>\$ 42,190</u>	<u>\$ 24,525</u>	<u>\$ 17,665</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995
 (in thousands of dollars)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL [MEMORANDUM ONLY]		TOTAL [MEMORANDUM ONLY]
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
Operating revenues						
Charges for sales and services	\$ 31,333	\$ 16,985	\$ -	\$ 48,318	\$ 321,238	\$ 369,556
Contributions	-	-	1,033	1,033	5,058	6,091
Premiums	-	20,392	-	20,392	-	20,392
Interest income	-	-	1,100	1,100	21,709	22,809
Commitment fees	-	-	-	-	6	6
Other	-	-	320	320	12,748	13,068
TOTAL OPERATING REVENUES	31,333	37,377	2,453	71,163	360,759	431,922
Operating expenses						
Personnel services	12,139	8,731	195	21,065	150,021	171,086
Contractual services, supplies, materials, and other	20,827	22,220	-	43,047	121,009	164,056
Bad debt expense	-	-	-	-	18,500	18,500
Depreciation and amortization	12,226	469	-	12,695	23,742	36,437
Interest and fiscal charges	-	-	-	-	14,282	14,282
Servicing and insurance costs	-	-	-	-	896	896
Benefit payments	-	-	1,727	1,727	1,946	3,673
Refunds	-	-	107	107	-	107
Claims	-	4,525	-	4,525	-	4,525
TOTAL OPERATING EXPENSES	45,192	35,945	2,029	83,166	330,396	413,562
OPERATING INCOME	(13,859)	1,432	424	(12,003)	30,363	18,360
Non-operating revenues (expenses)						
Taxes	10,131	-	-	10,131	-	10,131
State revenue sharing	1,020	-	-	1,020	-	1,020
Federal grants	77	5	-	82	-	82
Interest income	3,473	1,593	-	5,066	20,146	25,212
Interest expense	(103)	-	-	(103)	-	(103)
Rental income from leases	-	-	-	-	1,334	1,334
Gain (loss) on disposal of asset	30	-	-	30	-	30
Other	-	38	-	38	(1,163)	(1,125)
Probable claims	2	-	-	2	-	2
Construction sewer availability fees	402	-	-	402	-	402
TOTAL NONOPERATING REVENUES (EXPENSES)	15,032	1,636	-	16,668	20,317	36,985
INCOME BEFORE TRANSFERS	1,173	3,068	424	4,665	50,680	55,345
Operating transfers in	851	15	-	866	-	866
Operating transfers out	(94)	(28)	-	(122)	-	(122)
Transfers to primary government	-	-	-	-	(910)	(910)
NET INCOME (LOSS)	1,930	3,055	424	5,409	49,770	55,179
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	8,836	147	-	8,983	-	8,983
Retained earnings/fund balance						
Beginning of year, as restated	129,277	5,661	16,729	151,667	413,844	565,511
END OF YEAR	\$ 140,043	\$ 8,863	\$ 17,153	\$ 166,059	\$ 463,614	\$ 629,673

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, 1995
[in thousands of dollars]

	ENTERPRISE	INTERNAL SERVICE	TOTAL [MEMORANDUM ONLY] PRIMARY GOVERNMENT	COMPONENT UNITS	TOTAL [MEMORANDUM ONLY] REPORTING ENTITY
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
Cash flows from operating activities					
Operating income (loss)	\$ (13,859)	\$ 1,432	\$ (12,427)	\$ 30,363	\$ 17,936
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Net income from pension trust operations	-	-	-	(12,906)	(12,906)
Depreciation and amortization	12,226	469	12,695	23,742	36,437
Miscellaneous non-operating revenue	-	38	38	-	38
Interest expense	-	-	-	10,298	10,298
Interest received	-	-	-	(2,239)	(2,239)
Change in current assets - (increase) decrease					
Receivables					
Accounts	465	5	470	1,774	2,244
Other	-	-	-	115	115
Interest	-	-	-	(1)	(1)
Due from other funds	-	-	-	29	29
Inventories and prepaid expenses	(390)	8	(382)	335	(47)
Other assets	-	-	-	(5,464)	(5,464)
Change in current liabilities - increase (decrease)					
Accounts payable	(383)	79	(304)	3,220	2,916
Retainages payable	-	-	-	-	-
Deferred revenue	-	-	-	16	16
Other payables and accruals	188	1,759	1,947	3,291	5,238
Total adjustments	12,106	2,358	14,464	22,210	36,674
Net cash provided by (used for) operating activities	(1,753)	3,790	2,037	52,573	54,610
Cash flows from noncapital financing activities					
Taxes	10,559	-	10,559	-	10,559
State revenue sharing	1,020	-	1,020	-	1,020
Federal grants	77	5	82	-	82
Claims paid	(118)	-	(118)	-	(118)
Operating transfers in	851	15	866	-	866
Operating transfers out	(95)	(28)	(123)	-	(123)
Bonds redeemed	-	-	-	(17,609)	(17,609)
Bonds issued	-	-	-	12,500	12,500
Bonds issuance costs	-	-	-	(371)	(371)
Unrestricted contributions	-	-	-	310	310
Transfers to primary government	-	-	-	(910)	(910)
Community benefit services	-	-	-	(1,201)	(1,201)
Net cash provided by (used for) noncapital financing activities	12,294	(8)	12,286	(7,281)	5,005
Cash flows from capital and related financing activities					
Principal payments - bonds	(795)	-	(795)	(2,820)	(3,615)
Principal payments - capital leases	-	-	-	(2,038)	(2,038)
Acquisition of property, plant, and equipment	(2,055)	(737)	(2,792)	-	(2,792)
Proceeds from disposal of property, plant, and equipment	-	-	-	214	214
Payments made on in construction in progress	(7,841)	-	(7,841)	-	(7,841)
Construction sewer availability fees	402	-	402	-	402
Interest payments	(110)	-	(110)	(15,572)	(15,682)
Taxes for debt service on bonds	-	-	-	1	1
Acquisition of capital assets	-	-	-	(28,770)	(28,770)
Net cash provided by (used for) capital and related financing activities	(10,399)	(737)	(11,136)	(48,985)	(60,121)

[Continued]

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

Year Ended December 31, 1995
[in thousands of dollars]

	ENTERPRISE	INTERNAL SERVICE	TOTAL [MEMORANDUM ONLY] PRIMARY GOVERNMENT	COMPONENT UNIT	TOTAL [MEMORANDUM ONLY] REPORTING ENTITY
Cash flows from investing activities					
Proceeds from sale and maturities of investments	\$ 24,982	\$ -	\$ 24,982	\$ 236,186	\$ 261,168
Purchases of investments	(24,504)	-	(24,504)	(253,597)	(278,101)
Purchase of other assets	-	-	-	(5,154)	(5,154)
Payments received on direct financing lease	-	-	-	273	273
Lease rentals	-	-	-	869	869
Gain (loss) on sale of investments	-	-	-	129	129
Interest received	3,432	1,594	5,026	21,165	26,191
Acquisition of mortgage loan	-	-	-	(13,676)	(13,676)
Principal receipts from mortgage loans	-	-	-	15,019	15,019
Proceeds from real estate owned	-	-	-	59	59
Net cash provided by (used for) investing activities	3,910	1,594	5,504	1,273	6,777
Net increase (decrease) in cash and cash equivalents	4,052	4,639	8,691	(2,420)	6,271
Cash and cash equivalents, beginning of year	42,903	21,973	64,876	26,152	91,028
Cash and cash equivalents, end of year	\$ 46,955	\$ 26,612	\$ 73,567	\$ 23,732	\$ 97,299
Reconciliation to combined balance sheet					
Cash and cash equivalents	\$ 2,051	\$ -	\$ 2,051	\$ 18,376	\$ 20,427
Share of pooled assets	3,571	26,612	30,183	-	30,183
Restricted and designated assets					
Cash and cash equivalents	63	-	63	5,817	5,880
Share of pooled assets	41,270	-	41,270	-	41,270
Total per Combined Balance Sheet	46,955	26,612	73,567	24,193	97,760
Less cash and cash equivalents of Pension Trust Funds	-	-	-	(461)	(461)
Total per above	\$ 46,955	\$ 26,612	\$ 73,567	\$ 23,732	\$ 97,299
Noncash investing, capital, and financing activities					
Gain (loss) of property, plant and equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal (acquisition) of property, plant and equipment	-	-	-	-	-
Increase in contributed capital	21,429	89	21,518	-	21,518
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(21,429)	(89)	(21,518)	-	(21,518)
Change in estimate of accrued claims payable	(120)	-	(120)	-	(120)
Effect on net income for change in estimate of accrued claims payable	120	-	120	-	120
	\$ -	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

Jefferson Parish, Louisiana's (the Parish) system of government is established by its Home Rule Charter which became effective in 1958 and was revised in 1995. 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, however, the entities are governed by the same elected council that governs the Parish. For financial reporting purposes, these entities are reported as if they were part of the Parish's operations.

Ambulance District	Road Lighting Districts
Drainage Districts	Sewerage Districts
Fire Districts	Waterworks Districts
Garbage Districts	Communications District
Playground & Recreation Districts	Criminal Justice Coordinating Council

2. The Employees' Retirement System of Jefferson Parish, an entity legally separate from the Parish, is governed by a 7 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, 1995

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 13 member board. Thirteen business organizations have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints 1 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 7 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 westbank of the Parish and Hospital District No. 2 services the eastbank. Each of the Hospital Districts is governed by a 9 member board. Each of the seven councilmen of the Parish appoint a member to the respective boards. The remaining 2 positions are appointed by the Parish Council from a list of nominees submitted by the Hospital staff. All board members serve at the pleasure of the Parish Council during their terms.

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

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

Jefferson Economic Development and Port District
3445 N. Causeway Boulevard, Suite 300
Metairie, Louisiana 70123

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

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

Hospital Service District No. 2
East Jefferson General Hospital
4200 Houma Boulevard
Metairie, Louisiana 70006

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
CONDENSED BALANCE SHEET - COMPONENT UNITS
DECEMBER 31, 1995
(in thousands of dollars)

	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS			
	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
ASSETS AND OTHER DEBITS					
Current Assets	\$ 9,086	\$ 26,524	\$52,805	\$170,644	\$ 249,973
Restricted Assets					
Due from Primary Government	-	-	-	26	26
Other	-	-	219,988	136,137	356,125
Bond issuance costs, net	-	3,810	-	-	3,810
Mortgage loans receivable	-	173,004	-	-	173,004
Property Plant & Equipment (net)	765	56	78,698	113,403	192,157
Other	-	14	12,097	18,125	30,236
Amount to be provided for long-term debt	421	-	-	-	-
	<u>\$ 10,272</u>	<u>\$203,408</u>	<u>\$363,588</u>	<u>\$438,335</u>	<u>\$1,005,331</u>
Total assets and other debits					
LIABILITIES					
Current liabilities					
Other	\$ 1,257	\$ 6,192	\$ 18,815	\$ 29,932	\$ 54,939
Advance from Primary Government	815	-	-	-	-
Payable from restricted assets	-	-	1,710	3,855	5,565
Long-term debt	6,470	183,563	166,206	131,444	481,213
	<u>8,542</u>	<u>189,755</u>	<u>186,731</u>	<u>165,231</u>	<u>541,717</u>
Total liabilities					
EQUITY AND OTHER CREDITS					
Investment in general fixed assets	765	-	-	-	-
Retained earnings reserved	-	10,996	-	-	10,996
unreserved	-	2,657	152,475	237,555	392,687
Fund balance reserved	-	-	24,382	35,549	59,931
unreserved	965	-	-	-	-
	<u>965</u>	<u>13,653</u>	<u>176,857</u>	<u>273,104</u>	<u>463,614</u>
Total retained earnings/ fund balance					
Total equity and other credits	<u>1,730</u>	<u>13,653</u>	<u>176,857</u>	<u>273,104</u>	<u>463,614</u>
Total liabilities, equity, and other credits	<u>\$ 10,272</u>	<u>\$203,408</u>	<u>\$363,588</u>	<u>\$438,335</u>	<u>\$1,005,331</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY
COMPONENT UNITS - GOVERNMENTAL FUNDS
FOR YEAR ENDED DECEMBER 31, 1995
(in thousands of dollars)

	JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT
Revenues	\$ 704
Other financing sources	65
Transfers from primary government	<u>1,054</u>
Total Revenues and other financing sources	<u>1,823</u>
Expenditures	
Current	1,781
Debt Service	118
Other financing uses	<u>50</u>
Total expenditures and other financing uses	<u>1,949</u>
Excess of revenues and other sources over expenditures and other uses	(126)
Fund balance - beginning of year	<u>1,092</u>
Fund balance - end of year	<u>\$ 966</u>

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY
COMPONENT UNITS - PROPRIETARY FUNDS
FOR YEAR ENDED DECEMBER 31, 1995
(in thousands of dollars)

	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
Operating revenues	\$ 15,960	\$142,595	\$202,204	\$360,759
Operating expenses				
General and administrative	15,509	116,309	174,836	306,654
Depreciation and amortization	<u>661</u>	<u>9,406</u>	<u>13,675</u>	<u>23,742</u>
	<u>16,170</u>	<u>125,715</u>	<u>188,511</u>	<u>330,396</u>
Operating income (loss)	(210)	16,880	13,693	30,363
Nonoperating revenues (expenses)	<u>-</u>	<u>8,837</u>	<u>11,480</u>	<u>20,317</u>
Income before transfers	(210)	25,717	25,173	50,680
Transfers to primary government	<u>-</u>	<u>(436)</u>	<u>(474)</u>	<u>(910)</u>
Net income (loss)	(210)	25,281	24,699	49,770
Retained earnings-beginning of year	<u>13,863</u>	<u>151,576</u>	<u>248,405</u>	<u>413,844</u>
Retained earnings-end of year	<u>\$ 13,653</u>	<u>\$176,857</u>	<u>\$273,104</u>	<u>\$463,614</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. The majority of funding for the Jefferson Parish Human Services Authority comes from the State. In 1995, the Parish provided \$1,194,425 in financial support to the Jefferson Parish Human Services Authority. The Jefferson Parish Housing Authority did not receive financial support from the Parish.

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, 5 members from each of the participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$126,302 as an operating grant to the RPC for 1995. An additional \$32,078 was paid to the RPC for providing oversight on the regional Multi-Purpose Cadastre project.

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.

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

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

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

3. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 #20, the Parish has elected not to apply to its proprietary activities the pronouncements other than those issued by GASB after November 30, 1989.

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

Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue and charges for services. In accordance with GASB Statement #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 pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Parish reports deferred revenue on its 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 nor encumbered lapse at year end.

Budgets for the General, Special Revenue (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 which have not been encumbered are recognized when paid, (3) losses resulting from claims and litigation are recorded when paid instead of when the liability arises, (4) encumbrances are recorded as expenditures, and (5) 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 outstanding at year end are reported as reservations of fund balances because they do not constitute expenditures nor liabilities.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and the Deferred Compensation Agency Fund.

Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Share of Pooled Assets". Funds with a negative Share of Pooled Assets report the advance as an interfund payable and the General Fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable. Interest earned on pooled cash and investments is allocated to each individual fund based on its month end "Share of Pooled Assets" balance.

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

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency fund, which is reported at market value.

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

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

8. 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.

9. 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, 1995, would not be material to the financial statements.

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

10. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1995, are recorded as prepaid items.

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.

Also, certain proceeds of Enterprise Fund Revenue Bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The "Revenue Bond Construction Account" is used to segregate resources for capital improvements and equipment purchases. The "Revenue Bond Current Debt Service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "Revenue Bond Future Debt Service" account is used to report resources set aside to make up potential future deficiencies in current debt service by providing resources equal to the highest debt service amount still payable. The "Revenue Bond Renewal and Replacement Account" is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$100 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.

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.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

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, 1995, 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 appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

18. NEW ACCOUNTING STANDARDS

For the year ended December 31, 1995, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 10 entitled "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues." The new standard requires a liability for claims reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements. Disclosure as required can be found in Note Q.

For the year ended December 31, 1995, the Parish also has implemented Governmental Accounting Standards Board (GASB) Statement No. 22 entitled "Accounting for Taxpayer-Assessed Tax Revenues. The new standard requires revenue from taxpayer-assessed taxes, such as sales taxes, to be recognized in governmental funds in the accounting period in which they become susceptible to accrual-that is, when they become both measurable and available to finance expenditures of the fiscal period. The effect of the change increased the beginning fund balance of the primary government by \$10,519,224. Additional information concerning the financial statement presentation of this pronouncement can be found in Note V.

19. USE OF ESTIMATES

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

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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 \$10,000 and the total expenditures of the fund/department are not changed. If the adjustment is greater than \$10,000, 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, 1995) is presented below:

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>INCREASE (DECREASE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 43,171,795	\$ 44,776,661	\$ 1,604,866
Expenditures and other financing use	<u>45,040,288</u>	<u>46,583,664</u>	<u>1,543,376</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,868,493)</u>	<u>\$ (1,807,003)</u>	<u>\$ (61,490)</u>
<u>Special Revenue Funds</u>			
Revenues and other financing sources	\$131,974,579	\$133,349,938	\$ 1,375,359
Expenditures and other financing uses	<u>131,323,073</u>	<u>141,202,277</u>	<u>9,879,204</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 651,506</u>	<u>\$ (7,852,339)</u>	<u>\$ 8,503,845</u>

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General and Special Revenue Fund Types present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 1995, is presented below:

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 302,618	\$1,249,405
Adjustments		
Basis differences		
To adjust expenditures for unpaid invoices	13,864	(354,976)
To adjust expenditures for capitalized assets	172,965	-
Timing differences		
To adjust for encumbrances	7,461	(251,980)
Entity differences		
To record excess of revenues and other sources over expenditures and other uses for nonbudgeted funds	-	<u>131,620</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 496,908</u>	<u>\$ 774,069</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

INDIVIDUAL FUND DISCLOSURE

The following funds/departments had expenditures in excess of appropriations for the year ended December 31, 1995.

	<u>EXPENDITURES (BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
General Fund			
Pro-Tem Judge	\$ 49,929	\$ 49,923	\$ 6
Zoning Appeals	102,238	100,519	1,719
Correctional Center Medical Unit	938,975	930,196	8,779
Home Detention	34,583	34,509	74
Jeff Cap	249,716	248,847	869
Miscellaneous Health & Welfare	939,793	939,769	24
Special Revenue			
Ambulance District #1	211,096	208,009	3,087
Fire District #4	304,628	303,506	1,122
Streets Department	17,882,654	17,804,325	78,329
Parkways Department	3,848,039	3,828,430	19,609
Garbage District #1	5,171,893	5,027,976	143,917
Garbage District #2	3,261,376	3,209,520	51,856
Landfill Division	3,670,831	3,287,900	382,931
Mosquito Control	1,026,912	1,022,500	4,412

Expenditures exceeded appropriations due to the following reasons: 1) personnel expenses exceeded appropriations in the Pro-Tem Judges Department due to higher than expected salary costs; 2) personnel expenses exceeded appropriations in the Zoning Appeals Department due to increased salary costs; 3) outside services exceeded appropriations due to higher medical expenses incurred in the Correctional Center Medical Unit Department; 4) office expenses exceeded appropriations in the Home Detention Department due to higher telephone costs; 5) personnel expenses exceeded appropriations in the Jeff CAP Department due to unanticipated hospitalization charges; 6) general expenses exceeded appropriations in the Miscellaneous Health & Welfare Department due to higher burial costs of indigents; 7) the contract in Ambulance District #1 calls for payments to the contractor based on revenues collected; therefore the collection of revenues in excess of budget resulted in the expenses going over budget; 8) unanticipated professional service fees exceeded appropriations in Fire District #4; 9) personnel expenses and outside services exceeded appropriations in the Streets Department due to higher than anticipated overtime and increased payments to contractors for essential road repairs, respectively; 10) outside services in the Parkways Department exceeded appropriations due to unanticipated payments to the contractor for grasscutting; 11) the waste management contractor in Garbage District #1 and Garbage District #2 is paid by tons collected. During 1995, an increase in tonnage was noted which resulted in expenditures exceeding appropriations; 12) outside services exceeded appropriations in the Landfill Division due to increased operating and maintenance costs of the Parish Landfill resulting from major flooding in 1995; 13) the contract in Mosquito Control District calls for payments to a contractor based on revenues collected; therefore, the collection of revenues in excess of budget resulted in the expenditure going over budget.

The following funds had deficits in fund balance/retained earnings at December 31, 1995:

	<u>DEFICIT IN FUND BALANCE/RETAINED EARNINGS</u>
Special Revenue	
Parkways Department	\$ 10,029
Garbage District #1	239,541
Landfill Division	<u>331,943</u>
	<u>\$ 581,513</u>
Debt Service	
Playground District #10 Debt Service	<u>\$ 1,677</u>
Capital Projects	
Lake Salvadore Shoreline Protection	\$ 311
USDA Watershed Program	<u>59,185</u>
	<u>\$ 59,496</u>

The fund balance deficits in the Special Revenue, Debt Service and Capital Projects funds are expected to be eliminated from future revenue sources.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE C - DEPOSITS AND INVESTMENTS

At year end, the carrying amount of the Parish's cash and cash equivalents was \$3,821,839. The bank balance of the deposits was \$10,236,174 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.	\$10,133,225
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name.	<u>102,949</u>
Total Bank Balance	<u>\$10,236,174</u>

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

	CATEGORY			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
U. S. Government Agencies	\$ -	\$ 2,174,107	\$ -	\$ 2,174,107	\$ 2,215,219
U. S. Government securities	69,313,809	5,977,167	-	75,290,976	77,001,573
U. S. Instrumentality securities (FNMA, FHLB, etc.)	189,963,589	-	1,213,343	191,176,932	192,082,486
U. S. Government Guaranteed securities	-	66,000	-	66,000	66,119
Municipal bonds	-	350,000	-	350,000	362,121
Corporate bonds	-	5,273,364	-	5,273,364	5,389,586
	<u>\$259,277,398</u>	<u>\$13,840,638</u>	<u>\$1,213,343</u>	274,331,379	277,117,104
Fixed annuities				8,351,566	8,351,566
Mutual funds				12,846,437	12,856,085
Louisiana Asset Management Pool (LAMP)				<u>1,404,486</u>	<u>1,404,486</u>
Total Investments				<u>\$296,933,868</u>	<u>\$299,729,241</u>
Per combined balance sheet					
Investments				\$115,086,317	
Restricted investments				4,476,345	
Investments included in pooled assets				<u>177,371,206</u>	
Total per above				<u>\$296,933,868</u>	

The fixed annuities of \$8,351,566 are owned by the Deferred Compensation Agency Fund, \$6,535,776 of the mutual funds are owned by the Parish's Pooled Account, \$3,005,380 are owned by the Pension Trust Fund, and \$3,305,281 are owned by the Deferred Compensation Agency Fund. The \$1,404,486 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.

The Parish also invested in repurchase agreements during the year, however, none were held at December 31, 1995.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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

Since a defeasance has not yet occurred, the Parish is required to carry these assets on its books, however, under the terms of the escrow agreement, the escrow agent has custody and control of the funds. Therefore, these funds are reported on the balance sheet of the Parish as cash with fiscal agent but are not included in the deposit and investment risk categorizations shown above. As of December 31, 1995, the balance on deposit with the escrow agent was \$19,200,914.

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ (1,668,318)
Investments	177,371,206
Accrued Interest	<u>923,080</u>
Total Pooled Assets	<u>\$176,625,968</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 6,837,752	\$ -
Special Revenue	27,772,848	4,117,319
Debt Service	24,990,595	122,253
Capital Project	50,434,288	622,999
Enterprise	44,841,465	-
Internal Service	<u>26,611,591</u>	<u>-</u>
Total Equity	181,488,539	
less: Advances	<u>(4,862,571)</u>	<u>\$ 4,862,571</u>
Total Equity in Pool	<u>\$ 176,625,968</u>	

NOTE E - RECEIVABLES

Receivables at December 31, 1995 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	\$ -	\$ -	\$ 265	\$ 578	\$ 50	\$ -	\$ 286	\$ 1,179
Taxes	2,564	64,266	13,583	2,427	6,999	-	-	89,839
Accounts	825	1,825	-	-	4,842	-	-	7,492
Special assessments	-	-	626	-	-	-	-	626
Intergovernmental	8,416	11,156	6,292	1,423	10	-	-	27,297
Other	-	-	-	-	-	-	62	62
Total receivables	<u>\$ 11,805</u>	<u>\$77,247</u>	<u>\$20,766</u>	<u>\$ 4,428</u>	<u>\$ 11,901</u>	<u>\$ -</u>	<u>\$ 348</u>	<u>\$126,495</u>

All receivables are considered collectible as of December 31, 1995, accordingly, an allowance for estimated uncollectibles is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$802,015 and \$1,022,134 at December 31, 1995 for each respective District. These amounts are included in the accounts receivable balance of the Enterprise Funds shown above.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE F - RESTRICTED ASSETS

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Customer deposits	\$ -	\$ 3,619	\$ 3,619
Construction fund	21,741	21,077	42,818
Revenue bond current debt service account	-	208	208
Revenue bond future debt service account	-	935	935
Revenue bond contingency (renewal & replacement account)	-	1,727	1,727
	<u>\$ 21,741</u>	<u>\$ 27,566</u>	<u>\$ 49,307</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):

	BALANCE JANUARY 1 (AS RESTATED)	ADDITIONS	RETIREMENTS	COMPLETED CONSTRUCTION	TRANSFERS (TO) FROM OTHER FUNDS	BALANCE DECEMBER 31, 1995
Land	\$ 37,900	\$ 1,076	\$ (877)	\$ 144	\$ -	\$ 38,243
Buildings	156,816	306	-	4,168	-	161,290
Improvements other than buildings	15,710	136	-	1,018	-	16,864
Vehicles	27,222	2,857	(3,020)	179	-	27,238
Machinery & Equipment	180,897	4,296	(3,327)	1,311	-	183,177
Construction in progress	44,131	46,625	-	(6,820)	(23,533)	60,403
Total general fixed assets	<u>\$ 462,676</u>	<u>\$ 55,296</u>	<u>\$ (7,224)</u>	<u>\$ -</u>	<u>\$ (23,533)</u>	<u>\$ 487,215</u>

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 1995	COMMITTED	REQUIRED FUTURE FINANCING
General Government	\$ 6,485,524	\$ 5,217,234	\$ 1,268,290	\$ -
Fire	1,068,757	135,116	933,641	-
Sewerage	89,717,990	21,513,657	68,204,333	-
Drainage	26,491,677	13,827,238	12,664,439	7,935,796
Parks and Recreation	1,619,175	534,568	1,084,607	-
Library	23,227,043	17,757,225	5,469,818	-
Transit	10,244,743	1,345,423	8,899,320	6,887,637
Health Unit	303,432	72,797	230,635	-
	<u>\$159,158,341</u>	<u>\$ 60,403,258</u>	<u>\$ 98,755,083</u>	<u>\$14,823,433</u>

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE G - FIXED ASSETS (Continued)

The following is a summary of proprietary and fiduciary fund-type fixed assets at December 31, 1995 (in thousands of dollars):

	ENTERPRISE FUNDS				
	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL	INTERNAL SERVICE FUND	PENSION TRUST FUND
Buildings	\$ 4,700	\$ 5,083	\$ 9,783	\$ 1,052	\$ -
Improvements other than buildings	379,275	140,586	519,861	17	-
Machinery and equipment	<u>7,782</u>	<u>6,078</u>	<u>13,860</u>	<u>6,239</u>	<u>42</u>
	<u>391,757</u>	<u>151,747</u>	<u>543,504</u>	<u>7,308</u>	<u>42</u>
Less accumulated depreciation	<u>(65,363)</u>	<u>(58,059)</u>	<u>(123,422)</u>	<u>(4,819)</u>	<u>(33)</u>
	326,394	93,688	420,082	2,489	9
Land and land improvements	11,549	1,743	13,292	-	-
Construction in progress	<u>-</u>	<u>4,158</u>	<u>4,158</u>	<u>-</u>	<u>-</u>
NET	<u>\$ 337,943</u>	<u>\$ 99,589</u>	<u>\$437,532</u>	<u>\$ 2,489</u>	<u>\$ 9</u>

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 FUND	PENSION TRUST FUNDS
Buildings	20	20	20	-
Improvements other than buildings	10-50	25	-	-
Machinery and equipment	5-10	5-10	5-10	3-10

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE H - LONG-TERM DEBT

BONDS AND CERTIFICATES

Long-term debt at December 31, 1995, includes the following serial bonds (in thousands of dollars):

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
General Obligation & Special Tax Bonds						
Special Sales Tax Revenue Refunding Bonds, Series 1991 A	6.1-6.75	12/01/06	\$ 8,700	\$16,345	\$163,360	\$133,005
Special Sales Tax Revenue Refunding Bonds, Series 1991 B	6.1-6.75	12/01/06	2,345	4,410	48,990	35,885
East Bank Hotel Occupancy Tax Bonds, Series A	5.3-7.05	12/01/19	40	100	2,100	2,030
East Bank Hotel Occupancy Tax Bonds, Series B	5.3-7.05	12/01/19	40	100	2,100	2,030
Sales Tax Drainage Bonds - Series 1991	5.4- 6.5	11/01/11	1,865	4,590	54,610	48,005
East Jefferson Park District - Series A - 1989	6.95- 7.4	10/01/09	105	270	3,000	2,475
LaSalle Tract Revenue Bonds - Series 1990	6.8- 7.9	11/01/15	135	545	6,400	5,835
First Parish Court Building Revenue Bond - Series 1994	5.2- 6.5	11/01/13	46	124	1,455	1,411
Louisiana Public Facilities Authority Revenue Refunding Bonds - 1989	7.3-7.625	08/01/99	860	1,065	26,000	22,510
Louisiana Public Facilities Authority Revenue Refunding Bonds-1994	4.25- 5.0	08/01/10	1,550	2,450	21,530	21,530
Road District #1 Sub #1	7.0-10.00	03/01/98	975	1,150	25,860	3,200
Road District #1 Sub #1 Refunding Series 1993	3.65- 5.2	03/01/08	255	2,430	20,645	20,160
Consolidated Road District A	6.00	02/01/96	275	-	12,500	275
Consolidated Road District A Sub #1 Refunding Series 1991	5.8-6.75	03/01/05	430	755	7,185	5,755
New Prison	.05	10/15/98	50	-	8,500	150
Juvenile Court Service Facilities Improvement	11.00	06/01/96	450	-	4,000	450
Playground District #11	5.00- 6.8	05/01/01	25	35	400	170
Playground District #12	.05- 5.50	01/15/98	315	370	3,900	1,055
Playground District #13	.05- 6.25	11/01/01	115	170	2,100	860
Playground District #14	.05- 5.9	05/01/02	55	80	1,000	470
Playground District #15	5.00- 6.80	05/01/01	30	40	550	205
Playground District #15	.05- 6.00	07/15/99	70	90	1,000	320
Fire District #7	.05- 6.00	07/15/99	255	310	3,500	1,125
East Bank Consolidated Sewerage District	.05- 6.00	11/01/01	435	635	8,000	3,275
Drainage Improvement Refunding Bonds - Series 1987	7- 7.75	09/01/05	3,215	4,965	62,705	43,925
Drainage Improvement Refunding Bonds-Series 1993	3.8-5.25	09/01/06	75	6,705	8,940	8,795
Consolidated Drainage District #1	6.00	02/01/97	50	-	2,200	100

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE H - LONG-TERM DEBT (Continued)

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
Fourth Jefferson Drainage District	.05	10/15/98	50	-	9,000	150
Drainage District #7	6.00	02/01/99	40	-	1,800	160
Drainage District #9	4.75- 6.65	05/01/01	335	470	4,500	2,380
Drainage District #9, Sub #1	.05- 6.0	07/15/04	130	240	3,000	1,675
Consolidated Waterworks District No. 2	5.00- 7.25	01/15/01	470	645	8,350	3,315
					<u>\$529,180</u>	<u>\$372,686</u>
Special Assessment Debt with Governmental Commitment						
Paving						
Lien Ordinance #139	6.00	11/01/05	\$ 15	\$ -	\$ 151	\$ 151
Lien Ordinance #152	6.9-7.25	10/01/00	4	-	192	21
Lien Ordinance #10004	7.50	08/15/97	4	-	139	8
Sewerage						
East Bank Consolidated						
Lien Ordinance #1018	6.00	11/01/05	3	-	32	32
Lien Ordinance #1021	6.98-7.25	10/01/00	10	-	151	30
Water						
Lien Ordinance #30	6.00	11/01/05	2	-	\$ 21	\$ 21
					<u>\$ 686</u>	<u>\$ 263</u>
Revenue Bonds						
Consolidated Waterworks District No. 2						
	4.00	11/01/97	\$ 835	\$ 880	<u>\$ 14,000</u>	<u>\$ 1,715</u>

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

General Obligation and Special Tax Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue Refunding Bonds, Series A and Special Sales Tax Revenue Bonds, Series B are obligations of the Jefferson Sales Tax District. These bonds are secured by, and payable from, 7/8 of a 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte. At December 31, 1995, \$168,890,000 of such bonds were outstanding and \$8,694,119 was available in the Debt Service Funds.

2. Hotel Occupancy Tax Bonds

The 1994 Hotel Occupancy Tax Bonds are secured by a 1% tax levied on the rent or fee charged for occupancy of hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish. At December 31, 1995, \$4,060,000 of such bonds were outstanding and \$1,344,031 was available in the Debt Service Funds.

3. Sales Tax Drainage Bonds

The 1991 Sales Tax Drainage Bonds are secured by 2/3 of 1/2 of 1% sales tax collected in the unincorporated areas of Jefferson Parish. At December 31, 1995, \$48,005,000 such bonds were outstanding and \$6,693,077 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE H - LONG-TERM DEBT (Continued)

4. Public Improvement Revenue Bonds

The East Jefferson Park District Series 1989 Bonds, the LaSalle Tract Revenue Bonds - Series 1990, and the First Parish Court Project - Series 1994 are payable from a special service charge and from the income and revenues derived from the collection of dedicated fees. The Series 1989 Bonds are secured by a service charge of .60 per month on residents of the East Jefferson Park and Community Center and Playground District, which is comprised of the entire East Bank of Jefferson Parish. The Series 1990 Bonds are secured by the portion of 1) Parish Hotel Occupancy Tax derived from hotels in Jefferson Parish located on the East Bank of the Mississippi River and 2) the fees derived from the license fees on off-track wagering facilities situated on the East Bank of the Parish. The Series 1994 Bonds are secured by a charge for each case brought to the First Parish Court of the Parish of Jefferson where a fine is imposed as a result of a criminal conviction or 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 the amount payable. In no event will the service charge be less than \$7.00. At December 31, 1995, \$9,721,000 of Public Improvement Revenue Bonds were outstanding. \$3,488,048, and \$69,550 was available in the Debt Service Funds to service the debt for the LaSalle Tract Revenue Bonds Series 1990 and the First Parish Court Project Bonds - Series 1994 respectively, and \$535,742 was available in the Debt Service Fund to service the debt for the East Jefferson Park District-Series 1989 Bonds. Additional funding is included in each annual budget in an amount sufficient to service the current year indebtedness in the Lafreniere Park Recreation District Special Revenue Fund.

5. Louisiana Public Facility Bonds

The Louisiana Public Facility 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 Bond - 1989 had an outstanding balance as of December 31, 1995 of \$22,510,000, of which \$6,545,639 was available in the Elmwood Building Debt Service Fund to service the debt.

In January 1994, the Parish issued \$21,530,000 Louisiana Public Authority Revenue Refunding Bonds (Jefferson Parish Eastbank Office Building Project) Series 1994. The 1994 Facilities Bonds have been issued to (i) advance refund the principal only of all of the Series 1989 Bonds maturing on August 1, 1994 and the principal only of a portion of the Series 1989 Bonds maturing on August 1, 1995, (ii) crossover refund the Series 1989 Bonds maturing on August 1, 2000 through Bonds maturing on August 1, 2010, inclusive on August 1, 1999, the earliest permitted redemption date therefore (the "Crossover Date"), (iii) pay the interest on the Bonds from their date of issuance in connection with the issuance of the Bonds. As of December 31, 1995, \$21,530,000 of such bonds were outstanding and \$19,200,914 was available to service the debt.

6. Road Districts, New Prison and
Juvenile Court Service Facilities Improvements 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 Parish of Jefferson. At December 31, 1995, \$29,990,000 of such bonds were outstanding and \$453,361 was available in the Debt Service Funds.

7. Playground, Fire, Sewerage, Drainage and
Waterworks 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, 1995 \$67,980,000 of such bonds were outstanding and \$11,820,621 was available in the Debt Service Funds.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1995

NOTE H - LONG-TERM DEBT (Continued)

Special Assessment Debt with Governmental Commitment

These certificates are collateralized by and are payable from, the irrevocable pledge and dedication of the funds to be derived from the collection of the assessments, in annual installments, levied on the real property improved, using the funds derived from the sale of certificates. In case of property owner default, the certificates would be backed by the full faith and credit of the Parish. Therefore, in accordance with the criteria set forth by GASB statement No. 6, the governing authority of the Parish has been deemed to be "obligated in some manner". At December 31, 1995, \$263,000 of such certificates were outstanding and \$263,084 was available in the Debt Service Funds.

Revenue Bonds

These bonds are payable exclusively from the earnings of the Enterprise Funds. Certain assets and fund balances are shown, respectively, as restricted and reserved for the purpose of servicing these bonds.

GENERAL DEBT

Contingencies and Arbitrage Rebate Liabilities

Contingent liabilities for losses on claims and judgements and arbitrage rebates have been accrued in the General Long-Term Debt Account Group. See Note R for details.

Compensated Absences

All full-time classified employees of the Parish hired prior to April 26, 1986 are permitted to accumulate and carry forward from one calendar year to the next a maximum of 90 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. Upon termination of employment, an employee is paid for his accumulated annual leave and, after 10 years' employment, receives retirement credits for one half of accumulated (vested) sick leave and cash payment for the other half. Any employee who has a current balance of 90 or more days of annual leave may be reimbursed for any number up to, but not in excess of, 30 days. For budgetary purposes, requests for reimbursement must be submitted to the Finance Department in writing not later than October 1 of the year preceding the year in which reimbursement is to be made.

Full-time classified employees hired after April 26, 1986, are permitted to carry forward no more than 20 days of accrued vacation (annual leave) and an unlimited days of accrued sick leave. Upon termination of employment an employee is paid for his accumulated annual leave and after 10 years' employment (vested) is paid up to 40 days of accrued sick leave.

Salary related costs (ie. Medicare, Social Security) have been accrued as of December 31, 1995 in accordance with GASB Statement #16 for those employees hired after April 1, 1986.

At December 31, 1995, the amount of accumulated annual and sick leave and salary-related costs was approximately \$13,852,000 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 is currently expected to close in September 1997. At that time, Phase III of the landfill will begin accepting waste. Under state regulations, Phase III will initially be permitted to operate for a 10 year period, however, it is expected to provide enough space for the next 25 to 30 years, subject to additional permitting.

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE H - LONG-TERM DEBT (Continued)

Recently issued State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for the Phase I expansion and the not yet opened Phase III. Phase II was closed prior to the effective date of the newly issued regulations, therefore, under State rules, the Parish must provide postclosure care for a period of only 3 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, 1995 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 \$6,145,231 postclosure care liability at December 31, 1995 is made up of the following:

	<u>PHASE I EXPANSION</u>	<u>PHASE II</u>	<u>TOTAL</u>
Total estimated postclosure care costs	\$ 8,578,500	\$ 1,968,000	<u>\$10,546,500</u>
Estimated capacity used	<u>65.90%</u>	<u>100.00%</u>	
Cumulative liability	5,653,231	1,968,000	
Less amount recognized	<u>-</u>	<u>1,476,000</u>	
Liability at year end	<u>\$ 5,653,231</u>	<u>\$ 492,000</u>	<u>\$ 6,145,231</u>

The Parish will accrue the remaining estimated postclosure care cost of \$2,925,269 for the Phase I expansion as the remaining estimated capacity is filled. The Phase II liability of \$492,000 will be recognized as an expenditure in future periods. The amounts noted above are based on what it would cost to perform all postclosure care in 1995. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently not operating under any financial assurance guidelines. The Environmental Protection Agency (EPA) recently issued a final rule under the Resource Conservation and Recovery Act which delays the effective date for compliance with financial assurance requirements until April 1997. 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, 1995, \$92,258 are held for these purposes.

Judges Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987 and, had opted not to participate 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 through the purchase of annuities. Based on actuarial calculations made, \$3,187,586 is required as of December 31, 1995. The Parish has purchased \$1,709,767 of annuities as of December 31, 1995, leaving an unfunded amount of \$1,477,819.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE K - 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, 1995 (in thousands of dollars):

	<u>BONDS AND CERTIFICATES</u>					<u>TOTAL</u>
	<u>GENERAL OBLIGATION & SPECIAL TAX</u>	<u>SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT</u>	<u>OTHER DEBT</u>	<u>TOTAL GENERAL LONG-TERM DEBT</u>	<u>REVENUE BONDS</u>	
Balance at January 1, 1995,						
Bonds and certificates	\$ 394,525	\$ 197	\$ -	\$394,722	\$ 2,510	\$ 397,232
Claims and judgements	-	-	175	175	-	175
Arbitrage rebate	-	-	6	6	-	6
Compensated absences	-	-	13,257	13,257	-	13,257
Landfill postclosure costs	-	-	4,848	4,848	-	4,848
	<u>394,525</u>	<u>197</u>	<u>18,286</u>	<u>413,008</u>	<u>2,510</u>	<u>415,518</u>
Certificates issued	-	204	-	204	-	204
Bonds/certificates retired	(21,839)	(118)	-	(21,957)	(795)	(22,752)
Bonds/certificates called	-	(20)	-	(20)	-	(20)
Accrued claims and judgements	-	-	500	500	-	500
Accrued arbitrage rebate	-	-	(6)	(6)	-	(6)
Additional compensated absences	-	-	595	595	-	595
Accrued landfill postclosure costs	-	-	1,297	1,297	-	1,297
Pensions payable - Judges' annuities	-	-	1,478	1,478	-	1,478
Balance at December 31, 1995	<u>\$ 372,686</u>	<u>\$ 263</u>	<u>\$22,150</u>	<u>\$395,099</u>	<u>\$ 1,715</u>	<u>\$ 396,814</u>

Annual debt service to maturity, including interest of \$173,338,000 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>	<u>REVENUE BONDS</u>	<u>TOTAL</u>
1996	\$ 46,225	\$ 55	\$ 46,280	\$ 904	\$ 47,184
1997	45,471	47	45,518	915	46,433
1998	45,443	41	45,484	0	45,484
1999	63,933	40	63,973	0	63,973
2000	43,538	38	43,576	0	43,576
2001-2003	209,435	121	209,556	0	209,556
2004-2010	80,516	0	80,516	0	80,516
2011-2015	9,994	0	9,994	0	9,994
2016-2020	1,286	0	1,286	0	1,286
	<u>545,841</u>	<u>342</u>	<u>546,183</u>	<u>1,819</u>	<u>548,002</u>
Less amount representing interest	<u>173,155</u>	<u>79</u>	<u>173,234</u>	<u>104</u>	<u>173,338</u>
	<u>\$ 372,686</u>	<u>\$ 263</u>	<u>\$ 372,949</u>	<u>\$ 1,715</u>	<u>\$ 374,664</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, 1995

NOTE K - LONG TERM DEBT (Continued)

Advance Refunding in Prior Years

In prior years, the Parish defeased certain special tax and other 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 Parish's Financial Statements. Debt outstanding at December 31, 1995 relating to these prior year defeasances is as follows (in thousands of dollars):

General Obligation & Special Tax Bonds	
Special Sales Tax Revenue Bonds, Series A of 1986	\$109,055
Special Sales Tax Revenue Bonds, Series B of 1986	29,495
Drainage Improvement Refunding Bonds, Series 1987	7,780
Sub-Road District No. 1 of Road District No. 1	<u>18,185</u>
	<u>\$164,515</u>

NOTE L - INTERFUND ASSETS/LIABILITIES

Due from (to) other funds as of December 31, 1995:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
General Fund	<u>\$ 4,862,571</u>	<u>\$ -</u>
Special Revenue		
Health and Human Services Grant	-	601,525
Department of Justice Grants	-	76,483
Housing and Urban Development Grants	-	1,262,941
Department of Labor Grants	-	761,089
Miscellaneous Grants	-	433,970
Streets Department	-	767,724
Garbage District #1	-	<u>213,587</u>
	-	<u>4,117,319</u>
Debt Service		
Playground District #10	-	1,748
West Bank Consolidated Sewerage Lien Ordinances	-	<u>120,505</u>
	-	<u>122,253</u>
Capital Project		
Sewer Capital Program	-	592,882
Lake Salvadore Shoreline Protection	-	<u>30,117</u>
	-	<u>622,999</u>
Total	<u>\$ 4,862,571</u>	<u>\$ 4,862,571</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE I - INTERFUND ASSETS/LIABILITIES (Continued)

Due from (to) component units as of December 31, 1995:

	RECEIVABLE FUND	PAYABLE FUND
General Fund	\$ -	\$ 25,884
Component Unit Hospital District No. 2	25,884	-
	\$ 25,884	\$ 25,884

Advanced from (to) other funds as of December 31, 1995:

	RECEIVABLE FUND	PAYABLE FUND
Special Revenue East Bank Consolidated Playground District Lafreniere Park Recreation District	\$ 400,000 -	\$ - 400,000
	\$ 400,000	\$ 400,000

Advances from (to) component units as of December 31, 1995:

	RECEIVABLE FUND	PAYABLE FUND
General Fund	\$ 300,000	\$ -
Special Revenue Housing and Urban Development Grants	514,658	-
Component Unit Jefferson Economic Development and Port District	-	814,658
	\$ 814,658	\$ 814,658

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

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

Reserved for debt retirement - This represents the amount of retained earnings restricted to paying principal and interest of the Consolidated Waterworks District No. 1 Revenue Bonds.

Reserved for construction - This represents unexpended balances of bond proceeds 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 encumbrances - This represents commitments outstanding at December 31, 1995 for the expenditure of funds obligated by purchase orders and unperformed contracts.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

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

Reserved for contingencies - This reserve was established in response to litigation filed against the Parish's Waterworks District No. 1 Lien Ordinance Debt Service fund. The fund balance is being reserved pending settlement of the litigation.

Reserved for Employees' Retirement Systems - This represents the amount of fund balances in the various employee retirement Pension Trust funds. These amounts are restricted for the payment of benefits and administrative costs of the plans.

Designated for subsequent year's expenditures - This represents the portion of fund balance available for appropriation which has been designated by the adopted 1996 budget ordinance.

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. See Note R for further explanations.

Designated for construction - This amount represents bond proceeds designated in a Capital Project fund for the construction of a baseball stadium. The amount designated in the General Fund relates to proposed courthouse improvements.

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.

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 1994 property tax which was levied to finance the budget for 1995 was recorded as revenue for the year 1995. The 1995 property tax which was levied to finance the budget for 1996 is recorded as deferred revenue.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE K - AD VALOREM TAX (Continued)

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

	NUMBER OF MILLS			
	1995 BUDGET		1996 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish				
(excluding City of Kenner)	2.26	-	2.26	-
Jefferson Parish (Kenner)	1.13	-	1.13	-
Jefferson Parish Library	4.93	1.97	4.93	1.97
Jefferson Parish Health Unit	2.24	-	2.24	-
Juvenile Detention Home	3.96	.36	3.96	.37
Public Improvement Bonds (drainage)	-	5.00	-	5.19
Garbage District #1	4.08	-	5.00	-
Garbage District #2	4.90	-	4.90	-
Garbage District #6	5.00	-	5.00	-
Consolidated Road District A	-	2.55	-	.63
Consolidated Road District A Sub #1	-	9.00	-	10.40
Road District #1 Sub #1	-	12.15	-	12.68
Consolidated Road Lighting	3.83	-	5.00	-
Road Lighting District #7	4.79	-	5.00	-
East Bank Consolidated Fire District	25.00	-	25.00	-
Fire District #3	15.00	-	15.00	-
Fire District #4	17.12	-	17.12	-
Fire District #5	14.00	-	14.00	-
Fire District #6	15.27	-	15.27	-
Fire District #7	20.00	3.19	20.00	3.52
Fire District #8	20.00	-	20.00	-
Fire District #9	10.00	-	10.00	-
Consolidated Waterworks District No. 1	3.00	4.06	2.00	4.99
Consolidated Sewerage District No. 1	5.00	.83	5.00	.90
East Bank Consolidated Playground District	9.83	-	9.83	-
West Jefferson Consolidated Community Center and Playground District (formerly Districts 1 and 2)	10.00	15.43	10.00	16.55
Playground District #10	9.89	1.24	9.89	-
Playground District #16	10.00	-	10.00	-
Fourth Drainage District	5.88	.02	5.88	.08
Consolidated Drainage District #1 (also includes all of old District #7)	4.81	3.77	4.81	3.38
Drainage District #9	5.09	2.60	5.09	2.56
Drainage District #9 Sub #1	-	5.15	-	4.93
Ambulance District #1	11.41	-	11.41	-
Ambulance District #2	-	-	10.00	-
Transportation System	1.98	-	1.98	-
Transportation System-Elderly and Handicapped	.99	-	.99	-

NOTE L - SALES TAX

At December 31, 1995, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) and he receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits the Parish its share.

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE L - SALES TAX (Continued)

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

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

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

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

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

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

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

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

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

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

Of the one percent collected in unincorporated areas (with the exception of the Town of Jean Lafitte) 7/8 percent and all of the tax collected within the Town of Jean Lafitte, is dedicated to the purchase, construction, acquisition and improvement of the Capital Sewerage Program. 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 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 David M. Griffith & Associates, Ltd., 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 1995 amounted to \$576,602 for grant programs and \$4,123,047 for other funds.

NOTE N - INTEREST COST

No interest cost was capitalized during the year ended December 31, 1995. Interest expense incurred during the year was as follows (in thousands of dollars):

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Interest expense	\$ -	\$ 103	\$ 103

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE D - 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, 1995 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	\$ 13,295	\$ 18,038	\$ 31,333
Depreciation and amortization expense	8,397	3,829	12,226
Operating income (loss)	(13,817)	(42)	(13,859)
Shared revenues	323	697	1,020
Tax revenues	4,568	5,563	10,131
Operating transfers in (out)	851	(94)	757
Net income (loss)	(6,035)	7,965	1,930
Current capital contributions and transfers			
Property, plant and equipment Additions	328	8,164	8,492
Transfers in (out)	21,183	(107)	21,076
Net working capital	3,302	8,252	11,544
Total assets	369,716	140,191	509,907
Bonds payable from operating revenues	-	1,715	1,715
Total equity	362,986	125,635	488,621

NOTE P - 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 1/1/95, as restated	\$ 317,293	\$ 18,676	\$335,969	\$ 792
Additions				
Contributions of fixed assets	21,429	17	21,446	89
Depreciation	(7,990)	(847)	(8,837)	\$ (147)
Balance 12/31/95	<u>\$ 330,732</u>	<u>\$ 17,846</u>	<u>\$348,578</u>	<u>\$ 734</u>

NOTE Q - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE

The Parish is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To account for and finance its uninsured risks of loss, the Parish has established a General Liability Fund (an internal service fund). Under this program, the General Liability Fund provides coverage for up to a maximum of \$500,000 for each worker's compensation claim, \$500,000 for each general liability claim, and \$500,000 for each automobile claim. The Parish also purchases commercial insurance for claims in excess of coverage provided by the fund.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE Q - RISK MANAGEMENT (Continued)

All funds of the Parish, except for the Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as quasi-external transactions. At December 31, 1995, the outstanding claims liability was \$19,865,973, which includes an estimated liability for incurred but not reported claims of \$5,962,524. The estimated claim liability is determined by the third-party administrator based on historical information and anticipated payments. These liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable and the amount of the loss can be reasonably estimated.

Changes in the fund's claims liability amount for the year ended December 31, 1994 and December 31, 1995 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
1994	\$ 15,520,099	\$ 5,934,438	\$ (3,394,963)	\$18,059,574
1995	\$ 18,059,574	\$ 4,516,086	\$ (2,709,687)	\$19,865,973

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 a Self-Insurance fund (an internal service fund) whereby each fund contributes .45 percent of its annual payroll into the fund. In 1995, the contribution has been temporarily suspended until such time additional funding is needed to cover outstanding claims. These interfund "premiums" are reported as quasi-external transactions. At December 31, 1995, the outstanding claims liability was \$156,672.

NOTE R - 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.

FUTURE COMMITMENT - CORPS OF ENGINEERS

The Parish entered into an agreement with the United States Army Corps of Engineers in January 1994 to conduct a study to alleviate rainfall flooding and improve the water quality of storm water runoff. The total cost is estimated to be \$8,100,000, of which the Parish's share is 50%. The Parish may contribute up to 25% of their share in the form of in-kind services. As of December 31, 1995, the Parish has disbursed \$800,000, of which \$166,002, plus \$22,350 of interest earned, is in escrow at a Depository Bank.

LITIGATION

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. The Parish Attorney and the outside administrator of the Parish's Risk Management Fund have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE R - COMMITMENTS AND CONTINGENCIES (Continued)

"probable," "reasonably possible," and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments. Loss contingencies amounting to \$675,000 categorized as "probable" have been accrued as liabilities of the General Long-Term Debt Account Group. The Parish's "reasonably possible" loss contingencies at December 31, 1995 for which an amount of liability can be estimated, approximates \$5,867,000.

FEDERALLY ASSISTED PROGRAMS

The Parish receives significant financial assistance from numerous federal agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. The programs are audited in accordance with the Single Audit Act of 1984 and also subject to further examination by the grantor agency.

The food stamp program is operated by the Parish under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the Parish is responsible for the issuance of food coupons to eligible participants in the parish. The value of food coupons on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1995	\$11,128,007
Received during year	45,345,000
Issued during year	<u>45,219,905</u>
 Balance at December 31, 1995	 <u>\$11,253,102</u>

MANAGEMENT CONTRACT - CONSOLIDATED SEWERAGE DISTRICT NO. 1

During 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. Payments include all operational costs which include professional services and personnel, and also administrative and maintenance expenses consistent with the proper operation, maintenance and management of a wastewater treatment facility in accordance with the operating budget submitted to the District's management annually. Payments under this agreement totaled \$1,836,780 for 1995.

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

FUND BALANCE DESIGNATED FOR DEBT SERVICE

Included in the Fund Balance of the General Fund is \$3,500,000 designated for debt service relating to the purchase of the Elmwood Building. At the time the Elmwood Building was purchased in 1986, it was anticipated that the sale of the Donelon Building would generate revenues to be used for the debt service on the Elmwood Building. The sale of the Donelon building will occur in 1996.

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986, any interest earnings on borrowed funds in excess of the interest costs are required to be rebated to the federal government. The Parish has estimated that there was no liability at December 31, 1995. Additional rebate calculations are scheduled to be performed in 1996. It is management's opinion that the amount of liability, if any, would not be material to the financial statements.

LINE OF CREDIT - LAFITTE AREA WIDE SEWERAGE FACILITY

In 1994, the Louisiana State Bond Commission granted a \$500,000 line of credit to the Department of Transportation and Development on behalf of Jefferson Parish for the Lafitte Area Wide Sewerage Facility Project. During 1995 an additional \$2,500,000 was granted to this project. This project is part of the ongoing Sewer Capital Improvement Program. As of December 31, 1995, no drawdowns have been made against the line of credit.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 1995

NOTE S - DEFERRED COMPENSATION PLAN

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

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Parish (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Parish's general creditors.

Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant.

The Parish's legal counsel believes that the Parish has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by PEBSCO. The choice of the investment option(s) is made by the participant.

NOTE T - 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, 1995, 829 retired employees were receiving health care benefits and 855 were receiving life insurance benefits. The health care premiums for retired employees amounted to \$1,251,026 in 1995. Life insurance premiums for retired employees amounted to \$21,486 in 1995.

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 989 retirees received the cost of living adjustment from the Parish in 1995. The total calculated benefits to be paid to the Parish retirees in 1995 was \$1,022,048. This amount was reduced by \$244,881 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$777,167 in cost of living adjustment payments.

NOTE U - PENSION PLANS

PLAN MEMBERSHIP

Substantially all of the Parish's full-time employees, except the firemen, are participants in The Employees' Retirement System of Jefferson Parish (the Parish Plan), a single-employer defined benefit pension plan, and the Parochial Employees' Retirement System of Louisiana (the State Plan), a cost-sharing multiple-employer defined benefit plan. Beginning September, 1994, all full-time firemen employed by the Parish are covered by the Firefighters' Retirement System, a cost-sharing multiple-employer statewide defined benefit pension plan, created under the provisions of Louisiana Revised Statutes 11:2251 through 11:2269. Prior to September 1994, the firemen were covered by the Parish and State Plans.

The Parish Plan covers employees who were hired prior to December 15, 1979. As of that date, the Parish Plan was merged with the State Plan and members of the Parish Plan also became members of the State Plan. Employees hired subsequent to the merger of the two systems may participate only in the State Plan.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE U - PENSION PLANS (Continued)

PLAN DESCRIPTIONS

The Employees' Retirement System of Jefferson Parish (The Parish Plan)

Employees who were hired prior to December 15, 1979 participate in both the Parish and State Plans. Benefits for these employees are provided principally by the State Plan. The benefits provided by the Parish are limited to amounts resulting from differences between benefits provided by the two systems. Under the Parish Plan, employees with 10 years of service may retire at age 60, employees with 25 years of service may retire at age 55, and employees with 30 years of service may retire regardless of age. Employees who are members of the Parish Plan only receive benefits equal to 1 percent of the highest three-year average annual compensation plus 2 percent of the first \$1200 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 3 percent per year for each year they receive benefits below the age of 62. Employees who are members of both the Parish and State Plans receive benefits equal to 3 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 systems may not exceed 100 percent of the member's final average compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

Parochial Employees' Retirement System of Louisiana (The State Plan)

Under the State Plan, a member is eligible for normal retirement if he 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 3 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 member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

Firefighters' Retirement System

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55, or 25 years of service at any age, are entitled to annual pension benefits equal to 3 1/2% 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%. 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.

COVERED PAYROLL

The Parish's total payroll for all employees for the year ended December 31, 1995, amounted to \$82,148,218. The covered payroll for each of the plans were as follows:

	COVERED
Parish Plan	\$22,317,135
State Plan	66,005,796
Firefighters' Retirement System	10,564,375

CURRENT MEMBERSHIP

Current membership in the single-employer plan is comprised of the following as of December 31, 1995:

	PARISH PLAN
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	845
Active plan participants:	
Vested	575
Total	1,420

Membership data for the State Plan, and the Firefighter's Retirement System cost-sharing multiple-employer plans, are not available by individual employer.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE U - PENSION PLANS (Continued)

FUNDING STATUS AND PROGRESS

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to (I) help users assess the Parish Plan's funding status on a going-concern basis, (II) assess progress made in accumulating sufficient assets to pay benefits when due and (III) allow for comparisons among public employee retirement plans.

Because the standardized measurement is used only for disclosure purposes, the measurement is independent of the methods used to determine contributions to the Plans. The pension benefit obligations for the Parish Plan were determined as part of actuarial valuations made as of December 31, 1995. Significant actuarial assumptions used to determine the standardized measure of the pension benefit obligations are summarized as follows:

	<u>PARISH PLAN</u>
Rate of return on the investment of present and future assets	8.00%
Projected salary increases due to:	
Inflation	3.25%
Merit or seniority	2.75%
Post-retirement benefit increases	Not funded

The standardized measure of the pension benefit obligation for the Parish Plan is comprised of the following as of December 31, 1995.

	<u>PARISH PLAN</u>
Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$22,535,097
Current employees:	
Accumulated employee contributions	2,518,085
Employer-financed vested	2,513,641
Employer-financed nonvested	<u>3,475,417</u>
Total pension benefit obligation	31,042,240
Net assets available for benefits, at cost or amortized cost (market value - \$17,856,944)	<u>17,153,418</u>
Unfunded pension benefit obligation	<u>\$13,888,822</u>

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE U - PENSION PLANS (Continued)

The State Plan and the Firefighters' Retirement System, cost-sharing multiple-employer plans, do not conduct separate measurements of assets and pension benefit obligations for individual employers.

	<u>STATE PLAN</u> <u>AS OF DECEMBER 31, 1994</u>	<u>FIREFIGHTERS</u> <u>RETIREMENT SYSTEM</u> <u>AS OF JUNE 30, 1995</u>
Total pension benefit obligation	\$724,620,337	\$392,663,345
Net assets available for benefits	<u>643,739,367</u>	<u>352,392,368</u>
Unfunded pension benefit obligation	<u>\$ 80,880,970</u>	<u>\$ 40,270,977</u>

No changes in actuarial assumptions or benefit provisions that would significantly affect the valuation of the pension benefit obligations occurred during 1995.

CONTRIBUTIONS REQUIRED AND MADE

The funding policies of the Parish Plan provide for contributions at actuarially determined rates that are sufficient to pay benefits when due. The contribution rates of the Parish Plan are determined using the entry age normal cost method, with the unfunded actuarial accrued liabilities being funded over a 40 year period. The Parish Council authorizes the contribution rates each year. Significant actuarial assumptions used to compute pension contribution requirements are the same as those used to determine the standardized measure of the pension benefit obligation.

Contributions required and made for the Parish Plan is comprised of the following as of December 31, 1995.

	<u>PARISH</u> <u>PLAN</u>
Contribution required:	
Normal cost	\$ 277,796
Amortization of unfunded actuarial accrued liability	<u>569,580</u>
	<u>\$ 847,376</u>
Contributions made:	
Employer	\$ 870,706
Employee	<u>161,927</u>
	<u>\$ 1,032,633</u>
Contributions made as a percentage of covered payroll:	
Employer	3.90%
Employee	.73%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE U - PENSION PLANS (Continued)

The contributions of the State Plan are established by State Statutes. Louisiana Revised Statutes establish the funding policy of the Firemen's Retirement System. Employee contributions are fixed at 8% of the their covered salary. The Parish's contribution rate is set at 9%. Any additional amounts required to meet the total actuarially determined contribution requirements for any given year are provided from Louisiana insurance premium taxes. In the event that the Louisiana Insurance Premium Tax Fund is depleted, the Louisiana Legislative Actuarial Committee will increase the Parish's contribution to provide the additional amount required. For 1995, employers and employees were required to contribute into the plans as follows:

	<u>STATE PLAN</u>	<u>FIREFIGHTERS' RETIREMENT SYSTEM</u>	<u>TOTAL STATE PLAN AND FIREFIGHTERS' RETIREMENT SYSTEM</u>
Contributions required and made			
Employer			
Contribution percentage	8.00%	9.00%	
Covered payroll percentage	9.50%	9.00%	
Amount	\$ 6,270,544	\$ 950,795	\$ 7,221,339
Employee			
Contribution percentage	9.50%	8.00%	
Covered payroll percentage	8.00%	8.00%	
Amount	\$ 5,280,459	\$ 845,150	\$ 6,125,609
	<u>\$ 11,551,003</u>	<u>\$ 1,795,945</u>	<u>\$ 13,346,948</u>

The Parish's contribution represented 25% of the total contributions required of all participating employees of the State Plan (20% for the Firefighters' Retirement System).

TREND INFORMATION

Historical trend information for the single-employer plan is as follows:

	<u>PARISH PLAN (DECEMBER 31)</u>
Net assets available for benefits as a percentage of the pension benefit obligation:	
1995	55.3%
1994	55.8%
1993	58.6%
Unfunded (assets in excess of) pension benefit obligation as a percentage of covered payroll:	
1995	62.2%
1994	59.2%
1993	50.3%
Employer contributions to the pension plan as a percentage of covered payroll:	
1995	3.9%
1994	3.6%
1993	3.4%

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

NOTE U - PENSION PLANS (Continued)

Showing the unfunded (assets in excess of) pension benefit obligation as a percentage of covered payroll approximately adjusts for the effects of inflation for analytical purposes.

Historical trend information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become due. Ten year historical trend information is presented in the supplemental information section of this report for the Parish Plan. Ten-year historical trend information for the State Plan and the Firefighters' Retirement System are available in the separately issued Parochial Employees' Retirement System's December 31, 1994 Comprehensive Annual Financial Report and the Firefighters' Retirement System's June 30, 1995 Comprehensive Annual Financial Report.

NOTE V - PRIOR PERIOD ADJUSTMENTS

Fund balance/retained earnings at the beginning of the year have been restated to reflect changes in classifications of certain funds and to correct errors as follows:

<u>Adjustment</u>	<u>REASON</u>
1	A change in the financial statement presentation due to the implementation of GASB Statement #22 resulted in the increase (decrease) in fund balance of the following funds:
	General Fund \$2,724,196
	Special Revenue
	Criminal Justice 19,768
	Streets Department 2,090,145
	Consolidated Drainage District #1 337,652
	Fourth Jefferson Drainage District 97,510
	Drainage District #9 170,643
	Drainage Pump Stations 1,006,518
	Tourism 7,366
	Debt Service
	SST Revenue Refunding Series A 1991 3,307,926
	East Bank Hotel Occupancy Tax Series A & B 34,628
	Drainage Sales Tax Revenue Series 1991 407,170
	Lasalle Property 29,396
	Capital Projects
	Parishwide Drainage - 1991 Bond Issue 186,341
	Drainage Capital Program 99,965
2	Property, plant and equipment was overstated in prior years resulting in an overstatement of retained earnings of \$19,452. Contributed capital was also overstated by \$4,262.

The effect of these changes on fund balance/retained earnings at January 1, 1995 is summarized below:

<u>ADJUSTMENTS</u>	<u>FUND TYPE</u>				
	<u>GOVERNMENTAL</u>				<u>PROPRIETARY</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>INTERNAL SERVICE</u>
1	\$ 2,724,196	\$ 3,729,602	\$ 3,779,120	\$ 286,306	\$ -
2	-	-	-	-	(19,452)
Total	2,724,196	3,729,602	3,779,120	286,306	(19,452)
Fund balance/retained earnings: As previously reported	<u>9,834,583</u>	<u>25,325,877</u>	<u>52,963,580</u>	<u>147,707,237</u>	<u>5,680,237</u>
As restated	<u>\$ 12,558,779</u>	<u>\$ 29,055,479</u>	<u>\$ 56,742,700</u>	<u>\$ 147,993,543</u>	<u>\$ 5,660,785</u>

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

NOTE V - PRIOR PERIOD ADJUSTMENTS (Continued)

The effect of these changes on excess revenues over expenditures/net income for the year ended December 31, 1994 is as follows:

Adjustments

- 1 Increase in General Fund of \$592,830.
 Increase in Special Revenue Funds of \$354,024.
 Increase in Debt Service Funds of \$442,095.
 Increase in Capital Project Funds of \$173,014.

- 2 Increase in Internal Service Funds of \$11,658.

In addition, the beginning balance of the General Fixed Assets Account Group has been decreased by \$1,697,964, resulting from the correction of an overstatement of vehicles of \$410,862 and machinery and equipment of \$1,287,102.

NOTE W - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

Separate audited financial reports for the year ended December 31, 1995, containing additional information required by the revenue bond indentures and more detailed information regarding operating results, are available from the Parish for the following funds:

FUND	AUDITOR
 Enterprise Funds	
Consolidated Sewerage District No. 1	Derbes & Company
Consolidated Waterworks District No.1	Derbes & Company
 Pension Trust Funds	
The Employees' Retirement System of Jefferson Parish	Keith J. Rovira

NOTE X - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

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)			TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
	CATEGORY				
	A	B	C		
Jefferson Parish Economic Development and Port District	\$ 516	\$ 446	\$ -	\$ 962	\$ 955
Jefferson Home Mortgage Authority	2,380	-	-	2,380	2,380
Hospital District No. 1	7,565	-	-	7,565	5,400
Hospital District No. 2	339	-	19,830	20,169	16,413
	<u>\$ 10,800</u>	<u>\$ 446</u>	<u>\$19,830</u>	<u>\$ 31,076</u>	<u>\$ 25,148</u>
Totals					

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's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the Component Unit's name.

	(In thousands of dollars)			CARRYING AMOUNT	MARKET VALUE
	CATEGORY				
	1	2	3		
U. S. Government securities	\$ 374,849	\$ 43,002	\$ -	\$ 417,851	\$ 429,698
Marketable securities	8,245	-	-	8,245	8,245
	<u>\$ 383,094</u>	<u>\$ 43,002</u>	<u>\$ -</u>	426,096	437,943
Mutual funds				10,365	10,365
Fixed income funds				13,614	13,614
Equity funds				10,135	10,135
Guaranteed investment contracts				<u>27,358</u>	<u>27,358</u>
Total Investments reported on combined balance sheet				<u>\$ 487,568</u>	<u>\$ 499,415</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

Of the \$10,365 in mutual funds, \$6,869 are owned by the East Jefferson General Hospital Savings Plan Pension Fund, \$71 are owned by the Jefferson Parish Economic Development Port District, \$525 are owned by Hospital District No. 1, and \$2,900 are owned by the West Jefferson Medical Center Retirement Plan. The \$13,614 in fixed income funds are owned by the West Jefferson Medical Center Retirement Plan. All equity funds are owned by the West Jefferson Medical Center Retirement Plan. \$6,794 of the guaranteed investment contracts are owned by the East Jefferson Hospital Savings Plan Pension Trust Fund and \$20,564 are owned by the Jefferson Home Mortgage Authority. 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)			
	CATEGORY			TOTAL
	1	2	3	
Jefferson Home Mortgage Authority	\$ -	\$ 2,083	\$ -	\$ 2,083
Hospital District No. 1	151,222	40,919	-	192,141
Hospital District No. 2	<u>231,872</u>	<u>-</u>	<u>-</u>	<u>231,872</u>
 Total	 <u>\$ 383,094</u>	 <u>\$ 43,002</u>	 <u>\$ -</u>	 <u>\$ 426,096</u>

2. RECEIVABLES

NOTES RECEIVABLE

At year end, the Jefferson Parish Economic Development and Port District had \$7,841,486 of notes receivable. These notes consist of loans which were made to businesses located in Jefferson Parish pursuant to the provisions of Title I and Title IX of the Public Works and Economic Development Act of 1965, as amended, and Housing and Urban Development Section 108 Guaranteed Loan Program. The loans are collected in monthly installments consisting of principal and interest at rates of 5% to 11.5% over periods ranging from four to twenty years. All loans are collateralized by a combination of mortgages on property and life insurance policies, and continuing or personal guarantees of the owners of the businesses to which made.

MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Home Mortgage Authority had \$173,004,000 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). 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%	\$ 129
1984	Whole Mortgage	10.800%	5,000
1985	Whole Mortgage	10.220%	3,969
1987	GNMA Certificate	9.125%	16,123
1988	GNMA Certificate	8.800%	28,260
1989	GNMA Certificate	8.500%	33,451
1990	GNMA Certificate	8.450%	15,316
1991	Whole Mortgage	7.625%	34,873
1993	GNMA Certificate	5.900%	25,411
1994	GNMA & FNMA Certificate	7.990%	10,472
1995	GNMA Certificate	7.190%	-
			<u>\$ 173,004</u>

The principal interest payments for all of the programs are either guaranteed by the U. S. Government or are covered by mortgage default insurance.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

3. LONG-TERM DEBT

BONDS AND CERTIFICATES

Long-term debt of the Component Units at December 31, 1995, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	INTEREST RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
General Obligation Bonds Certificates of Indebtedness - Series 1992 (JEDCO)	5.75	12/01/96	\$ 110	\$ -	\$ 400	\$ 110
Revenue Bonds						
Single Family Mortgage Revenue Bonds - Series 1982	12.615	09/01/14	8	-	\$100,000	\$ 8
Single Family Mortgage Revenue Bond - Series 1984	9.50- 11	09/01/15	18	590	31,750	2,713
Single Family Mortgage Revenue Bonds - Series 1985	9.375-10.80	05/01/17	69	525	26,000	902
Single Family Mortgage Revenue Bonds - Series 1987A	8.595	08/01/19	16,482	-	38,600	16,482
Single Family Mortgage Revenue Bonds - Series 1988A	7.4 -8.30	04/01/20	32	3,882	50,000	29,620
Single Family Mortgage Revenue Bonds - Series 1989A	7-7.875	12/01/21	410	2,971	50,000	33,610
Single Family Mortgage Revenue Bonds - Series 1990A	6.80-8.10	09/01/23	160	1,875	25,000	15,850
Collateralized Mortgage Obligations - Series 1991A	6.35-8.29	09/15/12	274	-	59,485	34,275
Single Family Mortgage Revenue Bonds - Series 1993A	4.05-6.00	12/01/24	220	1,335	28,350	25,506
Taxable Compound Interest Refunding Bonds-Series 1994	9.5	05/01/17	3,145	-	3,242	3,242
Tax-Exempt Agency Mortgage- Backed Securities-Series 1994A	6.75-7.55	12/01/26	2,090	3,145	11,835	10,730
Tax-Exempt Agency Mortgage Backed Securities-Series 1995A	3.90-6.65	12/01/26	865	4,300	12,500	12,500
Total Home Mortgage Authority					<u>\$436,762</u>	<u>\$185,438</u>
West Jefferson Medical Center (Series 1986)	5.50	01/01/26	48,000	-	48,000	48,000
West Jefferson Medical Center (Louisiana Public Facilities Authority)	7.9	12/01/15	680	13,845	70,000	47,080
West Jefferson Medical Center (Series 1993)	4-5.4	01/01/19	990	4,215	55,265	54,315
Total Hospital District No. 1					<u>\$173,265</u>	<u>\$149,395</u>
East Jefferson General Hospital (Series 1985)	various	12/01/15	55,000	-	\$ 55,000	\$ 55,000
East Jefferson General Hospital (Series 1986)	7.0- 7.2	07/01/96	1,125	-	57,975	1,125
East Jefferson General Hospital (Series 1993)	4.2- 5.75	07/01/16	620	33,300	64,575	63,400
Total Hospital District No. 2					<u>\$177,550</u>	<u>\$119,525</u>
Total all component units					<u>\$840,087</u>	<u>\$454,468</u>

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1995

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

Annual debt service to maturity, including interest, are as follows:

YEAR ENDING DECEMBER 31,	(IN THOUSANDS OF DOLLARS)				TOTAL
	JEDCO	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	
1996	\$ 117	\$ 15,242	\$ 11,613	\$ 8,404	\$ 35,376
1997	-	15,218	11,608	8,407	35,233
1998	-	15,173	11,606	8,404	35,183
1999	-	15,196	11,486	63,403	90,085
2000	-	15,001	11,602	5,310	31,913
2001-2005	-	73,333	103,784	26,553	203,670
2006-2010	-	76,748	56,254	26,543	159,545
2011-2015	-	106,529	41,450	26,548	174,527
2016-2020	-	114,897	10,224	5,308	130,429
2021-2025	-	18,264	-	-	18,264
2026-2030	-	10,496	-	-	10,496
Total	117	476,097	269,627	178,880	924,721
Interest portion	(7)	(290,659)	(120,232)	(59,355)	(470,253)
Principal outstanding	<u>\$ 110</u>	<u>\$ 185,438</u>	<u>\$ 149,395</u>	<u>\$ 119,525</u>	<u>\$ 454,468</u>

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

ADVANCE REFUNDING

Current Year

On August 29, 1995, the Home Mortgage Authority issued \$12,500,000 Tax-Exempt Agency Mortgage-Backed Securities, Series 1995A with an initial interest rate of 3.90%. These bonds were subject to mandatory tender to the Trustee on October 26, 1995, at which time the initial interest rate increased. On this date, \$865,000 was due at 5.45%, \$3,234,000 will be due on December 1, 2016 at 5.9%, \$2,000.00 will be due on December 1, 2020 at 6.2% and \$4,300,000 will be due on December 1, 2026 at 6.65%. These bonds constitute the 1995 Program.

Prior Years

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. Debt outstanding at December 31, 1995 relating to these prior year defeasances is as follows (in thousands of dollars):

Revenue Bonds

East Jefferson General Hospital 1975 Series Revenue Bonds	\$ 8,490
West Jefferson Medical Center 1979 Series Revenue Bonds	29,400
West Jefferson Medical Center 1985 Series Hospital Revenue Bonds	15,000
West Jefferson Medical Center Louisiana Public Facilities Authority	10,500
Jefferson Home Mortgage Single Family Mortgage Revenue Bonds-Series 1979A	59,905
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	1,132
	<u>\$ 124,427</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

NOTES

In April 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. On July 18, 1991, the short term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 8.27% to 8.74%. At December 31, 1995, the notes had an outstanding balance of \$4,310,000.

In 1994, JEDCO issued short term notes for \$2,625,000. The proceeds of the notes were loaned to a manufacturer in accordance with Hud Section 108 -2 Loan Guarantee program. In August 1995, the short term notes were refunded with long-term notes. The long-term notes are payable over a period of 10 years with interest payable semi-annually at rates ranging from 7.71% to 8.24%. At December 31, 1995, the notes has an outstanding balance of \$2,625,000.

In April 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.

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, 1995 the promissory note had an outstanding balance of \$1,579,668. The note is collateralized by a mortgage and vendor lien on the medical clinic buildings and on two parcels of land purchased.

Annual debt service to maturity, including interest, are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 1	TOTAL
1996	1,009	2,460	390	3,859
1997	1,011	2,487	391	3,889
1998	1,013	2,513	390	3,916
1999	1,014	2,550	391	3,955
2000	2,010	2,585	390	4,985
2001-2005	<u>3,638</u>	<u>13,518</u>	-	<u>17,156</u>
Total	9,695	26,113	1,952	37,760
Interest portion	<u>(2,760)</u>	<u>(6,113)</u>	<u>(372)</u>	<u>(9,245)</u>
Principal outstanding	<u>\$ 6,935</u>	<u>\$ 20,000</u>	<u>\$ 1,580</u>	<u>\$28,515</u>

GENERAL DEBT

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 1995 was \$12,514,535. In addition, JEDCO has an accrued liability for compensated absences of \$11,393 and operating lease obligations of \$677,005 at December 31, 1995.

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

4. PENSION PLANS

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

PLAN DESCRIPTIONS

East Jefferson General Hospital Retirement Plan (East Jeff Plan)

All full time employees of East Jefferson General Hospital, (Hospital District No. 2), at least 21 years of age with at least one year of credited service are eligible to participate in the East Jeff 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 benefits equal to .75 percent of the participant's annual earning for each Plan year commencing after December 31, 1988, plus 0.5 percent of the participant's annual earnings in excess of designated breakpoint as defined by the Plan, for each Plan year commencing after December 31, 1988, for up to 35 years of benefit service. Employees participating in the East Jeff Plan prior to January 1, 1989 will also receive benefits accrued through December 31, 1988 that are equal to 30 percent of the employee's final average monthly earnings up to the Social Security Maximum Wage Average plus 60 percent of the employee's final average monthly earnings in excess of the Social Security Maximum Wage Average. Retirement benefits are payable monthly for the life of the retiree. If a vested employee dies, the surviving spouse will receive a monthly benefit.

West Jefferson Medical Center Retirement Plan (West Jeff Plan)

Employees of West Jefferson Medical Center, (Hospital District No. 1), at least 21 years of age with at least one year of service are eligible to participate in the West Jeff Plan. An eligible employee must make an application to the Employer for participation in the West Jeff Plan and agree to the terms of the 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 an amount equal to the number of years of credited service not in excess of 30 years, multiplied by the sum of 1.2 percent of the final average monthly compensation and .65 percent of the 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 fifty-five. If a vested employee dies, the surviving spouse will receive benefits.

COVERED PAYROLL

The total payroll, as well as the covered payroll, for each of the plans for the year ended December 31, 1995

	TOTAL	COVERED
East Jeff Plan	\$ 72,806,000	\$ 57,917,000
West Jeff Plan	47,565,000	38,039,000

FUNDING STATUS AND PROGRESS

The amounts shown below as the "pension benefit obligation" are based on a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to (1) help users assess each Plan's funding status on a going-concern basis, (II) assess progress made in accumulating sufficient assets to pay benefits when due and (III) allow for comparisons among public employee retirement plans.

Because the standardized measurement is used only for disclosure purposes, the measurement is independent of the methods used to determine contributions to the Plans. The pension benefit obligations for each of the single-employer plans were determined as part of actuarial valuations made as of January 1, 1995, for the East Jeff Plan and the West Jeff Plan.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

A variety of significant actuarial assumptions are used to determine the standardized measure of the pension benefit obligation. The assumptions for the component unit single-employer plans are summarized as follows:

	EAST JEFF PLAN	WEST JEFF PLAN
Rate of return on the investment of present and future assets	8.50%	8.50%
Projected salary increases due to:		
Inflation	2.50%	N/A
Merit or seniority	2.50%	5.00%
Post-retirement benefit	N/A	N/A

The West Jeff Plan does not provide for a cost of living increase.

The standardized measure of the pension benefit obligation for the East Jeff Plan and the West Jeff Plan is comprised of the following as of January 1, 1996

	EAST JEFF PLAN	WEST JEFF PLAN
Pension benefit obligation:		
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 6,885,156	\$ 5,729,335
Current employees:		
Accumulated employee contributions		
Employer-financed vested	10,389,915	12,463,240
Employer-financed nonvested	1,025,040	2,942,496
Total pension benefit obligation	18,300,111	21,135,071
Net assets available for benefits, at cost or amortized cost	18,032,106	24,381,841
Unfunded (assets in excess of) pension benefit obligation	\$ 268,005	\$(3,246,770)

Market values of the net assets available for each plan were \$18,032,841 and \$24,381,841, respectively.

CONTRIBUTIONS REQUIRED AND MADE

The funding policies of the East Jeff Plan, and the West Jeff Plan provide for contributions at actuarially determined rates that are sufficient to pay benefits when due.

The contribution rate of the West Jeff Plan is determined using the entry age normal cost method, with the unfunded actuarial accrued liability being funded over 30 year periods, respectively. The East Jeff Plan used the unit credit actuarial cost method. As of December 31, 1995 the East Jeff Plan is overfunded, normal cost of the plan is reduced by amounts sufficient to amortize the overfunded amount over a 10-year period.

The actuarially determined contributions for the East Jeff and West Jeff Plans as of December 31, 1995 were \$780,000 and \$1,419,308 respectively. The actual contributions made for the East Jeff and West Jeff Plans as of December 31, 1994 was \$-0- and \$1,047,919, respectively.

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1995

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

TREND INFORMATION

Historical trend information for the single-employer plans are as follows:

	<u>EAST JEFF PLAN</u>	<u>WEST JEFF PLAN</u>
Net assets available for benefits as a percentage of the pension benefit obligation:		
1995	86.3%	115.0%
1994	101.6%	103.0%
1993	119.3%	115.0%
Unfunded (assets in excess of) pension benefit obligation as a percentage of covered payroll:		
1995	(4.1%)	8.5%
1994	(0.4%)	1.4%
1993	(4.3%)	7.9%
Employer contributions to the pension plan as a percentage of covered payroll:		
1995	0.0%	3.0%
1994	0.0%	3.0%
1993	0.0%	3.0%

Showing the unfunded (assets in excess of) pension benefit obligation as a percentage of covered payroll approximately adjusts for the effects of inflation for analytical purposes.

Historical trend information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become due.

Ten year historical trend information is presented in the supplemental information section of this report for the Parish Plan. Ten-year historical trend information for the East Jeff Plan and the West Jeff Plan are available in the separately issued Retirement Plan for employees of West Jefferson Medical Center's and the East Jefferson Retirement and Savings Plan's December 31, 1995 Annual Financial Reports.

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, 1995, approximately 48 percent of Hospital District No. 1's patient service revenues and 45 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, 1995, final reviews and settlements for periods ended through December 31, 1992 have been made for Hospital District No. 1 and through December 31, 1990 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. COMMITMENTS AND CONTINGENCIES

East Jefferson General Hospital (Hospital District No. 2) has been named as a defendant in various legal actions arising from normal business activities in which damages in various amounts have been claimed. One case in particular involves a competing privately owned hospital which is alleging that East Jefferson General Hospital along with a certain preferred provider health care organization engaged in anticompetitive practices. Two alternative measures of damages have been advanced, one in the amount of \$6.8 million, the other in the amount of \$3.4 million. The claimant is seeking to have Federal and State antitrust laws allow for the trebling of damages. On April 25, 1995, the U. S. District Court found the Hospital to be entitled to a favorable summary judgement of the Federal and State anti-trust claims; however, certain state antitrust law claims are expected to be pursued on appeal. The amounts of ultimate liability, if any, from this case and from various other suits cannot presently be determined, but management believes that any such liability, would not have a material effect on the Hospital District's financial position.

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

Year Ended December 31, 1995

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 23,702,520	\$ 0	\$ 23,702,520	\$ 23,230,371	\$ 472,149
Licenses and permits	7,976,496	0	7,976,496	7,761,274	215,222
Intergovernmental	667,921	0	667,921	620,188	47,733
Charges for services	4,955,665	0	4,955,665	4,894,900	60,765
Fines and forfeits	2,418,800	0	2,418,800	2,459,194	(40,394)
Interest income	688,154	(22,965)	665,189	510,602	154,587
Miscellaneous	4,496,173	0	4,496,173	4,223,815	272,358
TOTAL REVENUES	44,905,729	(22,965)	44,882,764	43,700,344	1,182,420
Other financing sources					
Operating transfers in	56,000	0	56,000	56,000	0
Transfers from component units	909,597	0	909,597	1,020,317	(110,720)
TOTAL OTHER FINANCING SOURCES	965,597	0	965,597	1,076,317	(110,720)
TOTAL REVENUES AND OTHER FINANCING SOURCES	45,871,326	(22,965)	45,848,361	44,776,661	1,071,700
Expenditures					
Current					
General government	20,618,466	263,794	20,882,260	21,862,489	980,229
Public safety	8,989,008	(45,184)	8,943,824	9,681,312	737,488
Health and welfare	1,227,783	(2,134)	1,225,649	1,227,905	2,256
Culture and recreation	141,252	946	142,198	145,551	3,353
Intergovernmental	8,517,408	(46,097)	8,471,311	8,782,078	310,767
TOTAL EXPENDITURES	39,493,917	171,325	39,665,242	41,699,335	2,034,093
Other financing uses					
Operating transfers out	4,826,811	0	4,826,811	3,830,639	(996,172)
Transfers to component units	1,053,690	0	1,053,690	1,053,690	0
TOTAL OTHER FINANCING USES	5,880,501	0	5,880,501	4,884,329	(996,172)
TOTAL EXPENDITURES AND OTHER FINANCING USES	45,374,418	171,325	45,545,743	46,583,664	1,037,921
Excess (deficiency) of revenues and other sources over expenditures and other uses	496,908	(194,290)	302,618	(1,807,003)	2,109,621
Fund balance					
Beginning of year, as restated	12,558,779	(1,556,293)	11,002,486	8,278,290	2,724,196
END OF YEAR	\$ 13,055,687	\$ (1,750,583)	\$ 11,305,104	\$ 6,471,287	\$ 4,833,817

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Taxes					
Ad valorem	\$ 2,488,780	\$ 0	\$ 2,488,780	\$ 2,494,838	\$ (6,058)
Alcoholic beverage	326,745	0	326,745	357,132	(30,387)
Chain store	199,922	0	199,922	213,175	(13,253)
Sales	20,186,883	0	20,186,883	19,665,226	521,657
Severance	500,190	0	500,190	500,000	190
TOTAL TAXES	<u>23,702,520</u>	<u>0</u>	<u>23,702,520</u>	<u>23,230,371</u>	<u>472,149</u>
Licenses and permits					
Licenses					
Occupational	4,788,291	0	4,788,291	4,675,000	113,291
Alcoholic beverages	377,059	0	377,059	385,409	(8,350)
Electrical	49,000	0	49,000	46,640	2,360
Gas	44,300	0	44,300	42,778	1,522
Insurance	1,391,668	0	1,391,668	1,345,000	46,668
Mechanical	31,900	0	31,900	31,818	82
Plumbing	17,850	0	17,850	14,959	2,891
Homebuilder	24,150	0	24,150	20,750	3,400
	<u>6,724,218</u>	<u>0</u>	<u>6,724,218</u>	<u>6,562,354</u>	<u>161,864</u>
Permits					
Building	489,997	0	489,997	441,646	48,351
Electrical	250,679	0	250,679	249,761	918
Gas	97,341	0	97,341	102,344	(5,003)
Mechanical	80,134	0	80,134	75,183	4,951
Plumbing	105,937	0	105,937	109,119	(3,182)
Taxi	103,726	0	103,726	105,000	(1,274)
Garage Sale	12,350	0	12,350	15,708	(3,358)
Environmental	12,300	0	12,300	12,000	300
Other	99,814	0	99,814	88,159	11,655
	<u>1,252,278</u>	<u>0</u>	<u>1,252,278</u>	<u>1,198,920</u>	<u>53,358</u>
TOTAL LICENSES AND PERMITS	<u>7,976,496</u>	<u>0</u>	<u>7,976,496</u>	<u>7,761,274</u>	<u>215,222</u>
Intergovernmental					
State revenue sharing	407,904	0	407,904	407,904	0
State grant	75,626	0	75,626	75,000	626
Other	184,391	0	184,391	137,284	47,107
TOTAL INTERGOVERNMENTAL	<u>667,921</u>	<u>0</u>	<u>667,921</u>	<u>620,188</u>	<u>47,733</u>
Charges for services					
Court costs and fees	141,175	0	141,175	124,539	16,636
Zoning fees and appeals	24,075	0	24,075	24,303	(228)
Grass cutting	90,766	0	90,766	48,011	42,755
Indirect costs	4,699,649	0	4,699,649	4,698,047	1,602
TOTAL CHARGES FOR SERVICES	<u>4,955,665</u>	<u>0</u>	<u>4,955,665</u>	<u>4,894,900</u>	<u>60,765</u>

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Fines and forfeits					
Bond forfeits	\$ 131,085	\$ 0	\$ 131,085	\$ 106,000	\$ 25,085
Fines and fees	<u>2,287,715</u>	<u>0</u>	<u>2,287,715</u>	<u>2,353,194</u>	<u>(65,479)</u>
TOTAL FINES AND FORFEITS	<u>2,418,800</u>	<u>0</u>	<u>2,418,800</u>	<u>2,459,194</u>	<u>(40,394)</u>
Interest income	<u>688,154</u>	<u>(22,965)</u>	<u>665,189</u>	<u>510,602</u>	<u>154,587</u>
Miscellaneous					
Oil and gas royalties	1,461,491	0	1,461,491	1,371,098	90,393
Rental income	476,184	0	476,184	393,760	82,424
Cable TV fees	1,854,374	0	1,854,374	1,800,000	54,374
Other income	<u>704,124</u>	<u>0</u>	<u>704,124</u>	<u>658,957</u>	<u>45,167</u>
TOTAL MISCELLANEOUS	<u>4,496,173</u>	<u>0</u>	<u>4,496,173</u>	<u>4,223,815</u>	<u>272,358</u>
TOTAL REVENUES	<u>44,905,729</u>	<u>(22,965)</u>	<u>44,882,764</u>	<u>43,700,344</u>	<u>1,182,420</u>
Other financing sources					
Operating transfers in	56,000	0	56,000	56,000	0
Transfers from component units	<u>909,597</u>	<u>0</u>	<u>909,597</u>	<u>1,020,317</u>	<u>(110,720)</u>
TOTAL OTHER FINANCING SOURCES	<u>965,597</u>	<u>0</u>	<u>965,597</u>	<u>1,076,317</u>	<u>(110,720)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 45,871,326</u>	<u>\$ (22,965)</u>	<u>\$ 45,848,361</u>	<u>\$ 44,776,661</u>	<u>\$ 1,071,700</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
CURRENT EXPENDITURES					
GENERAL GOVERNMENT					
Legislative Council	\$ 2,148,482	\$ 21,081	\$ 2,169,563	\$ 2,224,529	\$ 54,966
TOTAL LEGISLATIVE	2,148,482	21,081	2,169,563	2,224,529	54,966
Judicial					
Law	1,545,712	(198)	1,545,514	1,582,264	36,750
First Parish Court	1,251,327	43,246	1,294,573	1,333,710	39,137
Second Parish Court	999,171	108,890	1,108,061	1,145,675	37,614
Justice of the Peace	139,624	22	139,646	139,668	22
Pre-trial Release of Prisoners	148,605	0	148,605	150,290	1,685
Domestic Relation Division	118,849	0	118,849	119,769	920
Pro-Tem Judge	49,929	0	49,929	49,923	(6)
Miscellaneous Judicial	1,946,868	10,219	1,957,087	2,042,012	84,925
TOTAL JUDICIAL	6,200,085	162,179	6,362,264	6,563,311	201,047
Executive Parish President	1,089,159	4,721	1,093,880	1,107,928	14,048
TOTAL EXECUTIVE	1,089,159	4,721	1,093,880	1,107,928	14,048
Elections					
Voter Registration	201,530	(375)	201,155	206,364	5,209
Elections	322,607	0	322,607	350,000	27,393
TOTAL ELECTIONS	524,137	(375)	523,762	556,364	32,602
Financial Administration					
Finance Director	329,747	(4,387)	325,360	331,961	6,601
Planning	882,535	6,724	889,259	927,145	37,886
Accounting & Payroll	916,181	23,616	939,797	951,465	11,668
Personnel	751,291	(5,501)	745,790	786,030	40,240
Purchasing	382,628	12,858	395,486	401,919	6,433
Human Resource Management	656,073	5,821	661,894	670,816	8,922
Property Management	4,857,115	4,498	4,861,613	5,252,770	391,157
Internal Audit	0	0	0	15,784	15,784
Budget Director	88,746	(10)	88,736	89,287	551
Planning Advisory Board	123,877	(5)	123,872	126,332	2,460
TOTAL FINANCIAL ADMINISTRATION	8,988,193	43,614	9,031,807	9,553,509	521,702
General Services					
Legislative Delegation	52,046	(1,918)	50,128	61,522	11,394
Surplus Property	86,922	(1)	86,921	99,548	12,627
One-Stop Development Services	98,295	(27)	98,268	98,896	628
Miscellaneous General Services	1,431,147	34,520	1,465,667	1,596,882	131,215
TOTAL GENERAL SERVICES	1,668,410	32,574	1,700,984	1,856,848	155,864
TOTAL GENERAL GOVERNMENT	20,618,466	263,794	20,882,260	21,862,489	980,229

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY					
Zoning Appeals	\$ 102,238	\$ 0	\$ 102,238	\$ 100,519	\$ (1,719)
Constables	132,966	0	132,966	133,163	197
Volunteer Fire	839,810	0	839,810	839,827	17
Inspection & Code Enforcement	3,222,993	232	3,223,225	3,346,534	123,309
Taxi Cab Bureau	96,510	0	96,510	97,938	1,428
Emergency Management	548,755	2,119	550,874	572,671	21,797
Correctional Center Medical Unit	938,062	913	938,975	930,196	(8,779)
Correctional Center Operation	2,289,063	(13,268)	2,275,795	2,857,780	581,985
Home Detention	34,583	0	34,583	34,509	(74)
Weed Control & Lot Fill	565,758	(43,795)	521,963	531,387	9,424
Dangerous Building Abatement	205,756	8,700	214,456	223,943	9,487
Miscellaneous Public Safety	12,514	(85)	12,429	12,845	416
TOTAL PUBLIC SAFETY	8,989,008	(45,184)	8,943,824	9,681,312	737,488
HEALTH AND WELFARE					
County Agent	23,618	(1,223)	22,395	24,900	2,505
Serviceman's Assistance	13,745	0	13,745	14,389	644
Jeff CAP	249,716	0	249,716	248,847	(869)
Miscellaneous Health and Welfare	940,704	(911)	939,793	939,769	(24)
TOTAL HEALTH AND WELFARE	1,227,783	(2,134)	1,225,649	1,227,905	2,256
CULTURE AND RECREATION					
Special Events	141,252	946	142,198	145,551	3,353
TOTAL CULTURE AND RECREATION	141,252	946	142,198	145,551	3,353
TOTAL CURRENT EXPENDITURES	30,976,509	217,422	31,193,931	32,917,257	1,723,326
INTERGOVERNMENTAL EXPENDITURES					
District Attorney	3,616,988	(25,207)	3,591,781	3,749,589	157,808
District Courts	2,773,106	(20,890)	2,752,216	2,894,709	142,493
Juvenile Court	1,517,477	0	1,517,477	1,520,363	2,886
Clerk of Court	609,837	0	609,837	617,417	7,580
TOTAL INTERGOVERNMENTAL EXPENDITURES	8,517,408	(46,097)	8,471,311	8,782,078	310,767
TOTAL EXPENDITURES	39,493,917	171,325	39,665,242	41,699,335	2,034,093
OTHER FINANCING USES					
Operating transfers out	4,826,811	0	4,826,811	3,830,639	(996,172)
Transfers to component units	1,053,690	0	1,053,690	1,053,690	0
TOTAL OTHER FINANCING USES	5,880,501	0	5,880,501	4,884,329	(996,172)
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 45,374,418	\$ 171,325	\$ 45,545,743	\$ 46,583,664	\$ 1,037,921

JEFFERSON PARISH, LOUISIANA
GENERAL FUND
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1995

<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Health and Human Services Grants Special Revenue	\$ -	\$ 414,944
Department of Justice Grants Special Revenue	-	199,662
Housing & Urban Development Grants Special Revenue	-	45,336
Miscellaneous Grants Special Revenue	-	298,885
Community Services Special Revenue	2,000	433,829
Off Track Betting Special Revenue	500	-
Video Poker Special Revenue	32,500	-
Elmwood Building Debt Service	-	2,000,000
Drainage Capital Projects	-	1,434,155
Emergency Management Capital Project	21,000	-
TOTAL	\$ <u>56,000</u>	\$ <u>4,826,811</u>

<u>COMPONENT UNIT TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Jefferson Economic Development and Port District Component Unit	\$ -	\$ 1,053,690
Hospital District No. 1 Component Unit	436,304	-
Hospital District No. 2 Component Unit	473,293	-
TOTAL	\$ <u>909,597</u>	\$ <u>1,053,690</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 accounts for State reimbursement received to fund various programs which include in-service training and equipment purchases.

Health & Human Services Grant accounts for Federal reimbursement received to fund various social programs which include Head Start, Child Support Enforcement, Low-income Energy Assistance and Community Services Block Grant.

Department of Justice Grants accounts for Federal reimbursement received to fund various law enforcement programs which include Truancy Programs, Special Prosecution, Crime Victim Assistance and non-secure detention.

Housing and Urban Development Grants account for Federal reimbursement received to fund development of viable urban communities, decent housing and suitable living environment, and expanded economic opportunities.

Department of Labor Grants account for Federal reimbursement received to fund establishment of programs to prepare youth and unskilled adults for entry into the labor force.

Miscellaneous Grants account for Federal reimbursement received to fund various grants which include Retired Senior Volunteer Project, Weatherization Assistance, Child Care Feeding, Food Stamp, and Environmental Projects.

Criminal Justice coordinates the activities of the public and private agencies involved in the city-parish criminal justice system.

Ambulance District No. 1 accounts for the special tax levy within the district to fund the cost of emergency medical transportation.

Ambulance District No. 2* accounts for the special tax levy within the district to fund the cost of emergency medical transportation.

Juvenile Services accounts for the special tax levy required to cover the cost of providing various services to juveniles who are illegal offenders.

Emergency Communications accounts for the special service charge collected in Jefferson Parish to cover the cost of providing one three-digit telephone number to dial for any emergency.

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

Fire District No. 3 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 4 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 5 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 6 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 7 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 8 accounts for the special tax levy to maintain fire protection service within the district.

Fire District No. 9 accounts for the special tax levy to maintain fire protection service within the district.

Streets Department accounts for the special sales tax levy to maintain and improve streets within the unincorporated area of the parish and major streets in the municipalities.

Parkways Department provides all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on parish roads of the unincorporated area of the parish, major streets in the municipalities and rights-of-way to beautify the parish.

Consolidated Road Lighting District accounts for the special tax levy to provide street and road lights within the district.

Road Lighting District No. 7 accounts for the special tax levy to provide street and road lights within the district.

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

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

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

Landfill Division* provides all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

Consolidated Drainage District No. 1 accounts for the special tax levy required 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 street subsurface drainage system within the district.

Fourth Jefferson Drainage District accounts for the special tax levy required 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 street subsurface drainage system within the district.

Drainage District No. 9 accounts for the special tax levy required 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 street subsurface drainage system within the district.

Drainage Pump Stations accounts for the special sales tax levied for drainage maintenance and operation and capital appropriated to operate, maintain, and improve the thirty-eight pump stations throughout the parish drainage system.

Transit Operations accounts for Federal reimbursement and a special tax levy received 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 a special tax levy 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 the special tax levy for health services to respond to calls for assistance with animal problems and provide shelter for abandoned small animals.

Mosquito Control accounts for service charges collected to cover the cost of controlling mosquitoes.

Health Unit accounts for a portion of the special tax levy used to promote health and prevent disease among the residents of the parish.

Human Services Authority accounts for a portion of the special tax levy used to operate mental health, mental retardation and substance abuse programs in the parish.

East Bank Consolidated Playground District accounts for a special tax levy to provide broad based recreation programs and facilities for the entire east bank unincorporated area of Jefferson Parish.

West Bank Consolidated Playground District No. 1 accounts for a special tax levy to provide broad based recreation programs and facilities for the west bank unincorporated area of the parish.

Bayou Segnette Sports Complex and Multi-use Facility* accounts for the revenues designated by the State legislature namely the Boomtown Belle Riverboat gaming and hotel/motel tax collected on the West Bank to provide for operating and maintaining a Multi-purpose Recreation Complex.

Playground District No. 10 accounts for a special tax levied to provide recreational activities and facilities for participants in that district.

Playground District No. 16 accounts for a special tax levied to provide recreational activities and facilities for participants in that 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 a special tax levy to provide books, periodicals, state documents, 16mm films, video cassettes, art prints and other materials to meet the educational, informational, cultural and recreational needs of the residents of the parish.

Community Services provides all necessary services for the Gaming Regulatory Division, Office of Citizen's with Disabilities, Culture and Recreation miscellaneous, and Community Services - Council.

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 machined within Jefferson Parish. Appropriations are made by Council resolutions as projects are identified.

Tourism represents hotel/motel occupational tax collections of the West Bank dedicated for tourism related purposes.

West Bank Riverboat Gaming accounts for revenue from the Boomtown Belle Riverboat located in unincorporated Jefferson Parish. Expenditures are restricted to the unincorporated areas of the West Bank. Appropriations are made by Council resolutions as projects are identified.

West Bank Riverboat Monitoring provides monitoring of the Boomtown Belle Riverboat for maximum revenue collection.

*Created in 1995

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1995

FUND	ASSETS							TOTAL						
	CASH AND CASH EQUIVALENTS	SHARE OF POOLED ASSETS	AD VALOREM TAX	RECEIVABLES	INTER-GOVERNMENTAL	ADVANCE TO OTHER FUNDS	ADVANCE TO COMPONENT UNITS							
State Grants	\$	708,475	\$		\$		\$	708,475						
Health and Human Services Grant		49,216			817,433			817,433						
Department of Justice Grants		253,821			141,328			141,328						
Housing and Urban Development Grants		413			1,834,349		514,658	2,349,007						
Department of Labor Grants		4,615,919			840,538			840,538						
Miscellaneous Grants		3,113,030			577,411			577,411						
Criminal Justice		1,678,788			18,221			67,437						
Ambulance District #1		33,821			518			514,035						
Ambulance District #2		41,031	259,696					143,227						
Juvenile Services		139,231	142,814					9,545,337						
Emergency Communications		82,405	4,879,262					143,227						
East Bank Consolidated Fire District		151,895	14,019,221	595,616	50,156			3,708,646						
Fire District #3		9,699	637,466	100	15,565			3,708,646						
Fire District #4			389,656	34,218	2,325			15,713,674						
Fire District #5			1,001,983		781			707,830						
Fire District #6			1,001,983		289			394,962						
Fire District #7			1,690,982		612			1,043,303						
Fire District #8			2,042,594	7,066	687			1,051,823						
Fire District #9			142,814		2,218			1,781,140						
Streets Department					135			2,196,707						
Parkways Department					3,886,555			152,648						
Consolidated Road Lighting District		163,260	4,708,068		20,822			3,886,555						
Road Lighting District #7		1,784,476	71,406		3,912			184,082						
Garbage District #1		66,130	3,016,361		67			6,476,456						
Garbage District #2		276,296	1,557,578	249,975	24,011			137,603						
Garbage District #6		225,919	111,919	361,573	1,106			3,382,605						
Landfill Division	92,258	255,690		4,539	227			2,198,553						
Consolidated Drainage District #1		368,963	1,052,253		8,346			342,604						
Fourth Jefferson Drainage District		336,259	4,786,488		314,044			264,036						
Drainage District #9		753,528	882,115	9,555	143,637			1,735,260						
Drainage Pump Stations		357,694			163,220			5,266,384						
Transit Operations		1,752,467	2,439,623		1,797,347			1,808,418						
Transit - Elderly and Handicapped		753,074	1,219,804		286,425			2,155,041						
Animal Shelter		47,770	827,890		42,165			4,478,515						
Mosquito Control		32,472		105,429	10,119			2,015,043						
Health Unit		409,684	1,034,888		1,226			885,879						
Human Services Authority		106,199	896,990	1,861	1,036			137,901						
East Bank Consolidated								1,445,698						
Playground District		2,390,539	5,930,098	12,225	7,330	400,000		1,006,086						
West Bank Consolidated								8,740,192						
Playground District #1		3,183,284	3,169,794	110,289	2,287			6,465,654						
Bayou Segnette Sports Complex and Multi-use Facility		224,069						224,069						
Playground District #10		58,400	225,099		481			283,960						
Playground District #16		9,396	142,814		139			152,349						
Lafraniere Park Recreation District		365,304	6,074,421	129,172	7,181			494,476						
Library		1,968,446						8,050,048						
Community Services		121,372						121,372						
Off Track Betting		60,070						60,070						
Video Poker		528,394			112,309			640,703						
Tourism		224,234			19,035			243,269						
West Bank Riverboat Gaming		66,524	64,858					131,382						
West Bank Riverboat Monitoring		18,666	138,740					157,406						
TOTAL ASSETS	\$	92,258	\$	27,772,848	\$	64,266,277	\$	1,825,216	\$	400,000	\$	514,658	\$	106,026,830

[Continued]

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - CONTINUED

December 31, 1995

FUND	LIABILITIES AND FUND BALANCES										TOTAL FUND BALANCE	TOTAL
	CONTRACTS AND ACCOUNTS PAYABLE					FUND BALANCES (DEFICITS)						
	ACCOUNTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	ADVANCE FROM OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	ENCUMBRANCES	RESERVED	ADVANCES	DESIGNATED UNDESIGNATED		
State Grants	\$ 16,438	\$ 400	\$ 601,525	\$ 691,637	\$ 708,475	\$ 708,475	\$ 0	\$ 2,204	\$ 0	\$ 2,204	\$ 708,475	
Health and Human Services Grant	149,377		76,483	5,457	815,229	815,229		45,573		45,573	817,433	
Department of Justice Grants	9,688	4,129	1,262,941	4,133	1,812,332	1,812,332		22,017		22,017	1,41,328	
Housing and Urban Development Grants	363,899	158,909	761,089	42,468	840,538	840,538		514,658		514,658	2,349,007	
Department of Labor Grants	36,981		433,970	16,742	532,752	532,752					840,538	
Miscellaneous Grants	82,040				5,892	5,892		2,934		44,659	577,411	
Criminal Justice	5,892				280,903	280,903				57,189	67,437	
Ambulance District #1		209,195			143,221	143,221				43,937	514,035	
Ambulance District #2					4,988,504	5,020,949		10,057		4,514,331	9,545,337	
Juvenile Services	32,445				16,938	16,938		50,617		2,555,965	3,708,646	
Emergency Communications	15,469	1,469			14,316,011	14,343,694		17,214		857,145	15,713,674	
East Bank Consolidated Fire District	27,883				682,368	682,368				17,760	707,830	
Fire District #3					391,468	391,468				3,494	394,962	
Fire District #4					1,010,097	1,010,097				24,483	1,043,303	
Fire District #5					996,743	996,743				55,080	1,051,823	
Fire District #6					1,691,980	1,691,980				89,160	1,781,140	
Fire District #7					2,095,080	2,095,080				101,827	2,196,707	
Fire District #8					143,221	143,221				9,427	152,648	
Fire District #9					1,595,871	1,595,871		10,702		2,279,982	3,886,555	
Streets Department	828,147		767,724		4,826,946	5,113,899		2,396		1,362,557	6,478,456	
Parkways Department	194,111				71,610	83,814				29,791	137,603	
Consolidated Road Lighting District	286,953				3,090,686	3,822,148				(239,541)	3,362,903	
Road Lighting District #7	12,204		213,587		1,600,721	1,834,078				67,754	264,477	
Garbage District #1	317,873				112,448	121,808				148,914	342,604	
Garbage District #2	333,355				595,979	595,979				(331,943)	264,036	
Garbage District #8	9,358				1,066,391	1,230,510		74,641		383,706	1,735,260	
Landfill Division	595,979				4,888,636	4,892,345		1,090		272,949	5,266,384	
Consolidated Drainage District #1	164,119				918,924	1,050,942		18,879		697,872	1,808,418	
Fourth Jefferson Drainage District	103,709				2,494,244	2,660,541		101,705		1,781,115	2,155,041	
Drainage District #9	132,018				1,247,115	1,363,822		847		276,196	4,478,515	
Drainage Pump Stations	119,158				848,528	868,035		5,898		12,146	885,879	
Transit Operations	166,297	3,063			1,058,161	1,099,357		585		328,618	1,445,898	
Transit - Elderly and Handicapped	116,507				917,073	917,090				88,996	1,006,086	
Animal Shelter	21,507				6,076,222	6,166,797		31,734		2,137,433	8,740,192	
Mosquito Control	77,140	28,710			3,257,841	3,308,833		26,684		2,539,072	6,485,654	
Health Unit	39,820	1,578			228,146	143,221				15,949	224,069	
Human Services Authority	17				6,210,422	6,248,093		131		8,512	283,960	
Eastbank Consolidated	79,174	11,401			1,060,000	1,060,000				91,093	152,349	
Playground District	50,992				36,025	36,025				97,486	121,372	
Playground District #1	1,884				34,914	34,914				24,045	60,070	
Bayou Segnette Sports Complex and Multi-use Facility					0	0				640,703	640,703	
Playground District #10					0	0				208,355	208,355	
Playground District #16	3,383				0	0				131,982	131,982	
Lafreniere Park Recreation District	37,671				137,824	137,824				19,582	157,408	
Library	3,337											
Community Services												
Off Track Betting												
Video Poker												
Tourism												
West Bank Riverboat Gaming												
West Bank Riverboat Monitoring												
TOTAL LIABILITIES AND FUND BALANCES	4,572,027	483,262	28,979	4,117,319	400,000	66,597,695	76,197,282	441,568	914,658	5,820,828	22,552,494	29,829,548
												106,026,830

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1995

	SPECIAL REVENUE FUNDS WITHOUT ANNUAL BUDGETS	SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS	TOTAL
Revenues			
Taxes	\$	\$	\$
Licenses and permits		96,110,955	96,110,955
Intergovernmental		39,875	39,875
Charges for services	19,568,219	9,555,303	29,123,522
Gaming fees and commission		13,712,668	13,712,668
Fines and forfeits		3,194,869	3,194,869
Interest income	26,217	173,220	173,220
Miscellaneous	1,614,297	3,185,428	3,211,645
Total revenues	21,208,733	3,292,431	4,906,728
Other financing sources		129,264,749	150,473,482
Operating transfers in	1,346,229	7,620,784	8,967,013
Total revenues and other financing sources	22,554,962	136,885,533	159,440,495
Expenditures			
Current			
Public safety	935,846	28,064,626	29,000,472
Public works	1,992,094	59,211,521	61,203,615
Transit		6,041,962	6,041,962
Health and welfare	15,671,311	4,045,769	19,717,080
Culture and recreation	652,600	21,538,748	22,191,348
Urban redevelopment and housing	3,071,806		3,071,806
Total expenditures	22,323,657	118,902,626	141,226,283
Other financing uses			
Operating transfers out	99,685	17,340,458	17,440,143
Total expenditures and other financing uses	22,423,342	136,243,084	158,666,426
Excess (deficiency) of revenues and other sources over expenditures and other uses	131,620	642,449	774,069
Fund balances (deficit)			
Beginning of year, as restated	497,491	28,557,988	29,055,479
END OF YEAR	\$ 629,111	\$ 29,200,437	\$ 29,829,548

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1995

	STATE GRANTS	HEALTH AND HUMAN SERVICES GRANTS	DEPARTMENT OF JUSTICE GRANTS	HOUSING AND URBAN DEVELOPMENT GRANTS	DEPARTMENT OF LABOR GRANTS	MISCELLANEOUS GRANTS	TOTAL
Revenues							
Intergovernmental	\$ 336,872	\$ 6,407,127	\$ 439,171	\$ 6,689,604	\$ 3,962,020	\$ 1,733,425	\$ 19,568,219
Interest income				26,217			26,217
Miscellaneous		1,226,540		224,749		163,008	1,614,297
Total revenues	336,872	7,633,667	439,171	6,940,570	3,962,020	1,896,433	21,208,733
Other financing sources							
Operating transfers in	97	419,248	227,966	213,425		485,493	1,346,229
Total revenues and other financing sources	336,969	8,052,915	667,137	7,153,995	3,962,020	2,381,926	22,554,962
Expenditures							
Current							
Public safety	336,969		598,877				935,846
Public works				1,796,529		195,565	1,992,094
Health and welfare		7,990,444		1,620,908	3,962,020	2,097,939	15,671,311
Culture and recreation				617,742		34,858	652,600
Urban redevelopment and housing				3,071,806			3,071,806
Total expenditures	336,969	7,990,444	598,877	7,106,985	3,962,020	2,328,362	22,323,657
Other financing uses							
Operating transfers out		55,207				44,478	99,685
Total expenditures and other financing uses	336,969	8,045,651	598,877	7,106,985	3,962,020	2,372,840	22,423,342
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	7,264	68,260	47,010	0	9,086	131,620
Fund balances (deficit) Beginning of year	0	(5,060)	(22,687)	489,665	0	35,573	497,491
END OF YEAR	\$ 0	\$ 2,204	\$ 45,573	\$ 536,675	\$ 0	\$ 44,659	\$ 629,111

JEFFERSON PARISH, LOUISIANA

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

Year ended December 31, 1995

	PUBLIC SAFETY FUNCTION	PUBLIC WORKS FUNCTION	TRANSIT FUNCTION	HEALTH & WELFARE FUNCTION	CULTURE & RECREATION FUNCTION	TOTAL ALL FUNCTIONS
Revenues						
Taxes	\$ 25,258,221	\$ 49,371,103	\$ 3,553,446	\$ 2,739,177	\$ 15,189,008	\$ 96,110,955
Licenses and permits					39,875	39,875
Intergovernmental	956,341	4,367,486	2,618,342	434,675	1,178,459	9,555,303
Charges for services	3,855,166	6,316,834		1,303,761	2,236,907	13,712,668
Gaming fees and commission					3,194,869	3,194,869
Fines and forfeits	173,220					173,220
Interest income	1,168,013	694,633	233,999	88,815	999,968	3,185,428
Miscellaneous	636,047	1,341,005	21,177	1,148	1,293,054	3,292,431
TOTAL REVENUES	32,047,008	62,091,061	6,426,964	4,567,576	24,132,140	129,264,749
Other financing sources						
Operating transfers in		7,078,003	30,000		512,781	7,620,784
TOTAL REVENUES AND OTHER FINANCING SOURCES	32,047,008	69,169,064	6,456,964	4,567,576	24,644,921	136,885,533
Expenditures						
Current						
Public safety	28,064,626					28,064,626
Public works		59,211,521				59,211,521
Transit			6,041,962			6,041,962
Health and welfare				4,045,769		4,045,769
Culture and recreation					21,538,748	21,538,748
TOTAL EXPENDITURES	28,064,626	59,211,521	6,041,962	4,045,769	21,538,748	118,902,626
Other financing uses						
Operating transfers out	420,302	11,666,841	455,000	258,000	4,540,315	17,340,458
TOTAL EXPENDITURES AND OTHER FINANCING USES	28,484,928	70,878,362	6,496,962	4,303,769	26,079,063	136,243,084
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,562,080	(1,709,298)	(39,998)	263,807	(1,434,142)	642,449
Fund balance (deficit)						
Beginning of year, as restated	6,447,140	8,889,175	2,509,393	223,625	10,488,655	28,557,988
END OF YEAR	\$ 10,009,220	\$ 7,179,877	\$ 2,469,395	\$ 487,432	\$ 9,054,513	\$ 29,200,437

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, 1995

TOTAL - ALL FUNCTIONS

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 96,110,955	\$ 0	\$ 96,110,955	\$ 95,335,236	\$ 775,719
Licenses and permits	39,875	0	39,875	36,750	3,125
Intergovernmental	9,555,303	0	9,555,303	8,424,710	1,130,593
Charges for services	13,712,668	(6)	13,712,662	12,825,710	886,952
Gaming fees and commission	3,194,869	0	3,194,869	2,895,219	299,650
Fines and forfeits	173,220	0	173,220	175,000	(1,780)
Interest income	3,185,428	0	3,185,428	2,547,503	637,925
Miscellaneous	3,292,431	72,953	3,365,384	3,182,063	183,321
TOTAL REVENUES	129,264,749	72,947	129,337,696	125,422,191	3,915,505
Other financing sources					
Operating transfers in	7,620,784	100,000	7,720,784	7,927,747	(206,963)
TOTAL REVENUES AND OTHER FINANCING SOURCES	136,885,533	172,947	137,058,480	133,349,938	3,708,542
Expenditures					
Current					
Public safety	28,064,626	59,356	28,123,982	29,359,074	1,235,092
Public works	59,211,521	(1,031,284)	58,180,237	59,299,449	1,119,212
Transit	6,041,962	225,835	6,267,797	7,079,274	811,477
Health and welfare	4,045,769	56,897	4,102,666	4,358,126	255,460
Culture and recreation	21,538,748	82,234	21,620,982	23,574,793	1,953,811
TOTAL EXPENDITURES	118,902,626	(606,962)	118,295,664	123,670,716	5,375,052
Other financing uses					
Operating transfers out	17,340,458	172,953	17,513,411	17,531,561	18,150
TOTAL EXPENDITURES AND OTHER FINANCING USES	136,243,084	(434,009)	135,809,075	141,202,277	5,393,202
Excess (deficiency) of revenues and other sources over expenditures and other uses	642,449	606,956	1,249,405	(7,852,339)	9,101,744
Fund balance (deficit)					
Beginning of year, as restated	28,557,988	1,077,612	29,635,600	25,905,998	3,729,602
END OF YEAR	\$ 29,200,437	\$ 1,684,568	\$ 30,885,005	\$ 18,053,659	\$ 12,831,346

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

CRIMINAL JUSTICE

	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	172,730	0	172,730	174,277	(1,547)
	172,730	0	172,730	174,277	(1,547)
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	46,411	0	46,411	44,551	1,860
	46,411	0	46,411	44,551	1,860
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	173,220	0	173,220	175,000	(1,780)
Interest income	386	0	386	200	186
Miscellaneous	122	0	122	15	107
TOTAL REVENUES	392,869	0	392,869	394,043	(1,174)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	392,869	0	392,869	394,043	(1,174)
Expenditures					
Personnel	242,459	32	242,491	249,391	6,900
Supplies and office expense	20,970	1,183	22,153	26,104	3,951
Operating supplies	782	0	782	825	43
Building expenses	0	0	0	0	0
Outside services	8,176	(2,472)	5,704	6,117	413
Transportation	8,780	0	8,780	9,782	1,002
Other equipment (non-veh.)	56,483	0	56,483	61,756	5,273
General expenses	28,668	26	28,694	28,576	(118)
Capital outlay	6,694	1,234	7,928	8,715	787
TOTAL EXPENDITURES	373,012	3	373,015	391,266	18,251
Other financing uses					
Operating transfers out	2,807	0	2,807	2,616	(191)
TOTAL EXPENDITURES AND OTHER FINANCING USES	375,819	3	375,822	393,882	18,060
Excess (deficiency) of revenues and other sources over expenditures and other uses	17,050	(3)	17,047	161	16,886
Fund balance (deficit)					
Beginning of year, as restated	44,695	24	44,719	24,951	19,768
END OF YEAR	\$ 61,745	\$ 21	\$ 61,766	\$ 25,112	\$ 36,654

[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, 1995

AMBULANCE DISTRICT #1

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 189,885	\$ 0	\$ 189,885	\$ 192,396	\$ (2,511)
Sales	0	0	0	0	0
	189,885	0	189,885	192,396	(2,511)
Intergovernmental					
State revenue sharing	5,613	0	5,613	5,613	0
Other	0	0	0	0	0
	5,613	0	5,613	5,613	0
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	15,598	0	15,598	10,000	5,598
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	211,096	0	211,096	208,009	3,087
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	211,096	0	211,096	208,009	3,087
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	209,561	0	209,561	206,421	(3,140)
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	1,535	0	1,535	1,588	53
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	211,096	0	211,096	208,009	(3,087)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	211,096	0	211,096	208,009	(3,087)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0	0
Fund balance (deficit)					
Beginning of year, as restated	43,937	0	43,937	43,937	0
END OF YEAR	\$ 43,937	\$ 0	\$ 43,937	\$ 43,937	\$ 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, 1995

AMBULANCE DISTRICT #2

	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
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	6	0	6	0	6
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	6	0	6	0	6
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6	0	6	0	6
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	6	0	6	0	6
Fund balance (deficit)					
Beginning of year, as restated	0	0	0	0	0
END OF YEAR	\$ 6	\$ 0	\$ 6	\$ 0	\$ 6

[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, 1995

JUVENILE SERVICES

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 4,738,366	\$ 0	\$ 4,738,366	4,746,458	\$ (8,092)
Sales	0	0	0	0	0
	4,738,366	0	4,738,366	4,746,458	(8,092)
Intergovernmental					
State revenue sharing	93,144	0	93,144	93,144	0
Other	171,895	0	171,895	136,427	35,468
	265,039	0	265,039	229,571	35,468
Service charges and delinquent fees					
	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income					
	383,886	0	383,886	269,428	114,458
Miscellaneous					
	38,532	0	38,532	42,650	(4,118)
TOTAL REVENUES	5,425,823	0	5,425,823	5,288,107	137,716
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,425,823	0	5,425,823	5,288,107	137,716
Expenditures					
Personnel	3,195,889	(159)	3,195,730	3,228,573	32,843
Supplies and office expense	70,641	55	70,696	70,460	(236)
Operating supplies	172,564	(3,763)	168,801	193,772	24,971
Building expenses	189,472	(566)	188,906	218,001	29,095
Outside services	298,142	6,220	304,362	412,995	108,633
Transportation	77,478	0	77,478	96,558	19,080
Other equipment (non-veh.)	10,511	(36)	10,475	15,000	4,525
General expenses	205,338	1,372	206,710	208,358	1,648
Capital outlay	26,424	5,245	31,669	39,100	7,431
TOTAL EXPENDITURES	4,246,459	8,368	4,254,827	4,482,817	227,990
Other financing uses					
Operating transfers out	40,903	0	40,903	25,000	(15,903)
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,287,362	8,368	4,295,730	4,507,817	212,087
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,138,461	(8,368)	1,130,093	780,290	349,803
Fund balance (deficit)					
Beginning of year, as restated	3,385,927	3,975	3,389,902	3,389,902	0
END OF YEAR	\$ 4,524,388	\$ (4,393)	\$ 4,519,995	\$ 4,170,192	\$ 349,803

[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, 1995

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
	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
Service charges and delinquent fees	3,371,450	0	3,371,450	2,625,000	746,450
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	199,423	0	199,423	83,000	116,423
Miscellaneous	156	0	156	66	90
TOTAL REVENUES	3,571,029	0	3,571,029	2,708,066	862,963
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,571,029	0	3,571,029	2,708,066	862,963
Expenditures					
Personnel	184,226	(10)	184,216	190,869	6,653
Supplies and office expense	679,185	7,850	687,035	754,717	67,682
Operating supplies	3,590	(57)	3,533	7,550	4,017
Building expenses	55,099	(800)	54,299	71,850	17,551
Outside services	763,113	(370)	762,743	1,182,335	419,592
Transportation	15,364	0	15,364	18,593	3,229
Other equipment (non-veh.)	1,985	0	1,985	2,200	215
General expenses	32,548	221	32,769	33,108	339
Capital outlay	180,305	50,318	230,623	411,800	181,177
TOTAL EXPENDITURES	1,915,415	57,152	1,972,567	2,673,022	700,455
Other financing uses					
Operating transfers out	250,000	0	250,000	250,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,165,415	57,152	2,222,567	2,923,022	700,455
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,405,614	(57,152)	1,348,462	(214,956)	1,563,418
Fund balance (deficit)					
Beginning of year, as restated	2,286,094	10,797	2,296,891	2,296,891	0
END OF YEAR	\$ 3,691,708	\$ (46,355)	\$ 3,645,353	\$ 2,081,935	\$ 1,563,418

[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, 1995

EAST BANK CONSOLIDATED FIRE DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 13,727,264	\$ 0	\$ 13,727,264	\$ 13,734,748	\$ (7,484)
Sales	0	0	0	0	0
	<u>13,727,264</u>	<u>0</u>	<u>13,727,264</u>	<u>13,734,748</u>	<u>(7,484)</u>
Intergovernmental					
State revenue sharing	334,357	0	334,357	334,357	0
Other	41,921	0	41,921	0	41,921
	<u>376,278</u>	<u>0</u>	<u>376,278</u>	<u>334,357</u>	<u>41,921</u>
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	395,417	0	395,417	300,000	95,417
Miscellaneous	309,015	0	309,015	300,142	8,873
TOTAL REVENUES	<u>14,807,974</u>	<u>0</u>	<u>14,807,974</u>	<u>14,669,247</u>	<u>138,727</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>14,807,974</u>	<u>0</u>	<u>14,807,974</u>	<u>14,669,247</u>	<u>138,727</u>
Expenditures					
Personnel	12,722,708	(729)	12,721,979	12,903,253	181,274
Supplies and office expense	39,284	(189)	39,095	46,770	7,675
Operating supplies	125,509	(3,591)	121,918	143,148	21,230
Building expenses	81,324	(152)	81,172	83,150	1,978
Outside services	170,601	(753)	169,848	195,462	25,614
Transportation	165,532	0	165,532	171,710	6,178
Other equipment (non-veh.)	4,445	0	4,445	5,475	1,030
General expenses	495,976	(1)	495,975	537,935	41,960
Capital outlay	67,738	(752)	66,986	68,000	1,014
TOTAL EXPENDITURES	<u>13,873,117</u>	<u>(6,167)</u>	<u>13,866,950</u>	<u>14,154,903</u>	<u>287,953</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>13,873,117</u>	<u>(6,167)</u>	<u>13,866,950</u>	<u>14,154,903</u>	<u>287,953</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>934,857</u>	<u>6,167</u>	<u>941,024</u>	<u>514,344</u>	<u>426,680</u>
Fund balance (deficit)					
Beginning of year, as restated	435,123	(2,229)	432,894	432,894	0
END OF YEAR	<u>\$ 1,369,980</u>	<u>\$ 3,938</u>	<u>\$ 1,373,918</u>	<u>\$ 947,238</u>	<u>\$ 426,680</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, 1995

FIRE DISTRICT #3

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 643,212	\$ 0	\$ 643,212	\$ 651,275	\$ (8,063)
Sales	0	0	0	0	0
	643,212	0	643,212	651,275	(8,063)
Intergovernmental					
State revenue sharing	69,970	0	69,970	69,970	0
Other	0	0	0	0	0
	69,970	0	69,970	69,970	0
Service charges and delinquent fees	273,599	0	273,599	274,187	(588)
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	16,820	0	16,820	12,500	4,320
Miscellaneous	70,606	0	70,606	70,605	1
TOTAL REVENUES	1,074,207	0	1,074,207	1,078,537	(4,330)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,074,207	0	1,074,207	1,078,537	(4,330)
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	876,370	0	876,370	876,528	158
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	81,833	0	81,833	81,994	161
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	958,203	0	958,203	958,522	319
Other financing uses					
Operating transfers out	126,592	0	126,592	127,578	986
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,084,795	0	1,084,795	1,086,100	1,305
Excess (deficiency) of revenues and other sources over expenditures and other uses	(10,588)	0	(10,588)	(7,563)	(3,025)
Fund balance (deficit)					
Beginning of year, as restated	36,050	0	36,050	36,050	0
END OF YEAR	\$ 25,462	\$ 0	\$ 25,462	\$ 28,487	\$ (3,025)

[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, 1995

FIRE DISTRICT #4

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 285,003	\$ 0	\$ 285,003	\$ 286,931	\$ (1,928)
Sales	0	0	0	0	0
	285,003	0	285,003	286,931	(1,928)
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	6,619	0	6,619	6,500	119
Miscellaneous	7,353	0	7,353	7,353	0
TOTAL REVENUES	298,975	0	298,975	300,784	(1,809)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	298,975	0	298,975	300,784	(1,809)
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	291,709	0	291,709	290,308	(1,401)
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	12,919	0	12,919	13,198	279
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	304,628	0	304,628	303,506	(1,122)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	304,628	0	304,628	303,506	(1,122)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(5,653)	0	(5,653)	(2,722)	(2,931)
Fund balance (deficit)					
Beginning of year, as restated	9,147	0	9,147	9,147	0
END OF YEAR	\$ 3,494	\$ 0	\$ 3,494	\$ 6,425	\$ (2,931)

[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, 1995

FIRE DISTRICT #5

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 951,256	\$ 0	\$ 951,256	\$ 955,642	\$ (4,386)
Sales	0	0	0	0	0
	951,256	0	951,256	955,642	(4,386)
Intergovernmental					
State revenue sharing	41,576	0	41,576	41,576	0
Other	0	0	0	0	0
	41,576	0	41,576	41,576	0
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	24,515	0	24,515	23,000	1,515
Miscellaneous	47,721	0	47,721	47,720	1
TOTAL REVENUES	1,065,068	0	1,065,068	1,067,938	(2,870)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,065,068	0	1,065,068	1,067,938	(2,870)
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	391	391
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	996,731	0	996,731	996,744	13
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	70,544	0	70,544	71,006	462
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,067,275	0	1,067,275	1,068,141	866
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,067,275	0	1,067,275	1,068,141	866
Excess (deficiency) of revenues and other sources over expenditures and other uses	(2,207)	0	(2,207)	(203)	(2,004)
Fund balance (deficit)					
Beginning of year, as restated	35,413	0	35,413	35,413	0
END OF YEAR	\$ 33,206	\$ 0	\$ 33,206	\$ 35,210	\$ (2,004)

[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, 1995

FIRE DISTRICT #6

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 969,495	\$ 0	\$ 969,495	\$ 946,271	\$ 23,224
Sales	0	0	0	0	0
	969,495	0	969,495	946,271	23,224
Intergovernmental					
State revenue sharing	19,487	0	19,487	19,487	0
Other	0	0	0	0	0
	19,487	0	19,487	19,487	0
Service charges and delinquent fees					
	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income					
	26,143	0	26,143	19,000	7,143
Miscellaneous					
	48,029	0	48,029	48,029	0
TOTAL REVENUES	1,063,154	0	1,063,154	1,032,787	30,367
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,063,154	0	1,063,154	1,032,787	30,367
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	449	449
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	960,731	0	960,731	960,744	13
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	65,238	0	65,238	65,656	418
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,025,969	0	1,025,969	1,026,849	880
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,025,969	0	1,025,969	1,026,849	880
Excess (deficiency) of revenues and other sources over expenditures and other uses	37,185	0	37,185	5,938	31,247
Fund balance (deficit)					
Beginning of year, as restated	17,895	0	17,895	17,895	0
END OF YEAR	\$ 55,080	\$ 0	\$ 55,080	\$ 23,833	\$ 31,247

[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, 1995

FIRE DISTRICT #7

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,548,237	\$ 0	\$ 1,548,237	\$ 1,543,496	\$ 4,741
Sales	0	0	0	0	0
	1,548,237	0	1,548,237	1,543,496	4,741
Intergovernmental					
State revenue sharing	23,338	0	23,338	23,338	0
Other	0	0	0	0	0
	23,338	0	23,338	23,338	0
Service charges and delinquent fees					
	210,117	0	210,117	207,022	3,095
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income					
	40,132	0	40,132	30,000	10,132
Miscellaneous					
	38,281	0	38,281	38,281	0
TOTAL REVENUES	1,860,105	0	1,860,105	1,842,137	17,968
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,860,105	0	1,860,105	1,842,137	17,968
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	4,404	0	4,404	4,940	536
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	1,788,395	0	1,788,395	1,788,510	115
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	56,949	0	56,949	57,341	392
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,849,748	0	1,849,748	1,850,791	1,043
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,849,748	0	1,849,748	1,850,791	1,043
Excess (deficiency) of revenues and other sources over expenditures and other uses	10,357	0	10,357	(8,654)	19,011
Fund balance					
Beginning of year, as restated	78,803	0	78,803	78,803	0
END OF YEAR	\$ 89,160	\$ 0	\$ 89,160	\$ 70,149	\$ 19,011

[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, 1995

FIRE DISTRICT #8

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,902,408	\$ 0	\$ 1,902,408	\$ 1,894,739	\$ 7,669
Sales	0	0	0	0	0
	1,902,408	0	1,902,408	1,894,739	7,669
Intergovernmental					
State revenue sharing	108,629	0	108,629	108,629	0
Other	0	0	0	0	0
	108,629	0	108,629	108,629	0
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	55,587	0	55,587	38,000	17,587
Miscellaneous	71,423	0	71,423	71,422	1
TOTAL REVENUES	2,138,047	0	2,138,047	2,112,790	25,257
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,138,047	0	2,138,047	2,112,790	25,257
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	2,027,231	0	2,027,231	2,027,244	13
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	81,318	0	81,318	82,813	1,495
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,108,549	0	2,108,549	2,110,057	1,508
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,108,549	0	2,108,549	2,110,057	1,508
Excess (deficiency) of revenues and other sources over expenditures and other uses	29,498	0	29,498	2,733	26,765
Fund balance (deficit)					
Beginning of year, as restated	72,129	0	72,129	72,129	0
END OF YEAR	\$ 101,627	\$ 0	\$ 101,627	\$ 74,862	\$ 26,765

[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, 1995

FIRE DISTRICT #9

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 130,365	\$ 0	\$ 130,365	\$ 129,742	\$ 623
Sales	0	0	0	0	0
	130,365	0	130,365	129,742	623
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Service charges and delinquent fees	0	0	0	0	0
Fines and forfeits					
Fines and fees	0	0	0	0	0
Interest income	3,481	0	3,481	3,000	481
Miscellaneous	4,809	0	4,809	4,808	1
TOTAL REVENUES	138,655	0	138,655	137,550	1,105
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	138,655	0	138,655	137,550	1,105
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	125,165	0	125,165	125,172	7
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	5,990	0	5,990	6,019	29
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	131,155	0	131,155	131,191	36
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	131,155	0	131,155	131,191	36
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,500	0	7,500	6,359	1,141
Fund balance (deficit)					
Beginning of year, as restated	1,927	0	1,927	1,927	0
END OF YEAR	\$ 9,427	\$ 0	\$ 9,427	\$ 8,286	\$ 1,141

[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, 1995

TOTAL - PUBLIC SAFETY FUNCTION

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 25,085,491	\$ 0	\$ 25,085,491	\$ 25,081,698	\$ 3,793
Sales	172,730	0	172,730	174,277	(1,547)
	25,258,221	0	25,258,221	25,255,975	2,246
Intergovernmental					
State revenue sharing	696,114	0	696,114	696,114	0
Other	260,227	0	260,227	180,978	79,249
	956,341	0	956,341	877,092	79,249
Service charges and delinquent fees	3,855,166	0	3,855,166	3,106,209	748,957
Fines and forfeits					
Fines and fees	173,220	0	173,220	175,000	(1,780)
Interest income	1,168,013	0	1,168,013	794,628	373,385
Miscellaneous	636,047	0	636,047	631,091	4,956
TOTAL REVENUES	32,047,008	0	32,047,008	30,839,995	1,207,013
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	32,047,008	0	32,047,008	30,839,995	1,207,013
Expenditures					
Personnel	16,345,282	(866)	16,344,416	16,572,086	227,670
Supplies and office expense	814,484	8,899	823,383	903,831	80,448
Operating supplies	302,445	(7,411)	295,034	345,295	50,261
Building expenses	325,895	(1,518)	324,377	373,001	48,624
Outside services	8,515,925	2,625	8,518,550	9,068,580	550,030
Transportation	267,154	0	267,154	296,643	29,489
Other equipment (non-veh.)	73,424	(36)	73,388	84,431	11,043
General expenses	1,138,856	1,618	1,140,474	1,187,592	47,118
Capital outlay	281,161	56,045	337,206	527,615	190,409
TOTAL EXPENDITURES	28,064,626	59,356	28,123,982	29,359,074	1,235,092
Other financing uses					
Operating transfers out	420,302	0	420,302	405,194	(15,108)
TOTAL EXPENDITURES AND OTHER FINANCING USES	28,484,928	59,356	28,544,284	29,764,268	1,219,984
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,562,080	(59,356)	3,502,724	1,075,727	2,426,997
Fund balance (deficit)					
Beginning of year, as restated	6,447,140	12,567	6,459,707	6,439,939	19,768
END OF YEAR	\$ 10,009,220	\$ (46,789)	\$ 9,962,431	\$ 7,515,666	\$ 2,446,765

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

STREETS DEPARTMENT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 10,581	\$ 0	\$ 10,581	\$ 1,692	\$ 8,889
Sales	20,418,486	0	20,418,486	19,889,230	529,256
Severance	0	0	0	0	0
	20,429,067	0	20,429,067	19,890,922	538,145
Intergovernmental					
Parish Transportation Fund	1,388,858	0	1,388,858	1,365,000	23,858
State revenue sharing	0	0	0	0	0
Other	294,240	0	294,240	0	294,240
	1,683,098	0	1,683,098	1,365,000	318,098
Service charges and delinquent fees	0	0	0	0	0
Interest income	36,470	0	36,470	62,200	(25,730)
Miscellaneous	464,631	0	464,631	411,620	53,011
TOTAL REVENUES	22,613,266	0	22,613,266	21,729,742	883,524
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	22,613,266	0	22,613,266	21,729,742	883,524
Expenditures					
Personnel	6,369,970	(498)	6,369,472	6,232,953	(136,519)
Supplies and office expense	72,042	(1,277)	70,765	75,550	4,785
Operating supplies	1,033,024	12,184	1,045,208	1,032,000	(13,208)
Building expenses	202,724	(5,043)	197,681	170,300	(27,381)
Outside services	5,186,382	(598,665)	4,587,717	4,458,014	(129,703)
Transportation	956,877	4,056	960,933	934,700	(26,233)
Other equipment (non-veh.)	8,265	0	8,265	10,000	1,735
General expenses	4,299,087	644	4,299,731	4,403,956	104,225
Capital outlay	626,901	(284,019)	342,882	486,852	143,970
TOTAL EXPENDITURES	18,755,272	(872,618)	17,882,654	17,804,325	(78,329)
Other financing uses					
Operating transfers out	4,184,258	0	4,184,258	4,269,389	85,131
TOTAL EXPENDITURES AND OTHER FINANCING USES	22,939,530	(872,618)	22,066,912	22,073,714	6,802
Excess (deficiency) of revenues and other sources over expenditures and other uses	(326,264)	872,618	546,354	(343,972)	890,326
Fund balance (deficit)					
Beginning of year, as restated	2,616,948	(182,831)	2,434,117	343,972	2,090,145
END OF YEAR	\$ 2,290,684	\$ 689,787	\$ 2,980,471	\$ 0	\$ 2,980,471

[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, 1995

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
Severance	0	0	0	0	0
	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	374,796	0	374,796	0	374,796
	374,796	0	374,796	0	374,796
Service charges and delinquent fees					
	0	0	0	0	0
Interest income					
	0	0	0	0	0
Miscellaneous					
	7,096	0	7,096	5,841	1,255
TOTAL REVENUES	381,892	0	381,892	5,841	376,051
Other financing sources					
Operating transfers in	3,456,399	0	3,456,399	3,822,589	(366,190)
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,838,291	0	3,838,291	3,828,430	9,861
Expenditures					
Personnel	1,683,232	(25)	1,683,207	1,694,647	11,440
Supplies and office expense	10,086	23	10,109	10,505	396
Operating supplies	80,634	(93)	80,541	86,649	6,108
Building expenses	16,438	(225)	16,213	16,086	(127)
Outside services	1,276,182	0	1,276,182	1,236,024	(40,158)
Transportation	337,931	0	337,931	341,373	3,442
Other equipment (non-veh.)	461	244	705	800	95
General expenses	274,313	4,630	278,943	269,661	(9,282)
Capital outlay	173,177	(8,969)	164,208	172,685	8,477
TOTAL EXPENDITURES	3,852,454	(4,415)	3,848,039	3,828,430	(19,609)
Other financing uses					
Operating transfers out	719	0	719	0	(719)
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,853,173	(4,415)	3,848,758	3,828,430	(20,328)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(14,882)	4,415	(10,467)	0	(10,467)
Fund balance (deficit)					
Beginning of year, as restated	4,853	(4,853)	0	0	0
END OF YEAR	\$ (10,029)	\$ (438)	\$ (10,467)	\$ 0	\$ (10,467)

[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, 1995

CONSOLIDATED ROAD LIGHTING DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,495,116	\$ 0	\$ 3,495,116	\$ 3,510,931	\$ (15,815)
Sales	0	0	0	0	0
Severance	0	0	0	0	0
	<u>3,495,116</u>	<u>0</u>	<u>3,495,116</u>	<u>3,510,931</u>	<u>(15,815)</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	270,818	0	270,818	270,818	0
Other	0	0	0	0	0
	<u>270,818</u>	<u>0</u>	<u>270,818</u>	<u>270,818</u>	<u>0</u>
Service charges and delinquent fees	0	0	0	0	0
Interest income	180,201	0	180,201	160,000	20,201
Miscellaneous	13,431	0	13,431	20,539	(7,108)
TOTAL REVENUES	<u>3,959,566</u>	<u>0</u>	<u>3,959,566</u>	<u>3,962,288</u>	<u>(2,722)</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>3,959,566</u>	<u>0</u>	<u>3,959,566</u>	<u>3,962,288</u>	<u>(2,722)</u>
Expenditures					
Personnel	163,916	0	163,916	175,573	11,657
Supplies and office expense	1,988	0	1,988	2,105	117
Operating supplies	2,971,499	0	2,971,499	3,332,801	361,302
Building expenses	0	0	0	0	0
Outside services	724,867	(1,172)	723,695	821,600	97,905
Transportation	7,552	0	7,552	9,021	1,469
Other equipment (non-veh.)	0	0	0	0	0
General expenses	154,342	0	154,342	164,586	10,244
Capital outlay	4,038	(108)	3,930	6,900	2,970
TOTAL EXPENDITURES	<u>4,028,202</u>	<u>(1,280)</u>	<u>4,026,922</u>	<u>4,512,586</u>	<u>485,664</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,028,202</u>	<u>(1,280)</u>	<u>4,026,922</u>	<u>4,512,586</u>	<u>485,664</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(68,636)	1,280	(67,356)	(550,298)	482,942
Fund balance (deficit)					
Beginning of year, as restated	1,431,193	(108)	1,431,085	1,431,085	0
END OF YEAR	<u>\$ 1,362,557</u>	<u>\$ 1,172</u>	<u>\$ 1,363,729</u>	<u>\$ 880,787</u>	<u>\$ 482,942</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, 1995

ROAD LIGHTING DISTRICT #7

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 62,490	\$ 0	\$ 62,490	\$ 61,419	\$ 1,071
Sales	0	0	0	0	0
Severance	0	0	0	0	0
	<u>62,490</u>	<u>0</u>	<u>62,490</u>	<u>61,419</u>	<u>1,071</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	1,377	0	1,377	1,377	0
Other	0	0	0	0	0
	<u>1,377</u>	<u>0</u>	<u>1,377</u>	<u>1,377</u>	<u>0</u>
Service charges and delinquent fees	0	0	0	0	0
Interest income	4,887	0	4,887	2,500	2,387
Miscellaneous	1	0	1	0	1
TOTAL REVENUES	<u>68,755</u>	<u>0</u>	<u>68,755</u>	<u>65,296</u>	<u>3,459</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>68,755</u>	<u>0</u>	<u>68,755</u>	<u>65,296</u>	<u>3,459</u>
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	55,983	0	55,983	79,741	23,758
Building expenses	6,015	(6,015)	0	0	0
Outside services	1,598	0	1,598	1,613	15
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	1,023	0	1,023	1,041	18
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>64,619</u>	<u>(6,015)</u>	<u>58,604</u>	<u>82,395</u>	<u>23,791</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>64,619</u>	<u>(6,015)</u>	<u>58,604</u>	<u>82,395</u>	<u>23,791</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>4,136</u>	<u>6,015</u>	<u>10,151</u>	<u>(17,099)</u>	<u>27,250</u>
Fund balance (deficit)					
Beginning of year, as restated	49,653	0	49,653	49,653	0
END OF YEAR	<u>\$ 53,789</u>	<u>\$ 6,015</u>	<u>\$ 59,804</u>	<u>\$ 32,554</u>	<u>\$ 27,250</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, 1995

GARBAGE DISTRICT #1

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,420,153	\$ 0	\$ 2,420,153	\$ 2,424,146	\$ (3,993)
Sales	0	0	0	0	0
Severance	0	0	0	0	0
	<u>2,420,153</u>	<u>0</u>	<u>2,420,153</u>	<u>2,424,146</u>	<u>(3,993)</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	199,731	0	199,731	199,731	0
Other	417,330	0	417,330	542,277	(124,947)
	<u>617,061</u>	<u>0</u>	<u>617,061</u>	<u>742,008</u>	<u>(124,947)</u>
Service charges and delinquent fees	3,164,917	0	3,164,917	3,098,406	66,511
Interest income	66,713	0	66,713	102,094	(35,381)
Miscellaneous	799,473	72,953	872,426	874,000	(1,574)
TOTAL REVENUES	<u>7,068,317</u>	<u>72,953</u>	<u>7,141,270</u>	<u>7,240,654</u>	<u>(99,384)</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>7,068,317</u>	<u>72,953</u>	<u>7,141,270</u>	<u>7,240,654</u>	<u>(99,384)</u>
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	4,915,075	133,612	5,048,687	4,898,953	(149,734)
Transportation	0	0	0	0	0
Other equipment (non-veh.)	33,397	0	33,397	33,397	0
General expenses	52,962	36,847	89,809	95,626	5,817
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	<u>5,001,434</u>	<u>170,459</u>	<u>5,171,893</u>	<u>5,027,976</u>	<u>(143,917)</u>
Other financing uses					
Operating transfers out	2,568,731	72,953	2,641,684	2,758,112	116,428
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>7,570,165</u>	<u>243,412</u>	<u>7,813,577</u>	<u>7,786,088</u>	<u>(27,489)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(501,848)</u>	<u>(170,459)</u>	<u>(672,307)</u>	<u>(545,434)</u>	<u>(126,873)</u>
Fund balance (deficit)					
Beginning of year, as restated	262,307	548,636	810,943	810,943	0
END OF YEAR	<u>\$ (239,541)</u>	<u>\$ 378,177</u>	<u>\$ 138,636</u>	<u>\$ 265,509</u>	<u>\$ (126,873)</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, 1995

GARBAGE DISTRICT #2

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,491,293	\$ 0	\$ 1,491,293	\$ 1,490,490	\$ 803
Sales	0	0	0	0	0
Severance	0	0	0	0	0
	<u>1,491,293</u>	<u>0</u>	<u>1,491,293</u>	<u>1,490,490</u>	<u>803</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	123,976	0	123,976	123,976	0
Other	84,000	0	84,000	0	84,000
	<u>207,976</u>	<u>0</u>	<u>207,976</u>	<u>123,976</u>	<u>84,000</u>
Service charges and delinquent fees	3,051,247	0	3,051,247	2,980,388	70,859
Interest income	76,838	0	76,838	55,000	21,838
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	4,827,354	0	4,827,354	4,649,854	177,500
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,827,354	0	4,827,354	4,649,854	177,500
Expenditures					
Personnel	17	0	17	15	(2)
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	3,132,766	43,295	3,176,061	3,113,920	(62,141)
Transportation	0	0	0	0	0
Other equipment (non-veh.)	553	0	553	5,500	4,947
General expenses	44,653	25,412	70,065	75,086	5,021
Capital outlay	14,680	0	14,680	14,999	319
TOTAL EXPENDITURES	3,192,669	68,707	3,261,376	3,209,520	(51,856)
Other financing uses					
Operating transfers out	1,418,804	0	1,418,804	1,325,024	(93,780)
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,611,473	68,707	4,680,180	4,534,544	(145,636)
Excess (deficiency) of revenues and other sources over expenditures and other uses	215,881	(68,707)	147,174	115,310	31,864
Fund balance (deficit)					
Beginning of year, as restated	48,596	394,762	443,358	443,358	0
END OF YEAR	\$ 264,477	\$ 326,055	\$ 590,532	\$ 558,668	\$ 31,864

[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, 1995

GARBAGE DISTRICT #6

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 81,281	\$ 0	\$ 81,281	\$ 82,399	\$ (1,118)
Sales	0	0	0	0	0
Severance	0	0	0	0	0
	<u>81,281</u>	<u>0</u>	<u>81,281</u>	<u>82,399</u>	<u>(1,118)</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	5,375	0	5,375	5,375	0
Other	0	0	0	0	0
	<u>5,375</u>	<u>0</u>	<u>5,375</u>	<u>5,375</u>	<u>0</u>
Service charges and delinquent fees	100,670	0	100,670	98,641	2,029
Interest income	16,778	0	16,778	11,453	5,325
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	204,104	0	204,104	197,868	6,236
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	204,104	0	204,104	197,868	6,236
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	110,020	6,515	116,535	144,120	27,585
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	5,717	1,271	6,988	7,218	230
Capital outlay	0	0	0	0	0
	<u>115,737</u>	<u>7,786</u>	<u>123,523</u>	<u>151,338</u>	<u>27,815</u>
TOTAL EXPENDITURES	115,737	7,786	123,523	151,338	27,815
Other financing uses					
Operating transfers out	80,973	0	80,973	75,621	(5,352)
TOTAL EXPENDITURES AND OTHER FINANCING USES	196,710	7,786	204,496	226,959	22,463
Excess (deficiency) of revenues and other sources over expenditures and other uses	7,394	(7,786)	(392)	(29,091)	28,699
Fund balance (deficit)					
Beginning of year, as restated	213,404	17,144	230,548	230,548	0
END OF YEAR	\$ 220,798	\$ 9,358	\$ 230,156	\$ 201,457	\$ 28,699

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

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
Severance	0	0	0	0	0
	0	0	0	0	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	150,227	0	150,227	0	150,227
	150,227	0	150,227	0	150,227
Service charges and delinquent fees	0	0	0	0	0
Interest income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	150,227	0	150,227	0	150,227
Other financing sources					
Operating transfers in	3,520,604	0	3,520,604	3,287,900	232,704
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,670,831	0	3,670,831	3,287,900	382,931
Expenditures					
Personnel	82,850	0	82,850	82,813	(37)
Supplies and office expense	767	0	767	1,000	233
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	3,768,521	(258,711)	3,509,810	3,125,767	(384,043)
Transportation	2,830	0	2,830	4,041	1,211
Other equipment (non-veh.)	0	0	0	0	0
General expenses	139,210	(73,232)	65,978	64,979	(999)
Capital outlay	8,596	0	8,596	9,300	704
TOTAL EXPENDITURES	4,002,774	(331,943)	3,670,831	3,287,900	(382,931)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,002,774	(331,943)	3,670,831	3,287,900	(382,931)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(331,943)	331,943	0	0	0
Fund balance (deficit)					
Beginning of year, as restated	0	0	0	0	0
END OF YEAR	\$ (331,943)	\$ 331,943	\$ 0	\$ 0	\$ 0

[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, 1995

CONSOLIDATED DRAINAGE DISTRICT #1

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 960,509	\$ 0	\$ 960,509	\$ 966,429	\$ (5,920)
Sales	2,740,574	0	2,740,574	2,770,182	(29,608)
Severance	0	0	0	0	0
	<u>3,701,083</u>	<u>0</u>	<u>3,701,083</u>	<u>3,736,611</u>	<u>(35,528)</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	77,683	0	77,683	77,683	0
Other	4,515	0	4,515	0	4,515
	<u>82,198</u>	<u>0</u>	<u>82,198</u>	<u>77,683</u>	<u>4,515</u>
Service charges and delinquent fees	0	0	0	0	0
Interest income	38,479	0	38,479	57,998	(19,519)
Miscellaneous	8,858	0	8,858	3,534	5,324
TOTAL REVENUES	3,830,618	0	3,830,618	3,875,826	(45,208)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,830,618	0	3,830,618	3,875,826	(45,208)
Expenditures					
Personnel	1,502,694	(175)	1,502,519	1,511,735	9,216
Supplies and office expense	9,832	6	9,838	11,866	2,028
Operating supplies	308,726	(2,643)	306,083	340,780	34,697
Building expenses	52,435	1,351	53,786	60,216	6,430
Outside services	1,038,589	(127,079)	911,510	908,112	(3,398)
Transportation	320,444	(1,971)	318,473	296,679	(21,794)
Other equipment (non-veh.)	1,873	0	1,873	1,825	(48)
General expenses	528,259	2,672	530,931	528,350	(2,581)
Capital outlay	128,058	61,731	189,789	393,417	203,628
TOTAL EXPENDITURES	3,890,910	(66,108)	3,824,802	4,052,980	228,178
Other financing uses					
Operating transfers out	306,712	0	306,712	306,712	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,197,622	(66,108)	4,131,514	4,359,692	228,178
Excess (deficiency) of revenues and other sources over expenditures and other uses	(367,004)	66,108	(300,896)	(483,866)	182,970
Fund balance (deficit)					
Beginning of year, as restated	871,754	(3,833)	867,921	530,269	337,652
END OF YEAR	\$ 504,750	\$ 62,275	\$ 567,025	\$ 46,403	\$ 520,622

[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, 1995

FOURTH JEFFERSON DRAINAGE DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 4,696,105	\$ 0	\$ 4,696,105	\$ 4,701,818	\$ (5,713)
Sales	950,877	0	950,877	910,845	40,032
Severance	0	0	0	0	0
	5,646,982	0	5,646,982	5,612,663	34,319
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	670,796	0	670,796	670,796	0
Other	108,450	0	108,450	0	108,450
	779,246	0	779,246	670,796	108,450
Service charges and delinquent fees					
	0	0	0	0	0
Interest income					
	112,940	0	112,940	130,000	(17,060)
Miscellaneous					
	4,985	0	4,985	4,445	540
TOTAL REVENUES	6,544,153	0	6,544,153	6,417,904	126,249
Other financing sources					
Operating transfers in	101,000	0	101,000	101,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,645,153	0	6,645,153	6,518,904	126,249
Expenditures					
Personnel	2,404,055	586	2,404,641	2,427,863	23,222
Supplies and office expense	25,167	53	25,220	24,392	(828)
Operating supplies	482,334	(6,828)	475,506	643,351	167,845
Building expenses	72,838	212	73,050	80,688	7,638
Outside services	1,789,458	(45,487)	1,743,971	1,625,548	(118,423)
Transportation	363,751	0	363,751	319,424	(44,327)
Other equipment (non-veh.)	4,699	0	4,699	5,818	1,119
General expenses	1,310,921	163	1,311,084	1,354,397	43,313
Capital outlay	87,073	(2,070)	85,003	121,436	36,433
TOTAL EXPENDITURES	6,540,296	(53,371)	6,486,925	6,602,917	115,992
Other financing uses					
Operating transfers out	150,079	0	150,079	160,432	10,353
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,690,375	(53,371)	6,637,004	6,763,349	126,345
Excess (deficiency) of revenues and other sources over expenditures and other uses	(45,222)	53,371	8,149	(244,445)	252,594
Fund balance (deficit)					
Beginning of year, as restated	319,261	22,694	341,955	244,445	97,510
END OF YEAR	\$ 274,039	\$ 76,065	\$ 350,104	\$ 0	\$ 350,104

[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, 1995

DRAINAGE DISTRICT #9

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 895,040	\$ 0	\$ 895,040	\$ 882,440	\$ 12,600
Sales	1,392,054	0	1,392,054	1,400,000	(7,946)
Severance	0	0	0	0	0
	<u>2,287,094</u>	<u>0</u>	<u>2,287,094</u>	<u>2,282,440</u>	<u>4,654</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	55,076	0	55,076	55,076	0
Other	9,555	0	9,555	9,555	0
	<u>64,631</u>	<u>0</u>	<u>64,631</u>	<u>64,631</u>	<u>0</u>
Service charges and delinquent fees	0	0	0	0	0
Interest income	62,588	0	62,588	48,000	14,588
Miscellaneous	6,676	0	6,676	2,295	4,381
TOTAL REVENUES	<u>2,420,989</u>	<u>0</u>	<u>2,420,989</u>	<u>2,397,366</u>	<u>23,623</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>2,420,989</u>	<u>0</u>	<u>2,420,989</u>	<u>2,397,366</u>	<u>23,623</u>
Expenditures					
Personnel	860,167	298	860,465	892,008	31,543
Supplies and office expense	647	0	647	583	(64)
Operating supplies	154,349	(12,688)	141,661	194,030	52,369
Building expenses	28,639	1,308	29,947	34,422	4,475
Outside services	413,948	(22,770)	391,178	640,752	249,574
Transportation	131,642	0	131,642	143,872	12,230
Other equipment (non-veh.)	0	82	82	139	57
General expenses	317,156	0	317,156	324,131	6,975
Capital outlay	44,793	13,596	58,389	263,541	205,152
TOTAL EXPENDITURES	<u>1,951,341</u>	<u>(20,174)</u>	<u>1,931,167</u>	<u>2,493,478</u>	<u>562,311</u>
Other financing uses					
Operating transfers out	360,853	0	360,853	360,853	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>2,312,194</u>	<u>(20,174)</u>	<u>2,292,020</u>	<u>2,854,331</u>	<u>562,311</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>108,795</u>	<u>20,174</u>	<u>128,969</u>	<u>(456,965)</u>	<u>585,934</u>
Fund balance (deficit)					
Beginning of year, as restated	648,681	19,652	668,333	497,690	170,643
END OF YEAR	<u>\$ 757,476</u>	<u>\$ 39,826</u>	<u>\$ 797,302</u>	<u>\$ 40,725</u>	<u>\$ 756,577</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, 1995

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	9,756,544	0	9,756,544	9,512,416	244,128
Severance	0	0	0	0	0
	<u>9,756,544</u>	<u>0</u>	<u>9,756,544</u>	<u>9,512,416</u>	<u>244,128</u>
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	130,683	0	130,683	0	130,683
	<u>130,683</u>	<u>0</u>	<u>130,683</u>	<u>0</u>	<u>130,683</u>
Service charges and delinquent fees	0	0	0	0	0
Interest income	98,739	0	98,739	71,818	26,921
Miscellaneous	35,854	0	35,854	32,564	3,290
TOTAL REVENUES	10,021,820	0	10,021,820	9,616,798	405,022
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,021,820	0	10,021,820	9,616,798	405,022
Expenditures					
Personnel	3,471,402	(15)	3,471,387	3,497,182	25,795
Supplies and office expense	42,345	(124)	42,221	46,761	4,540
Operating supplies	424,696	(28,272)	396,424	445,536	49,112
Building expenses	638,591	2,580	641,171	674,000	32,829
Outside services	1,057,727	17,903	1,075,630	1,227,394	151,764
Transportation	388,903	0	388,903	420,350	31,447
Other equipment (non-veh.)	7,832	329	8,161	8,800	639
General expenses	1,507,480	2,679	1,510,159	1,549,155	38,996
Capital outlay	276,837	82,608	359,445	376,426	16,981
TOTAL EXPENDITURES	7,815,813	77,688	7,893,501	8,245,604	352,103
Other financing uses					
Operating transfers out	2,595,712	0	2,595,712	2,616,418	20,706
TOTAL EXPENDITURES AND OTHER FINANCING USES	10,411,525	77,688	10,489,213	10,862,022	372,809
Excess (deficiency) of revenues and other sources over expenditures and other uses	(389,705)	(77,688)	(467,393)	(1,245,224)	777,831
Fund balance (deficit)					
Beginning of year, as restated	2,422,525	(9,657)	2,412,868	1,406,350	1,006,518
END OF YEAR	\$ 2,032,820	\$ (87,345)	\$ 1,945,475	\$ 161,126	\$ 1,784,349

[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, 1995

	TOTAL - PUBLIC WORKS FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 14,112,568	\$ 0	\$ 14,112,568	\$ 14,121,764	\$ (9,196)
Sales	35,258,535	0	35,258,535	34,482,673	775,862
Severance	0	0	0	0	0
	<u>49,371,103</u>	<u>0</u>	<u>49,371,103</u>	<u>48,604,437</u>	<u>766,666</u>
Intergovernmental					
Parish Transportation Fund	1,388,858	0	1,388,858	1,365,000	23,858
State revenue sharing	1,404,832	0	1,404,832	1,404,832	0
Other	1,573,796	0	1,573,796	551,832	1,021,964
	<u>4,367,486</u>	<u>0</u>	<u>4,367,486</u>	<u>3,321,664</u>	<u>1,045,822</u>
Service charges and delinquent fees	6,316,834	0	6,316,834	6,177,435	139,399
Interest income	694,633	0	694,633	701,063	(6,430)
Miscellaneous	1,341,005	72,953	1,413,958	1,354,838	59,120
TOTAL REVENUES	<u>62,091,061</u>	<u>72,953</u>	<u>62,164,014</u>	<u>60,159,437</u>	<u>2,004,577</u>
Other financing sources					
Operating transfers in	7,078,003	0	7,078,003	7,211,489	(133,486)
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>69,169,064</u>	<u>72,953</u>	<u>69,242,017</u>	<u>67,370,926</u>	<u>1,871,091</u>
Expenditures					
Personnel	16,538,303	171	16,538,474	16,514,789	(23,685)
Supplies and office expense	162,874	(1,319)	161,555	172,762	11,207
Operating supplies	5,511,245	(38,340)	5,472,905	6,154,888	681,983
Building expenses	1,017,680	(5,832)	1,011,848	1,035,712	23,864
Outside services	23,415,133	(852,559)	22,562,574	22,201,817	(360,757)
Transportation	2,509,930	2,085	2,512,015	2,469,460	(42,555)
Other equipment (non-veh.)	57,080	655	57,735	66,279	8,544
General expenses	8,635,123	1,086	8,636,209	8,838,186	201,977
Capital outlay	1,364,153	(137,231)	1,226,922	1,845,556	618,634
TOTAL EXPENDITURES	<u>59,211,521</u>	<u>(1,031,284)</u>	<u>58,180,237</u>	<u>59,299,449</u>	<u>1,119,212</u>
Other financing uses					
Operating transfers out	11,666,841	72,953	11,739,794	11,872,561	132,767
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>70,878,362</u>	<u>(958,331)</u>	<u>69,920,031</u>	<u>71,172,010</u>	<u>1,251,979</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,709,298)	1,031,284	(678,014)	(3,801,084)	3,123,070
Fund balance (deficit)					
Beginning of year, as restated	8,889,175	801,606	9,690,781	5,988,313	3,702,468
END OF YEAR	<u>\$ 7,179,877</u>	<u>\$ 1,832,890</u>	<u>\$ 9,012,767</u>	<u>\$ 2,187,229</u>	<u>\$ 6,825,538</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	TRANSIT OPERATIONS				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,368,964	\$ 0	\$ 2,368,964	\$ 2,370,680	\$ (1,716)
Intergovernmental					
Parish Transportation Fund	824,022	0	824,022	801,642	22,380
Federal grants	1,744,897	0	1,744,897	1,830,178	(85,281)
	2,568,919	0	2,568,919	2,631,820	(62,901)
Interest income	160,691	0	160,691	125,882	34,809
Miscellaneous	21,177	0	21,177	19,174	2,003
TOTAL REVENUES	5,119,751	0	5,119,751	5,147,556	(27,805)
Other financing sources					
Operating transfers in	30,000	0	30,000	30,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,149,751	0	5,149,751	5,177,556	(27,805)
Expenditures					
Personnel	135,418	(10)	135,408	138,089	2,681
Supplies and office expense	8,918	(94)	8,824	16,324	7,500
Operating supplies	586	8	594	1,665	1,071
Building expenses	151,929	3,660	155,589	170,083	14,494
Outside services	4,362,998	218,445	4,581,443	5,086,296	504,853
Transportation	(25,807)	0	(25,807)	74,161	99,968
Other equipment (non-veh.)	2,013	0	2,013	3,924	1,911
General expenses	51,805	811	52,616	54,498	1,882
Capital outlay	12,462	0	12,462	21,200	8,738
TOTAL EXPENDITURES	4,700,322	222,820	4,923,142	5,566,240	643,098
Other financing uses					
Operating transfers out	403,000	0	403,000	403,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	5,103,322	222,820	5,326,142	5,969,240	643,098
Excess (deficiency) of revenues and other sources over expenditures and other uses	46,429	(222,820)	(176,391)	(791,684)	615,293
Fund balance (deficit)					
Beginning of year	1,771,545	226,835	1,998,380	1,998,380	0
END OF YEAR	\$ 1,817,974	\$ 4,015	\$ 1,821,989	\$ 1,206,696	\$ 615,293

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

TRANSIT - ELDERLY AND HANDICAPPED

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,184,482	\$ 0	\$ 1,184,482	\$ 1,188,282	\$ (3,800)
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
Federal grants	49,423	0	49,423	38,015	11,408
	49,423	0	49,423	38,015	11,408
Interest income	73,308	0	73,308	66,036	7,272
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,307,213	0	1,307,213	1,292,333	14,880
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,307,213	0	1,307,213	1,292,333	14,880
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	1,282	(22)	1,260	3,695	2,435
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	1,332,966	2,917	1,335,883	1,490,194	154,311
Transportation	2,920	0	2,920	9,500	6,580
Other equipment (non-veh.)	0	0	0	0	0
General expenses	4,472	120	4,592	9,645	5,053
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,341,640	3,015	1,344,655	1,513,034	168,379
Other financing uses					
Operating transfers out	52,000	0	52,000	52,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,393,640	3,015	1,396,655	1,565,034	168,379
Excess (deficiency) of revenues and other sources over expenditures and other uses	(86,427)	(3,015)	(89,442)	(272,701)	183,259
Fund balance (deficit)					
Beginning of year	737,848	3,101	740,949	740,949	0
END OF YEAR	\$ 651,421	\$ 86	\$ 651,507	\$ 468,248	\$ 183,259

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	TOTAL - TRANSIT FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 3,553,446	\$ 0	\$ 3,553,446	\$ 3,558,962	\$ (5,516)
Intergovernmental					
Parish Transportation Fund	824,022	0	824,022	801,642	22,380
Federal grants	1,794,320	0	1,794,320	1,868,193	(73,873)
	2,618,342	0	2,618,342	2,669,835	(51,493)
Interest income	233,999	0	233,999	191,918	42,081
Miscellaneous	21,177	0	21,177	19,174	2,003
TOTAL REVENUES	6,426,964	0	6,426,964	6,439,889	(12,925)
Other financing sources					
Operating transfers in	30,000	0	30,000	30,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,456,964	0	6,456,964	6,469,889	(12,925)
Expenditures					
Personnel	135,418	(10)	135,408	138,089	2,681
Supplies and office expense	10,200	(116)	10,084	20,019	9,935
Operating supplies	586	8	594	1,665	1,071
Building expenses	151,929	3,660	155,589	170,083	14,494
Outside services	5,695,964	221,362	5,917,326	6,576,490	659,164
Transportation	(22,887)	0	(22,887)	83,661	106,548
Other equipment (non-veh.)	2,013	0	2,013	3,924	1,911
General expenses	56,277	931	57,208	64,143	6,935
Capital outlay	12,462	0	12,462	21,200	8,738
TOTAL EXPENDITURES	6,041,962	225,835	6,267,797	7,079,274	811,477
Other financing uses					
Operating transfers out	455,000	0	455,000	455,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,496,962	225,835	6,722,797	7,534,274	811,477
Excess (deficiency) of revenues and other sources over expenditures and other uses	(39,998)	(225,835)	(265,833)	(1,064,385)	798,552
Fund balance (deficit) Beginning of year	2,509,393	229,936	2,739,329	2,739,329	0
END OF YEAR	\$ 2,469,395	\$ 4,101	\$ 2,473,496	\$ 1,674,944	\$ 798,552

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	ANIMAL SHELTER				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 804,410	\$ 0	\$ 804,410	\$ 806,551	\$ (2,141)
Sales	58,872	0	58,872	49,727	9,145
	863,282	0	863,282	856,278	7,004
Intergovernmental					
State revenue sharing	130,403	0	130,403	130,403	0
Service charges and delinquent fees	276,728	(6)	276,722	263,093	13,629
Interest income	20,113	0	20,113	25,366	(5,253)
Miscellaneous	1,145	0	1,145	202	943
TOTAL REVENUES	1,291,671	(6)	1,291,665	1,275,342	16,323
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,291,671	(6)	1,291,665	1,275,342	16,323
Expenditures					
Personnel	932,521	(7,566)	924,955	926,810	1,855
Supplies and office expense	18,994	34	19,028	19,847	819
Operating supplies	74,238	8,324	82,562	75,460	(7,102)
Building expenses	125,383	4,213	129,596	141,216	11,620
Outside services	48,158	30	48,188	52,055	3,867
Transportation	44,951	1,612	46,563	44,730	(1,833)
Other equipment (non-veh.)	3,670	350	4,020	4,400	380
General expenses	85,144	(289)	84,855	84,924	69
Capital outlay	6,658	170	6,828	6,829	1
TOTAL EXPENDITURES	1,339,717	6,878	1,346,595	1,356,271	9,676
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,339,717	6,878	1,346,595	1,356,271	9,676
Excess (deficiency) of revenues and other sources over expenditures and other uses	(48,046)	(6,884)	(54,930)	(80,929)	25,999
Fund balance (deficit)					
Beginning of year	65,890	15,039	80,929	80,929	0
END OF YEAR	\$ 17,844	\$ 8,155	\$ 25,999	\$ 0	\$ 25,999

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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, 1995

	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
	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Service charges and delinquent fees	1,027,033	0	1,027,033	1,022,000	5,033
Interest income	(121)	0	(121)	500	(621)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,026,912	0	1,026,912	1,022,500	4,412
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,026,912	0	1,026,912	1,022,500	4,412
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	1,000,075	0	1,000,075	994,415	(5,660)
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	26,837	0	26,837	28,085	1,248
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,026,912	0	1,026,912	1,022,500	(4,412)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,026,912	0	1,026,912	1,022,500	(4,412)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0	0
Fund balance (deficit)					
Beginning of year	34,051	0	34,051	34,051	0
END OF YEAR	\$ 34,051	\$ 0	\$ 34,051	\$ 34,051	\$ 0

[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, 1995

	HEALTH UNIT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,006,728	\$ 0	\$ 1,006,728	\$ 1,009,731	\$ (3,003)
Sales	0	0	0	0	0
	1,006,728	0	1,006,728	1,009,731	(3,003)
Intergovernmental					
State revenue sharing	163,003	0	163,003	163,003	0
Service charges and delinquent fees	0	0	0	0	0
Interest income	42,759	0	42,759	38,000	4,759
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,212,490	0	1,212,490	1,210,734	1,756
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,212,490	0	1,212,490	1,210,734	1,756
Expenditures					
Personnel	82,846	0	82,846	82,846	0
Supplies and office expense	1,159	1	1,160	2,866	1,706
Operating supplies	6,609	399	7,008	12,220	5,212
Building expenses	154,359	14,297	168,656	169,681	1,025
Outside services	118,230	417	118,647	338,294	219,647
Transportation	2,348	0	2,348	3,360	1,012
Other equipment (non-veh.)	6,687	757	7,444	9,536	2,092
General expenses	335,858	33,979	369,837	340,498	(29,339)
Capital outlay	4,963	186	5,149	14,000	8,851
TOTAL EXPENDITURES	713,059	50,036	763,095	973,301	210,206
Other financing uses					
Operating transfers out	258,000	0	258,000	258,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	971,059	50,036	1,021,095	1,231,301	210,206
Excess (deficiency) of revenues and other sources over expenditures and other uses	241,431	(50,036)	191,395	(20,567)	211,962
Fund balance (deficit)					
Beginning of year	105,110	50,077	155,187	155,187	0
END OF YEAR	\$ 346,541	\$ 41	\$ 346,582	\$ 134,620	\$ 211,962

[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, 1995

HUMAN SERVICES AUTHORITY

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 869,167	\$ 0	\$ 869,167	\$ 870,615	\$ (1,448)
Sales	0	0	0	0	0
	869,167	0	869,167	870,615	(1,448)
Intergovernmental					
State revenue sharing	141,269	0	141,269	141,269	0
Service charges and delinquent fees	0	0	0	0	0
Interest income	26,064	0	26,064	25,594	470
Miscellaneous	3	0	3	2	1
TOTAL REVENUES	1,036,503	0	1,036,503	1,037,480	(977)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,036,503	0	1,036,503	1,037,480	(977)
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	17	(17)	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	966,064	0	966,064	1,006,054	39,990
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	966,081	(17)	966,064	1,006,054	39,990
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	966,081	(17)	966,064	1,006,054	39,990
Excess (deficiency) of revenues and other sources over expenditures and other uses	70,422	17	70,439	31,426	39,013
Fund balance (deficit)					
Beginning of year	18,574	0	18,574	18,574	0
END OF YEAR	\$ 88,996	\$ 17	\$ 89,013	\$ 50,000	\$ 39,013

[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, 1995

	TOTAL - HEALTH & WELFARE FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,680,305	\$ 0	\$ 2,680,305	\$ 2,686,897	\$ (6,592)
Sales	58,872	0	58,872	49,727	9,145
	2,739,177	0	2,739,177	2,736,624	2,553
Intergovernmental					
State revenue sharing	434,675	0	434,675	434,675	0
Service charges and delinquent fees	1,303,761	(6)	1,303,755	1,285,093	18,662
Interest income	88,815	0	88,815	89,460	(645)
Miscellaneous	1,148	0	1,148	204	944
TOTAL REVENUES	4,567,576	(6)	4,567,570	4,546,056	21,514
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,567,576	(6)	4,567,570	4,546,056	21,514
Expenditures					
Personnel	1,015,367	(7,566)	1,007,801	1,009,656	1,855
Supplies and office expense	20,153	35	20,188	22,713	2,525
Operating supplies	80,864	8,706	89,570	87,680	(1,890)
Building expenses	279,742	18,510	298,252	310,897	12,645
Outside services	1,166,463	447	1,166,910	1,384,764	217,854
Transportation	47,299	1,612	48,911	48,090	(821)
Other equipment (non-veh.)	10,357	1,107	11,464	13,936	2,472
General expenses	1,413,903	33,690	1,447,593	1,459,561	11,968
Capital outlay	11,621	356	11,977	20,829	8,852
TOTAL EXPENDITURES	4,045,769	56,897	4,102,666	4,358,126	255,460
Other financing uses					
Operating transfers out	258,000	0	258,000	258,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,303,769	56,897	4,360,666	4,616,126	255,460
Excess (deficiency) of revenues and other sources over expenditures and other uses	263,807	(56,903)	206,904	(70,070)	276,974
Fund balance (deficit)					
Beginning of year	223,625	65,116	288,741	288,741	0
END OF YEAR	\$ 487,432	\$ 8,213	\$ 495,645	\$ 218,671	\$ 276,974

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

EAST BANK CONSOLIDATED PLAYGROUND DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,829,344	\$ 0	\$ 5,829,344	\$ 5,839,248	\$ (9,904)
Hotel occupancy tax	0	0	0	0	0
	5,829,344	0	5,829,344	5,839,248	(9,904)
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	190,173	0	190,173	190,173	0
Other	38,563	0	38,563	0	38,563
	228,736	0	228,736	190,173	38,563
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
Interest income	271,366	0	271,366	243,000	28,366
Miscellaneous	569,643	0	569,643	532,812	36,831
TOTAL REVENUES	6,899,089	0	6,899,089	6,805,233	93,856
Other financing sources					
Operating transfers in	0	100,000	100,000	100,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,899,089	100,000	6,999,089	6,905,233	93,856
Expenditures					
Personnel	3,292,155	(8)	3,292,147	3,410,773	118,626
Supplies and office expense	44,461	613	45,074	57,572	12,498
Operating supplies	399,933	9,186	409,119	444,335	35,216
Building expenses	314,250	(1,579)	312,671	382,573	69,902
Outside services	269,039	7,663	276,702	304,074	27,372
Transportation	211,962	0	211,962	241,621	29,659
Other equipment (non-veh.)	336	0	336	2,000	1,664
General expenses	1,166,230	7,355	1,173,585	1,196,151	22,566
Capital outlay	367,208	1,066	368,274	421,500	53,226
TOTAL EXPENDITURES	6,065,574	24,296	6,089,870	6,460,599	370,729
Other financing uses					
Operating transfers out	400,000	0	400,000	400,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,465,574	24,296	6,489,870	6,860,599	370,729
Excess (deficiency) of revenues and other sources over expenditures and other uses	433,515	75,704	509,219	44,634	464,585
Fund balance (deficit)					
Beginning of year, as restated	2,139,880	(503,462)	1,636,418	1,636,418	0
END OF YEAR	\$ 2,573,395	\$ (427,758)	\$ 2,145,637	\$ 1,681,052	\$ 464,585

[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, 1995

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	\$ 3,035,341	\$ 0	\$ 3,035,341	\$ 3,013,376	\$ 21,965
Hotel occupancy tax	0	0	0	0	0
	<u>3,035,341</u>	<u>0</u>	<u>3,035,341</u>	<u>3,013,376</u>	<u>21,965</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	271,162	0	271,162	271,162	0
Other	0	0	0	0	0
	<u>271,162</u>	<u>0</u>	<u>271,162</u>	<u>271,162</u>	<u>0</u>
Service charges and delinquent fees	831,465	0	831,465	841,890	(10,425)
Gaming fees and commission	0	0	0	0	0
Interest income	262,552	0	262,552	204,000	58,552
Miscellaneous	401,381	0	401,381	342,326	59,055
TOTAL REVENUES	<u>4,801,901</u>	<u>0</u>	<u>4,801,901</u>	<u>4,672,754</u>	<u>129,147</u>
Other financing sources					
Operating transfers in	15,571	0	15,571	15,571	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>4,817,472</u>	<u>0</u>	<u>4,817,472</u>	<u>4,688,325</u>	<u>129,147</u>
Expenditures					
Personnel	2,673,164	(32)	2,673,132	2,735,420	62,288
Supplies and office expense	26,415	(420)	25,995	28,270	2,275
Operating supplies	323,152	16,526	339,678	369,163	29,485
Building expenses	300,653	(369)	300,284	350,900	50,616
Outside services	85,695	12,750	98,445	287,508	189,063
Transportation	153,569	0	153,569	177,238	23,669
Other equipment (non-veh.)	6,200	435	6,635	6,400	(235)
General expenses	823,446	3,471	826,917	836,032	9,115
Capital outlay	161,467	(32,545)	128,922	299,950	171,028
TOTAL EXPENDITURES	<u>4,553,761</u>	<u>(184)</u>	<u>4,553,577</u>	<u>5,090,881</u>	<u>537,304</u>
Other financing uses					
Operating transfers out	185,000	0	185,000	185,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,738,761</u>	<u>(184)</u>	<u>4,738,577</u>	<u>5,275,881</u>	<u>537,304</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>78,711</u>	<u>184</u>	<u>78,895</u>	<u>(587,556)</u>	<u>666,451</u>
Fund balance (deficit)					
Beginning of year, as restated	3,078,110	(19,599)	3,058,511	3,058,511	0
END OF YEAR	<u>\$ 3,156,821</u>	<u>\$ (19,415)</u>	<u>\$ 3,137,406</u>	<u>\$ 2,470,955</u>	<u>\$ 666,451</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, 1995

BAYOU SEGNETTE SPORTS COMPLEX AND MULTI-USE FACILITY

	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	13,432	0	13,432	0	13,432
	13,432	0	13,432	0	13,432
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	200,000	0	200,000	200,000	0
Interest income	10,637	0	10,637	0	10,637
Miscellaneous		0			0
TOTAL REVENUES	224,069	0	224,069	200,000	24,069
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	224,069	0	224,069	200,000	24,069
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	0	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	224,069	0	224,069	200,000	24,069
Fund balance (deficit)					
Beginning of year, as restated	0	0	0	0	0
END OF YEAR	\$ 224,069	\$ 0	\$ 224,069	\$ 200,000	\$ 24,069

[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, 1995

PLAYGROUND DISTRICT #10

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 164,763	\$ 0	\$ 164,763	\$ 166,915	\$ (2,152)
Hotel occupancy tax	0	0	0	0	0
	<u>164,763</u>	<u>0</u>	<u>164,763</u>	<u>166,915</u>	<u>(2,152)</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	15,903	0	15,903	15,903	0
Other	0	0	0	0	0
	<u>15,903</u>	<u>0</u>	<u>15,903</u>	<u>15,903</u>	<u>0</u>
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
Interest income	10,299	0	10,299	8,700	1,599
Miscellaneous	13,747	0	13,747	12,121	1,626
TOTAL REVENUES	<u>204,712</u>	<u>0</u>	<u>204,712</u>	<u>203,639</u>	<u>1,073</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>204,712</u>	<u>0</u>	<u>204,712</u>	<u>203,639</u>	<u>1,073</u>
Expenditures					
Personnel	132,015	(35)	131,980	137,045	5,065
Supplies and office expense	1,484	(17)	1,467	1,703	236
Operating supplies	13,658	97	13,755	15,682	1,927
Building expenses	17,582	7	17,589	17,050	(539)
Outside services	9,544	(5)	9,539	12,035	2,496
Transportation	6,354	0	6,354	5,967	(387)
Other equipment (non-veh.)	403	32	435	775	340
General expenses	49,002	(236)	48,766	51,527	2,761
Capital outlay	3,420	0	3,420	3,700	280
TOTAL EXPENDITURES	<u>233,462</u>	<u>(157)</u>	<u>233,305</u>	<u>245,484</u>	<u>12,179</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>233,462</u>	<u>(157)</u>	<u>233,305</u>	<u>245,484</u>	<u>12,179</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(28,750)</u>	<u>157</u>	<u>(28,593)</u>	<u>(41,845)</u>	<u>13,252</u>
Fund balance (deficit)					
Beginning of year, as restated	84,700	(6)	84,694	84,694	0
END OF YEAR	<u>\$ 55,950</u>	<u>\$ 151</u>	<u>\$ 56,101</u>	<u>\$ 42,849</u>	<u>\$ 13,252</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, 1995

PLAYGROUND DISTRICT #16

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 130,398	\$ 0	\$ 130,398	\$ 129,542	\$ 856
Hotel occupancy tax	0	0	0	0	0
	<u>130,398</u>	<u>0</u>	<u>130,398</u>	<u>129,542</u>	<u>856</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>
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
Interest income	3,522	0	3,522	3,000	522
Miscellaneous	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	133,920	0	133,920	132,542	1,378
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	133,920	0	133,920	132,542	1,378
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	133,128	0	133,128	133,158	30
Capital outlay	0	0	0	0	0
	<u>133,128</u>	<u>0</u>	<u>133,128</u>	<u>133,158</u>	<u>30</u>
TOTAL EXPENDITURES	133,128	0	133,128	133,158	30
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	133,128	0	133,128	133,158	30
Excess (deficiency) of revenues and other sources over expenditures and other uses	792	0	792	(616)	1,408
Fund balance (deficit)					
Beginning of year, as restated	8,336	0	8,336	8,336	0
	<u>8,336</u>	<u>0</u>	<u>8,336</u>	<u>8,336</u>	<u>0</u>
END OF YEAR	\$ 9,128	\$ 0	\$ 9,128	\$ 7,720	\$ 1,408

[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, 1995

LAFRENIERE PARK RECREATION DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 9,498	\$ 0	\$ 9,498	\$ 500	\$ 8,998
Hotel occupancy tax	0	0	0	0	0
	9,498	0	9,498	500	8,998
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
Service charges and delinquent fees	1,313,774	0	1,313,774	1,325,384	(11,610)
Gaming fees and commission	0	0	0	0	0
Interest income	22,048	0	22,048	16,500	5,548
Miscellaneous	135,350	0	135,350	105,653	29,697
TOTAL REVENUES	1,480,670	0	1,480,670	1,448,037	32,633
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,480,670	0	1,480,670	1,448,037	32,633
Expenditures					
Personnel	566,453	(32)	566,421	579,358	12,937
Supplies and office expense	9,548	2	9,550	11,354	1,804
Operating supplies	31,222	123	31,345	39,050	7,705
Building expenses	57,124	(206)	56,918	64,360	7,442
Outside services	89,978	(155)	89,823	105,820	15,997
Transportation	80,457	0	80,457	85,414	4,957
Other equipment (non-veh.)	1,514	154	1,668	1,850	182
General expenses	198,522	38	198,560	202,777	4,217
Capital outlay	29,115	1,397	30,512	38,300	7,788
TOTAL EXPENDITURES	1,063,933	1,321	1,065,254	1,128,283	63,029
Other financing uses					
Operating transfers out	337,925	100,000	437,925	438,375	450
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,401,858	101,321	1,503,179	1,566,658	63,479
Excess (deficiency) of revenues and other sources over expenditures and other uses	78,812	(101,321)	(22,509)	(118,621)	96,112
Fund balance (deficit)					
Beginning of year, as restated	12,281	500,972	513,253	513,253	0
END OF YEAR	\$ 91,093	\$ 399,651	\$ 490,744	\$ 394,632	\$ 96,112

[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, 1995

	LIBRARY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 5,908,067	\$ 0	\$ 5,908,067	\$ 5,939,657	\$ (31,590)
Hotel occupancy tax	0	0	0	0	0
	5,908,067	0	5,908,067	5,939,657	(31,590)
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	517,157	0	517,157	517,157	0
Other	5,019	0	5,019	0	5,019
	522,176	0	522,176	517,157	5,019
Service charges and delinquent fees	91,668	0	91,668	89,699	1,969
Gaming fees and commission	0	0	0	0	0
Interest income	265,096	0	265,096	260,000	5,096
Miscellaneous	124,190	0	124,190	139,566	(15,376)
TOTAL REVENUES	6,911,197	0	6,911,197	6,946,079	(34,882)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,911,197	0	6,911,197	6,946,079	(34,882)
Expenditures					
Personnel	4,911,514	(101)	4,911,413	4,988,504	77,091
Supplies and office expense	208,600	(2,924)	205,676	234,778	29,102
Operating supplies	141,789	(4,592)	137,197	154,400	17,203
Building expenses	396,293	(4,942)	391,351	443,000	51,649
Outside services	457,786	1,437	459,223	469,028	9,805
Transportation	61,143	(89)	61,054	65,113	4,059
Other equipment (non-veh.)	68,338	0	68,338	67,500	(838)
General expenses	603,583	50,357	653,940	659,918	5,978
Capital outlay	588,142	27,098	615,240	659,000	43,760
TOTAL EXPENDITURES	7,437,188	66,244	7,503,432	7,741,241	237,809
Other financing uses					
Operating transfers out	1,106	0	1,106	0	(1,106)
TOTAL EXPENDITURES AND OTHER FINANCING USES	7,438,294	66,244	7,504,538	7,741,241	236,703
Excess (deficiency) of revenues and other sources over expenditures and other uses	(527,097)	(66,244)	(593,341)	(795,162)	201,821
Fund balance (deficit)					
Beginning of year, as restated	2,329,052	19,686	2,348,738	2,348,738	0
END OF YEAR	\$ 1,801,955	\$ (46,558)	\$ 1,755,397	\$ 1,553,576	\$ 201,821

[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, 1995

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	39,875	0	39,875	36,750	3,125
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	418,658	0	418,658	414,972	3,686
Interest income	9,116	0	9,116	4,000	5,116
Miscellaneous	48,743	0	48,743	44,278	4,465
TOTAL REVENUES	516,392	0	516,392	500,000	16,392
Other financing sources					
Operating transfers in	443,829	0	443,829	517,307	(73,478)
TOTAL REVENUES AND OTHER FINANCING SOURCES	960,221	0	960,221	1,017,307	(57,086)
Expenditures					
Personnel	392,417	(10)	392,407	397,455	5,048
Supplies and office expense	16,485	385	16,870	18,587	1,717
Operating supplies	2,784	(13)	2,771	2,941	170
Building expenses	1,176	0	1,176	1,176	0
Outside services	9,457	(19)	9,438	13,182	3,744
Transportation	16,829	0	16,829	19,792	2,963
Other equipment (non-veh.)	5,111	755	5,866	5,660	(206)
General expenses	587,150	0	587,150	726,173	139,023
Capital outlay	28,756	(1,205)	27,551	30,295	2,744
TOTAL EXPENDITURES	1,060,165	(107)	1,060,058	1,215,261	155,203
Other financing uses					
Operating transfers out	10,723	0	10,723	10,723	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,070,888	(107)	1,070,781	1,225,984	155,203
Excess (deficiency) of revenues and other sources over expenditures and other uses	(110,667)	107	(110,560)	(208,677)	98,117
Fund balance (deficit)					
Beginning of year, as restated	228,702	(20,025)	208,677	208,677	0
END OF YEAR	\$ 118,035	\$ (19,918)	\$ 98,117	\$ 0	\$ 98,117

[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, 1995

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
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	231,046	0	231,046	224,000	7,046
Interest income	16,469	0	16,469	1,447	15,022
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	247,515	0	247,515	225,447	22,068
Other financing sources					
Operating transfers in	16,310	0	16,310	16,309	1
TOTAL REVENUES AND OTHER FINANCING SOURCES	263,825	0	263,825	241,756	22,069
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	286,973	0	286,973	299,378	12,405
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	286,973	0	286,973	299,378	12,405
Other financing uses					
Operating transfers out	442,909	0	442,909	429,709	(13,200)
TOTAL EXPENDITURES AND OTHER FINANCING USES	729,882	0	729,882	729,087	(795)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(466,057)	0	(466,057)	(487,331)	21,274
Fund balance (deficit)					
Beginning of year, as restated	490,102	0	490,102	490,102	0
END OF YEAR	\$ 24,045	\$ 0	\$ 24,045	\$ 2,771	\$ 21,274

[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, 1995

	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
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	984,617	0	984,617	725,000	259,617
Interest income	52,655	0	52,655	10,705	41,950
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,037,272	0	1,037,272	735,705	301,567
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,037,272	0	1,037,272	735,705	301,567
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	0	0
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	267,208	0	267,208	636,254	369,046
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	267,208	0	267,208	636,254	369,046
Other financing uses					
Operating transfers out	954,770	0	954,770	916,457	(38,313)
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,221,978	0	1,221,978	1,552,711	330,733
Excess (deficiency) of revenues and other sources over expenditures and other uses	(184,706)	0	(184,706)	(817,006)	632,300
Fund balance (deficit)					
Beginning of year, as restated	825,409	0	825,409	825,409	0
END OF YEAR	\$ 640,703	\$ 0	\$ 640,703	\$ 8,403	\$ 632,300

[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, 1995

	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	111,597	0	111,597	90,000	21,597
	111,597	0	111,597	90,000	21,597
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	127,050	0	127,050	127,049	1
	127,050	0	127,050	127,049	1
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
Interest income	37,720	0	37,720	9,176	28,544
Miscellaneous		0		0	0
TOTAL REVENUES	276,367	0	276,367	226,225	50,142
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	276,367	0	276,367	226,225	50,142
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	19,252	16,594	35,846	72,547	36,701
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	90,003	8,827	98,830	212,610	113,780
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	109,255	25,421	134,676	285,157	150,481
Other financing uses					
Operating transfers out	583,003	0	583,003	561,562	(21,441)
TOTAL EXPENDITURES AND OTHER FINANCING USES	692,258	25,421	717,679	846,719	129,040
Excess (deficiency) of revenues and other sources over expenditures and other uses	(415,891)	(25,421)	(441,312)	(620,494)	179,182
Fund balance (deficit)					
Beginning of year, as restated	624,246	25,421	649,667	642,301	7,366
END OF YEAR	\$ 208,355	\$ 0	\$ 208,355	\$ 21,807	\$ 186,548

[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, 1995

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
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	1,241,925	0	1,241,925	1,213,032	28,893
Interest income	30,247	0	30,247	7,747	22,500
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,272,172	0	1,272,172	1,220,779	51,393
Other financing sources					
Operating transfers in	37,071	0	37,071	37,071	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,309,243	0	1,309,243	1,257,850	51,393
Expenditures					
Personnel	0	0	0	0	0
Supplies and office expense	0	0	0	0	0
Operating supplies	0	0	0	0	0
Building expenses	0	0	0	0	0
Outside services	0	0	0	19,350	19,350
Transportation	0	0	0	0	0
Other equipment (non-veh.)	0	0	0	0	0
General expenses	107,443	0	107,443	133,427	25,984
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	107,443	0	107,443	152,777	45,334
Other financing uses					
Operating transfers out	1,587,808	0	1,587,808	1,561,909	(25,899)
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,695,251	0	1,695,251	1,714,686	19,435
Excess (deficiency) of revenues and other sources over expenditures and other uses	(386,008)	0	(386,008)	(456,836)	70,828
Fund balance (deficit)					
Beginning of year, as restated	517,390	0	517,390	517,390	0
END OF YEAR	\$ 131,382	\$ 0	\$ 131,382	\$ 60,554	\$ 70,828

[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, 1995

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
Service charges and delinquent fees	0	0	0	0	0
Gaming fees and commission	118,623	0	118,623	118,215	408
Interest income	8,241	0	8,241	2,159	6,082
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	126,864	0	126,864	120,374	6,490
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	126,864	0	126,864	120,374	6,490
Expenditures					
Personnel	105,630	0	105,630	105,630	0
Supplies and office expense	83	0	83	129	46
Operating supplies	384	0	384	1,285	901
Building expenses	0	0	0	0	0
Outside services	182	0	182	202	20
Transportation	876	0	876	0	(876)
Other equipment (non-veh.)	74	55	129	300	171
General expenses	78,774	0	78,774	78,774	0
Capital outlay	34,655	(34,655)	0	0	0
TOTAL EXPENDITURES	220,658	(34,600)	186,058	186,320	262
Other financing uses					
Operating transfers out	37,071	0	37,071	37,071	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	257,729	(34,600)	223,129	223,391	262
Excess (deficiency) of revenues and other sources over expenditures and other uses	(130,865)	34,600	(96,265)	(103,017)	6,752
Fund balance (deficit)					
Beginning of year, as restated	150,447	(34,600)	115,847	115,847	0
END OF YEAR	\$ 19,582	\$ 0	\$ 19,582	\$ 12,830	\$ 6,752

{Continued}

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1995

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
State Grants	Criminal Justice	\$ 97	-
Health and Human Services Grants	General Fund	414,944	-
	Miscellaneous Grants	4,304	55,207
		<u>419,248</u>	<u>55,207</u>
Department of Justice Grants	General Fund	199,662	-
	Criminal Justice	2,710	-
	Juvenile Services	25,594	-
		<u>227,966</u>	<u>-</u>
Miscellaneous Grants	General Fund	298,885	-
	Health and Human Services Grants	55,207	4,304
	Miscellaneous Grants	40,174	40,174
	Juvenile Services	15,309	-
	Parkways Department	719	-
	Transit Operations	44,000	-
	Library	1,106	-
	Community Services	3,000	-
	Video Poker	12,000	-
	Environmental and Water Quality Lab	15,093	-
	Internal Service	-	-
		<u>485,493</u>	<u>44,478</u>
Housing and Urban Development Grants	General Fund	45,336	-
	Video Poker	90,672	-
	West Bank Riverboat Gaming	77,417	-
		<u>213,425</u>	<u>-</u>
Criminal Justice	State Grants	-	97
	Department of Justice Grants	-	2,710
		<u>-</u>	<u>2,807</u>
Juvenile Services	Department of Justice Grants	-	25,594
	Miscellaneous Grants	-	15,309
		<u>-</u>	<u>40,903</u>
Fire District #3	Fire District #3 Capital Project	-	126,592
Emergency Communications	Emergency Communications Capital Project	-	250,000
Streets Department	Parkways Department	-	2,937,458
	Streets Capital Program	-	405,000
	Public Works Capital Program	-	841,800
		<u>-</u>	<u>4,184,258</u>
Parkways Department	Miscellaneous Grants	-	719
	Streets Department	2,937,458	-
	Garbage District #1	250,000	-
	Fourth Jefferson Drainage District	89,647	-
	Drainage Pump Stations	179,294	-
		<u>3,456,399</u>	<u>719</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED
Year Ended December 31, 1995

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Garbage District #1	Parkways Department	-	250,000
	Landfill Division	-	2,020,827
	Jefferson Parish Capital Project	-	297,904
		-	<u>2,568,731</u>
Garbage District #2	Landfill Division	-	<u>1,418,804</u>
Garbage District #6	Landfill Division	-	<u>80,973</u>
Landfill Division	Garbage District #1	2,020,827	-
	Garbage District #2	1,418,804	-
	Garbage District #6	80,973	-
		<u>3,520,604</u>	<u>-</u>
Consolidated Drainage District #1	U S D A Watershed Program Capital Program	-	215,976
	Drainage Capital Program	-	68,075
	Multi-Purpose Cadastre Capital Project	-	22,661
		-	<u>306,712</u>
Fourth Jefferson Drainage District	Streets Department	-	89,647
	Community Services	1,000	-
	Video Poker	100,000	-
	U S D A Watershed Program Capital Program	-	4
	Multi-Purpose Cadastre Capital Project	-	60,428
		<u>101,000</u>	<u>150,079</u>
Drainage District #9	U S D A Watershed Program Capital Program	-	349,523
	Multi-Purpose Cadastre Capital Project	-	11,330
		-	<u>360,853</u>
Drainage Pump Stations	Parkways Department	-	179,294
	Parishwide Drainage - 1991 Bond Issue	-	1,240,000
	Capital Projects	-	-
	Pump Station Improvement	-	532,000
	Drainage Capital Program	-	550,000
	Multi-Purpose Cadastre Capital Project	-	94,418
		-	<u>2,595,712</u>
Transit Operations	Miscellaneous Grants	-	44,000
	Transit - Elderly and Handicapped	30,000	-
	Transit Operations Capital Projects	-	359,000
		<u>30,000</u>	<u>403,000</u>
Transit - Elderly and Handicapped	Transit Operations	-	30,000
	Transit Operations Capital Project	-	22,000
		-	<u>52,000</u>
Health Unit	Health Unit Improvements Capital Project	-	<u>258,000</u>
East Bank Consolidated Playground District	East Bank Consolidated Playground Capital Improvements	-	<u>400,000</u>
West Bank Consolidated Playground District #1	Community Services	1,750	-
	Video Poker	3,500	-
	West Bank Riverboat Gaming	10,321	-
	West Bank Playground Capital Improvements	-	185,000
		<u>15,571</u>	<u>185,000</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED
Year Ended December 31, 1995

SPECIAL REVENUE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Lafreniere Park Recreation District	Lafreniere Park Capital Projects	-	50,000
	Lafreniere Park Recreation District Debt Service	-	287,925
		-	<u>337,925</u>
Library	Miscellaneous Grants	-	<u>1,106</u>
Community Services	General Fund	433,829	2,000
	Miscellaneous Grants	-	3,000
	Fourth Jefferson Drainage District	-	1,000
	West Bank Consolidated Playground District #1	-	1,750
	Video Poker	10,000	-
	Drainage Capital Program	-	2,973
		<u>443,829</u>	<u>10,723</u>
Off Track Betting	General Fund	-	500
	Public Works Capital Program	16,310	150,000
	Drainage Capital Program	-	292,409
		<u>16,310</u>	<u>442,909</u>
Video Poker	General Fund	-	32,500
	Housing and Urban Development Grants	-	90,672
	Miscellaneous Grants	-	12,000
	Fourth Jefferson Drainage District	-	100,000
	West Bank Consolidated Playground District #1	-	3,500
	Community Services	-	10,000
	Public Works Capital Program	-	86,400
	Bonnabel Boat Launch Capital Project	-	22,538
	Drainage Capital Program	-	582,160
	Environmental and Water Quality Lab Internal Services	-	15,000
		-	<u>954,770</u>
Tourism	West Bank Playground Capital Improvements	-	36,394
	Drainage Capital Program	-	546,609
		-	<u>583,003</u>
West Bank Riverboat Gaming	Housing and Urban Development Grants	-	77,417
	West Bank Consolidated Playground District #1	-	10,321
	West Bank Riverboat Monitoring	37,071	-
	Public Works Capital Program	-	119,000
	Federal Aid Urban Capital Project	-	225,000
	West Bank Consolidated Playground Capital Improvements	-	475,646
	Drainage Capital Program	-	593,508
Marrero Area Drainage Capital Project	-	86,916	
		<u>37,071</u>	<u>1,587,808</u>
West Bank Riverboat Monitoring	West Bank Riverboat Gaming	-	<u>37,071</u>
	Total	\$ 8,967,013	\$ 17,440,143

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 general obligation and special tax bonds.

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 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 Series B 1991

Hotel Occupancy Tax Bonds Fund account for a special sales tax levy upon paid occupancy of hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish, needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

East Bank Hotel Occupancy Tax Series A & B

Sales Tax - Drainage Bond Fund account for transfers from General Fund and Dedicated Sales Tax for payment of interest and principal redemption requirements of bond indentures for the following fund:

Drainage Sales Tax Revenue Series 1991

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

First Parish Court Building Fund

LaSalle Property

Louisiana Public Facility Bond Fund accounts for transfers from the General Fund for payment of interest and principal redemption requirements of bond indentures for the following fund:

Elmwood Building

East Bank Office Building Series 1994

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

Road District #1, Sub #1

Consolidated Road District A

Consolidated Road District A, Sub #1

New Prison

Juvenile Detention Home

Playground District #10

Playground District #11

Playground District #12

Playground District #13

Playground District #14

Playground District #15

Fire District #7

East Bank Consolidated Sewerage District

Parishwide Drainage

Consolidated Drainage District

Fourth Drainage District

Drainage District #7

Drainage District #9

Drainage District #9, Sub #1

Drainage Improvement Refunding Bonds*

Consolidated Waterworks Dist. No. 2

Special Assessments Funds account for revenues derived from assessments against property owners for payment of interest and principal redemption requirements of special assessment bond issues for the following funds:

Paving Lien Ordinances

East Bank Consolidated Sewerage Lien Ordinances

Waterworks District No. One Lien Ordinances

West Bank Consolidated Sewerage Lien Ordinances

Waterworks District No. Two Lien Ordinances

* Created in 1995

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1995

EJND	ASSETS										TOTAL
	CASH AND CASH EQUIVALENTS	CASH WITH FISCAL AGENT	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM	SPECIAL ASSESSMENTS	INTER-GOVERNMENTAL	PREPAID EXPENSES		
SST Revenue Refunding Series A 1991	\$ 114	\$	\$ 2,495,484	\$ 103,819	\$ 12,425	\$	\$	\$ 6,106,077	\$	\$ 8,717,919	
SST Revenue Refunding Series B 1991				7,200						7,200	
East Bank Hotel Occupancy Tax Series A & B											
Drainage Sales Tax Revenue Series 1991			2,496,903	1,252,543	41,736			91,488		1,344,031	
Lafreniere Park Recreation District			342,951	4,154,438						6,693,077	
Lasalle Property			600,082	193,166	10,105			78,129		536,117	
First Parish Court Building				2,799,732						3,488,048	
Elmwood Building			2,626,304	69,550	47,807					69,550	
East Bank Office Building Series 1994		19,200,914		3,875,457						6,549,639	
Road District #1, Sub #1				199,031		2,481,053		3,635		19,200,914	
Consolidated Road District A				60,274		261,461		1,093		2,683,719	
Consolidated Road District A, Sub #1				2,650		879,312		384		322,828	
New Prison				175,899				27		882,346	
Juvenile Detention Home				58,399		455,891		580		175,928	
Playground District #10				33,197				71		512,870	
Playground District #11				66,382		54,534		53		71	
Playground District #12				188,939		341,114		435	346,055	87,784	
Playground District #13				83,870		167,406		74		753,986	
Playground District #14				138,484		71,563		33		356,419	
Playground District #15				308,896		117,482		45	4,543	155,466	
Fire District #7						297,612		131	15,900	260,554	
East Bank Consolidated Sewerage District				784,260		542,944		829		623,539	
Parishwide Drainage				8,299,741		6,394,772		8,028		1,328,033	
Consolidated Drainage District #1				51,582						14,702,541	
Fourth Drainage District				43,299		65,886		349		117,617	
Drainage District #7				42,804		65,122		39		108,460	
Drainage District #9				567,004		60,135		54		102,993	
Drainage District #9, Sub #1				215,552		443,657		266		1,010,927	
Drainage Improvement Refunding Bonds				47,734		211,923		57	37,668	465,200	
Consolidated Waterworks Dist. No. 2				212,304					154,413	202,147	
Paving Lien Ordinances				32,508	11,653	671,661		561	582,560	1,467,086	
East Bank Consolidated Sewerage Lien Ordinances				2,084	699		234,732			278,893	
West Bank Consolidated Sewerage Lien Ordinances							70,852			73,635	
Waterworks District No. One				914,075	125,572		249,385			374,957	
Lien Ordinances					9,719		46,998			970,792	
Waterworks District No. Two				6,722	5,571						
Lien Ordinances							23,549			35,842	
TOTALS	\$ 185	\$ 19,200,914	\$ 8,561,724	\$ 24,990,595	\$ 265,287	\$ 13,583,328	\$ 625,516	\$ 6,292,438	\$ 1,141,139	\$ 74,661,126	

[Continued]

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended December 31, 1995

FUND	REVENUES				TOTAL	OTHER FINANCING SOURCES	TOTAL REVENUES AND OTHER FINANCING SOURCES	
	TAXES	MISCELLANEOUS						
	AD VALOREM	SALES	SPECIAL ASSESSMENTS	INTEREST	OTHER	OPERATING TRANSFERS IN		
SST Revenue Refunding Series A 1991	\$	20,245,767	\$	875,211	\$	30,247	\$	21,151,225
SST Revenue Refunding Series B 1991		4,705,893		14,700				4,720,593
East Bank Hotel Occupancy Tax								
Series A & B		647,221		79,804				726,825
Drainage Sales Tax Revenue Series 1991		3,257,360		438,095		2,818,427		6,513,882
Lafraniere Park Recreation District				28,064		287,925		315,989
Lasalle Property				198,444	652,039			1,401,090
First Parish Court Building		550,607		3,962	172,668			1,76,630
Elmwood Building				318,928	1,049,619			1,368,545
East Bank Office Building Series 1994				984,341		2,575,000		3,943,545
Road District #1, Sub #1	2,313,363			34,337				984,341
Consolidated Road District A	1,011,996			5,684				2,347,700
Consolidated Road District A, Sub #1	698,717			6,865				1,017,680
New Prison	2,681			11,898				705,582
Juvenile Detention Home	432,649			9,858				14,579
Playground District #10	20,884			26				442,507
Playground District #11	32,045			2,533				20,910
Playground District #12	338,570			20,795				34,578
Playground District #13	137,249			16,755				359,365
Playground District #14	64,979			5,624				154,004
Playground District #15	107,334			10,682				70,603
Fire District #7	247,338			24,463				118,016
East Bank Consolidated Sewerage District	496,487			66,796				271,801
Parishwide Drainage	6,016,603			647,113	31,599			563,283
Consolidated Drainage District #1	171,846			3,241				6,895,315
Fourth Drainage District	21,467			3,718				175,087
Drainage District #7	52,994			2,800				25,185
Drainage District #9	456,353			40,852				55,794
Drainage District #9, Sub #1	210,304			18,297				497,205
Drainage Improvement Refunding Bonds				2,147				228,601
Consolidated Waterworks Dist. No. 2				42,607				2,147
Paving Lien Ordinances			155,425	10,942				698,171
East Bank Consolidated Sewerage Lien Ordinances			36,433	5,331				166,367
West Bank Consolidated Sewerage Lien Ordinances			5,591	15,023				41,764
Waterworks District No. One Lien Ordinances			18,921	57,318				20,614
Waterworks District No. Two Lien Ordinances			6,089	2,368	523			76,239
TOTALS	\$	29,406,848	\$	4,009,420	\$	1,936,695	\$	49,064,845
								5,681,352
								\$ 54,746,197

[Continued]

JEFFERSON PARISH, LOUISIANA
 DEBT SERVICE FUNDS
 COMBINING BALANCE SHEET - CONTINUED
 DECEMBER 31, 1995

FUND	LIABILITIES AND FUND BALANCE						FUND BALANCES			TOTAL
	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS	ACCRUED INTEREST PAYABLE	DEFERRED REVENUE	TOTAL LIABILITIES	RESERVED FOR DEBT SERVICE	RESERVED FOR CONTINGENCIES	DESIGNATED FOR DEBT SERVICE	TOTAL FUND BALANCE	
SST Revenue Refunding Series A 1991	\$ 23,800	\$	\$	\$	\$ 23,800	\$ 8,694,119	\$	\$	\$ 8,694,119	\$ 8,717,919
SST Revenue Refunding Series B 1991	7,200				7,200					7,200
East Bank Hotel Occupancy Tax										
Series A & B										
Drainage Sales Tax Revenue Series 1991						1,344,031			1,344,031	1,344,031
Laferriere Park Recreation District	375				375	6,693,077			6,693,077	6,693,077
Lasalle Property						535,742			535,742	535,742
First Parish Court Building						3,488,048			3,488,048	3,488,048
Elmwood Building	4,000				4,000	69,550			69,550	69,550
East Bank Office Building Series 1994						6,545,639			6,545,639	6,545,639
Road District #1, Sub #1	485			2,510,018	2,510,503	19,200,914			19,200,914	19,200,914
Consolidated Road District A				267,896	267,896	173,216			173,216	2,683,719
Consolidated Road District A, Sub #1				879,831	879,831	54,932			54,932	322,828
New Prison						2,515			2,515	882,348
Juvenile Detention Home				466,098	466,098	175,926			175,926	175,926
Playground District #10		1,748			1,748	46,772		(1,677)	(1,677)	512,870
Playground District #11				54,690	54,690	33,094			33,094	87,784
Playground District #12				349,879	349,879	404,107			404,107	753,986
Playground District #13				167,505	167,505	188,914			188,914	356,419
Playground District #14				79,896	79,896	75,570			75,570	155,466
Playground District #15				118,575	118,575	141,979			141,979	260,554
Fire District #7				297,788	297,788	325,751			325,751	623,539
East Bank Consolidated Sewerage District				556,323	556,323	771,710			771,710	1,328,033
Parishwide Drainage	925			6,537,945	6,538,870	8,163,671			8,163,671	14,702,541
Consolidated Drainage District #1				66,647	66,647	50,970			50,970	117,617
Fourth Drainage District				66,512	66,512	41,948			41,948	108,460
Drainage District #7				60,218	60,218	42,775			42,775	102,993
Drainage District #9				462,170	462,170	548,757			548,757	1,010,927
Drainage District #9, Sub #1				213,665	213,665	251,535			251,535	465,200
Drainage Improvement Refunding Bonds	200,000				200,000	2,147			2,147	202,147
Consolidated Waterworks Dist. No. 2				689,393	689,393	777,693			777,693	1,467,086
Paving Lien Ordinances			681	56,829	57,510	180,171		41,212	221,383	278,893
East Bank Consolidated Sewerage Lien Ordinances			144	32,965	33,109	62,089		(21,563)	40,526	73,635
West Bank Consolidated Sewerage Lien Ordinances		120,505		5,591	126,096			248,861	248,861	374,957
Waterworks District No. One			94	2,261	2,355	20,824		13,166	968,437	970,792
Waterworks District No. Two				11,395	11,395			24,447	24,447	35,842
Lien Ordinances										
TOTALS	\$ 236,785	\$ 122,253	\$ 919	\$ 13,954,090	\$ 14,314,047	\$ 59,108,186	\$ 934,427	\$ 304,466	\$ 60,347,079	\$ 74,661,126

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Finding</i></p> <p>Community Development contracts, which are let out through the Jefferson Parish Purchasing Department, are required to comply with Public Bid Laws and federal labor provisions. One bid examined let for Community Development was prepared by the Purchasing Department and did not include some of the required clauses/references as follows:</p> <ul style="list-style-type: none"> Equal Employment Opportunity Regulation. Clean Air Act/Clean Water Act. EPA Regulations. Davis-Bacon Act. Workhours and Safety Standards Act. Copeland Anti-Kickback Act. Non-Cost Plus Affidavit. Non-Collusion Affidavit. 	*
	<p><i>Recommendation</i></p> <p>The Parish should reassess its procedures for determining the applicable contract requirements needed to be included in bids, whether prepared by the Purchasing Department or by other consultants.</p>	
	<p><i>Response</i></p> <p>The documentation may have been missing, as this department is not responsible for writing bid specifications for annual Parish contracts. The Department of Public Works initiates the bid specifications for all annual contracts. However, the vendor was given copies of all the federal documentation referred to in this finding at the preconstruction conference. Furthermore, on any present or future annual Parish contract the department utilizes, we will require the contractor to confirm in writing that he has received the required federal documentation and will abide by the terms of the documentation.</p>	

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Social Services		
Child Support CFDA No. 13.809	<p><i>Finding</i></p> <p>In testing the federal financial reports prepared for the Title IVD Program (Child Support), it was noted that for the two months tested (June 1995 and July 1995), the amount requested for reimbursement of indirect costs were \$994 per month less than the amount recorded on the general ledger for those same costs.</p> <p><i>Recommendation</i></p> <p>All requests for reimbursements should have adequate supporting documentation and be consistent between the amounts charged to the program and the amounts requested for reimbursement.</p> <p><i>Response</i></p> <p>The report preparer from the District Attorney's office requests one-twelfth of the grant amount budgeted for indirect costs.</p>	\$1,988
	<p><i>Finding</i></p> <p>In reviewing charges recorded to the Title IV D Program (Child Support) on the general ledger comparing to charges requested for reimbursement on the monthly federal financial reports, it was noted that there were Parish proration charges not requested for reimbursement. These charges were not budgeted for in the grant. for the two months tested (June 1995 and July 1995), charges not requested for reimbursement totaled \$1,364.</p> <p><i>Recommendation</i></p> <p>For all types of costs charged to the program, the grant budget needs to be inclusive in order to be allowed to request reimbursement of those amounts.</p> <p><i>Response</i></p> <p>The District Attorney's controller (who prepares the budget for the grant) intends to include these costs in the fiscal year 1996-97 and future grants so that reimbursement can be requested for these costs.</p>	\$1,364

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Agriculture Food Stamp CFDA No. 10.561	<p><i>Finding</i></p> <p>Jefferson Parish is reimbursed 50 percent of all reported (allowable) expenditures of the Food Stamp Program. It was noted that expenditures per the FSP-58 forms detailing monthly expenditures did not agree with total expenditures recorded in the general ledger. It appears that some allowable expenditures were not reported on the FSP-58.</p> <p><i>Recommendation</i></p> <p>Parish personnel should reconcile FSP-58 reports monthly to ensure all expenditures are recorded prior to their submission for reimbursement.</p> <p><i>Response</i></p> <p>We currently reconcile the monthly FSP-58 forms to the general ledger. The difference noted in the above findings is a result of a misposting between the two grant years.</p>	

(Continued)

MEMORANDUM OF ADVISORY COMMENTS

JEFFERSON PARISH

DECEMBER 31, 1995

Memorandum of Advisory Comments

JEFFERSON PARISH

December 31, 1995

TABLE OF CONTENTS

	PAGE
INTERNAL CONTROL STRUCTURE AND RELATED MATTERS	
Auditors' Letter	1-2
Comments and Suggestions	
Revenues, Receivables and Receipts	3-7
Grants and Similar Programs	8-14
Capital Outlay and Fixed Assets	15
Payroll and Related Liabilities	16
Self-Insurance	17-18
Data Processing (EDP)	19-20
General Comments	21-23
New Pronouncements Affecting the Parish	24-25
COMPLIANCE WITH LAWS AND REGULATIONS	
Auditors' Letter	27
Schedule of Noncompliance with Laws and Regulations	28

***INTERNAL CONTROL STRUCTURE
AND RELATED MATTERS***

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
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, 1995, and have issued our report thereon dated April 25, 1996. As part of our audit we considered the Parish's internal control structure 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 structure.

Reportable conditions noted during our consideration of the internal control structure have been reported on in a separately issued report entitled "Independent Auditors' Report on Internal Control Structure 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 structure 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.

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Members of the Parish Council

We have already discussed many of these comments and suggestions with various administrative personnel and have included their responses. 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.

HANFORD M. HARRISON

CASCIO, DAVIS & SCHMIDT

Hanford M. Harrison

Cascio, Davis & Schmidt

REBOWE & COMPANY
A Professional Corporation

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
April 25, 1996

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS
For the Year Ended December 31, 1995

REVENUES, RECEIVABLES AND RECEIPTS

1. ***Comment***

As allowed by House Bill #1208/Act #156 creating the Communications District, it states that consumer price index (CPI) increases are authorized and allowed; however, they are not required. Currently, the Communications Department does not have a formal policy or procedure for assessing whether rate changes are warranted.

Recommendation

The Parish should establish and implement formal, written guidelines for assessing rates charged for communication services.

Response

The Parish is considering a rate increase for 1997 and intends to develop formal guidelines for future rate increases so that any rate changes that occur do not appear arbitrary or unjustified.

2. ***Comment***

The Parish maintains Internal Service Funds in order to account for various services to user departments. For the year ended December 31, 1995, the costs to operate Central Printing and Central Photo amounted to \$159,000 and \$75,000, respectively. However, the revenues generated amounted to only \$116,000 and \$25,000, respectively, resulting in \$93,000 of unreimbursed costs for these two services which were absorbed by the General Fund.

Recommendation

We recommend that this matter be reviewed to determine why these departments are not able to generate sufficient revenues to cover their costs. It may be that the rates charged are not competitive and, therefore, the user departments are using the services of private companies.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

Response

The fees charged by the departments are structured to try to be lower than third-party companies. However, usage of these services by the other departments does not generate the volume of usage needed to cover the costs of operating these internal service departments.

3. *Comment*

The revenues of the Juvenile Detention Fund have exceeded expenditures by approximately \$1,000,000 for each of the past three years. The principal source of revenues for this fund is a 3.96 mill tax levy which was renewed in 1991 for a period of 10 years. As of December 31, 1995, the undesignated fund balance was \$4,524,389.

Recommendation

We recommend that the operations of this fund be reviewed to determine the cause of the buildup in undesignated fund balance. The administration should review the current and forecasted expenditure requirements in order to determine the proper funding level.

Response

A 10-year projection plan of future year expenditures indicates that future year costs will be funded with current resources available. Revenues will remain constant over the time period, whereas expenditures will continue to increase. In addition, there is a strong possibility that the detention facility will be expanded, necessitating the expenditure of funds not only for the capital improvement but also for operations and maintenance within the near future.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

4. *Comment*

The Parish follows the practice of accounting for certain administrative pools in "cost center" funds. The allocations of these costs to the benefiting funds are currently based on estimates made by management, specifically Engineering (Fund 381). During our review of these estimates, it did not appear that the allocations were being made on a sound basis. Also, in most cases it appeared that allocations were based more on what a fund could afford rather than what benefits the fund actually derived.

Recommendation

Since these cost centers are typically allocated to funds with dedicated revenue sources, these allocation percentages should be reviewed and correlated to the actual benefits received. The Parish should consider using time sheets or other means to capture actual costs.

Response

The Parish has been consistent in its allocation methods for the past several years. The estimates are made by the department directors.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

5. **Comment**

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

<u>Fund Number</u>	<u>Fund Name</u>	<u>On Budgetary Basis</u>		
		<u>1995 Excess (Deficiency) of Revenues Over Expenditures</u>	<u>12/31/95 Fund Balance</u>	<u>1996 Budgeted Excess (Deficiency) of Revenues Over Expenditures</u>
167	Transit Operations	\$ (176,391)	\$1,821,989	\$ (1,169,031)
168	Transit - Elderly & Handicapped	(89,442)	651,507	(375,225)
179	Library	(593,341)	1,755,397	(1,160,421)
182	Playground District #10	(28,593)	56,101	(39,870)
194	Playground District #16	792	9,128	(616)
201	Off-Track Betting	(466,057)	24,045	0
203	Tourism	(441,312)	208,355	0
204	West Bank Riverboat Gaming	(386,008)	131,382	250,000
211	Fire District #3	(10,588)	25,462	(7,702)
230	Consolidated Drainage District #1	(300,896)	567,025	(46,403)
240	Garbage District #1	(672,307)	138,636	(118,553)
252	Garbage District #6 - Lafitte	(392)	230,156	(71,884)

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

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.).

Response

We are continuing to monitor this situation in the affected funds and will review extensively when preparing the 1997 operating budget.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS

1. ***Comment***

The JP HOME Program is reimbursed for funds spent as part of the Program by drawdown requests. During our tests, it was noted that in some instances requests were not made in a timely manner, causing an unnecessary financial burden on the Parish that would not otherwise exist if timely drawdown requests were made.

Additionally, when the requests were prepared, the total amount of the funds expended were requested; however, HOME Program 1992 requires the Parish to match a portion of the costs. Accordingly, the request should have been made for only the federal portion. It was noted, however, that in instances where no match calculation was made and the projects were not yet completed, drawdown requests should have been reduced by any overrequested amounts.

Recommendation

We recommend that a complete understanding of the matching requirements be obtained to assist in the preparation of accurate drawdown requests. Additionally, drawdown requests should be prepared timely in all instances so as not to cause an unneeded financial burden on the Parish.

Response

We concur. Procedures are now in place on the department level that more clearly define each person's role in the process so that drawdowns are processed more efficiently. The Accounting Department is making efforts to increase its drawdown efficiency as well. The installation of the new IDIS system from HUD will speed up the request for funds process. The system is set to go on-line at mid-year.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

2. *Comment*

JP HOME prepares reimbursement requests for costs previously expended. During testing of those drawdown requests, it was noted that one request was prepared for \$2,163 less than the allowable reimbursable costs and some appear not to be prepared in a timely manner.

Recommendation

We recommend that a procedure be in place and fully implemented that will assure the timely, complete preparation of reimbursement requests in order to provide the Parish with all funds available to reimburse its costs of fulfilling the program objectives.

Response

The project contract was for conventional as well as handicap features for a total rehabilitation contract of \$25,250. The handicap features are provided on a full grant basis without a homeowner contribution, while the conventional rehab costs are prorated with a homeowner match appropriate to the homeowner's income under the Loan/Grant Program.

The finding reflects only the first payment to the contractor which was charged pro rata to the grant and the homeowner. Subsequent payments to the contractor account for the total payment of the full contract amount. Currently, only a partial drawdown from the CMI system was accomplished to reimburse the Parish expenditures to date. We are now in the process of amending the projects CMI obligation to reflect completion costs and accomplishing a final drawdown.

Additionally, the department is in the final stages of drafting a new CMI drawdown procedure whereby all payment requests for HOME activities will be accompanied by a HUD drawdown voucher. Implementation of this procedure will automatically resolve prior problems experienced with delayed reimbursements due to incomplete drawdown documentation.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

3. *Comment*

The JP Home Program operates a First-Time Homebuyer Program to assist first-time homebuyers in purchasing their homes by subsidizing closing costs and/or down payment requirements. The procedures established for the program require that Project Completion Reports be completed timely, along with Payment Certificate Vouchers. Each file should also have a copy of the approving resolution authorizing the assistance given by the Parish through the Program. During our review of the program recipient folders, it was noted that several files were not complete.

Recommendation

We recommend that JP HOME personnel be assigned the task of periodically reviewing the checklists previously adopted as part of the procedures to ascertain that all documentation is included.

Response

The "Project Completion Report" noted was completed and mailed March 11, 1996. Our normal processing requires that we receive drawdown confirmations from the Accounting Department prior to processing completion reports. Confirmation for the subject project was received February 28, 1996.

At the time of the audit, the completion report was not available as we had not yet received the drawdown confirmation. These circumstances were explained at the time of the audit.

4. *Comment*

JP HOME operates a Homeowner Rehab Program which assists low-income residents in rehabilitating their homes to decent, affordable housing standards. The procedures established for the program require that various checklists and review sheets be completed/documentated in the program recipient files. During our review of the program recipient folders, we could not locate various documents.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

Recommendation

The Parish should assign personnel to the task of periodically reviewing the folders to ascertain that all documentation is included.

Response

Please be advised that the required documentation has been completed and placed in the case files.

5. ***Comment***

The Department of Employment and Training maintains property records for items purchased with JTPA funds and reconciles them to an annual physical inventory. As in the prior year, the Parish Accounting Department does not utilize these records when they update their separate Movable Asset Listing.

Recommendation

We recommend that the Accounting Department reconcile their Movable Asset Listing with the property records maintained by JTPA on a timely basis.

Response

We concur. A concerted effort is being made to have a representative of the Fixed Asset function of the Accounting Department on hand for JTPA's physical inventory and to utilize this inventory to update the accounting records.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

6. *Comment*

During testing of construction costs, it was noted that these costs are sometimes being allocated to grant funds. It appears that there is no procedure in place to monitor grants for capitalizable construction costs, thus increasing the potential that costs are inappropriately recorded as expenditures.

Recommendation

The Parish should establish and implement a procedure to have JP personnel review grant costs periodically as they relate to potential capitalizable construction costs.

Response

We concur. Procedures are being implemented to ensure constant communication with the Fixed Asset area on these projects so that current and future projects will be recognized appropriately.

7. *Comment*

The Department of Housing and Urban Development requires that HOME funds be committed within 24 months of the grant award. JP-CD received grant awards for 1994 of \$1,926,000. These funds need to be committed by September 1996. As of December 31, 1995, these funds have not been committed by Jefferson Parish due to lack of local matching funds. If the funds are not committed within the deadline required, the grants could be withdrawn by HUD.

Recommendation

The Department of Community Development and the Administration should actively pursue the required match in order to enable them to commit the funds within the required time limit.

Response

A matching funding source is being pursued and is fully expected to be obtained prior to the September 1996 deadline.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

8. ***Comment***

During testing of the Parish's grants, we noted several trial balances that contained budgetary entries to record grant activity, to correct improper account coding, or to reclassify program expenses incorrectly charged to grants after the close of the grant fiscal year. For example, the trial balances for the Head Start grant (Fund 102 series) included several journal entries to correct both account coding and to record the Parish's match for in-kind services.

Recommendation

Journal entries needed to correctly record activity of the grant during the year should be prepared and recorded more timely. This will insure integrity of the recorded grant activity all through the year. Year-end entries should be limited to those matters not able to be addressed prior to year end.

Response

We concur. Duties have been shifted at the department levels to allow more timely transmissions of in-kind services entries and correcting entries to the Accounting Department. The grants accountant will try to be more careful.

9. ***Comment***

During testing of Streets Department (Fund 220) expenditures, it was noted that several of the requisitions accompanying the check vouchers cite the same resolution for recurring expenditures for hot asphalt and cold mix. The resolution cited (#79011) has an expenditure cap of \$35,000 in total for two vendors being paid under that resolution. T. L. James and Barriere Construction each have annual contracts with the Parish. Year-to-date 1995 expenditures charged to resolution #79011, proposal #11068 for these two vendors totaled approximately \$144,000.

When the award letter was sent to the Purchasing Department, the Streets Department did not specify an expenditure cap for the contract. When the Purchasing Department was preparing the annual contracts for approval by the JP Council, Purchasing estimated the cap based on approximately doubling the prior-year expenditures amount.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GRANTS AND SIMILAR PROGRAMS (Continued)

Recommendation

The Council should be informed of the additional expenditures incurred under these annual contracts and a revised expenditure cap should be authorized by the Council.

Additionally, in the future, when expenditure caps are not noted in the award letter, the Purchasing Department should send the request back to the user department and request that the expenditure cap be included so as to avoid situations similar to the above from recurring.

Response

We concur. The user departments are responsible for monitoring the accumulated costs under its contracts as well as placing expenditure caps on its contracts. This has been a difficult task in the past due to the limited availability of purchasing information to the user departments. The new computer system as of January 1, 1996, should simplify the ability to monitor accumulated contract expenditures.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

CAPITAL OUTLAY AND FIXED ASSETS

1. ***Comment***

As noted in the prior year during our review of internal controls of capital expenditures, we noted that there was no written policy regarding the accounting treatment of freight, installation costs, replacements, and maintenance expenditures. Over the past few years, the Accounting Department has been reconstructing the fixed assets system. The procedures used to ensure the proper accounting and reconciliation of fixed asset additions and deletions have been drafted but have not yet been formalized in a manual. It was noted that some work has been done toward preparing a policy procedures manual. Also, the Parish has not taken a formal physical inventory of its fixed assets in a number of years. While the new financial management software system will make accounting for fixed assets easier, it would benefit the Parish if the beginning inventory balances being entered into the system have been verified.

Recommendation

We recommend that the accounting policies/procedures addressing capital expenditures and their related costs be completed and implemented for accounting personnel reference, and that the Parish complete the procedures manual, as it will be a useful tool available to assist in the consistent application of accounting for fixed asset activity. The Parish should also endeavor to take a physical inventory.

Response

We concur. Additional work will be expended in completing and implementing the manual. The Parish will continue to try to find an accurate, efficient method for taking inventory. Inventory of real property is up to date. Fixed assets and movable property still need considerable attention.

JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
Year Ended December 31, 1995

FUND	EXPENDITURES			TOTAL	OTHER FINANCING USES	TOTAL EXPENDITURES AND OTHER FINANCING USES	EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	FUND BALANCES	
	PRINCIPAL RETIREMENT	INTEREST AND FISCAL CHARGES	OTHER					BEGINNING OF YEAR AS RESTATED	END OF YEAR
SST Revenue Refunding Series A 1991	\$ 8,215,000	\$ 9,287,478	\$	\$ 17,502,478	\$ 3,087,920	\$ 20,590,398	\$ 560,827	\$ 8,133,292	\$ 8,694,119
SST Revenue Refunding Series B 1991	2,215,000	2,505,593		4,720,593		4,720,593	0	0	0
East Bank Hotel Occupancy Tax									
Series A & B	70,000	285,262		355,262		355,262	371,563	972,468	1,344,031
Drainage Sales Tax Revenue Series 1991	1,770,000	3,119,694		4,889,694		4,889,694	1,624,188	5,068,889	6,693,077
Lafreniere Park Recreation District	100,000	200,917		300,917		300,917	15,072	520,670	535,742
Lasalle Property	130,000	460,314		590,314		590,314	810,776	2,677,272	3,488,048
First Parish Court Building	44,000	84,835		128,835		128,835	47,795	21,755	69,550
Elmwood Building	800,000	1,785,675		2,585,675		2,585,675	1,357,870	5,187,769	6,545,639
East Bank Office Building Series 1994		1,021,793		1,021,793	575,000	1,596,793	(612,452)	19,813,368	19,200,914
Road District #1, Sub #1	1,145,000	1,303,657	8,254	2,456,911		2,456,911	(109,211)	282,427	173,216
Consolidated Road District A	965,000	46,205	3,696	1,014,901		1,014,901	2,779	52,153	54,932
Consolidated Road District A, Sub #1	405,000	379,078	3,694	787,772		787,772	(82,190)	84,705	2,515
New Prison	50,000	170		50,170		50,170	(35,591)	211,517	175,928
Juvenile Detention Home	405,000	72,081	1,560	478,641		478,641	(36,134)	82,906	46,772
Playground District #10	25,000	950	82	26,032		26,032	(5,122)	3,445	(1,677)
Playground District #11	25,000	11,417	123	36,540		36,540	(1,962)	35,056	33,094
Playground District #12	315,000	31,332	1,273	347,605		347,605	11,760	392,347	404,107
Playground District #13	115,000	49,602	493	165,095		165,095	(11,091)	200,005	188,914
Playground District #14	50,000	20,153	205	70,358		70,358	245	75,325	75,570
Playground District #15	100,000	27,273	410	127,683		127,683	(9,667)	151,646	141,979
Fire District #7	235,000	45,971	903	281,874		281,874	(10,073)	335,824	325,751
East Bank Consolidated Sewerage District	435,000	182,531	1,807	619,338		619,338	(56,055)	827,765	771,710
Parishwide Drainage	3,085,000	3,978,904	23,527	7,087,431		7,087,431	(392,116)	8,555,787	8,163,671
Consolidated Drainage District #1	170,000	11,318	616	181,934		181,934	(6,847)	57,817	50,970
Fourth Drainage District	50,000	405	41	50,446		50,446	(25,261)	87,209	41,948
Drainage District #7	40,000	11,000	205	51,205		51,205	4,589	38,186	42,775
Drainage District #9	310,000	158,696	1,643	470,339		470,339	26,866	521,891	548,757
Drainage District #9, Sub #1	130,000	83,764	781	214,545		214,545	14,056	237,479	251,535
Drainage Improvement Refunding Bonds				0		0	2,147		2,147
Consolidated Waterworks Dist. No. 2	440,000	241,843	2,382	684,225		684,225	13,946	763,747	777,693
Paving Lien Ordinances	23,092	8,168	11,115	42,375		42,375	123,992	97,391	221,383
East Bank Consolidated Sewerage	30,000	9,525	2,356	41,881		41,881	(117)	40,643	40,526
Lien Ordinances									
West Bank Consolidated Sewerage	85,000	8,883	624	94,507		94,507	(73,893)	322,754	248,861
Lien Ordinances									
Waterworks District No. One									
Lien Ordinances			1,529	1,529		1,529	74,710	893,727	968,437
Waterworks District No. Two									
Lien Ordinances				0		0	8,980	15,467	24,447
TOTALS	\$ 21,977,092	\$ 25,434,487	\$ 67,319	\$ 47,478,898	\$ 3,662,920	\$ 51,141,818	\$ 3,604,379	\$ 56,742,700	\$ 60,347,079

JEFFERSON PARISH, LOUISIANA

DEBT SERVICE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT

Year Ended December 31, 1995

<u>DEBT SERVICE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
SST Revenue Refunding Series A 1991	Sewer Capital Program	\$ -	\$ 3,087,920
SST Drainage Bonds	Parishwide Drainage - 1991 Bond Issue Capital Projects	2,818,427	-
Lafreniere Park Recreation District	Lafreniere Park Recreation District Special Revenue	287,925	-
Elmwood Building	General Fund East Bank Office Building Series 1994	2,000,000 575,000 2,575,000	- - -
East Bank Office Building Series 1994	Elmwood Building	-	575,000
	Total	\$ 5,681,352	\$ 3,662,920

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 grant proceeds received from the Department of Transportation and other revenues necessary for the construction of bridges and other improvements to said roadway.

Lien Ordinance Improvements* accounts for the proceeds from special assessments certificates sold for drainage, sewerage, and water improvements and paving of new streets within the special district.

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 streets special revenue funds and other revenues necessary for street improvements.

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

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

Public Works Capital Program accounts for various revenues dedicated to public works related improvements.

Bonnabel Boat Launch accounts for monies received for the cost incurred in development 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 grant proceeds 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 a recreational facility and green space for east bank residents' leisure activities.

West Bank Playground Capital Improvements accounts for transfers from special revenue funds and grants received from the Department of Culture and Recreation for the construction and improvements to the playgrounds and facilities within the district.

East Bank Consolidated 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 #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.

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 in the form of grants and other revenue to finance the cost of preserving the wetlands of the parish.

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

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

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

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

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.

Multi-Purpose Cadastre accounts for grant proceeds from the National Oceanic Atmospheric Association and other revenues necessary for the development of a parishwide mapping system.

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

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

Transit Capital Projects accounts for grant proceeds from FTA and transfers from the special revenue fund to finance the construction and/or renovation of transit facilities and the acquisition of transit buses.

East Bank Animal Shelter accounts for transfers from special revenue funds to finance the construction of a building to house the abandoned animals in the parish.

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

First Parish Court Revenue 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 a 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.

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

Jefferson Parish Landfill accounts for transfers from the Garbage District special revenue fund for the improvements and closure of landfills.

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.

*Created in 1995

JEFFERSON PARISH, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET
 December 31, 1995

FUND	ASSETS				RECEIVABLES			TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM TAX	INTER-GOVERNMENTAL		
Road District #1, Sub #1	\$	3,245,451	\$ 359,861	\$	\$	\$	\$ 3,605,312	
West Napoleon Improvements			7,256,240				7,256,240	
Lien Ordinance Improvements			213,980				213,980	
Road District A, Sub #1			453,122				453,122	
Gretna Community Development Projects			82,127				82,127	
Streets Capital Program			418,933				418,933	
Public Works Revenue Sharing Project			78,603				78,603	
Council District Street Program			48,872				48,872	
Public Works Capital Program			2,491,375			128,965	2,620,340	
Bonnabel Boat Launch			23,372				23,372	
Linear Park			4,514				4,514	
Federal Aid Urban			1,120,366				1,120,366	
Lafreniere Park			148,973				148,973	
West Bank Playground Capital Improvements			959,621				959,621	
East Bank Consolidated Playground Cap. Imp.			1,652,142				1,652,142	
Library Capital Improvements			3,130,722		2,427,304		5,560,897	
Fire District # 3			134,034			2,871	134,034	
Fire District # 5 Stonebridge			1,386,194				1,386,194	
East Bank Consolidated Fire Capital Improvements			362,549			32	362,581	
Fire Protection District # 7			605,485				605,485	
Sales Tax Secured Excess Revenue Certificates							0	
Sewer Capital Program	2,431	38,709,619		413,289		214,018	39,339,357	
Public Utilities West Bank Yard			699,031				699,031	
J P Mitigation Fund			127,372				127,372	
Lake Salvadore Shoreline Protection			273,277				273,277	
Drainage #1 Capital Improvements			170,867				170,867	
Drainage #9 Capital Improvements			957,918				957,918	
Parishwide Drainage-1991 Bond Issue			591,201				591,201	
Pump Station Improvements	188,352	34,069,492		165,298		645,426	36,026,486	
U S D A Watershed Program			231,195				231,195	
Drainage Capital Program			15,039,840				15,039,840	
Multi-Purpose Cadastre			10,500				10,500	
Marrero Area Drainage			128,418				128,418	
Drainage District # 9 - Sub-drainage #1			67,032				67,032	
Transit Capital Projects			3,739,692				3,739,692	
East Bank Animal Shelter			14,907			9,505	24,412	
Health Unit Improvements			244,077				244,077	
First Parish Court Revenue Bond			983,329				983,329	
Judicial Building Funds			898,552				898,552	
Juvenile Detention Home and Justice Center			8,424				8,424	
Parish Archives Building			53,449				53,449	
Emergency Communications			872,196				872,196	
East Bank Occupancy Tax Projects			1,535,185				1,535,185	
Jefferson Parish Landfill			2,807,003				2,807,003	
Emergency Management			49,738				49,738	
TOTALS	\$ 190,783	\$ 76,024,562	\$ 50,434,288	\$ 578,587	\$ 2,427,304	\$ 1,422,536	\$ 131,078,060	

[Continued]

JEFFERSON PARISH, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING BALANCE SHEET - CONTINUED
 December 31, 1995

FUND	LIABILITIES AND FUND BALANCES									
	LIABILITIES					FUND BALANCE (DEFICIT)				
	CONTRACTS AND RETAINAGES PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUE	TOTAL LIABILITIES	RESERVED FOR ENCUMBRANCES	DESIGNATED	UNRESERVED	UNDESIGNATED	TOTAL FUND BALANCE (DEFICIT)	TOTAL
Road District #1, Sub #1	\$ 659,219	\$	\$	\$ 659,219	\$ 3,407,345	\$	\$	\$(461,252)	\$ 2,946,093	\$ 3,605,312
West Napoleon Improvements	1,276,101			1,276,101	6,860,242			(880,103)	5,980,139	7,256,240
Lien Ordinance Improvements	83,232			83,232	106,980			23,768	130,748	213,980
Road District A, Sub #1	50,827			50,827	379,120			23,175	402,295	453,122
Gretna Community Development Projects	21,093			21,093	127,226			(66,192)	61,034	82,127
Streets Capital Program				0				418,933	418,933	418,933
Public Works Revenue Sharing Project	6,219			6,219	5,953			72,384	72,384	78,603
Council District Street Program				0	2,103,511			42,919	48,872	48,872
Public Works Capital Program	165,426			165,426	17,798			351,403	2,454,914	2,620,340
Bonnabel Boat Launch				0				5,574	23,372	23,372
Linear Park	973			973	6,964			(3,423)	3,541	4,514
Federal Aid Urban	51,768			51,768	6,111,944			(4,904,964)	1,206,980	1,258,748
Lafreniere Park	21,354			21,354	82,676			44,943	127,619	148,973
West Bank Playground Capital Improvements	64,796			64,796	682,284			212,541	894,825	959,621
East Bank Consolidated Playground Cap. Imp.	44,282			44,282	711,159			896,701	1,607,860	1,652,142
Library Capital Improvements	1,535,167		2,481,649	4,016,816	5,458,991			(3,914,910)	1,544,081	5,560,897
Fire District #3				0				134,034	134,034	134,034
Fire District #5 Stonebridge				0	181,274			1,204,920	1,386,194	1,386,194
East Bank Consolidated Fire Capital Improvements				0	187,745			174,836	362,581	362,581
Fire Protection District #7				0	564,623			40,862	605,485	605,485
Sales Tax Secured Excess Revenue Certificates				0					0	0
Sewer Capital Program	4,426,914			4,426,914	66,761,653			(32,442,092)	34,319,561	39,339,357
Public Utilities West Bank Yard	13,723	592,882		5,019,796	250,055			435,253	685,308	699,031
J P Mitigation Fund	2,674			2,674	102,189			22,509	124,698	127,372
Lake Salvadore Shoreline Protection		30,117		30,117	171,789			(172,100)	(311)	29,806
Drainage #1 Capital Improvements				0				273,277	273,277	273,277
Drainage #9 Capital Improvements				0				170,867	170,867	170,867
Parishwide Drainage-1991 Bond Issue				0				(4,044,230)	34,599,570	36,026,486
Pump Station Improvements	1,426,916			1,426,916	38,643,800			591,201	591,201	591,201
U S D A Watershed Program	311,627			311,627				(59,185)	(59,185)	252,442
Drainage Capital Program	339,985			339,985	20,353,113			(5,566,544)	14,786,569	15,126,554
Multi-Purpose Cadastre	33,983			33,983	1,177,101			(1,055,014)	122,087	156,070
Marrero Area Drainage	16,223			16,223	160,666			(48,471)	112,195	128,418
Drainage District #9 - Sub-drainage #1				0				67,032	67,032	67,032
Transit Capital Projects	255,833		216,205	472,038	8,562,340			(5,285,181)	3,277,159	3,749,197
East Bank Animal Shelter	22,068			22,068				14,907	14,907	14,907
Health Unit Improvements	148,321			148,321	208,568			13,441	222,009	244,077
First Parish Court Revenue Bond				0	617,740			217,268	835,008	983,329
Judicial Building Funds				0	60,407			838,145	898,552	898,552
Juvenile Detention Home and Justice Center				0				689	8,424	8,424
Parish Archives Building	26,279			26,279	7,735				27,170	53,449
Emergency Communications	100,000			100,000	4,619			22,551	772,196	872,196
East Bank Occupancy Tax Projects	68,533			68,533	98,205			673,991	1,466,652	1,535,185
Jefferson Parish Landfill	142,262			142,262	92,439				2,664,741	2,807,003
Emergency Management				0	151,001				49,738	49,738
TOTALS	\$ 11,315,798	\$ 622,999	\$ 2,697,854	\$ 14,636,651	\$ 164,419,255	\$ 3,887,953	\$ (51,865,799)	\$ 116,441,409	\$ 131,078,060	

JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 Year Ended December 31, 1995

FUND	REVENUES				OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES	
	TAXES	INTER-GOVERNMENTAL	INTEREST	MISCELLANEOUS OTHER	TOTAL	BOND PROCEEDS	OPERATING TRANSFERS IN	TOTAL		
Road District #1, Sub #1	\$	1,026,951	\$	271,860	\$	1,298,811	\$	0	\$	1,298,811
West Napoleon Improvements		5,794,593		538,964		6,333,557		0		6,333,557
Lien Ordinance Improvements				6,174	10,560	16,734	204,000	27,000	231,000	247,734
Road District A, Sub #1				32,419		32,419				32,419
Gretna Community Development Projects				5,138		5,138				5,138
Streets Capital Program				13,933		13,933				13,933
Public Works Revenue Sharing Project				6,329	15,000	21,329		405,000	405,000	418,933
Council District Street Program				4,398		4,398				4,398
Public Works Capital Program		1,140,809		155,199	10,682	1,306,690		1,209,713	1,209,713	2,516,403
Bonnabel Boat Launch				1,217		1,217		22,538	22,538	23,755
Linear Park				545		545				545
Federal Aid Urban		10,884		66,627		77,511		360,941	360,941	438,452
Lafreniere Park		218,224		12,579		230,803		50,000	280,803	283,382
West Bank Playground Capital Improvements				59,522		59,522		697,040	756,562	816,084
East Bank Consolidated Playground Cap. Imp.				103,938		103,938		400,000	503,938	607,876
Library Capital Improvements		206,652		339,434	18,500	554,586			554,586	1,109,172
Fire District # 3				7,442		7,442		126,592	133,934	141,376
Fire District # 5 Stonebridge		851		86,626		87,477			87,477	88,328
East Bank Consolidated Fire Capital Improvements		3,934		22,638		26,572			26,572	27,426
Fire Protection District # 7				38,954		38,954			38,954	39,808
Sales Tax Secured Excess Revenue Certificates				(3,349)		(3,349)			(3,349)	(3,349)
Sewer Capital Program				2,470,629	358,497	2,829,126		3,087,920	3,087,920	5,917,046
Public Utilities West Bank Yard				45,992		45,992			45,992	91,984
J P Mitigation Fund		9,182		9,806		18,988			18,988	37,976
Lake Salvadore Shoreline Protection		33,474				33,474			33,474	67,948
Drainage #1 Capital Improvements				17,664		17,664			17,664	35,328
Drainage #9 Capital Improvements				10,688		10,688			10,688	21,376
Parishwide Drainage-1991 Bond Issue				2,453,277		2,453,277			2,453,277	4,906,554
Pump Station Improvements				58,229		58,229			58,229	116,458
U S D A Watershed Program				6,338		6,338			6,338	12,676
Drainage Capital Program		614,834		879,978	779,164	2,273,976		1,743,951	4,017,927	6,291,904
Multi-Purpose Cadastre		145,570		4,197	177,076	326,843		326,030	652,873	979,716
Marrero Area Drainage				9,938		9,938		209,788	219,726	229,664
Drainage District # 9 - Sub-drainage #1				4,193		4,193			4,193	8,386
Transit Capital Projects		675,062		207,555	2,037	884,654		381,000	1,265,654	1,354,308
East Bank Animal Shelter				932		932			932	1,864
Health Unit Improvements				16,611		16,611			16,611	33,222
First Parish Court Revenue Bond				118,125		118,125		258,000	376,125	494,250
Judicial Building Funds				108,117	235,102	343,219		692,588	1,035,801	1,379,020
Juvenile Detention Home and Justice Center				922		922			922	1,844
Parish Archives Building		125,000		3,531		128,531			128,531	257,062
Emergency Communications				44,335		44,335		250,000	294,335	338,670
East Bank Occupancy Tax Projects				98,955	143,000	241,955			241,955	483,910
Jefferson Parish Landfill				124,025		124,025		297,904	421,929	545,954
Emergency Management				3,050		3,050			3,050	6,100
TOTALS	\$	14,119,350	\$	8,467,674	\$	34,337,877	\$	16,980,925	\$	51,522,802

[Continued]

JEFFERSON PARISH, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED
 Year Ended December 31, 1995

FUND	EXPENDITURES					TOTAL	OTHER FINANCING USES	OPERATING TRANSFERS OUT	TOTAL EXPENDITURES AND OTHER FINANCING USES
	CONSTRUCTION COSTS	ENGINEERING FEES	CAPITAL OUTLAY	OTHER	TOTAL				
Road District #1, Sub #1	3,186,848	244,929	56,214	2,988	3,490,979			3,490,979	
West Napoleon Improvements	5,223,823	581,959	281,998	33,710	6,121,490			6,121,490	
Lien Ordinance Improvements	80,884	25,217		10,885	116,986			116,986	
Road District A, Sub #1	297,392	11,074			308,466			308,466	
Gretna Community Development Projects					0			0	
Streets Capital Program					0			0	
Public Works Revenue Sharing Project	1,375			101,424	101,424			101,424	
Council District Street Program	1,731,251				1,375		27,000	28,375	
Public Works Capital Program	22,538	137,762	32,800	10	1,901,823		290,921	2,192,744	
Bonnabel Boat Launch		18,199			22,538			22,538	
Linear Park		344,679			18,199			18,199	
Federal Aid Urban		29,014			344,679			344,679	
Lafreniere Park	91,476	17,629			120,490			120,490	
West Bank Playground Capital Improvements	715,780	33,261	75,140		808,549			808,549	
East Bank Consolidated Playground Cap. Imp.	891,851	474,512		472	925,584			925,584	
Library Capital Improvements	13,201,961		234,398	75,003	13,985,874			13,985,874	
Fire District # 3					0			0	
Fire District # 5 Stonebridge					0			0	
East Bank Consolidated Fire Capital Improvement	241	1,370	4,990	22,427	241		351,059	28,787	
Fire Protection District # 7					28,787			28,787	
Sales Tax Secured Excess Revenue Certificates					0			0	
Sewer Capital Program	16,805,066	4,838,019	596,535	1,288,867	23,528,487		542,774	351,059	
Public Utilities West Bank Yard		77,945			77,945			77,945	
J P Mitigation Fund		47,811			47,811			47,811	
Lake Salvadore Shoreline Protection		1,489			1,489			1,489	
Drainage #1 Capital Improvements		1,950,143	6,936	566,688	11,774,265		4,025,603	15,799,868	
Drainage #9 Capital Improvements					0		503,951	503,951	
Parishwide Drainage-1991 Bond Issue					0			0	
Pump Station Improvements	9,250,498				955,472			955,472	
U S D A Watershed Program					284,126			284,126	
Drainage Capital Program	3,269,331	899,533	200,110		4,653,100		28,184	4,681,284	
Multi-Purpose Cadastre		296,333			476,930			476,930	
Marrero Area Drainage	79,906	88,750		7,500	176,156			176,156	
Drainage District # 9 - Sub-drainage #1					0		16,370	16,370	
Transit Capital Projects	357,073	92,431	412,761	341,595	1,203,860			1,203,860	
East Bank Animal Shelter					0			0	
Health Unit Improvements		7,454	36,781		44,235			44,235	
First Parish Court Revenue Bond	1,384,612	31,531		(1,005)	1,415,138			1,415,138	
Judicial Building Funds	14,878	12,152			63,466			63,466	
Juvenile Detention Home and Justice Center	6,501				25,894		692,588	756,054	
Parish Archives Building	262,790	3,760			266,550			266,550	
Emergency Communications					0			0	
East Bank Occupancy Tax Projects	350,850	397,773	1,191,407	41,512	1,911,407			1,911,407	
Jefferson Parish Landfill	1,570,688				790,135			790,135	
Emergency Management			14,974		14,974		21,000	1,570,688	
TOTALS	58,797,613	10,664,729	3,200,873	3,912,271	76,575,486		6,499,450	83,074,936	

[Continued]

JEFFERSON PARISH, LOUISIANA

CAPITAL PROJECTS FUNDS

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

Year Ended December 31, 1995

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 AS RESTATED	FUND BALANCE (DEFICIT) AT END OF YEAR
Road District #1, Sub #1	\$ 1,298,811	\$ 3,490,979	\$ (2,192,168)	\$ 5,138,261	\$ 2,946,093
West Napoleon Improvements	6,333,557	6,121,490	212,067	5,768,072	5,980,139
Lien Ordinance Improvements	247,734	116,986	130,748	0	130,748
Road District A, Sub #1	32,419	308,466	(276,047)	678,342	402,295
Gretna Community Development Projects	5,138	0	5,138	55,896	61,034
Streets Capital Program	418,933	0	418,933	0	418,933
Public Works Revenue Sharing Project	21,329	101,424	(80,095)	152,479	72,384
Council District Street Program	4,398	28,375	(23,977)	72,849	48,872
Public Works Capital Program	2,516,403	2,192,744	323,659	2,131,255	2,454,914
Bonnabel Boat Launch	23,755	22,538	1,217	22,155	23,372
Linear Park	11,429	18,199	(6,770)	10,311	3,541
Federal Aid Urban	645,792	344,679	301,113	905,867	1,206,980
Lafreniere Park	62,579	120,490	(57,911)	185,530	127,619
West Bank Playground Capital Improvements	756,562	808,549	(51,987)	946,812	894,825
East Bank Consolidated Playground Cap. Imp.	522,438	925,584	(403,146)	2,011,006	1,607,860
Library Capital Improvements	2,906,868	13,985,874	(11,079,006)	12,623,087	1,544,081
Fire District # 3	134,034	0	134,034	0	134,034
Fire District # 5 Stonebridge	87,477	0	87,477	1,298,717	1,386,194
East Bank Consolidated Fire Capital Improvements	26,572	241	26,331	336,250	362,581
Fire Protection District # 7	38,954	28,787	10,167	595,318	605,485
Sales Tax Secured Excess Revenue Certificates	(3,349)	351,059	(354,408)	354,408	0
Sewer Capital Program	13,066,948	24,071,261	(11,004,313)	45,323,874	34,319,561
Public Utilities West Bank Yard	45,992	77,945	(31,953)	717,261	685,308
J P Mitigation Fund	18,988	47,811	(28,823)	153,521	124,698
Lake Salvadore Shoreline Protection	33,474	1,489	31,985	(32,296)	(311)
Drainage #1 Capital Improvements	17,664	0	17,664	255,613	273,277
Drainage #9 Capital Improvements	10,688	0	10,688	160,179	170,867
Parishwide Drainage-1991 Bond Issue	7,406,050	15,799,868	(8,393,818)	42,993,388	34,599,570
Pump Station Improvements	590,229	503,951	86,278	504,923	591,201
U S D A Watershed Program	896,287	955,472	(59,185)	0	(59,185)
Drainage Capital Program	8,682,006	4,681,284	4,000,722	10,785,847	14,786,569
Multi-Purpose Cadastre	652,873	476,930	175,943	(53,856)	122,087
Marrero Area Drainage	219,726	192,526	27,200	84,995	112,195
Drainage District # 9 - Sub-drainage #1	4,193	0	4,193	62,839	67,032
Transit Capital Projects	1,265,654	1,203,860	61,794	3,215,365	3,277,159
East Bank Animal Shelter	932	0	932	13,975	14,907
Health Unit Improvements	274,611	44,235	230,376	(8,367)	222,009
First Parish Court Revenue Bond	810,713	1,415,138	(604,425)	1,439,433	835,008
Judicial Building Funds	343,219	756,054	(412,835)	1,311,387	898,552
Juvenile Detention Home and Justice Center	922	25,894	(24,972)	33,396	8,424
Parish Archives Building	128,531	266,550	(138,019)	165,189	27,170
Emergency Communications	294,335	1,191,407	(897,072)	1,669,268	772,196
East Bank Occupancy Tax Projects	241,955	790,135	(548,180)	2,014,832	1,466,652
Jefferson Parish Landfill	421,929	1,570,688	(1,148,759)	3,813,500	2,664,741
Emergency Management	3,050	35,974	(32,924)	82,662	49,738
TOTALS	\$ 51,522,802	\$ 83,074,936	(31,552,134)	\$ 147,993,543	\$ 116,441,409

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

PAYROLL AND RELATED LIABILITIES

1. ***Comment***

During our testing of annual leave and sick leave, we observed that the East Bank Consolidated Fire Department's liability for annual and sick leave is much higher than other departments with a similar number of employees. In fact, as of December 31, 1995, their annual leave and sick leave liabilities amounted to 16 and 21 percent, respectively, of the Parish total outstanding leave balances.

Recommendation

We recommend that the policies and procedures of the East Bank Consolidated Fire Department resulting in the extraordinarily high liability for annual and sick leave be reexamined.

Response

LSA RS 33:1995 mandates that firefighters receive their full salary when they are injured in a work-related accident or illness. Accordingly, firefighters utilize less accrued sick leave benefits and will have a larger leave balance than the average Parish employee.

Pursuant to Parish Ordinance, firefighters work a 24-hour schedule. This schedule requires that a firefighter work from 7:00 a.m. one day until 7:00 a.m. the next day; he has 24 hours off and then works 24 hours. This is in effect until the firefighter has worked for five (5) 24-hour periods; he then has six (6) days off in a row. This schedule provides firefighters with two (2) periods of six (6) days off in a row in a month, thereby requiring less utilization of accrued annual leave.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

SELF-INSURANCE

1. ***Comment***

As noted in prior years, loss reserves of the Parish for auto, worker's compensation, and general liability claims are established and monitored by the Parish's third-party administrators (F.A. Richard and Travelers) and the Parish's Department of Loss Control. The "ultimate paid losses" of the Parish are determined in-house by applying historical indices to these loss reserves. The resulting liability is recorded in the Parish's General Liability Internal Service Fund (Fund 676). Over the past few years the Parish's loss reserves have continued to climb. At December 31, 1995, the claims liability was approximately \$19.8 million.

Recommendation

Due to the significance of the liability, the Parish should consider having the loss reserves evaluated by an actuary. We recommend this be done at least once every three years.

Response

It should be noted that the Parish of Jefferson bases their projections for ultimate paid losses on actuarially sound methods; i.e., computation of loss development and factors to ultimate. This complies with the requirement and GASB-10; however, we anticipate securing the services of an actuary to verify our figures in the future. However, we do feel that, given the loss development patterns for the Parish, this should be done on a five-year basis.

2. ***Comment***

The Parish owns numerous parcels of land and buildings which are insured based on the appraisal value of the property. During our testing, we noted that an appraisal of the property has not been performed since 1988. Accordingly, the Parish could be improperly insured based on the outdated appraisal.

Recommendation

The Parish should have an appraisal performed at least every three years on all Parish land and buildings to ensure proper and adequate insurance coverage.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

SELF-INSURANCE (Continued)

Response

The Parish is in the process of discussing the cost and procedures in order to complete this task with several national appraising organizations. It is anticipated that this may take place within the next fiscal year. However, it may be done over a three-year period.

3. *Comment*

As noted in prior years, we observed that the charges to other funds and employees for health insurance exceeded the premiums charged by the insurance carriers. Thus, Fund 675 operated at a profit of \$303,000 for 1995, adding to an already existing fund balance of \$3,504,000. Now that the fund is completely covered under insurance policies and the premium expense is known, this should allow the amount charged to approximate premium expense.

Recommendation

As in prior years, we recommend that a study be made to determine the remaining liability from claims made while covered under self-insurance (pre-1994) so that charges could be lowered, resulting in a systematic reduction of fund balance.

Response

The Insurance Advisory Coordinating Committee has recommended that premiums be frozen for at least one year, and that the results be monitored on an annual basis. This will be done beginning in 1997.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

DATA PROCESSING (EDP)

1. ***Comment***

As noted in prior years, the Department of Code Enforcement collects amounts for selected licenses and fees. All records, files, etc. are maintained on index cards, manual journals, etc., which is time consuming and inefficient. Since 1991, the Parish computer consultants have been working on computerizing the system; however, to date they have been unsuccessful.

Recommendation

It is recommended that the project started by the prior computer consultants be completed to enable the Department of Code Enforcement to be computerized and operate more efficiently.

Response

We concur. Currently 80 percent of the computer system is being utilized by other departments, with permit fees and cashier modules needed for this application requiring further programming. These modules are scheduled to be programmed by September 1996.

2. ***Comment***

As noted in prior years, the Data Processing Department houses essential computer equipment in the Yenni Building on the east bank of the Parish. The room housing this equipment is protected from fire by a standard roof sprinkler system. In the event of a fire, the equipment could be destroyed by water.

Recommendation

The Parish should research an alternate method of protection which would not jeopardize the equipment.

Response

Starting January 1996, upon implementation of the new computer system, an alternate processing site at the Gretna Courthouse on the West Bank of the Parish is available. Budgetary constraints have kept an alternate method to the existing sprinkler system from being pursued.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

DATA PROCESSING (EDP) (Continued)

3. *Comment*

As noted in prior years, the Parish does not have a formal disaster recovery system in place.

Recommendation

The Parish should develop a plan with its computer consultant to ensure the safeguarding of the records of the Parish.

Response

The Parish intends to formalize a disaster recovery plan.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GENERAL COMMENTS

1. ***Comment***

As noted in prior years, Louisiana Revised Statute Section 42:1112 prohibits any public servant from participating in a transaction in which he or any member of his immediate family has a substantial economic interest. The Parish does not have any formal procedures in place to detect and monitor related-party transactions.

Recommendation

The Parish should implement procedures to detect and monitor related party transactions as defined by Louisiana Revised Statutes. One suggestion would be the requirement that all councilpersons and administrative personnel (i.e., department directors) be required to submit a listing of family-owned businesses. This listing would be checked against purchase orders or professional service contracts as they are being issued.

Response

This recommendation will be brought to the attention of the administration and revised accordingly.

2. ***Comment***

As noted in the prior year, the Library Capital Improvement Project (Fund 478) appears to be nearing completion. The only major project yet to be completed is the construction of the East Bank Regional Library. During our review of the Construction Progress Report, we noted that cumulative revenues were budgeted at \$35,967,000, while estimated cumulative expenditures were budgeted at \$37,440,000. Thus, it would appear that this fund is budgeting a deficit of \$1,473,000 which, incidentally, is down by \$3,081,000 from the prior year budgeted deficit. It was noted that future millage for 1997 will cover anticipated costs of the project; however, these revenues are not budgeted.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GENERAL COMMENTS (Continued)

Recommendation

The current practice of budgeting millage revenue on an "annual basis" while budgeting the construction costs on a "project length" basis is deceptive and should be discontinued. The budget for the project should reflect all revenues available to fund the anticipated costs of the project.

Response

We concur. This matter was to have been corrected in the 1995 year, but was inadvertently overlooked. In early May 1996, a revision to the estimated budgeted revenues includes approximately 1½ mills of the 1997 millage anticipated to be allocated to the completion of this project. The adoption of the millage goes before the Council in August 1996.

3. *Comment*

The operation of the Library Fund has resulted in deficits for the past three years. Several new branches are nearing completion, and a regional library is under construction; accordingly, the additional costs to operate these new libraries will increase the deficits unless there is new funding. The current year deficit was \$593,341 on the budgetary basis.

Recommendation

We recommend that a short-term and a long-range projection of the costs to operate the library system be made and consideration be given to funding.

Response

The Council recently approved a comprehensive study of the library system, including funding availability and requirements.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

GENERAL COMMENTS (Continued)

4. *Comment*

During testing of accounts payable, it was noted that the contract payments for computer center management with GCR & Associates, Inc., which expires in May 1996, totals approximately 67 percent of the contract amount, yet only five months are remaining on the current contract.

Recommendation

The Parish should watch carefully to see that payments on that contract do not exceed the maximum annual compensation under the contract.

Response

We concur, and appreciate the issue being brought to our attention. Particular Jefferson Parish personnel are aware of the situation and will monitor the cumulative charges on this contract. The Council subsequently passed legislation extending the contract and raising the cap.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

NEW PRONOUNCEMENTS AFFECTING THE PARISH

1. ***Comment***

In June 1994, the Governmental Accounting Standards Board (GASB) issued Statement No. 24, "Accounting and Reporting for Certain Grants and Other Financial Assistance." This statement establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries. The provisions of this statement are effective for financial statements for periods beginning after June 15, 1995.

Recommendation

We recommend that this statement be reviewed so that its provisions are applied.

Response

We concur.

2. ***Comment***

In November 1994, the Governmental Accounting Standards Board (GASB) issued Statements No. 25, 26 and 27. These three statements deal with important accounting and financial reporting issues for pension and post-employment health care plans. The provisions of Statements 25 and 26 are effective for periods beginning after June 15, 1996. Statement 27 is effective for periods beginning after June 15, 1997.

Recommendation

The provisions of these Statements are extensive. Accordingly, we recommend that their requirements be reviewed and addressed as soon as possible in order to plan for its implementation.

Response

We concur.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1995

NEW PRONOUNCEMENTS AFFECTING THE PARISH (Continued)

3. *Comment*

In May 1995, the Governmental Accounting Standards Board (GASB) issued Statement No. 28, "Accounting and Financial Reporting for Securities Lending Transactions." This statement establishes accounting and financial reporting standards for securities lending transactions. In these transactions, governmental entities transfer their securities to broker-dealers and other entities for collateral, which may be cash, securities, or letters of credit, and simultaneously agree to return the collateral for the securities in the future. The provisions of this statement are effective for financial statements for periods beginning after December 15, 1995.

Recommendation

We recommend that this statement be reviewed so that its provisions are applied if the Parish becomes involved in these types of transactions.

Response

We concur.

COMPLIANCE WITH LAWS AND REGULATIONS

JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECT FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1995

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Lien Ordinance Improvements	Council District Street Project	\$ 27,000	\$ -
Streets Capital Program	Streets Department Special Revenue	405,000	-
Council District Street Project	Lien Ordinance Improvements	-	27,000
Public Works Capital Program	Streets Department Special Revenue	841,800	-
	Off Track Betting Special Revenue	150,000	16,310
	Video Poker Special Revenue	86,400	-
	Federal Aid Urban	-	135,941
	Engineering Internal Service	12,513	-
	West Bank Riverboat Gaming Special Revenue	119,000	-
	Drainage Capital Program	-	138,670
		<u>1,209,713</u>	<u>290,921</u>
Bonnabel Boat Launch	Video Poker Special Revenue	22,538	-
Federal Aid Urban	Public Works Capital Program	135,941	-
	West Bank Riverboat Gaming Special Revenue	225,000	-
		<u>360,941</u>	<u>-</u>
Lafreniere Park	Lafreniere Park Recreation District Special Revenue	50,000	-
West Bank Playground Capital Improvements	West Bank Consolidated Playground District # 1 Special Revenue	185,000	-
	Tourism Special Revenue	36,394	-
	West Bank Riverboat Gaming Special Revenue	475,646	-
		<u>697,040</u>	<u>-</u>
East Bank Consolidated Playground Capital Improvements	East Bank Consolidated Playground District Special Revenue	400,000	-
Fire District # 3	Fire District #3 Special Revenue	126,592	-
Sales Tax Secured Excess Revenue Certificates	Consolidated Sewerage District # 1 Enterprise	-	351,059
Sewer Capital Program	SST Revenue Refunding Series A 1991 Series A 1991 Debt Service	3,087,920	-
	Multi-Purpose Cadastre	-	42,774
	Consolidated Sewerage District # 1 Enterprise	-	500,000
		<u>3,087,920</u>	<u>542,774</u>
Parishwide Drainage 1991 Bond Issue	Drainage Pump Stations Special Revenue	1,240,000	-
	Drainage Capital Program	-	1,112,488
	Marrero Area Drainage	-	94,688
	Pump Stations Improvements	503,951	-
	Drainage Sales Tax Revenue Series 1991-Debt Service	-	2,818,427
		<u>1,743,951</u>	<u>4,025,603</u>
Pump Station Improvements	Drainage Pump Stations Special Revenue	532,000	-
	Parishwide Drainage 1991 Bond Issue	-	503,951
		<u>532,000</u>	<u>503,951</u>

[Continued]

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

Year Ended December 31, 1995

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
U S D A Watershed Program	Consolidated Drainage District #1 Special Revenue	215,976	-
	Fourth Jefferson Drainage District Special Revenue	4	-
	Drainage District #9 Special Revenue	349,523	-
		<u>565,503</u>	<u>-</u>
Drainage Capital Program	General Fund	1,434,155	-
	Off Track Betting Special Revenue	292,409	-
	Tourism Special Revenue	546,609	-
	Consolidated Drainage District #1 Special Revenue	68,075	-
	Drainage Pump Stations Special Revenue	550,000	-
	Parishwide Drainage - 1991 Bond Issue	1,112,488	-
	Marrero Area Drainage	16,370	28,184
	Video Poker Special Revenue	582,160	-
	West Bank Riverboat Gaming Special Revenue	593,508	-
	Streets Capital Program	138,670	-
	Community Services Special Revenue	2,973	-
		<u>5,337,417</u>	<u>28,184</u>
Multi-Purpose Cadastre	Consolidated Drainage District #1 Special Revenue	22,661	-
	Fourth Jefferson Drainage District Special Revenue	60,428	-
	Drainage District #9 Special Revenue	11,330	-
	Drainage Pump Stations Special Revenue	94,418	-
	Sewer Capital Program	42,774	-
	Consolidated Waterworks District No. 1 Enterprise	94,419	-
		<u>326,030</u>	<u>-</u>
Marrero Area Drainage	Parishwide Drainage - 1991 Bond Issue	94,688	-
	Drainage Capital Program	28,184	16,370
	West Bank Riverboat Gaming Special Revenue	86,916	-
		<u>209,788</u>	<u>16,370</u>
Transit Capital Projects	Transit Operations Special Revenue	359,000	-
	Transit-Elderly and Handicapped Special Revenue	22,000	-
		<u>381,000</u>	<u>-</u>
Health Unit Improvements	Health Unit Special Revenue	258,000	-
First Parish Court Revenue Bond Capital Projects	Judicial Building Funds	692,588	-
	Judicial Building Funds	-	692,588
Emergency Communications	Emergency Communications Special Revenue	250,000	-
Jefferson Parish Landfill	Garbage District #1 Special Revenue	297,904	-
Emergency Management	General Fund	-	21,000
	Total	<u>\$ 16,980,925</u>	<u>\$ 6,499,450</u>

ENTERPRISE FUNDS

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

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

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

JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS*
COMBINING BALANCE SHEET

December 31, 1995

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
ASSETS			
Current assets			
Cash and cash equivalents	\$	\$ 2,051,092	\$ 2,051,092
Investments		1,997,165	1,997,165
Share of pooled assets	1,829,221	1,742,000	3,571,221
Receivables (net of allowance for estimated uncollectibles)			
Interest		49,775	49,775
Ad valorem tax	4,721,971	2,276,829	6,998,800
Accounts	2,016,454	2,825,841	4,842,295
Intergovernmental	5,787	3,995	9,782
Miscellaneous		18	18
Inventories	1,435,763	2,083,142	3,518,905
Prepaid expenses	23,270	5,717	28,987
Total current assets	<u>10,032,466</u>	<u>13,035,574</u>	<u>23,068,040</u>
Restricted and designated assets			
Cash and cash equivalents		63,012	63,012
Investments		4,476,345	4,476,345
Share of pooled assets	21,740,787	19,529,457	41,270,244
Receivables		3,497,855	3,497,855
Total restricted and designated assets	<u>21,740,787</u>	<u>27,566,669</u>	<u>49,307,456</u>
Property, plant, and equipment - at cost, less accumulated depreciation	<u>337,942,812</u>	<u>99,589,060</u>	<u>437,531,872</u>
TOTAL ASSETS	<u>\$ 369,716,065</u>	<u>\$ 140,191,303</u>	<u>\$ 509,907,368</u>

* Audited by other auditors

[Continued]

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

December 31, 1995

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
LIABILITIES AND FUND EQUITY			
Current liabilities			
Accounts payable	\$ 430,443	\$ 339,721	\$ 770,164
Retainage payable		37,542	37,542
Intergovernmental payable		425,403	425,403
Other payables and accruals	1,458,769	1,625,707	3,084,476
Deferred revenue	4,840,849	2,355,677	7,196,526
Total current liabilities	6,730,061	4,784,050	11,514,111
Current liabilities payable from restricted and designated assets			
Accounts payable		374,073	374,073
Retainage payable		518,887	518,887
Customers' deposits		3,619,303	3,619,303
Accrued interest payable		11,433	11,433
Deferred revenue		3,533,515	3,533,515
Current maturities of revenue bonds		835,000	835,000
Total current liabilities payable from restricted assets	0	8,892,211	8,892,211
Long-term debt			
Revenue bonds net of current maturities		880,000	880,000
Total long-term debt	0	880,000	880,000
Total liabilities	6,730,061	14,556,261	21,286,322

* Audited by other auditors

[Continued]

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

December 31, 1995

	<u>CONSOLIDATED SEWERAGE DISTRICT NO. 1</u>	<u>CONSOLIDATED WATERWORKS DISTRICT NO. 1</u>	<u>TOTAL</u>
Fund equity			
Contributed capital			
Parish	\$ 16,930,939	\$ 971,064	\$ 17,902,003
Subdividers	13,815,826	3,500,126	17,315,952
Ad valorem tax bonds	8,743,316	7,241,806	15,985,122
Parish sales tax bonds	235,821,800		235,821,800
Federal government	52,065,624	3,612,785	55,678,409
State	91,106	2,316,166	2,407,272
Citizens	3,263,929	203,722	3,467,651
	<u>330,732,540</u>	<u>17,845,669</u>	<u>348,578,209</u>
Retained earnings			
Reserved for debt retirement		2,023,791	2,023,791
Reserved for construction	21,740,787	16,650,667	38,391,454
Reserved for construction - eastbank projects	8,157,121	50,141,434	58,298,555
Reserved for construction - westbank projects	1,041,512	18,056,358	19,097,870
Unreserved	1,314,044	20,917,123	22,231,167
	<u>32,253,464</u>	<u>107,789,373</u>	<u>140,042,837</u>
Total retained earnings	<u>32,253,464</u>	<u>107,789,373</u>	<u>140,042,837</u>
Total fund equity	<u>362,986,004</u>	<u>125,635,042</u>	<u>488,621,046</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 369,716,065</u>	<u>\$ 140,191,303</u>	<u>\$ 509,907,368</u>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Operating revenues			
Charges for sales and services	\$ 13,294,636	\$ 18,038,256	\$ 31,332,892
Total operating revenues	<u>13,294,636</u>	<u>18,038,256</u>	<u>31,332,892</u>
Operating expenses			
Personnel services	6,290,320	5,848,550	12,138,870
Contractual services, supplies, materials, and other	12,425,137	8,402,179	20,827,316
Depreciation and amortization	<u>8,396,817</u>	<u>3,829,192</u>	<u>12,226,009</u>
Total operating expenses	<u>27,112,274</u>	<u>18,079,921</u>	<u>45,192,195</u>
Operating income (loss)	<u>(13,817,638)</u>	<u>(41,665)</u>	<u>(13,859,303)</u>
Nonoperating revenues (expenses)			
Taxes	4,568,172	5,563,187	10,131,359
State revenue sharing	323,138	696,822	1,019,960
Federal grants	64,238	12,821	77,059
Interest income	1,539,520	1,933,229	3,472,749
Interest expense		(103,050)	(103,050)
Gain (loss) on transfer of fixed assets	31,405	(1,798)	29,607
Probable claims	1,668		1,668
Construction sewer availability fees	402,500		402,500
Total nonoperating revenues (expenses)	<u>6,930,641</u>	<u>8,101,211</u>	<u>15,031,852</u>
Income (loss) before operating transfers	<u>(6,886,997)</u>	<u>8,059,546</u>	<u>1,172,549</u>
Operating transfers in	851,059		851,059
Operating transfers out		(94,419)	(94,419)
Net income (loss)	<u>(6,035,938)</u>	<u>7,965,127</u>	<u>1,929,189</u>
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	7,989,791	846,642	8,836,433
Retained earnings			
Beginning of year	<u>30,299,611</u>	<u>98,977,604</u>	<u>129,277,215</u>
End of year	<u>\$ 32,253,464</u>	<u>\$ 107,789,373</u>	<u>\$ 140,042,837</u>

* Audited by other auditors

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

Year Ended December 31, 1995

	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)	\$ (13,817,638)	\$ (41,665)	\$ (13,859,303)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation and amortization	8,396,817	3,829,192	12,226,009
Change in current assets - (increase) decrease			
Receivables			
Accounts	172,917	292,348	465,265
Inventories	(151,927)	(237,317)	(389,244)
Prepaid expenses	(1,037)	(80)	(1,117)
Change in current liabilities - increase (decrease)			
Accounts payable	(435,803)	52,775	(383,028)
Other payables and accruals	38,010	149,659	187,669
Total adjustments	8,018,977	4,086,577	12,105,554
Net cash provided by (used for) operating activities	(5,798,661)	4,044,912	(1,753,749)
Cash flows from noncapital financing activities			
Taxes	4,598,022	5,961,176	10,559,198
State revenue sharing	323,138	696,822	1,019,960
Federal grants	64,238	12,821	77,059
Probable claims	(118,332)		(118,332)
Operating transfers in	851,059		851,059
Operating transfers out		(94,419)	(94,419)
Net cash provided by (used for) noncapital financing activities	5,718,125	6,576,400	12,294,525
Cash flows from capital and related financing activities			
Principal payments - bonds		(795,000)	(795,000)
Acquisition of property, plant, and equipment	(295,816)	(1,759,140)	(2,054,956)
Payments made on construction in progress		(7,841,062)	(7,841,062)
Construction sewer availability fees	402,500		402,500
Interest payments		(109,940)	(109,940)
Net cash provided by (used for) capital and related financing activities	106,684	(10,505,142)	(10,398,458)

[Continued]

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS*
COMBINING STATEMENT OF CASH FLOWS - (CONTINUED)

Year Ended December 31, 1995

	<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	\$	\$ 24,982,056	\$ 24,982,056
Purchases of investments		(24,504,217)	(24,504,217)
Interest received	1,539,520	1,892,497	3,432,017
	<u>1,539,520</u>	<u>2,370,336</u>	<u>3,909,856</u>
Net cash provided by (used for) investing activities			
	<u>1,539,520</u>	<u>2,370,336</u>	<u>3,909,856</u>
Net increase (decrease) in cash and cash equivalents	1,565,668	2,486,506	4,052,174
Cash and cash equivalents, beginning of year	<u>22,004,340</u>	<u>20,899,055</u>	<u>42,903,395</u>
Cash and cash equivalents, end of year	<u>\$ 23,570,008</u>	<u>\$ 23,385,561</u>	<u>\$ 46,955,569</u>
Reconciliation to Balance Sheet			
Cash and cash equivalents	\$	\$ 2,051,092	\$ 2,051,092
Share of pooled assets	1,829,221	1,742,000	3,571,221
Restricted and designated assets			
Cash and cash equivalents		63,012	63,012
Share of pooled assets	<u>21,740,787</u>	<u>19,529,457</u>	<u>41,270,244</u>
Total per Balance Sheet	<u>\$ 23,570,008</u>	<u>\$ 23,385,561</u>	<u>\$ 46,955,569</u>
Noncash investing, capital, and financing activities			
Contributions of capital	\$ 21,429,142	\$	\$ 21,429,142
Disposal (acquisitions) of property, plant, and equipment through capital contributions	(21,429,142)		(21,429,142)
Change in estimate of accrued claims payable	(120,000)		(120,000)
Effect of net income for change in estimate of accrued claims payable	<u>120,000</u>		<u>120,000</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* Audited by other auditors.

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1995

<u>ENTERPRISE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Consolidated Sewerage District No. 1	Sales Tax Secured Excess Revenue	\$ 351,059	\$ -
	Certificates Capital Project	500,000	-
	Sewer Capital Program	<u>851,059</u>	<u>-</u>
Consolidated Waterworks District No. 1	Multi-Purpose Cadastre Capital Project	<u>-</u>	<u>94,419</u>
	Total	\$ <u>851,059</u>	\$ <u>94,419</u>

INTERNAL SERVICE

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.

Parish Photographer provides photography services for all departments.

Central Printing provides printing and copier services for all departments.

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

Geographic Information Systems provides encoding for the graphic and non-graphic data necessary to operate the GIS and for training of operations personnel. It also operates and maintains the SCADA system.

Group Health accounts for employee and employer contributions received for payment of hospitalization claims and administrative costs.

General Liability accounts for premium payments received from Parish funds, districts and/or departments for payment of claims, premiums and administrative costs under the workmen's compensation, automobile, general liability and property damage insurance plans administered by the Parish.

Unemployment Compensation accounts for premium payments received from Parish funds, districts and/or departments for payment of unemployment compensation claims.

*Created in 1995

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

AUDITORS' REPORT

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, 1995, and have issued our report thereon dated April 25, 1996. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The attached schedule of noncompliance with laws and regulations includes a finding of noncompliance noted as a result of the items tested.

We have already discussed this finding with various Parish personnel and have included their response. We will be pleased to discuss this comment with you in further detail at your convenience, or to perform any additional study of this matter.

HANFORD M. HARRISON

CASCIO, DAVIS & SCHMIDT

Hanford M. Harrison

Cascio, Davis & Schmidt

REBOWE & COMPANY
A Professional Corporation

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Rebowe & Company

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
April 25, 1996

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JEFFERSON PARISH, LOUISIANA
SCHEDULE OF NONCOMPLIANCE WITH LAWS AND REGULATIONS
For the Year Ended December 31, 1994

1. ***Finding***

As noted in the prior year, the Garbage District Number 1 (Fund 240) Special Revenue Fund transfer funds to the Parkways Department (Fund 221) as reimbursement for collecting "litter" along the Parish's medians, roadways, drainage canals, abandoned lots, and to clean the screens at the pump stations. These costs had previously been funded by the Streets Department (Fund 220), which is funded by the ½ percent sales tax dedicated to "constructing and maintaining public roads." Since the revenues of Garbage District Number 1 are derived from ad valorem taxes dedicated to providing for "garbage" collection and disposal within the district, these transfers do not appear to meet the purpose for which the tax was levied (L.R.S. 39:704).

Response

Garbage District and Pump Station revenues are used to reimburse the Parkways Department for the cost of collecting "litter" along the Parish medians, roadways, drainage canals, and to clean the screens at the pumping stations. We believe that these expenditures are a legitimate use of these funds and reimbursement to the Parkways Department which performs these services is proper. It is advantageous for the Parkways Department to employ personnel to perform services for the Garbage Department and Pump Stations Department in their spare time and to be reimbursed for these services rather than to have the Garbage and Pump Station Departments hire their own crews to perform service that would not fully utilize their workday. The Garbage and Pump Station Departments pay for only those services provided to them by the Parkways Department.

CENTRAL PRINTING	ENGINEERING	ENVIRONMENTAL AND WATER QUALITY	GEOGRAPHIC INFORMATION SYSTEMS	GROUP HEALTH	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	TOTAL
\$ 1,513 10,694	\$ 201,074	\$ 39,426	\$ 36,293	\$ 3,806,361	\$ 19,711,249	\$ 2,370,065	\$ 26,611,591
					28,975		35,864
					990,032		28,975
12,207	201,074	39,426	36,293	3,806,361	20,730,256	2,370,065	27,666,462
11,167	314,985	261,347	735,445		22,778		2,489,405
\$ 23,374	\$ 516,059	\$ 300,773	\$ 771,738	\$ 3,806,361	\$ 20,753,034	\$ 2,370,065	\$ 30,155,867
\$ 2,364	\$ 79,358	\$ 29,017	\$ 35,593		\$ 91,840	\$ 3,000	\$ 536,210
					19,865,973	156,672	20,022,645
2,364	79,358	29,017	35,593	0	19,957,813	159,672	20,558,855
206	1,302	9,374	176,486				176,486
			451,769				557,493
206	1,302	9,374	628,255	0	0	0	733,979
20,804	435,399	262,382	107,890	3,806,361	795,221	2,210,393	6,016,754
							2,846,279
20,804	435,399	262,382	107,890	3,806,361	795,221	2,210,393	8,863,033
21,010	436,701	271,756	736,145	3,806,361	795,221	2,210,393	9,597,012
\$ 23,374	\$ 516,059	\$ 300,773	\$ 771,738	\$ 3,806,361	\$ 20,753,034	\$ 2,370,065	\$ 30,155,867

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

Year Ended December 31, 1995

	CENTRAL GARAGE	CENTRAL TIRE	CENTRAL TELEPHONE	COMPUTER CENTER	PARISH PHOTOGRAPHER
Operating revenues					
Charges for sales and services	\$ 4,367,494	\$ 274,693	\$ 1,845,907	\$ 1,826,986	\$ 75,026
Premiums					
Total operating revenues	4,367,494	274,693	1,845,907	1,826,986	75,026
Operating expenses					
Personnel services	1,855,033	207,634	91,855	442,489	47,586
Contractual services, supplies, materials, and other	2,531,869	58,161	1,762,584	1,318,673	26,334
Depreciation and amortization	52,131	4,532	7,261	87,541	3,401
Claims					
Total operating expenses	4,439,033	270,327	1,861,700	1,848,703	77,321
Operating income (loss)	(71,539)	4,366	(15,793)	(21,717)	(2,295)
Nonoperating revenues (expenses)					
Interest income					
Federal grant					
Other	6,781		2,176	2,848	48
Total nonoperating revenues (expenses)	6,781		2,176	2,848	48
Income (loss) before operating transfers	(64,758)	4,366	(13,617)	(18,869)	(2,247)
Operating transfers in					
Operating transfers out					
Net income (loss)	(64,758)	4,366	(13,617)	(18,869)	(2,247)
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	(9,149)	3,436	3,843	7,459	2,883
Retained earnings, beginning of year, as restated	661,844	0	19,796	627,128	2,468
Retained earnings, end of year	\$ 587,937	\$ 7,802	\$ 10,022	\$ 615,718	\$ 3,104

CENTRAL PRINTING	ENGINEERING	ENVIRONMENTAL AND WATER QUALITY	GEOGRAPHIC INFORMATION SYSTEMS	GROUP HEALTH	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	TOTAL
\$ 159,038	\$ 5,631,968	\$ 1,645,128	\$ 1,012,071	\$ 11,249,969	\$ 146,863	\$ 1,267	\$ 16,985,174
					9,141,025		20,392,261
<u>159,038</u>	<u>5,631,968</u>	<u>1,645,128</u>	<u>1,012,071</u>	<u>11,249,969</u>	<u>9,287,888</u>	<u>1,267</u>	<u>37,377,435</u>
93,337	4,094,732	1,200,567	578,280		119,564		8,731,077
64,847	1,373,822	352,807	402,727	11,205,615	3,110,636	12,000	22,220,075
2,284	110,545	67,978	130,191		3,155		469,019
					4,516,086	9,489	4,525,575
<u>160,468</u>	<u>5,579,099</u>	<u>1,621,352</u>	<u>1,111,198</u>	<u>11,205,615</u>	<u>7,749,441</u>	<u>21,489</u>	<u>35,945,746</u>
(1,430)	52,869	23,776	(99,127)	44,354	1,538,447	(20,222)	1,431,689
				258,282	1,185,555	149,629	1,593,466
38	4,775						4,775
	22,069	1,666	2,297				37,923
<u>38</u>	<u>26,844</u>	<u>1,666</u>	<u>2,297</u>	<u>258,282</u>	<u>1,185,555</u>	<u>149,629</u>	<u>1,636,164</u>
(1,392)	79,713	25,442	(96,830)	302,636	2,724,002	129,407	3,067,853
		15,000					15,000
	(12,513)	(15,093)					(27,606)
<u>(1,392)</u>	<u>67,200</u>	<u>25,349</u>	<u>(96,830)</u>	<u>302,636</u>	<u>2,724,002</u>	<u>129,407</u>	<u>3,055,247</u>
617	6,864	13,701	117,347				147,001
<u>21,579</u>	<u>361,335</u>	<u>223,332</u>	<u>87,373</u>	<u>3,503,725</u>	<u>(1,928,781)</u>	<u>2,080,986</u>	<u>5,660,785</u>
\$ <u>20,804</u>	\$ <u>435,399</u>	\$ <u>262,382</u>	\$ <u>107,890</u>	\$ <u>3,806,361</u>	\$ <u>795,221</u>	\$ <u>2,210,393</u>	\$ <u>8,863,033</u>

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

Year Ended December 31, 1995

	<u>CENTRAL GARAGE</u>	<u>CENTRAL TIRE</u>	<u>CENTRAL TELEPHONE</u>	<u>COMPUTER CENTER</u>	<u>PARISH PHOTOGRAPHER</u>
Increase (decrease) in cash and cash equivalents					
Cash flows from operating activities					
Operating income (loss)	\$ (71,539)	\$ 4,366	\$ (15,793)	\$ (21,717)	\$ (2,295)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	52,131	4,532	7,261	87,541	3,401
Miscellaneous nonoperating revenue	6,781		2,176	2,848	48
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable			4,578		
(Increase) decrease in prepaid expenses					
Increase (decrease) in accounts payable	39,212	982	4,710	107,209	(2,136)
Increase (decrease) in claims payable					
Total adjustments	<u>98,124</u>	<u>5,514</u>	<u>18,725</u>	<u>197,598</u>	<u>1,313</u>
Net cash provided by (used for) operating activities	<u>26,585</u>	<u>9,880</u>	<u>2,932</u>	<u>175,881</u>	<u>(982)</u>
Cash flows from noncapital financing activities					
Federal Grant					
Operating transfers in					
Operating transfers out					
Net cash provided by (used for) noncapital financing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash flows from capital and related financing activities					
Acquisition of property, plant, and equipment	<u>(365,877)</u>	<u>(9,879)</u>	<u>(167)</u>	<u>(63,001)</u>	<u>0</u>
Net cash provided by (used for) capital and related financing activities	<u>(365,877)</u>	<u>(9,879)</u>	<u>(167)</u>	<u>(63,001)</u>	<u>0</u>
Cash flows from investing activities					
Interest received					
Net cash provided by (used for) investing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (decrease) in cash and cash equivalents	(339,292)	1	2,765	112,880	(982)
Cash and cash equivalents, beginning of year	444,710	0	(2,336)	226,486	1,378
Cash and cash equivalents, end of year	<u>\$ 105,418</u>	<u>\$ 1</u>	<u>\$ 429</u>	<u>\$ 339,366</u>	<u>\$ 396</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES					
Contributions of capital	\$ 16,439	\$ 3,436	\$	\$	\$ 2,199
Disposal (acquisitions) of property, plant, and equipment through capital contributions	<u>(16,439)</u>	<u>(3,436)</u>	<u></u>	<u></u>	<u>(2,199)</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CENTRAL PRINTING	ENGINEERING	ENVIRONMENTAL AND WATER QUALITY	GEOGRAPHIC INFORMATION SYSTEMS	GROUP HEALTH	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	TOTAL
\$ (1,430)	\$ 52,869	\$ 23,776	\$ (99,127)	\$ 44,354	\$ 1,538,447	\$ (20,222)	\$ 1,431,689
2,284	110,545	67,978	130,191		3,155		469,019
38	22,069	1,666	2,297				37,923
							4,578
667	55,124	(12,505)	(9,042)	(269)	8,306		8,306
					(104,686)		79,266
					1,806,399	(47,382)	1,759,017
2,989	187,738	57,139	123,446	(269)	1,713,174	(47,382)	2,358,109
1,559	240,607	80,915	24,319	44,085	3,251,621	(67,604)	3,789,798
	4,775						4,775
	(12,513)	15,000					15,000
		(15,093)					(27,606)
0	(7,738)	(93)	0	0	0	0	(7,831)
(1,104)	(122,536)	(117,018)	(52,621)		(4,694)		(736,897)
(1,104)	(122,536)	(117,018)	(52,621)	0	(4,694)	0	(736,897)
				258,282	1,185,555	149,629	1,593,466
0	0	0	0	258,282	1,185,555	149,629	1,593,466
455	110,333	(36,196)	(28,302)	302,367	4,432,482	82,025	4,638,536
1,058	90,741	75,622	64,595	3,503,994	15,278,767	2,288,040	21,973,055
\$ 1,513	\$ 201,074	\$ 39,426	\$ 36,293	\$ 3,806,361	\$ 19,711,249	\$ 2,370,065	\$ 26,611,591
\$	\$	\$	\$ 67,097	\$	\$	\$	\$ 89,171
			(67,097)				(89,171)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUND
SCHEDULE OF OPERATING TRANSFERS IN & OUT

Year Ended December 31, 1995

<u>INTERNAL SERVICE FUNDS</u>	<u>FUND TRANSFERRED TO OR FROM</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
Engineering	Public Works Capital Program	\$ -	\$ 12,513
Environmental & Water Quality	Miscellaneous Grants Special Revenue	-	15,093
Environmental & Water Quality	Video Poker Special Revenue	<u>15,000</u>	<u>-</u>
	Total	<u>\$ 15,000</u>	<u>\$ 27,606</u>

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 Pension Trust Fund accounts for the accumulation of resources to be used for retirement annuities and death and disability benefits to employees. Resources are contributed by employees and the Parish at amounts determined by actuarial study.

Deferred Compensation Agency Fund accounts for the employee's tax deferred compensation plan consisting of optional investment funds.

JEFFERSON PARISH, LOUISIANA

TRUST AND AGENCY FUNDS
BALANCE SHEET

December 31, 1995

	PENSION TRUST FUND*	AGENCY FUND	
	THE EMPLOYEES' RETIREMENT SYSTEM	DEFERRED COMPENSATION	TOTAL
ASSETS			
Cash	\$ 15,596		\$ 15,596
Investments	16,846,019	11,656,847	28,502,866
Receivables			
Interest	286,025		286,025
Contributions	62,194		62,194
Property, plant and equipment, less accumulated depreciation	8,595		8,595
Other assets	3,534		3,534
TOTAL ASSETS	\$ 17,221,963	\$ 11,656,847	\$ 28,878,810
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 11,478		\$ 11,478
Unclaimed employee contribution refunds	14,908		14,908
Accrued annual and sick leave	42,159		42,159
Deferred compensation benefits payable		11,656,847	11,656,847
Total liabilities	68,545	11,656,847	11,725,392
Fund balance			
Reserved for employees retirement system	17,153,418	-	17,153,418
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,221,963	\$ 11,656,847	\$ 28,878,810

*Audited by other auditors.

JEFFERSON PARISH, LOUISIANA

PENSION TRUST FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE

Year Ended December 31, 1995

	PENSION TRUST FUND*
	THE EMPLOYEES' RETIREMENT SYSTEM
Operating revenues	
Member contributions	\$ 161,927
Employer contributions	870,706
Investment income	1,100,454
Gain (loss) on disposition of investments	320,236
	<hr/>
TOTAL OPERATING REVENUES	2,453,323
	<hr/>
Operating expenses	
Administrative	194,666
Retirement benefits	1,726,952
Refunds to terminated employees	107,509
	<hr/>
TOTAL OPERATING EXPENSES	2,029,127
	<hr/>
NET OPERATING INCOME	424,196
	<hr/>
Fund balances	
Beginning of year	16,729,222
	<hr/>
END OF YEAR	\$ 17,153,418
	<hr/> <hr/>

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

AGENCY FUND

DEFERRED COMPENSATION FUND
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 1995

	BALANCE JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1995
ASSETS				
Investments, at market value	\$ <u>10,196,113</u>	\$ <u>2,260,633</u>	\$ <u>799,899</u>	\$ <u>11,656,847</u>
LIABILITIES				
Deferred compensation benefits payable	\$ <u>10,196,113</u>	\$ <u>2,260,633</u>	\$ <u>799,899</u>	\$ <u>11,656,847</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCES

DECEMBER 31, 1995

GENERAL FIXED ASSETS	
Land	\$ 38,242,885
Building	161,290,026
Improvements other than buildings	16,863,524
Vehicles	27,238,128
Machinery and equipment	183,176,641
Construction in progress	<u>60,403,258</u>
TOTAL GENERAL FIXED ASSETS	\$ <u>487,214,462</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
Federal grants	\$ 45,049,129
State grants	35,412,211
Tax bonds	235,539,133
Revenue bonds	8,767,271
Parish revenues	<u>162,446,718</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ <u>487,214,462</u>

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

DECEMBER 31, 1995

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	VEHICLES	MACHINERY AND EQUIPMENT
General Government Control	\$ 591,528	\$ 0	\$ 0	\$ 0	\$ 88,081	\$ 503,447
Legislative	170,707	0	0	0	26,299	144,408
Executive	1,853,559	0	0	0	85,183	1,768,376
Judicial						
Total Control	2,615,794	0	0	0	199,563	2,416,231
Staff Agencies	114,607	0	0	0	23,942	90,665
Elections	730,495	0	0	0	0	730,495
Finance						
General services	86,876,319	14,517,452	69,551,658	613,853	1,131,696	1,061,660
Total Staff Agencies	87,721,421	14,517,452	69,551,658	613,853	1,155,638	1,882,820
Total General Government	90,337,215	14,517,452	69,551,658	613,853	1,355,201	4,299,051
Public Safety	40,376,964	739,823	28,007,499	34,780	6,555,321	5,039,541
Public Works	183,690,449	6,730,842	4,880,249	203,483	7,818,318	164,057,557
Health and Welfare	12,929,704	734,386	9,514,909	115,340	286,319	2,278,750
Recreation	68,766,193	12,875,842	36,411,643	15,130,943	1,446,455	2,901,310
Transit	14,515,655	729,781	2,073,998	578,525	9,521,803	1,611,548
Libraries	16,195,024	1,914,759	10,850,070	186,600	254,711	2,988,884
Total General Fixed Assets Allocated to Functions	\$ 426,811,204	\$ 38,242,885	\$ 161,290,026	\$ 16,863,524	\$ 27,238,128	\$ 183,176,641
Construction in Progress	60,403,258					
Total General Fixed Assets	\$ 487,214,462					

JEFFERSON PARISH, LOUISIANA

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

YEAR ENDED DECEMBER 31, 1995

FUNCTION AND ACTIVITY	General Fixed Assets 1-1-95 (Restated)	Additions	Deductions	General Fixed Assets 12-31-95
General Government				
Control				
Legislative	\$ 525,758	\$ 67,497	\$ 1,727	\$ 591,528
Executive	165,711	29,400	24,404	170,707
Judicial	1,677,016	270,883	94,340	1,853,559
Total Control	2,368,485	367,780	120,471	2,615,794
Staff Agencies				
Elections	115,297	0	690	114,607
Finance	696,148	57,261	22,914	730,495
General Services	87,244,503	4,642,938	5,011,122	86,876,319
Total Staff Agencies	88,055,948	4,700,199	5,034,726	87,721,421
Total General Government	90,424,433	5,067,979	5,155,197	90,337,215
Public Safety	38,803,228	1,692,702	118,966	40,376,964
Public Works	182,918,606	1,904,940	1,133,097	183,690,449
Health and Welfare	12,155,839	833,075	59,210	12,929,704
Recreation	66,378,523	2,571,362	183,692	68,766,193
Transit	14,275,438	812,624	572,407	14,515,655
Libraries	13,589,245	2,607,450	1,671	16,195,024
Construction in Progress	44,131,094	46,624,946	30,352,782	60,403,258
Total General Fixed Assets	\$ 462,676,406	\$ 62,115,078	\$ 37,577,022	\$ 487,214,462

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 its individual constituent funds.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF GENERAL LONG-TERM DEBT
December 31, 1995

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

SERIAL BONDS

Amount available in Debt Service Funds	\$ 59,108,186
Amount to be provided for retirement of general obligation, special tax funds, special assessment debt with governmental commitment, and notes payable	<u>313,840,898</u>
Total available and to be provided for serial bond retirement	372,949,084

COMPENSATED ABSENCES

Amount to be provided from governmental funds	13,851,865
---	------------

COMMITMENTS AND CONTINGENCIES

Amount to be provided for certain claims and judgements from governmental funds	675,000
---	---------

PENSION - JUDGES ANNUITIES

Amount to be provided from certain governmental funds	1,477,819
---	-----------

LANDFILL POSTCLOSURE CARE COSTS

Amount to be provided from certain governmental funds	6,145,231
---	-----------

Total available and to be provided	\$ <u><u>395,098,999</u></u>
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General Long-Term Debt Payable

SERIAL BONDS PAYABLE

General Obligation and Special tax bonds	\$ 372,686,000
Special Assessment Debt with governmental commitment	<u>263,084</u>
Total serial bonds payable	372,949,084

COMPENSATED ABSENCES PAYABLE

13,851,865

COMMITMENTS AND CONTINGENCIES

Estimated liability for certain claims and judgements	675,000
---	---------

PENSION PAYABLE - JUDGES ANNUITIES

1,477,819

LANDFILL POSTCLOSURE CARE COSTS PAYABLE

6,145,231

Total general long-term debt payable	\$ <u><u>395,098,999</u></u>
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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 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 a 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
COMBINING BALANCE SHEET - COMPONENT UNITS

December 31, 1995

	PROPRIETARY FUND TYPE					TOTAL PROPRIETARY FUNDS	TOTAL COMPONENT UNITS
	GOVERNMENTAL FUND TYPE	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	HOME MORTGAGE AUTHORITY*	HOSPITAL DISTRICT NO. 2*		
ASSETS AND OTHER DEBITS							
Current Assets							
Cash and cash equivalents	\$ 955,148	\$ 2,380,000	\$ 5,399,554	\$ 22,647,000	\$ 10,596,665	\$ 18,376,219	\$ 19,331,367
Investments	71,189		22,883,883		119,171,419	164,702,302	164,773,491
Receivables, net of allowances for estimated uncollectibles							
Interest	206,610	1,435,000	102,656		4,773,337	6,310,993	6,517,603
Accounts	7,660		15,165,689		30,655,469	45,821,158	45,828,818
Notes	7,841,486					0	7,841,486
Intergovernmental	3,968					1,624,883	1,628,851
Other						1,578,127	1,578,127
Inventories		62,000	2,221,989		4,866,362	4,866,362	4,866,362
Prepaid items			3,564,471		3,066,390	6,692,861	6,692,861
Total current assets	9,086,061	26,524,000	52,804,817		170,644,088	249,972,905	259,058,966
Restricted and designated assets							
Cash and cash equivalents							
Investments			5,816,535		130,129,230	5,816,535	5,816,535
Due from primary government			192,665,655		25,884	322,794,885	322,794,885
Receivables			27,322,624		190,927	25,884	25,884
Total restricted assets	0	0	219,988,279		136,162,576	27,513,551	27,513,551
Bond issuance costs, net						356,150,855	356,150,855
Mortgage loans receivable		3,810,000				3,810,000	3,810,000
Property, plant, and equipment [net]		173,004,000				173,004,000	173,004,000
Other assets	764,994	56,000	78,698,131		113,402,863	192,156,994	192,921,988
Amount to be provided for retirement of general long-term debt	421,393	14,000	12,096,336		18,125,922	30,236,258	30,236,258
TOTAL ASSETS	\$ 10,272,448	\$ 203,408,000	\$ 363,587,563	\$ 203,408,000	\$ 438,335,449	\$ 1,005,331,012	\$ 1,015,603,460

[Continued]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1995

	<u>JEFFERSON PARISH ECONOMIC DEVELOPMENT AND PORT DISTRICT *</u>	
Revenues		
Intergovernmental	\$	67,846
Charges for services		114,719
Interest income		70,791
Miscellaneous		<u>450,867</u>
TOTAL REVENUES		704,223
Other financing sources		
Operating transfers in		49,900
Transfer from primary government		1,053,690
Sale of fixed assets		<u>14,720</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>1,822,533</u>
Expenditures		
Current		
Administrative		223,793
Economic development		1,556,793
Debt service		
Principal retirement		105,000
Interest and fiscal charges		<u>13,216</u>
TOTAL EXPENDITURES		1,898,802
Other financing uses		
Operating transfers out		<u>49,900</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>1,948,702</u>
Excess [deficiency] of revenues and other sources over expenditures and other uses		(126,169)
Fund balance		
Beginning of year		<u>1,091,893</u>
END OF YEAR	\$	<u>965,724</u>

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
COMPONENT UNITS - PROPRIETARY FUND TYPES

Year Ended December 31, 1995

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Operating revenues				
Charges for sales and services	\$	\$ 129,991,160	\$ 191,246,843	\$ 321,238,003
Member contributions			1,353,076	1,353,076
Employer contributions		1,419,308	2,285,304	3,704,612
Interest income	15,954,000		5,755,552	21,709,552
Commitment fees	6,000			6,000
Other		11,184,329	1,563,524	12,747,853
TOTAL OPERATING REVENUES	15,960,000	142,594,797	202,204,299	360,759,096
Operating expenses				
Personnel services		59,112,210	90,909,206	150,021,416
Contractual services, supplies, materials, and other	331,000	50,381,359	70,297,047	121,009,406
Bad debt expense		6,380,105	12,119,478	18,499,583
Depreciation and amortization	661,000	9,406,207	13,674,968	23,742,175
Interest on bonds	14,190,000			14,190,000
Trustee fees	92,000			92,000
Servicing fees	794,000			794,000
Insurance	102,000			102,000
Benefits paid		435,137	1,510,690	1,945,827
TOTAL OPERATING EXPENSES	16,170,000	125,715,018	188,511,389	330,396,407
OPERATING INCOME (LOSS)	(210,000)	16,879,779	13,692,910	30,362,689
Non-operating revenues (expenses)				
Interest income		8,836,756	11,309,768	20,146,524
Rental income from leases			1,334,115	1,334,115
Other			(1,162,735)	(1,162,735)
TOTAL NONOPERATING REVENUES (EXPENSES)	0	8,836,756	11,481,148	20,317,904
INCOME (LOSS) BEFORE TRANSFERS	(210,000)	25,716,535	25,174,058	50,680,593
Transfers to primary government		(436,304)	(473,293)	(909,597)
NET INCOME (LOSS)	(210,000)	25,280,231	24,700,765	49,770,996
Retained earnings/fund balance				
Beginning of year	13,863,000	151,576,419	248,404,063	413,843,482
END OF YEAR	\$ 13,653,000	\$ 176,856,650	\$ 273,104,828	\$ 463,614,478

* Audited by other auditors

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

Year Ended December 31, 1995

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash flows from operating activities				
Operating income (loss)	\$ (210,000)	\$ 16,879,779	\$ 13,692,910	\$ 30,362,689
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities				
Net income from pension trust operations		(5,151,613)	(7,754,338)	(12,905,951)
Depreciation and amortization	661,000	9,406,208	13,674,968	23,742,176
Interest payments		3,877,004	6,420,921	10,297,925
Interest received			(2,239,143)	(2,239,143)
Change in current assets - (increase) decrease				
Receivables				
Accounts		3,467,710	(1,693,513)	1,774,197
Other			114,430	114,430
Interest - real estate owned	(1,000)			(1,000)
Due from other funds	29,000			29,000
Inventories and prepaid items	20,000	314,920		334,920
Other assets	55,000	(5,519,067)		(5,464,067)
Change in current liabilities - increase (decrease)				
Accounts payable		(1,027,442)	4,247,499	3,220,057
Deferred commitment fees	16,000			16,000
Accrued interest payable	213,000			213,000
Other payables and accruals	(19,000)	1,590,412	1,506,877	3,078,289
Total adjustments	<u>974,000</u>	<u>6,958,132</u>	<u>14,277,701</u>	<u>22,209,833</u>
Net cash provided by (used for) operating activities	<u>764,000</u>	<u>23,837,911</u>	<u>27,970,611</u>	<u>52,572,522</u>
Cash flows from noncapital financing activities				
Bonds redeemed	(17,609,000)			(17,609,000)
Bonds issued	12,500,000			12,500,000
Bonds defeased				0
Bond issuance costs	(371,000)			(371,000)
Unrestricted contributions			309,657	309,657
Transfers to primary government		(436,304)	(473,293)	(909,597)
Community benefit services			(1,201,089)	(1,201,089)
Net cash provided by (used for) noncapital financing activities	<u>(5,480,000)</u>	<u>(436,304)</u>	<u>(1,364,725)</u>	<u>(7,281,029)</u>
Cash flows from capital and related financing activities				
Principal payments - bonds		(2,820,000)		(2,820,000)
Principal payments - capital leases			(2,037,857)	(2,037,857)
Proceeds from issuance of debt				0
Proceeds from disposal of property, plant, and equipment			214,087	214,087
Interest payments		(9,083,527)	(6,488,659)	(15,572,186)
Taxes for debt service on bonds			500	500
Acquisitions of capital assets		(9,257,557)	(19,512,383)	(28,769,940)
Net cash provided by (used for) capital and related financing activities	<u>0</u>	<u>(21,161,084)</u>	<u>(27,824,312)</u>	<u>(48,985,396)</u>

[Continued]

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF CASH FLOWS
COMPONENT UNIT PROPRIETARY FUND TYPES - [CONTINUED]

Year Ended December 31, 1995

	HOME MORTGAGE AUTHORITY *	HOSPITAL DISTRICT NO. 1 *	HOSPITAL DISTRICT NO. 2 *	TOTAL
Cash flows from investing activities				
Proceeds from sale and maturities of investments	\$ 18,636,000	\$ 59,188,911	\$ 158,361,387	\$ 236,186,298
Purchases of investments	(15,752,000)	(65,198,823)	(172,646,252)	(253,597,075)
Purchase of other assets			(5,154,129)	(5,154,129)
Payments received on direct financing lease			272,705	272,705
Lease rentals			869,146	869,146
Gain (loss) on sale of investments			129,864	129,864
Investment income and other		8,573,539	12,590,852	21,164,391
Acquisition of mortgage loan	(13,676,000)			(13,676,000)
Principal receipts from mortgage loans	15,019,000			15,019,000
Proceeds from real estate owned	59,000			59,000
Net cash provided by (used for) investing activities	<u>4,286,000</u>	<u>2,563,627</u>	<u>(5,576,427)</u>	<u>1,273,200</u>
Net increase (decrease) in cash and cash equivalents	(430,000)	4,804,150	(6,794,853)	(2,420,703)
Cash and cash equivalents, beginning of year	<u>2,810,000</u>	<u>595,404</u>	<u>22,746,882</u>	<u>26,152,286</u>
Cash and cash equivalents, end of year	<u>\$ 2,380,000</u>	<u>\$ 5,399,554</u>	<u>\$ 15,952,029</u>	<u>\$ 23,731,583</u>
RECONCILIATION TO COMBINED BALANCE SHEET				
Cash and cash equivalents	\$ 2,380,000	\$ 5,399,554	\$ 10,596,665	\$ 18,376,219
Restricted and designated assets				
Cash and cash equivalents			5,816,535	5,816,535
Total per Combined Balance Sheet	2,380,000	5,399,554	16,413,200	24,192,754
Less cash and cash equivalents of Pension Trust Funds			(461,171)	(461,171)
Total per above	<u>\$ 2,380,000</u>	<u>\$ 5,399,554</u>	<u>\$ 15,952,029</u>	<u>\$ 23,731,583</u>

* Audited by other auditors

SUPPLEMENTAL INFORMATION

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
ANALYSIS OF FUNDING PROGRESS

EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH *

December 31, 1995

YEAR	NET ASSETS AVAILABLE FOR BENEFITS	PENSION BENEFIT OBLIGATION	PERCENTAGE FUNDED	UNFUNDED PENSION BENEFIT OBLIGATION	ANNUAL COVERED PAYROLL	UNFUNDED PENSION BENEFIT OBLIGATION AS A PERCENTAGE OF COVERED PAYROLL
1986	\$ 12,675,514	\$ 23,382,170	54.2	\$ 10,706,656	\$ 24,910,017	39.2
1987	13,167,347	21,971,031	59.9	8,803,684	24,306,145	36.2
1988	13,687,396	22,606,689	60.5	8,919,293	23,194,975	38.5
1989	14,171,071	23,585,811	60.1	9,414,740	22,439,852	42.0
1990	14,796,810	24,770,569	59.7	9,973,759	22,350,930	44.6
1991	15,428,988	25,683,652	60.1	10,254,664	22,922,437	44.7
1992	16,121,934	26,920,546	59.9	10,798,612	22,231,917	48.6
1993	16,660,436	28,432,244	58.6	11,771,808	23,403,099	50.3
1994	16,729,222	29,957,939	55.8	13,228,717	22,352,193	59.2
1995	17,153,418	31,042,240	55.3	13,888,822	22,317,135	62.2

Isolated analysis of the dollar amounts of net assets available for benefits, pension benefit and unfunded pension benefit obligation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the system's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater the percentage, the stronger the system. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the system's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the system.

The information displayed above is derived by actuarial valuations, and should not be relied on without first considering the actuarial methods used in calculating this data.

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
COMPARATIVE SUMMARY OF REVENUES BY SOURCE AND EXPENSES BY TYPE**

EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH *

December 31, 1995

REVENUES BY SOURCE

<u>YEAR</u>	<u>EMPLOYEE CONTRIBUTIONS</u>	<u>EMPLOYER CONTRIBUTIONS</u>		
		<u>DOLLAR AMOUNT</u>	<u>% OF ANNUAL COVERED PAYROLL</u>	<u>INVESTMENT INCOME</u>
1986	\$ 161,985	\$ 531,674	\$ 2.1	\$ 1,149,518
1987	164,287	570,248	2.3	1,217,548
1988	179,089	554,636	2.4	1,279,898
1989	146,026	582,789	2.6	1,316,260
1990	169,787	683,632	3.1	1,346,815
1991	156,248	722,781	3.2	1,368,877
1992	156,456	772,974	3.5	1,450,998
1993	168,684	797,990	3.4	1,327,206
1994	160,776	812,801	3.6	1,002,069
1995	161,927	870,706	3.9	1,420,690

EXPENSES BY TYPE

<u>YEAR</u>	<u>BENEFITS</u>	<u>REFUNDS</u>	<u>ADMINISTRATIVE</u>	<u>TOTAL</u>
1986	\$ 1,185,992	\$ 105,463	\$ 133,876	\$ 1,425,331
1987	1,208,297	110,582	141,371	1,460,250
1988	1,282,947	62,811	147,816	1,493,574
1989	1,323,855	100,795	136,750	1,561,400
1990	1,363,707	70,171	140,617	1,574,495
1991	1,404,095	61,086	150,547	1,615,728
1992	1,453,476	71,802	162,204	1,687,482
1993	1,525,645	54,434	175,299	1,755,378
1994	1,620,378	106,664	179,818	1,906,860
1995	1,726,952	107,509	194,666	2,029,127

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF ACTION					
Passed through State					
Office of Elderly Affairs:					
Retired Senior Volunteer Project	72.002	440-6582/14	09/30/93	09/29/94	42,296
Retired Senior Volunteer Project	72.002	440-6582/15	09/30/94	09/29/95	42,296
Retired Senior Volunteer Project	72.002	440-6582/16	09/30/95	09/29/96	0
TOTAL DEPARTMENT OF ACTION					
DEPARTMENT OF EDUCATION					
Passed through State					
Department of Culture, Recreation, and Tourism					
Technology Enhancement Project	84.154A		01/01/94		30,000
TOTAL DEPARTMENT OF EDUCATION					
DEPARTMENT OF ENERGY					
Passed through State					
Department of Soc. Services, Office of Comm. Services:					
Weatherization Assist-Low Income Persons	81.042		04/01/93	03/31/94	201,338
Weatherization Assist-Low Income Persons	81.042		04/01/94	03/31/95	146,916
Weatherization Assist-Low Income Persons	81.042		04/01/95	03/31/96	146,390
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Programs:					
Head Start	(4) 93.600	06CH5098/28	06/01/93	05/31/94	3,257,721
Head Start	(4) 93.600	06CH5098/29	06/01/94	05/31/95	4,051,846
Head Start	(4) 93.600	06CH5098/30	06/01/95	05/31/96	3,994,500
Head Start Training and Technical Assistance	(4) 93.600	06CH5098/29	06/01/94	05/31/95	68,492
Head Start Training and Technical Assistance	(4) 93.600	06CH5098/30	06/01/95	05/31/96	44,904
Head Start Handicapped	(4) 93.600	06CH5098/29	06/01/94	05/31/95	175,000
Head Start Handicapped	(4) 93.600	06CH5098/30	06/01/95	05/31/96	199,400
Head Start Parent Child Center	(4) 93.600	06CH5098/29	06/01/93	05/31/94	158,786
Head Start Parent Child Center	(4) 93.600	06CH5098/29	06/01/94	05/31/95	175,151
Head Start Parent Child Center	(4) 93.600	06CH5098/30	06/01/95	05/31/96	182,093
Passed through State					
Department of Soc. Services, Office of Comm. Services:					
Child Support Enforcement Services	(4) 13.809		07/01/93	06/30/94	807,412
Child Support Enforcement Services	(4) 13.809		07/01/94	06/30/95	866,361
Child Support Enforcement Services	(4) 13.809		07/01/95	06/30/96	926,242
Low-Income Home Energy Assistance-Utilities	93.588	DSS05922	10/01/94	09/30/95	510,775
Passed through State Department of Labor:					
Community Services Block Grant	(4) 93.031	94P0001	10/01/93	09/30/94	709,279
Community Services Block Grant	(4) 93.031	95P0001	10/01/94	09/30/95	694,279
Community Services Block Grant	(4) 93.031	95P0001	10/01/95	09/30/96	713,447
Homeless Assistance		94P0001	05/01/93	04/30/94	38,027
Homeless Assistance					19,763
Homeless Assistance					59,290
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					

{Continued}

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
(4,809)	0	0	0	4,809	0	0	0
11,052	44,460	18,692	1,127	53,227	34,535	18,692	53,227
0	0	0	11,757	11,757	0	11,757	11,757
6,243	44,460	18,692	12,884	69,793	34,535	30,449	64,984
(5,579)	0	1,106	11,297	17,982	16,876	17,982	34,858
(5,579)	0	1,106	11,297	17,982	16,876	17,982	34,858
14	0	0	0	(14)	(14)	0	(14)
13,250	100,024	27	0	86,801	86,774	27	86,801
0	8,937	0	11,601	20,538	20,538	0	20,538
13,264	108,961	27	11,601	107,325	107,298	27	107,325
2,844	2,844	0	0	0	0	0	0
108,923	1,674,598	815,963	0	2,381,838	1,565,675	815,963	2,381,638
0	1,985,000	370,969	521,354	2,877,323	2,506,354	370,969	2,877,323
3,292	13,215	0	0	9,923	9,923	0	9,923
0	22,900	0	1,296	24,196	24,196	0	24,196
18,306	108,050	0	0	89,744	89,744	0	89,744
0	26,700	0	19,070	45,770	45,770	0	45,770
131	131	0	0	0	0	0	0
1,676	104,488	26,102	0	128,914	102,812	26,102	128,914
0	160,000	13,506	(41,494)	132,012	118,506	13,506	132,012
135,172	4,097,926	1,226,540	500,226	5,689,520	4,462,980	1,226,540	5,689,520
1,837	0	2,783	0	946	0	0	0
368,481	745,023	233,632	0	610,174	376,542	229,518	606,060
0	189,363	178,529	157,194	525,086	346,557	178,529	525,086
7,676	510,775	0	(22,833)	480,266	480,266	0	480,266
377,994	1,445,161	414,944	134,361	1,616,472	1,203,365	408,047	1,611,412
115,312	114,348	132	0	(832)	(964)	(2,072)	(3,036)
173,154	758,210	4,172	85,349	674,577	670,405	4,172	674,577
0	0	0	416	416	416	0	416
2,811	2,859	0	0	48	48	0	48
0	16,715	0	10,044	26,759	26,759	0	26,759
0	23,245	0	22,710	45,955	45,955	0	45,955
291,277	915,377	4,304	118,519	746,923	742,619	2,100	744,719
804,443	6,458,464	1,645,788	753,106	8,052,915	6,408,964	1,636,687	8,045,651

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Community Development Block Grant	(4) 14.218	B93-UC-22-0001	01/01/93		5,354,000
Community Development Block Grant	(4) 14.218	B94-UC-22-0001	01/01/94		5,826,000
Community Development Block Grant	(4) 14.218	B95-UC-22-0001	06/01/95		5,912,000
Home Program	(4) 14.239	M92-UC-22-0203	01/01/92		1,849,000
Home Program	(4) 14.239	M93-DC-22-0207	01/01/93		1,537,000
Home Program	(4) 14.239	M94-DC-22-0207	01/01/94		1,926,000
Rental Rehabilitation Program	(4) 14.218	R91-UC-22-0201	01/01/91		92,000
Community Development Block Grant	(4) 14.218	B83-UJ-22-0001	06/01/83		1,700,000
Disaster Relief	(4) 14.218	B93-UH-22-0001	08/24/93		165,000
Emergency Shelter Grant	(4) 14.218	S93-UC-22-5001	01/01/93		62,000
Emergency Shelter Grant	(4) 14.218	S94-UC-22-5001	01/01/94		157,000
Housing Counseling Assistance	14.169	DU206G91-9111	10/01/91	09/30/92	23,031
Youthbuild		Y-93-PY-LA-0153	01/01/94		100,000
Youthbuild		Y-95-IM-LA-0661	07/27/95	12/31/97	865,364
Passed through State					
Department of Soc. Services, Office of Comm. Services:					
Emergency Shelter Grant	14.231	370-2033	01/01/93	12/31/94	24,250
Emergency Shelter Grant	14.231	370-2033	01/01/94	12/31/94	83,000
Emergency Shelter Grant	14.231	370-2033	01/01/95	12/31/95	90,840
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DEPARTMENT OF LABOR					
Passed through State Department of Labor:					
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/93	06/30/94	1,239,100
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/94	06/30/95	1,049,481
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/95	06/30/96	1,142,133
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/93	06/30/94	1,337,219
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/94	06/30/95	915,002
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/95	06/30/96	625,477
Job Training Partnership Act	(4) 17.250	LC84-11-IIB	10/01/93	09/30/94	1,191,491
Job Training Partnership Act	(4) 17.250	LC84-11-IIB	10/01/94	09/30/95	812,073
Job Training Partnership Act	(4) 17.250	LC84-11-IIIF	07/01/94	06/30/95	612,015
Job Training Partnership Act	(4) 17.250	LC84-11-IIIF	07/01/95	06/30/96	722,358
Job Training Partnership Act	(4) 17.250	LC84-11-IIID	07/01/95	06/30/96	330,000
Job Training Partnership Act	(4) 17.250	5% Incentive	07/01/94	06/30/95	164,191
Job Training Partnership Act	(4) 17.250	5% Incentive	07/01/95	06/30/96	75,079
Passed through State Department of Education:					
Job Training Partnership Act	17.246	LC84-11-IIA	07/01/94	06/30/95	127,880
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/94	09/30/95	32,275
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/95	09/30/96	106,687
TOTAL DEPARTMENT OF LABOR					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
1,363,470	4,396,668	0	0	3,033,198	3,033,198	0	3,033,198
0	1,242,653	127,962	1,411,139	2,781,754	2,752,206	0	2,752,206
0	0	0	0	0	0	0	0
673,313	961,545	145,625	5,871	439,728	294,103	145,625	439,728
0	0	191,659	344,413	536,072	344,413	191,659	536,072
0	0	0	0	0	0	0	0
8,502	0	0 (1)	19,558	11,056	11,056	0 (1)	11,056
0	0	0	0	0	0	0	0
0	72,170	0	8,106	80,276	80,276	0	80,276
1,644	1,644	0	0	0	0	0	0
42,976	157,000	0	(3,113)	110,911	110,911	0	110,911
0	20,000	0	0	20,000	2,583	0	2,583
3,287	100,000	45	(36)	96,722	96,677	0	96,677
0	0	0	44,278	44,278	44,278	0	44,278
2,093,192	6,951,680	465,291	1,830,216	7,153,995	6,769,701	337,284	7,106,985
23,786	23,985	0	0	199	199	0	199
0	0	0	70,664	70,664	70,664	0	70,664
0	0	0	0	0	0	0	0
23,786	23,985	0	70,664	70,863	70,863	0	70,863
2,116,978	6,975,665	465,291	1,900,880	7,224,858	6,840,564	337,284	7,177,848
42	2,885	0	0	2,843	2,843	0	2,843
98,331	637,849	0	(415)	539,103	539,103	0	539,103
0	219,668	0	293,628	513,296	513,296	0	513,296
110,000	180,028	0	0	70,028	70,028	0	70,028
10,036	523,357	0	22,600	535,921	535,921	0	535,921
0	162,389	0	181,709	344,098	344,098	0	344,098
0	6,706	0	(5,645)	1,061	1,061	0	1,061
0	798,873	0	(3,128)	795,745	795,745	0	795,745
43,829	492,387	0	(778)	447,780	447,780	0	447,780
0	121,649	0	247,385	369,034	369,034	0	369,034
0	46,067	0	38,371	84,438	84,438	0	84,438
13,362	118,105	0	17,560	122,303	122,303	0	122,303
0	0	0	0	0	0	0	0
275,600	3,309,963	0	791,287	3,825,650	3,825,650	0	3,825,650
24,388	111,720	0	(22,589)	64,743	64,743	0	64,743
6,407	25,849	0	3,152	22,594	22,594	0	22,594
0	22,813	0	26,220	49,033	49,033	0	49,033
30,795	160,382	0	6,783	136,370	136,370	0	136,370
306,395	3,470,345	0	798,070	3,962,020	3,962,020	0	3,962,020

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X040	Project Completion		1,037,048
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X111	Project Completion		760,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-05-0025	Project Completion		1,376,400
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X038	Project Completion		1,057,360
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X026	Project Completion		363,360
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X125	Project Completion		1,336,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X138	Project Completion		620,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X152	Project Completion		2,984,500
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X163	Project Completion		1,469,000
Urban Mass Transportation Operating Assistance	(4) 20.507	LA-90-X163	01/01/95	12/31/95	1,500,000
Urban Mass Transportation Operating Assistance (Planning)	20.505	LA-90-X152	01/01/94	12/31/94	200,000
Urban Mass Transportation Operating Assistance (Planning)	20.505	LA-90-X163	01/01/95	12/31/95	200,000
Passed through State Department of Highways:					
Federal Aid Urban Study Phase II	(4) 20.205	M-8622(001)	Project Completion		2,271,000
Federal Aid Urban Study Phase II	(4) 20.205	742-05-0018	Project Completion		553,284
Federal Aid Urban Study Phase II	(4) 20.205	742-04-0093	Project Completion		1,084,650
Federal Aid Urban Study Phase II	(4) 20.205	M-8673(008)	Project Completion		1,498,200
TOTAL DEPARTMENT OF TRANSPORTATION					
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Construction Grants for Wastewater Treatment Works					
Eastbank and Westbank Step 3	66.418	C-220377-13	09/10/85	08/31/89	19,598,937
Eastbank and Westbank Step 3	66.418	C-220377-15	09/25/87	05/31/90	4,929,953
Eastbank and Westbank Step 3	66.418	C-220377-17	09/01/90	12/31/92	2,258,314
Safe Drinking Water-Research & Demonstration	66.506	CR-818525-01-0	07/01/91	06/30/94	260,000
National Estuary Program		CE-006685-01-0	10/01/91	09/30/94	74,171
TOTAL ENVIRONMENTAL PROTECTION AGENCY					
NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					
Direct Programs:					
Multi-Purpose Cadastre Project - Phase VII	11.400	NA470G0140	04/01/94	03/31/95	500,000
Passed through State Department of Natural Resources:					
Coastal Zone Management	11.419	25102-93-03	07/01/94	06/30/95	40,000
Coastal Zone Management	11.419	25102-96-09	07/01/95	06/30/96	55,000
TOTAL NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
0	0	2,480	758	3,238	0	947	947
21,448	27,625	1,009	0	7,186	6,177	1,542	7,719
1,070	8,585	21,885	0	29,400	137,995	34,499	172,494
0	0	17,579	0	17,579	0	0	0
0	0	94,999	0	94,999	0	95,000	95,000
75,350	147,833	808	0	73,291	72,483	18,121	90,604
48,892	272,947	2,658	8,747	235,360	232,702	83,483	316,185
20,907	307,173	39,771	(135,413)	190,624	150,853	123,981	274,834
0	190,366	389,524	(80,792)	499,098	109,574	106,495	216,069
0	1,500,000	0 (2)	0	1,500,000	1,500,000	0 (2)	1,500,000
0	0	0 (2)	0	0	0	0 (2)	0
0	38,193	64,224 (2)	256,127	358,544	294,320	64,224 (2)	358,544
167,767	2,482,722	634,937	49,427	3,009,319	2,504,104	528,292	3,032,396
231,425	966,296	287,676	128,965	1,151,512	1,148,779	47,183	1,195,962
0	96,386	0	18,789	115,175	120,791	0	120,791
0	(16,544)	3,521	9,825	(3,198)	0	0	0
0	1,018,680	136,785	109,768	1,265,243	1,128,448	807,683	1,936,131
231,425	2,064,818	427,992	267,347	2,528,732	2,398,018	854,866	3,252,884
399,192	4,557,540	1,062,929	316,774	5,538,051	4,902,122	1,383,158	6,285,280
354,985	79,982	0	214,018	(60,985)	0	0	0
0	0	0	0	0	0	0	0
142,782	203,767	0	0	60,985	0	0	0
151,283	151,283	15,093	99,365	114,458	99,365	33,122	132,487
5,849	9,925	0	(188)	3,910	3,910	0	3,910
654,899	444,957	15,093	313,217	118,368	103,275	33,122	136,397
211,115	211,115	507,303	145,570	652,873	473,409	3,521	476,930
211,115	211,115	507,303	145,570	652,873	473,409	3,521	476,930
0	39,967	0	(10,992)	28,975	28,975	0	28,975
0	0	0	13,420	13,420	13,420	0	13,420
0	39,967	0	2,428	42,395	42,395	0	42,395
211,115	251,082	507,303	147,998	695,268	515,804	3,521	519,325

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF JUSTICE					
Direct Programs:					
Correctional Options Planning		94-DD-CX-0149	10/01/94	06/30/95	47,300
Serious, Violent and Chronic Juvenile Offender Treatment		95-JD-FX-K005	10/01/95	09/30/97	125,000
Correctional Options					
ADA Technical Assistance Title III		95-CR-CX-0001	09/01/95	08/30/96	49,929
Passed through State					
Commission on Law Enforcement:					
Detention Alternative	16.540	92-J7-J.3-0049	10/01/93	09/30/94	23,191
Detention Alternative	16.540	93-J7-J.3-0237	10/01/94	09/30/95	28,000
Drug Court Delay Reductions	16.579	93-B7-B10-0047	05/01/93	04/30/94	74,907
Drug Court Delay Reductions	16.579	94-B7-B10-0015	05/01/94	04/30/95	57,806
Intensive Detention Program	16.579	92-B7-B.11-0344	10/01/92	09/30/93	4,854
Intensive Detention Program	16.579	93-B7-B.11-0050	10/01/93	09/30/94	7,287
Intensive Detention Program	16.579	94-B7-B.11-0055	10/01/94	09/30/95	20,000
Incarceration Diversion Program	16.540	92-J7-J.3-0045	08/01/93	07/31/94	23,466
Job Placement Program	16.540	93-J7-J.3-0247	08/01/94	07/31/95	24,326
Job Placement Program	16.540	J94-7-001	08/01/95	07/31/96	31,545
Drug Intervention Officer	16.540	92-J7-J.3-0004	10/01/92	09/30/93	11,978
Drug Intervention Officer	16.540	93-J7-J.3-0216	10/01/93	09/30/94	8,337
Child Advocacy Ctr. Interviewer	16.575	93-C7-V.3-0340	10/01/93	09/30/94	34,800
Child Advocacy Ctr. Interviewer	16.575	94-C7-V.1-0325	10/01/94	09/30/95	26,800
Child Advocacy Ctr. Interviewer	16.575	95-C7-V.1-0302	10/01/95	09/30/96	28,000
Crime Victim Assistance Program	16.575	93-C7-V.4-0341	10/01/93	09/30/94	17,500
Crime Victim Assistance Program	16.575	94-C7-V.3-0330	10/01/94	09/30/95	15,800
Crime Victim Assistance Program	16.575	95-C7-V.3-0340	10/01/95	09/30/96	18,250
Grant Support Personnel - Phase VII	16.579	93-B7-B.99-0044	11/15/93	11/14/94	29,063
Grant Support Personnel - Phase VII	16.579	94-B7-B.99-0028	11/15/94	11/14/95	28,618
Grant Support Personnel - Phase VII	16.579	B95-7-007	11/15/95	11/14/96	30,594
Indigent Defender	16.575	92-B7-B.10-0340	2/01/93	1/31/94	29,206
Indigent Defender	16.579	93-B7-B.10-0062	02/01/94	09/14/94	23,205
Indigent Defender	16.579	94-B7-B.10-0070	12/01/94	06/15/95	19,204
In Service Training	16.575	92-J7-J.2-0036	07/01/93	09/30/93	2,632
Violent Offender Intensive Prosecution	16.579	92-B7-B.8-0353	03/03/93	01/14/94	44,476
Violent Offender Intensive Prosecution	16.579	93-B7-B.08-0068	01/15/94	07/31/94	53,742
Violent Offender Intensive Prosecution	16.579	94-B7-B.08-0063	01/15/95	07/31/95	93,478
Violent Offender Intensive Prosecution	16.579	95-B7-B.08-0063	10/06/95	05/29/96	60,590
Drug Court Clinic	16.579	95-B7-B.13-0042	04/01/95	03/31/96	75,000
JJDP Regional Planning Units	16.579	94-J8-J.1-0248	01/01/95	12/31/95	2,616
Detention Reimbursement	16.579	93-J7-J.3-0248	10/01/94	09/30/95	10,000
TOTAL DEPARTMENT OF JUSTICE					
DEPARTMENT OF AGRICULTURE					
Passed through State Department of Education:					
Child Care Feeding Program	(4)	10.558	10/01/93	09/30/94	579,860
Child Care Feeding Program	(4)	10.558	10/01/94	09/30/95	616,414
Child Care Feeding Program	(4)	10.558	10/01/95	09/30/96	614,297
Head Start Food Service	(4)	10.558	10/01/93	09/30/94	363,624
Head Start Food Service	(4)	10.558	10/01/94	09/30/95	508,146
Head Start Food Service	(4)	10.558	10/01/95	09/30/96	670,879

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
0	0	0	44,420	44,420	44,420	0	44,420
0	0	0	12,667	12,667	12,667	0	12,667
0	0	5,400	11,097	16,497	11,097	0	11,097
0	0	0	5,495	5,495	5,495	0	5,495
0	0	5,400	73,679	79,079	73,679	0	73,679
23,191	23,191	8,298	0	8,298	0	(6,898)	(6,898)
0	28,000	1,617	0	29,617	28,000	1,617	29,617
18,373	17,581	1,801	0	1,009	0	7,210	7,210
40,067	55,042	135,612	0	150,587	14,975	124,954	139,929
4,837	4,854	(17)	0	0	0	0	0
7,270	7,287	(23)	0	(6)	0	0	0
0	16,458	5,608	(817)	21,249	15,641	5,608	21,249
23,466	22,203	2,939	0	1,676	0	(6,957)	(6,957)
0	19,838	967	0	20,805	19,838	967	20,805
0	0	0	0	0	0	10,471	10,471
11,978	11,978	0	0	0	0	0	0
8,337	8,337	924	0	924	0	(5,355)	(5,355)
23,571	31,432	1,452	(3,312)	6,001	4,549	1,563	6,112
2,336	24,260	9,212	0	31,136	21,924	7,628	29,552
0	0	1,886	6,053	7,739	6,053	1,886	7,739
3,481	0	(857)	0	(4,338)	(3,559)	(890)	(4,449)
0	9,618	4,070	4,064	17,752	13,882	4,070	17,752
0	0	717	2,739	3,456	2,739	717	3,456
29,063	29,063	0	0	0	(234)	0	(234)
0	28,455	94	0	28,549	28,455	94	28,549
0	0	0	9,470	9,470	9,470	0	9,470
17,037	15,822	1,215	0	0	0	0	0
7,061	0	1,630	0	(5,431)	(6,250)	0	(6,250)
0	19,204	7,879	0	27,083	19,204	7,879	27,083
2,175	2,632	0	(457)	0	0	0	0
44,476	44,476	1,667	0	1,667	0	0	0
53,741	53,742	3,444	0	3,445	(22,889)	(8,134)	(31,023)
0	81,031	34,309	12,447	127,787	93,478	34,309	127,787
0	0	6,430	18,130	24,560	18,130	6,430	24,560
0	26,025	27,763	11,002	64,790	37,027	27,763	64,790
0	1,667	2,616	950	5,233	2,617	2,616	5,233
0	10,000	0	(5,000)	5,000	5,000	0	5,000
320,460	592,196	261,053	55,269	588,058	307,850	217,348	525,198
320,460	592,196	266,453	128,948	667,137	381,529	217,348	598,877
351	351	0	0	0	0	0	0
38,227	467,375	4,784	0	433,932	429,148	4,784	433,932
0	58,534	0	77,865	136,399	136,399	0	136,399
366	0	96	0	(270)	(270)	0	(270)
34,789	327,082	48,852	93,201	434,346	385,494	36,320	421,814
0	0	0	151,707	151,707	151,707	0	151,707
73,733	853,342	53,732	322,773	1,156,114	1,102,478	41,104	1,143,582

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
Passed through State Department of Family Support:					
Food Stamp	10.561		07/01/94	06/30/95	127,252
Food Stamp	10.561		07/01/95	06/30/96	99,708
Passed through State Department of Agriculture:					
Temporary Emergency Food Assistance	10.550		07/01/93	06/30/94	14,000
Temporary Emergency Food Assistance	10.550		07/01/94	06/30/95	21,500
Temporary Emergency Food Assistance	10.550		07/01/95	06/30/96	20,000
Passed through State Department of Forestry:					
Forestry Department Project		#HA23	08/30/93	09/30/94	37,600
TOTAL DEPARTMENT OF AGRICULTURE					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through State					
Department of Public Safety and Corrections:					
Emergency Management Assistance	83.503	EMA	10/01/94	09/30/95	75,626
Emergency Management Assistance	83.503	EMA	10/01/95	09/30/96	75,626
Department of Military Affairs:					
Flood of May 8, 1995	83.516	Disaster #1049			1,621,074
Passed through Local United Way:					
Emergency Food and Shelter Program	83.523	11-3634-00	10/01/93	09/30/94	97,589
Emergency Food and Shelter Program	83.523		10/01/94	09/30/95	101,619
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
TOTAL					
NONMONETARY ASSISTANCE					
Food Stamps	(4) 10.551				
Food Distribution (Commodities)	10.550				
TOTAL FEDERAL ASSISTANCE					

- (1) This amount represents private financing by the owner to contribute to the total cost of the rehabilitation of the rental property.
- (2) This amount represents only the portion of ad valorem taxes needed to meet the matching requirements of the grant.
- (3) These amounts represent the value of Food Stamps and Commodities issued to and distributed by the Parish to eligible recipients during 1995.
- (4) This program is considered a "major" grant under the Single Audit Act.

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
29,148	72,323	44,263	0	87,438	43,175	42,534	85,709
0	26,736	48,070	22,333	98,139	49,069	49,070	98,139
29,148	99,059	93,333	22,333	185,577	92,244	91,604	183,848
(2,640)	0	0	(2,640)	0	0	0	0
(468)	3,665	244	0	4,377	4,133	244	4,377
0	7,485	0	(728)	6,757	6,757	0	6,757
(3,108)	11,150	244	(3,368)	11,134	10,890	244	11,134
719	0	719	0	0	0	0	0
719	0	719	0	0	0	0	0
100,482	963,551	148,028	341,738	1,352,825	1,205,612	132,952	1,338,564
17,720	75,626	114,536	0	172,442	107,586	107,586	215,172
0	0	35,137	18,907	54,044	35,137	35,137	70,274
17,720	75,626	149,673	18,907	226,486	142,723	142,723	285,446
0	1,621,074	251,104	0	1,872,178	1,621,074	251,104	1,872,178
0	1,621,074	251,104	0	1,872,178	1,621,074	251,104	1,872,178
(407)	0	0	0	407	407	0	407
0	101,619	0	0	101,619	101,619	0	101,619
(407)	101,619	0	0	102,026	102,026	0	102,026
17,313 \$	1,798,319 \$	400,777 \$	18,907 \$	2,200,890 \$	1,865,823 \$	393,827 \$	2,259,650
\$ 4,945,215	25,665,540 \$	4,531,487 \$	4,755,420 \$	30,007,232	26,344,422 \$	4,186,357 \$	30,530,779

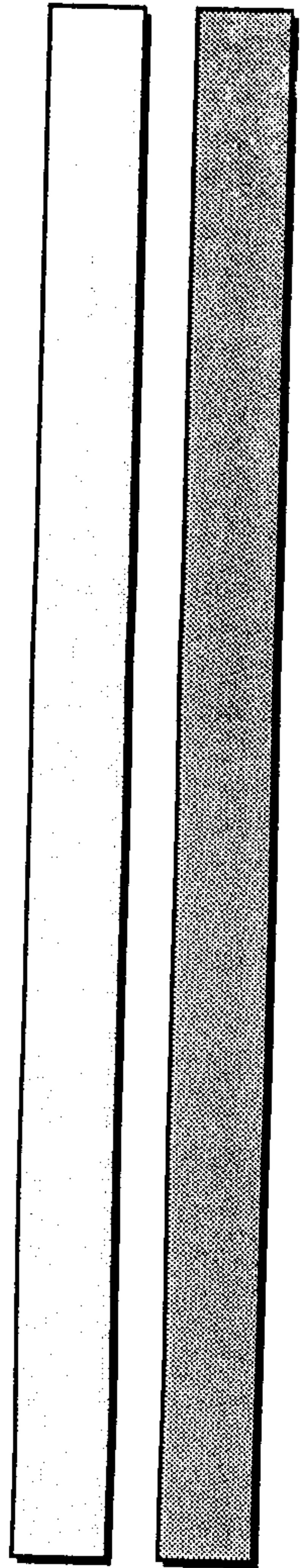
45,345,000 (3)
113,298 (3)
\$ 71,123,838

45,219,905 (3)
113,298 (3)
\$ 71,677,625

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILPERSON'S COMPENSATION
Year Ended December 31, 1995
(UNAUDITED)

<u>COUNCILPERSON</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Robert B. Evans, Jr., Chairman	365	\$ 33,978	\$ 3,600
Thomas J. Ward	365	22,652	3,600
James E. Lawson, Jr.	365	22,652	3,600
Donald R. Jones	365	20,552	3,600
Edmond J. Muniz	365	20,552	3,600
Anne Marie Vandenweghe	365	20,552	3,600
Nicholas P. Giambelluca, Sr.	365	20,500	3,600

STATISTICAL SECTION

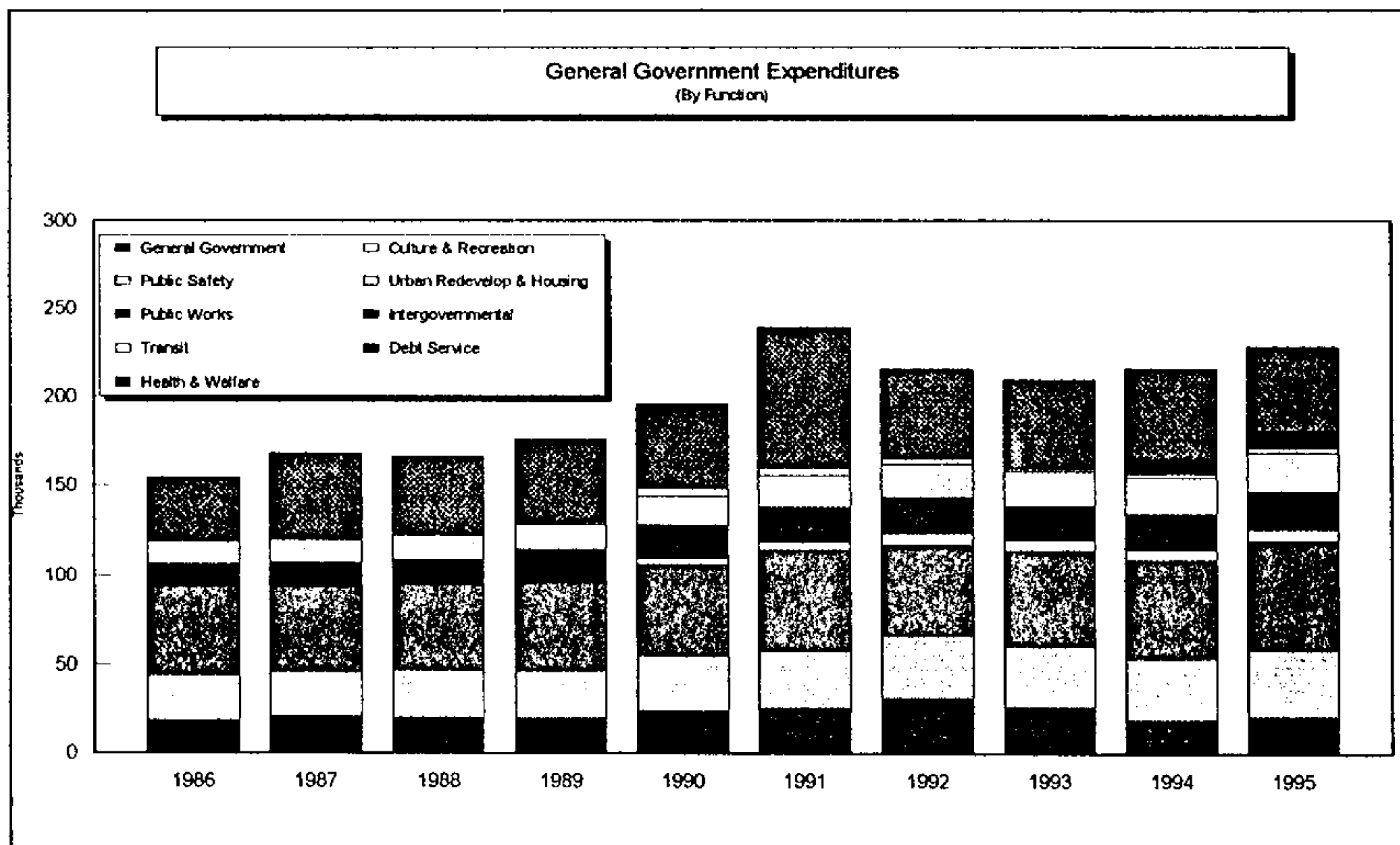


**Jefferson Parish, Louisiana
General Governmental Expenditures By Function (1)**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	General Government	Public Safety	Public Works	Transit (2)	Health And Welfare	Culture And Recreation	Urban Redevelopment & Housing	Inter-Governmental (3)	Debt Service (4)	Total
1986	\$ 18,284	\$ 25,971	\$ 49,415	\$	\$ 13,153	\$ 12,468	\$ 500	\$	\$ 34,511	\$ 154,302
1987	20,581	25,695	46,982		14,160	12,442	517		48,015	168,392
1988	19,921	27,135	47,788		14,335	13,327	824		43,198	166,528
1989	19,558	27,185	49,109		18,866	13,775	1,084		46,807	176,384
1990	23,990	30,947	51,413	3,349	18,047	15,856	4,776		47,673	196,051
1991	25,240	32,227	56,955	4,530	18,715	17,812	4,669		78,586	238,734
1992	31,263	34,835	51,376	6,007	19,742	19,094	3,530		49,595	215,442
1993	26,222	34,264	53,843	5,543	18,718	19,701	1,843		49,466	209,600
1994	18,791	34,818	55,359	5,880	19,312	20,855	2,134	8,142	50,706	215,997
1995	20,619	37,989	61,204	6,042	20,945	22,332	3,072	8,517	47,478	228,198

- (1) Includes General, Special Revenue and Debt Service Funds
- (2) Transit was included in Public Works for the years 1986 through 1989.
- (3) Intergovernmental was included in General Government for the years 1986 through 1993
- (4) Includes all Debt Service except Enterprise Fund Revenue Bonds

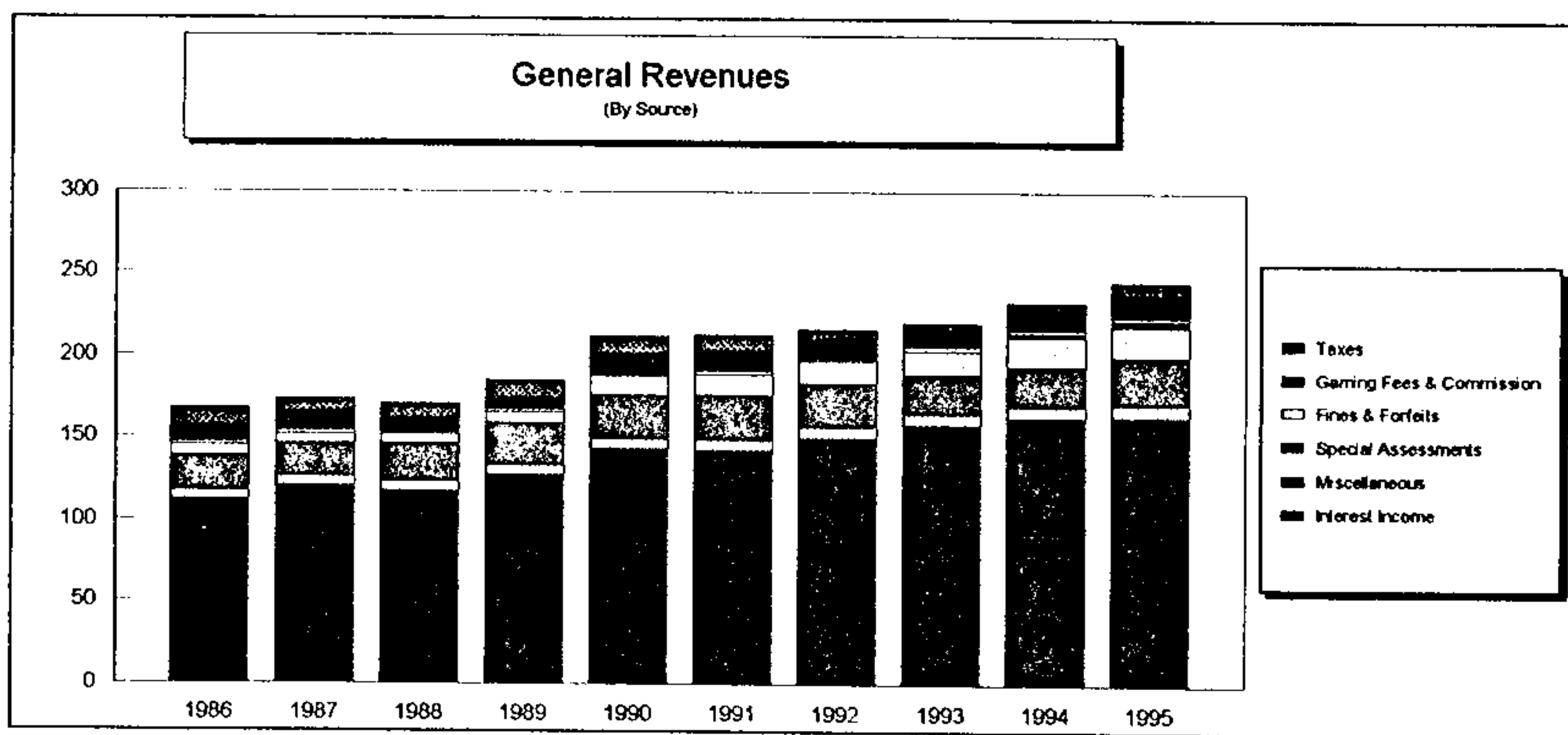


**Jefferson Parish, Louisiana
General Revenues By Source (1)**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Taxes	Licenses And Permits	Inter- Governmental	Charges For Services	Gaming Fees And Commission (3)	Fines And Forfeits	Special Assessments (2)	Miscellaneous	Interest	Total
1986	\$ 111,985	\$ 5,800	\$ 20,866	\$ 5,924	\$	\$ 2,148	\$	\$ 9,301	\$ 11,545	\$ 167,568
1987	120,474	5,591	19,708	5,812		2,413	1,059	10,240	7,958	173,255
1988	117,514	6,055	22,025	5,886		1,986	336	7,220	9,092	170,114
1989	127,300	6,252	24,946	6,574		2,008	714	6,473	10,576	184,843
1990	142,714	6,384	27,072	11,562		2,123	295	10,682	10,965	211,797
1991	141,795	6,661	27,397	13,041		2,108	232	12,330	9,123	212,687
1992	149,405	7,031	26,967	13,664		2,228	209	11,257	5,409	216,170
1993	157,570	7,085	24,847	14,121		2,383	215	9,885	3,839	219,945
1994	162,102	7,446	24,428	17,838	2,542	2,396	199	9,916	5,580	232,447
1995	162,710	8,016	29,289	18,668	3,195	2,592	223	11,841	7,909	244,443

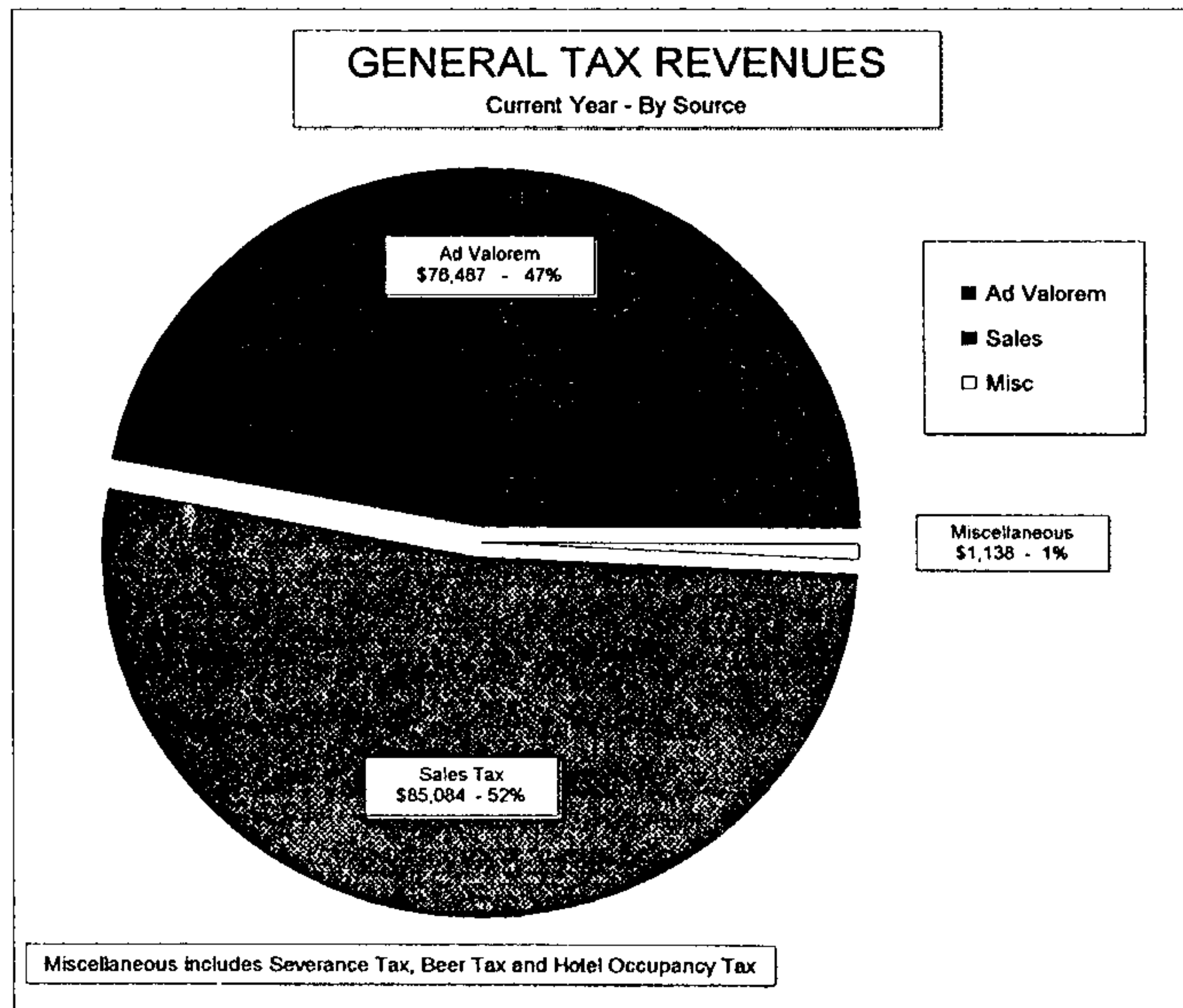
- (1) Includes General, Special Revenue and Debt Service Funds
- (2) Data prior to 1987 not available
- (3) Data prior to 1994 not available



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

**Last Ten Years
(Unaudited)**
(amounts expressed in thousands)

Year	Ad Valorem	Sales	Severance	Miscellaneous	Total
1986	\$ 57,639	\$ 53,205	581	\$ 560	\$ 111,985
1987	58,977	60,361	582	554	120,474
1988	58,855	57,537	565	557	117,514
1989	66,066	60,085	584	565	127,300
1990	76,175	65,420	574	545	142,714
1991	66,260	74,371	542	622	141,796
1992	70,937	77,406	489	573	149,405
1993	74,165	82,354	485	566	157,571
1994	75,083	85,865	500	654	162,102
1995	76,487	85,084	500	638	162,710

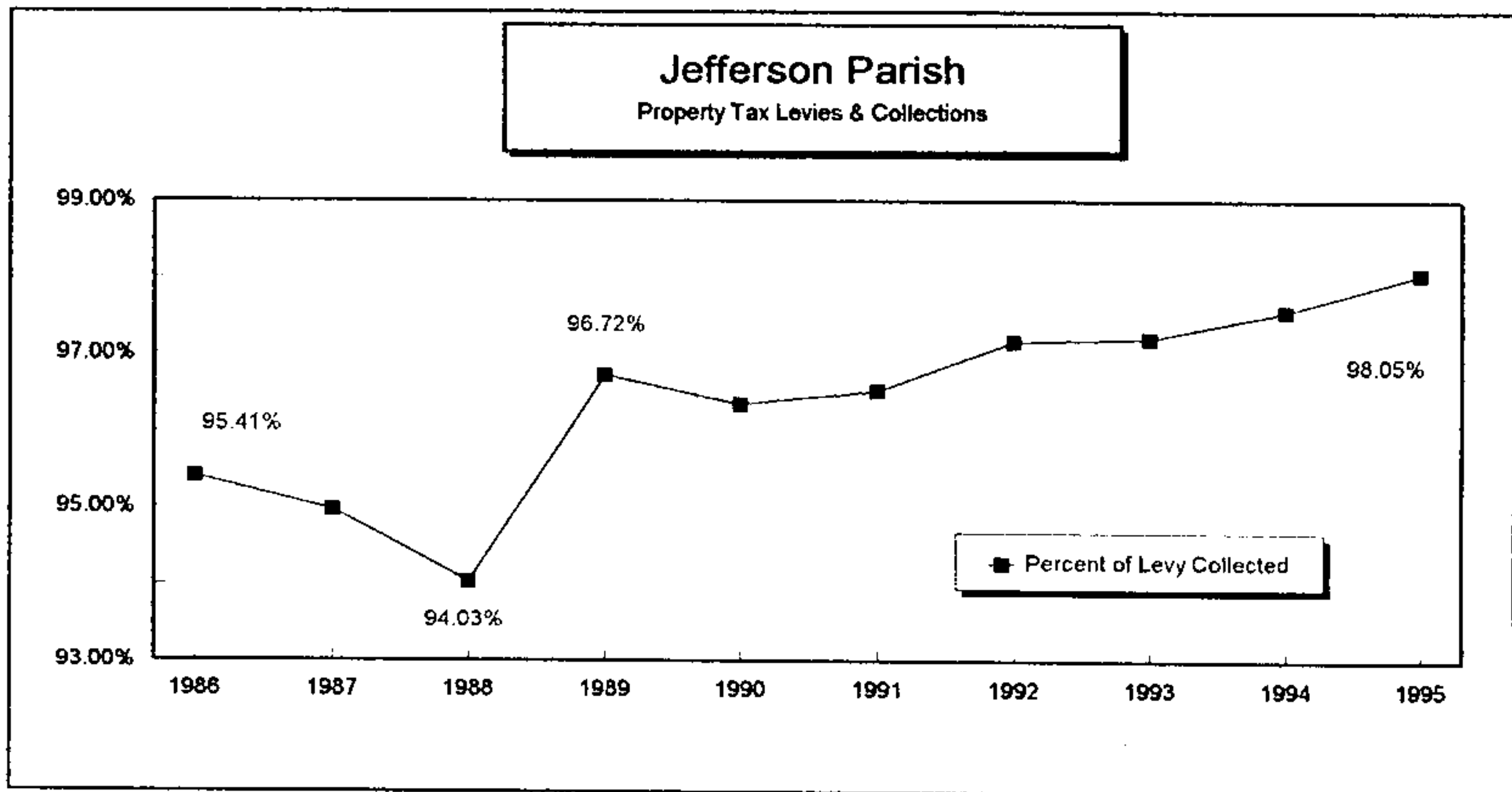


**Jefferson Parish, Louisiana
Property Tax Levies And Collections (1)**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Total Adjusted Tax Levy	Current Tax Collections	Percent Of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent Of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent Of Delinquent Taxes To Tax Levy
1986	\$ 103,916	\$ 99,144	95.41%	\$ 952	\$ 100,096	96.32%	\$ 4,772	4.59%
1987	103,757	98,531	94.96%	3,078	101,609	97.93%	5,226	5.04%
1988 (*)	73,953	69,541	94.03%	3,073	72,614	98.19%	4,412	5.97%
1989 (*)	80,986	78,329	96.72%	2,699	81,028	100.05%	2,657	3.28%
1990 (*)	92,980	89,576	96.34%	2,386	91,962	98.90%	3,404	3.66%
1991 (*)	81,686	78,843	96.52%	2,961	81,804	100.14%	2,843	3.48%
1992 (*)	84,554	82,144	97.15%	2,567	84,711	100.18%	2,410	2.85%
1993 (*)	88,578	86,089	97.19%	2,145	88,234	99.61%	2,489	2.81%
1994 (*)	92,626	90,357	97.55%	1,394	91,751	99.06%	2,269	2.45%
1995 (*)	93,312	91,491	98.05%	1,459	92,950	99.61%	1,821	1.95%

- (1) Source: Jefferson Parish Sheriff's Office
- (*) Includes taxes levied for reporting entity only



Jefferson Parish, Louisiana
Assessed Value Of Taxable Property (1) & (2)

Last Ten Years
(Unaudited)
(amounts expressed in thousands)

Year	Tax Roll	Real Estate	Personal Property	Public Service Corporations	Total Assessments	Homestead Exempt	Non-Homestead Exempt
1986	1985	\$ 1,205,554	\$ 270,790	\$ 139,432	\$ 1,615,776	\$ 554,129	\$ 1,061,647
1987	1986	1,444,541	300,599	137,736	1,882,876	637,255	1,245,621
1988	1987	1,428,121	295,995	136,860	1,860,976	630,355	1,230,621
1989	1988	1,468,876	288,367	138,782	1,896,025	649,067	1,246,958
1990	1989	1,478,811	296,755	137,261	1,912,827	655,693	1,257,134
1991	1990	1,410,411	308,356	144,279	1,863,046	634,149	1,228,897
1992	1991	1,398,391	314,982	150,234	1,863,607	637,170	1,226,437
1993	1992	1,414,993	322,596	147,832	1,885,421	642,492	1,242,929
1994	1993	1,402,928	328,634	150,954	1,882,516	648,005	1,234,511
1995	1994	1,421,204	345,030	150,022	1,916,256	655,931	1,260,326

- (1) 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.
- (2) Source: Jefferson Parish Assessor's Office

Jefferson Parish, Louisiana
Property Tax Rates - Direct and Overlapping Governments (1)
(Per \$100 Of Assessed Value)

Last Ten Years
(Unaudited)

JEFFERSON PARISH							
Year	General Fund	Special Revenue Funds	Debt Service Funds	Total	Parish School Board	Parish Other	Total
1986	0.12	0.65	0.68	1.45	1.12	0.46	3.03
1987	0.10	0.57	0.70	1.37	0.92	0.41	2.70
1988	0.10	0.57	0.58	1.25	0.99	0.41	2.65
1989	0.09	0.65	0.57	1.31	0.96	0.41	2.68
1990	0.09	0.72	0.70	1.51	1.05	0.41	2.97
1991	0.09	0.74	0.38	1.21	1.04	0.47	2.72
1992	0.09	0.87	0.38	1.34	0.82	0.65	2.81
1993	0.14	0.86	0.38	1.38	0.93	0.65	2.96
1994	0.14	0.86	0.43	1.43	0.89	0.64	2.96
1995	0.15	0.88	0.37	1.40	0.95	0.66	3.01

(1) Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana
Principal Taxpayers (1)**

December 31, 1995

(Unaudited)

(amounts expressed in thousands)

Taxpayer	Type Of Business	1994 Assessed Valuation	Percentage Of Total Assessed Valuation
Louisiana Power & Light	Electric Utility	\$ 48,359	2.52%
South Central Bell	Telephone Utility	47,694	2.49%
Louisiana Gas Service	Gas Utility	11,847	0.62%
Lakeside Shopping Center	Shopping Mall	9,900	0.52%
Hibernia National Bank	Bank	8,237	0.43%
Avondale Shipyards, Inc.	Shipbuilding	7,373	0.38%
Freeport McMoran	Diversified	6,621	0.35%
Cytec Industries, Inc.	Chemical Plant	6,370	0.33%
State Street Bank & Trust Co of Ct.	Bank	5,683	0.30%
ZML-Lakeway III	Real Estate	5,580	0.29%
		<u>\$ 157,664</u>	<u>8.23%</u>

(1) Source: Jefferson Parish Assessor's Office

**Jefferson Parish, Louisiana
Special Assessment Collections**

**Last Ten Years
(Unaudited)**

Year	Assessments Beginning Of Year	Delinquent Collections	Current Collections	Additions Or Adjustments	Assessments End Of Year	Current Year Billings	Outstanding Assessments Current
1986	\$ 2,776,609	\$ 122,299	\$ 250,527	\$ 144,084	\$ 2,547,867	\$ 363,150	\$ 2,338,255
1987	2,547,867	60,429	1,028,001	876,654	2,336,091	281,046	2,199,610
1988	2,336,091	65,142	268,464	(3,304)	1,999,181	248,722	1,839,782
1989	1,999,181	59,108	703,973	60,306	1,296,406	237,198	1,110,058
1990	1,296,406	47,858	206,142	342,578	1,384,984	160,396	1,174,972
1991	1,384,984	58,362	161,719	(2,231)	1,162,672	187,378	932,822
1992	1,162,672	37,424	140,774	0	984,474	166,577	716,583
1993	984,474	50,931	148,101	0	785,442	160,412	483,928
1994	785,442	108,535	156,617	0	520,290	113,480	246,690
1995	520,290	33,331	67,255	0	419,704	36,318	122,882

**Jefferson Parish, Louisiana
Computation Of Legal Debt Margin**

(Unaudited)
(amounts expressed in thousands)

	Debt Limit 10 Percent Of Assessed Value For Any One Purpose (1)	Deduct Amount Of Debt Applicable To Debt Limit	Legal Debt Margin
Parish-Wide Drainage	\$ 197,552	\$ 52,720	\$ 144,832
Consolidated Drainage District No. 1	33,079	100	32,979
Fourth Jefferson Drainage District	130,327	150	130,177
Drainage District No. 7	3,168	160	3,008
Drainage District No. 9	28,098	2,380	25,718
Drainage District No. 9 Sub District No. 1	7,577	1,675	5,902
Consolidated Road District A	66,900	275	66,625
Consolidated Road District A Sub District No. 1	11,056	5,755	5,301
Road District No. 1 Sub District No. 1	30,001	23,360	6,641
Consolidated Waterworks District No. 2	56,173	3,315	52,858
Playground District No. 11	1,364	170	1,194
Playground District No. 12	20,292	1,055	19,237
Playground District No. 13	11,056	860	10,196
Playground District No. 14	7,851	470	7,381
Playground District No. 15	4,765	525	4,240
East Bank Consolidated Sewer District	96,819	3,275	93,544
Fire District No. 7	11,056	1,125	9,931
Juvenile Court Service Facilities	197,553	450	197,103

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

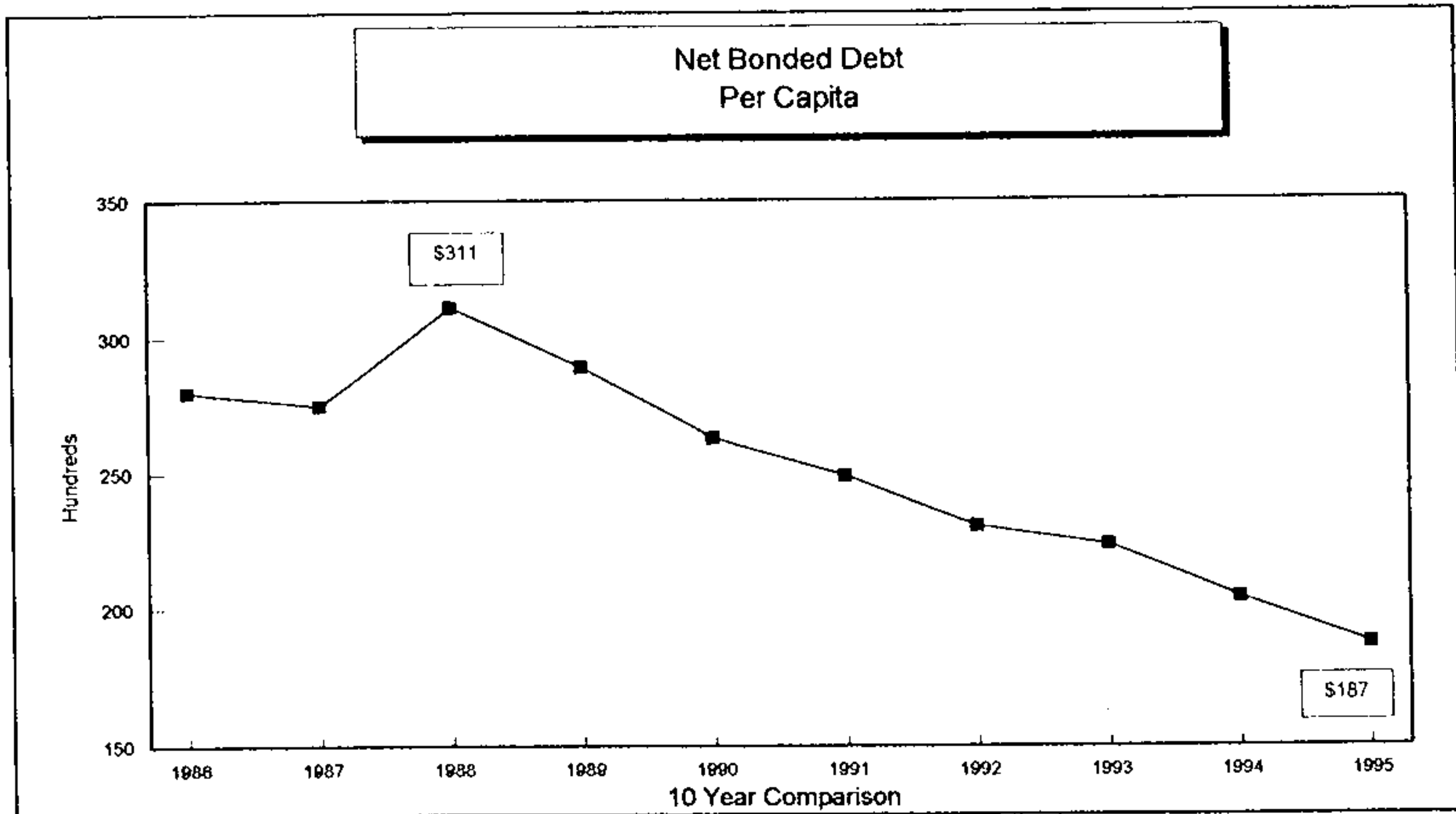
Source: Jefferson Parish Assessor's Office

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

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Tax Roll	Population (1)	Assessed Value	Gross Bonded Debt (2)	Debt Services Monies Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1986	1985	477	\$ 1,615,776	\$ 151,750	\$ 18,221	\$ 133,529	8.26%	\$ 280
1987	1986	471	1,882,876	145,595	16,011	129,584	6.88%	275
1988	1987	469	1,860,976	162,950	17,286	145,664	7.83%	311
1989	1988	466	1,896,025	154,005	19,284	134,721	7.11%	289
1990	1989	448	1,912,827	143,920	26,029	117,891	6.16%	263
1991	1990	452	1,863,046	132,960	20,404	112,556	6.04%	249
1992	1991	456	1,863,607	123,370	17,964	105,406	5.66%	231
1993	1992	457	1,885,421	117,350	15,069	102,281	5.42%	224
1994	1993	457	1,882,516	106,465	12,977	93,488	4.97%	204
1995	1994	458	1,916,256	97,970	12,274	85,696	4.47%	187

- (1) Louisiana Tech University
- (2) Includes only Ad Valorem Tax Bonds

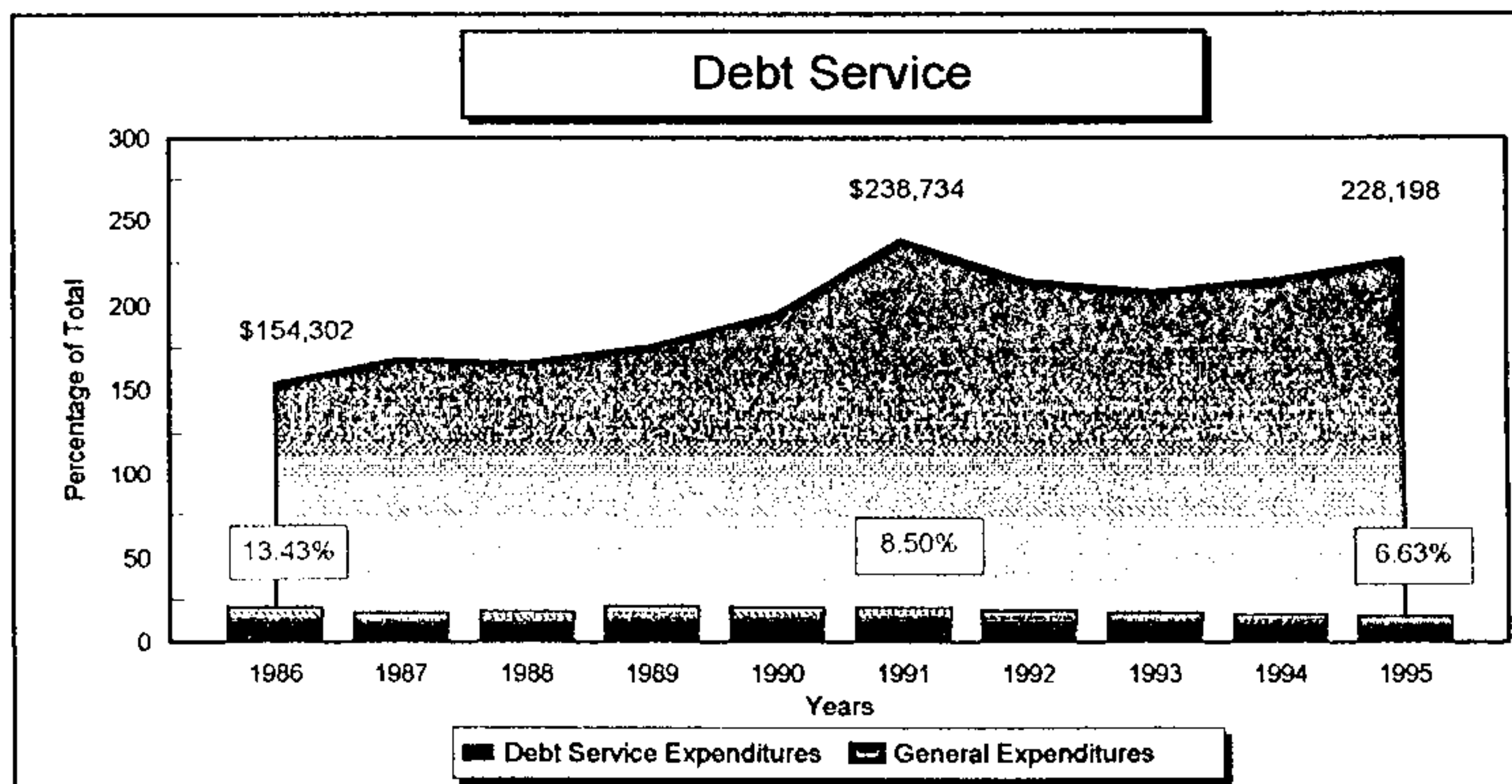


**Jefferson Parish, Louisiana
Ratio Of Annual Debt Service Expenditures For
General Bonded Debt To Total General Expenditures**

**Last Ten Years
(Unaudited)
(amounts expressed in thousands)**

Year	Principal	Interest	Total Debt Service (1)	Total General Expenditures (2)	Ratio Of Debt Service To Total General Expenditures
1986	\$ 7,030	\$ 13,694	\$ 20,724	\$ 154,302	13.43%
1987	8,210	8,776	16,986	168,392	10.09%
1988	8,505	9,678	18,183	166,528	10.92%
1989	8,945	12,247	21,192	176,384	12.01%
1990	10,085	10,636	20,721	196,051	10.57%
1991	10,700	9,603	20,303	238,734	8.50%
1992	9,590	9,056	18,646	215,442	8.65%
1993	9,470	7,685	17,155	209,600	8.18%
1994	8,840	7,350	16,190	215,997	7.50%
1995	8,495	6,627	15,122	228,198	6.63%

- (1) Includes only Ad Valorem Tax Bonds
- (2) Includes General, Special Revenue and Debt Service Funds



Jefferson Parish, Louisiana
Computation Of Direct And Overlapping Debt

(Unaudited)
(amounts expressed in thousands)

	Net Debt	Percentage Overlapping	Overlapping Debt
Parish Of Jefferson: (1)			
Parishwide Drainage	\$ 52,720	100%	\$ 52,720
Consolidated Drainage District No. 1	100	100%	100
Fourth Jefferson Drainage District	150	100%	150
Drainage District No. 7	160	100%	160
Drainage District No. 9	2,380	100%	2,380
Drainage District No. 9 Sub District No. 1	1,675	100%	1,675
Consolidated Road District A	275	100%	275
Consolidated Road District A Sub District No. 1	5,755	100%	5,755
Consolidated Road District No.1 Sub District No. 1	3,200	100%	3,200
Consolidated Road District No.1 Sub District No. 1, Refund	20,160	100%	20,160
New Prison	150	100%	150
Consolidated Waterworks District No. 2	3,315	100%	3,315
Playground District No. 11	170	100%	170
Playground District No. 12	1,055	100%	1,055
Playground District No. 13	860	100%	860
Playground District No. 14	470	100%	470
Playground District No. 15	525	100%	525
East Bank Consolidated Sewer District	3,275	100%	3,275
Fire District No. 7	1,125	100%	1,125
Juvenile Court Service Facilities	450	100%	450
Total Direct Parish Debt	<u>97,970</u>	<u>100%</u>	<u>97,970</u>
Overlapping Debt (2)			
Jefferson Parish Public School System	15,500	100%	15,500
West Jefferson Levee District	1,505	100%	1,505
City of Kenner	2,140	100%	2,140
City of Harahan	1,622	100%	1,622
Total Overlapping Parish Debt	<u>20,767</u>	<u>100%</u>	<u>20,767</u>
Total Direct and Overlapping Parish Debt	<u>\$ 118,737</u>	<u>100%</u>	<u>\$ 118,737</u>

(1) Source: Statement of Bonded Debt

(2) Source: Jefferson Parish Department of Research and Budget

**Jefferson Parish, Louisiana
Revenue Bond Coverage**

**Last Ten Years
(Unaudited)**
(amounts expressed in thousands)

Year	Gross Revenue (1)	Direct Operating Expenses (2)	Net Revenue Available For Debt Service	DEBT SERVICE REQUIREMENTS			Coverage
				Principal	Interest	Total	
1986	\$ 29,637	\$ 22,393	\$ 7,245	\$ 2,440	\$ 821	\$ 3,261	2.22
1987	31,433	23,129	8,303	2,195	705	2,900	2.86
1988	32,107	25,063	7,044	2,090	624	2,714	2.60
1989	34,012	24,883	9,129	2,165	540	2,705	3.38
1990	32,945	25,233	7,712	2,240	443	2,683	2.87
1991	32,383	27,549	4,834	1,515	351	1,866	2.59
1992	26,027	17,148	8,879	685	222	907	9.79
1993	22,259	15,855	6,404	720	187	907	7.06
1994	24,823	15,125	9,698	755	149	904	10.73
1995	26,243	14,251	11,992	795	110	905	13.25

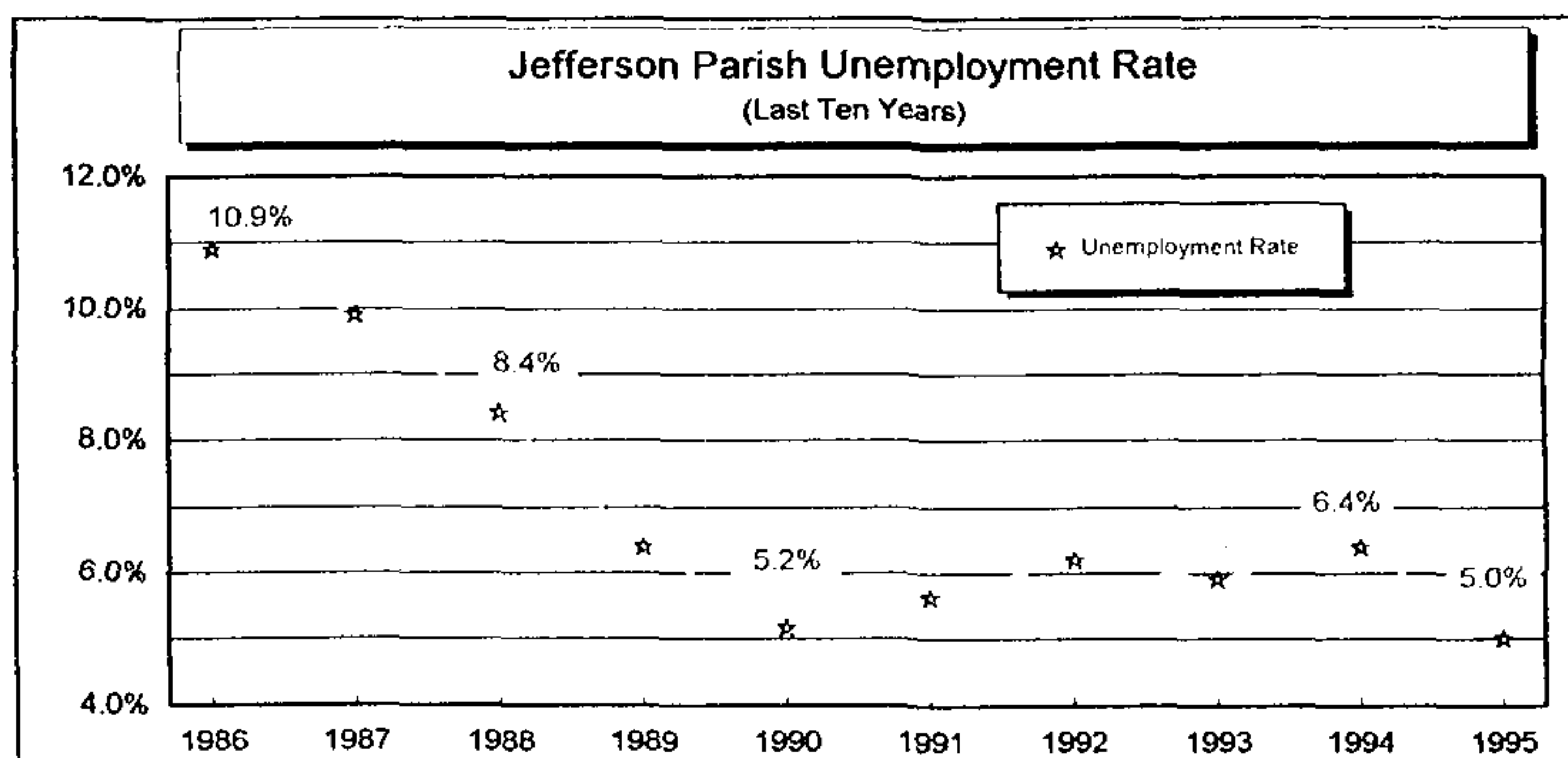
- (1) Source: Enterprise Funds - Combining Statement of Revenues, Expenses, and Changes in Retained Earnings Total Operating and Non-Operating Revenues less Consolidated Sewerage District No. 1
- (2) Source: Enterprise Funds - Combining Statement of Revenues, Expenses, and Changes in Retained Earnings Total Operating Expenses less Consolidated Sewerage District No. 1

**Jefferson Parish, Louisiana
Demographic Statistics**

**Last Ten Years
(Unaudited)**

Year	Population (1)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
1986	476,658	\$ 13,802	84,930	10.9%
1987	471,482	14,160	85,364	9.9%
1988	468,509	15,007	84,995	8.4%
1989	465,624	15,863	85,486	6.4%
1990	448,306	17,101	83,818	5.2%
1991	451,543	17,489	82,066	5.6%
1992	456,389	18,340	79,234	6.2%
1993	457,069	19,100	80,430	5.9%
1994	457,481	19,100	80,878	6.4%
1995	458,456	19,100	81,142	5.0%

- (1) Source: Louisiana Tech University
- (2) Source: Bureau of Economic Analysis, U. S. Department of Commerce
The data for 1994 and 1995 per capita income was not available at the time of publication.
- (3) Source: Louisiana Department of Education
This does not include students who attend catholic schools in Orleans Parish. Total School enrollment is taken from the membership count.
- (4) Source: Louisiana Department of Labor, Research and Statistical Division

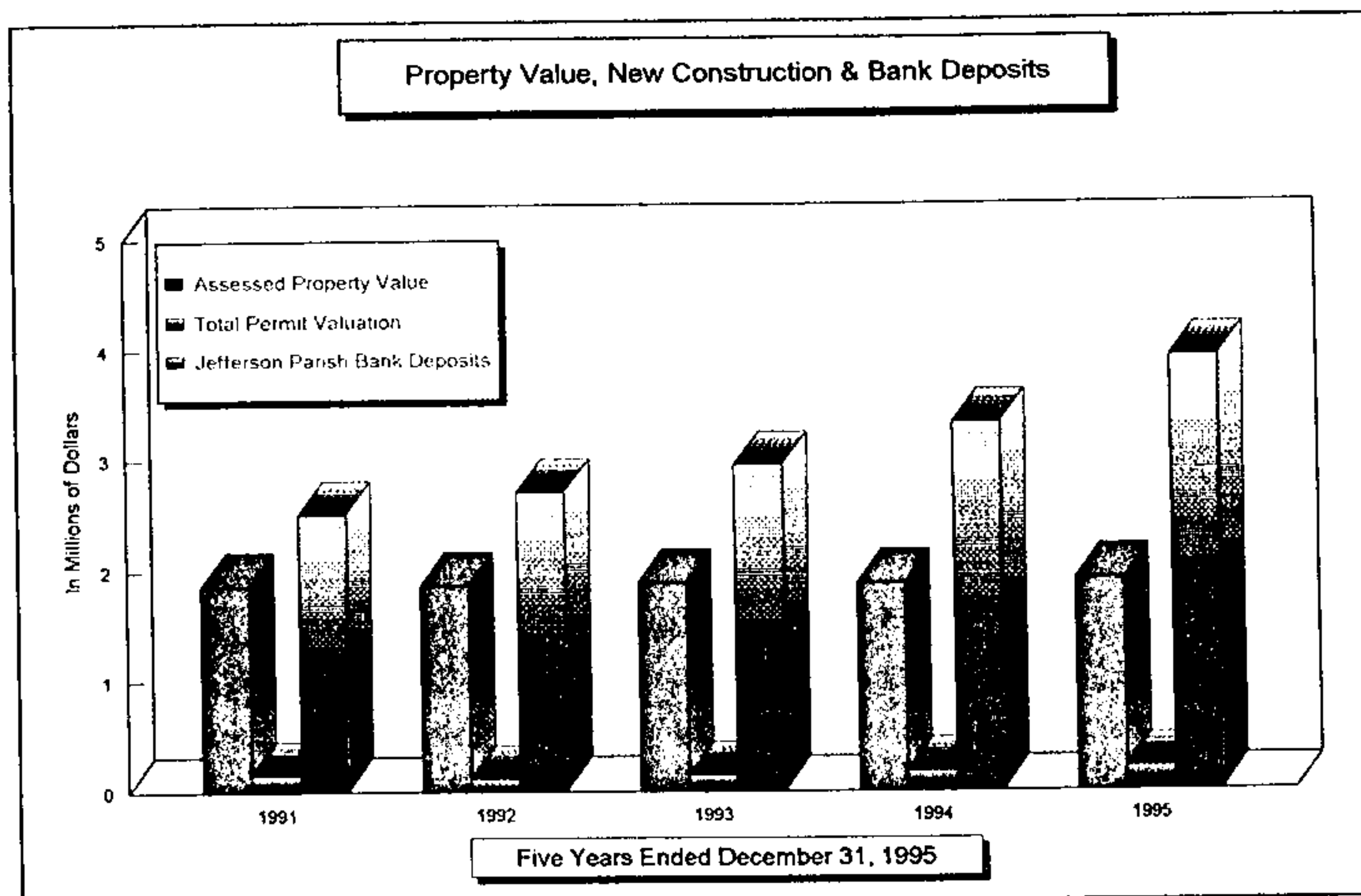


**Jefferson Parish, Louisiana
Property Value, New Construction & Bank Deposits**

**Last Ten Years
(Unaudited)**

Year	Assessed Property Value * (1)	Single Family Units (3)	Value * (3)	Multi-Family Units (3)	Value * (3)	Commercial, Public Buildings And Other * (3)	Total Permit Valuation * (3)	Jefferson Parish Bank Deposits * (2)
1986	\$ 1,615,776	958	\$ 41,411	73	\$ 1,834	\$ 182,967	\$ 226,213	\$ 1,825,000
1987	1,882,876	791	36,727	46	835	106,104	143,666	1,870,000
1988	1,860,976	500	26,935	6	162	82,689	109,787	1,787,711
1989	1,896,025	487	27,647	30	12,903	91,729	132,279	1,803,591
1990	1,912,827	409	24,724	1	10,441	89,103	124,267	2,192,567
1991	1,863,046	521	31,427	0	0	109,030	140,457	2,501,286
1992	1,863,607	593	34,763	13	755	68,586	104,105	2,692,907
1993	1,885,421	600	35,803	160	5,175	92,330	133,307	2,936,122
1994	1,882,516	660	39,126	23	9,080	118,267	166,473	3,316,570
1995	1,916,256	556	35,644	348	8,719	150,432	194,795	3,917,592

- * Amounts expressed in thousands
- (1) Source: Jefferson Parish Assessor's Office
- (2) Source: Jefferson Parish Finance Department
- (3) Source: Jefferson Parish Department of Inspection and Code Enforcement



**Jefferson Parish, Louisiana
Miscellaneous Statistics**

**December 31, 1995
(Unaudited)**

Date of Creation	1825
Form of Government	Council/President
Area in square miles	359 Land 272 Water
<u>Public Works - Streets</u>	846
Miles of Parish roads - centerline mileage	31,516
Number of street lights	
<u>Inspection & Code Enforcement:</u>	3,967
Building permits issued	
<u>Fire Protection:</u>	60
Number of stations	231 *
Number of fire personnel and officers	
<u>Education (Public Schools Only):</u>	83
Number of schools	3,275
Number of classrooms	3,228
Number of teachers	55,278
Number of students	
<u>Water Department:</u>	136,354
Number of consumers	72,190,000
Average daily production	1,582
Miles of water lines	14,850
Number of hydrants	
<u>Drainage:</u>	18
Number of large pumping stations	24
Number of small pumping stations	
<u>Culture and Recreation:</u>	17
Libraries	28
Community centers	10
Picnic areas	
<u>Employees:</u>	2,582
Classified	794
Unclassified	

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

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REPORTS ON

INTERNAL CONTROL AND COMPLIANCE

JEFFERSON PARISH

DECEMBER 31, 1995

Reports on Internal Control and Compliance

JEFFERSON PARISH

December 31, 1995

TABLE OF CONTENTS

	PAGE
REPORTS RELATING TO THE REPORTING ENTITY	
Independent Auditors' Report on the Internal Control Structure in Accordance with Government Auditing Standards	1-3
Independent Auditors' Report on Compliance in Accordance with Government Auditing Standards	4-5
REPORTS RELATING TO FEDERAL ASSISTANCE PROGRAMS	
Independent Auditors' Report on Supplementary Schedule of Federal Financial Assistance	6-7
Schedule of Federal Financial Assistance	8-17
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	18-21
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	22-23
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs	24-25
Independent Auditors' Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	26-27
Schedule of Findings and Questioned Costs	28-33

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LA GRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

**INDEPENDENT AUDITORS' REPORT ON
THE INTERNAL CONTROL STRUCTURE IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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Members of the Parish Council
Jefferson Parish, Louisiana

Receipt Acknowledged
Legislative Auditor

By *[Signature]*

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 25, 1996. 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:

- Hospital District No. 1 Proprietary-type Fund
- Hospital Service District No. 2 Proprietary-type Fund
- Home Mortgage Authority Proprietary-type Fund
- Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

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Metairie, Louisiana 70002-6112
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The management of Jefferson Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Jefferson Parish, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. The report of the other auditors on the internal control structure in accordance with *Government Auditing Standards* was furnished to us, and our consideration of the internal control, insofar as it relates to the blended and discretely presented component units, was based solely on the report of the other auditors. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure and the reports of other auditors, as described in the fourth paragraph, would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Parish in a separate letter entitled, "Memorandum of Advisory Comments", dated April 25, 1996.

This report is intended for the information of management of the Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

Metairie, Louisiana
April 25, 1996

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, L.L.P.

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

***INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
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, 1995, and have issued our report thereon dated April 25, 1996. 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:

Hospital District No. 1 Proprietary-type Fund
Hospital Service District No. 2 Proprietary-type Fund
Home Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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Compliance with laws, regulations, contracts, and grants applicable to Jefferson Parish, Louisiana, is the responsibility of the management of Jefferson Parish, Louisiana. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

We did not perform tests of the blended and discretely presented component units' compliance with laws, regulations, contracts, and grants. Those tests were performed by other auditors, whose reports on compliance with laws and regulations in accordance with *Government Auditing Standards* were furnished to us, and this report, insofar as it relates to the blended and discretely presented component units, was based solely on the reports of other auditors.

The results of our tests and the reports of other auditors disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

We noted certain immaterial instances of noncompliance that we have reported to the management of Jefferson Parish, Louisiana, in a separate letter entitled, "Memorandum of Advisory Comments", dated April 25, 1996.

This report is intended for the information of the management of the Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

Metairie, Louisiana
April 25, 1996

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, L.L.P.

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

***INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY SCHEDULE
OF FEDERAL FINANCIAL ASSISTANCE***

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, 1995, and have issued our report thereon dated April 25, 1996. These general-purpose financial statements are the responsibility of the management of Jefferson Parish, Louisiana. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Jefferson Parish, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

HANFORD M. HARRISON

Hanford M. Harrison

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A Professional Corporation

Rebowe & Company

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
April 25, 1996

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
(4,809)	0	0	0	4,809	0	0	0
11,052	44,460	18,692	1,127	53,227	34,535	18,692	53,227
0	0	0	11,757	11,757	0	11,757	11,757
6,243	44,460	18,692	12,884	69,793	34,535	30,449	64,984
(5,579)	0	1,106	11,297	17,982	16,876	17,982	34,858
(5,579)	0	1,106	11,297	17,982	16,876	17,982	34,858
14	0	0	0	(14)	(14)	0	(14)
13,250	100,024	27	0	86,801	86,774	27	86,801
0	8,937	0	11,601	20,538	20,538	0	20,538
13,264	108,961	27	11,601	107,325	107,298	27	107,325
2,844	2,844	0	0	0	0	0	0
108,923	1,674,598	815,963	0	2,381,638	1,565,675	815,963	2,381,638
0	1,985,000	370,969	521,354	2,877,323	2,506,354	370,969	2,877,323
3,292	13,215	0	0	9,923	9,923	0	9,923
0	22,900	0	1,296	24,196	24,196	0	24,196
18,306	108,050	0	0	89,744	89,744	0	89,744
0	26,700	0	19,070	45,770	45,770	0	45,770
131	131	0	0	0	0	0	0
1,676	104,488	26,102	0	128,914	102,812	26,102	128,914
0	160,000	13,506	(41,494)	132,012	118,506	13,506	132,012
135,172	4,097,926	1,226,540	500,226	5,689,520	4,462,980	1,226,540	5,689,520
1,837	0	2,783	0	946	0	0	0
368,481	745,023	233,632	0	610,174	376,542	229,518	606,060
0	189,363	178,529	157,194	525,086	346,557	178,529	525,086
7,676	510,775	0	(22,833)	480,266	480,266	0	480,266
377,994	1,445,161	414,944	134,361	1,816,472	1,203,365	408,047	1,611,412
115,312	114,348	132	0	(832)	(964)	(2,072)	(3,036)
173,154	758,210	4,172	85,349	674,577	670,405	4,172	674,577
0	0	0	416	416	416	0	416
2,811	2,859	0	0	48	48	0	48
0	16,715	0	10,044	26,759	26,759	0	26,759
0	23,245	0	22,710	45,955	45,955	0	45,955
291,277	915,377	4,304	118,519	746,923	742,619	2,100	744,719
804,443	6,458,464	1,645,788	753,106	8,052,915	6,408,964	1,636,687	8,045,651

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Direct Programs:					
Community Development Block Grant	(4) 14.218	B93-UC-22-0001	01/01/93		5,354,000
Community Development Block Grant	(4) 14.218	B94-UC-22-0001	01/01/94		5,826,000
Community Development Block Grant	(4) 14.218	B95-UC-22-0001	06/01/95		5,912,000
Home Program	(4) 14.239	M92-UC-22-0203	01/01/92		1,849,000
Home Program	(4) 14.239	M93-DC-22-0207	01/01/93		1,537,000
Home Program	(4) 14.239	M94-DC-22-0207	01/01/94		1,926,000
Rental Rehabilitation Program	(4) 14.218	R91-UC-22-0201	01/01/91		92,000
Community Development Block Grant	(4) 14.218	B83-UJ-22-0001	06/01/83		1,700,000
Disaster Relief	(4) 14.218	B93-UH-22-0001	08/24/93		165,000
Emergency Shelter Grant	(4) 14.218	S93-UC-22-5001	01/01/93		62,000
Emergency Shelter Grant	(4) 14.218	S94-UC-22-5001	01/01/94		157,000
Housing Counseling Assistance	14.169	DU206G91-9111	10/01/91	09/30/92	23,031
Youthbuild		Y-93-PY-LA-0153	01/01/94		100,000
Youthbuild		Y-95-IM-LA-0661	07/27/95	12/31/97	865,364
Passed through State					
Department of Soc. Services, Office of Comm. Services:					
Emergency Shelter Grant	14.231	370-2033	01/01/93	12/31/94	24,250
Emergency Shelter Grant	14.231	370-2033	01/01/94	12/31/94	83,000
Emergency Shelter Grant	14.231	370-2033	01/01/95	12/31/95	90,840
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DEPARTMENT OF LABOR					
Passed through State Department of Labor:					
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/93	06/30/94	1,239,100
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/94	06/30/95	1,049,481
Job Training Partnership Act	(4) 17.250	LC84-11-IIA	07/01/95	06/30/96	1,142,133
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/93	06/30/94	1,337,219
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/94	06/30/95	915,002
Job Training Partnership Act	(4) 17.250	LC84-11-IIC	07/01/95	06/30/96	625,477
Job Training Partnership Act	(4) 17.250	LC84-11-IIB	10/01/93	09/30/94	1,191,491
Job Training Partnership Act	(4) 17.250	LC84-11-IIB	10/01/94	09/30/95	812,073
Job Training Partnership Act	(4) 17.250	LC84-11-IIIF	07/01/94	06/30/95	812,015
Job Training Partnership Act	(4) 17.250	LC84-11-IIIF	07/01/95	06/30/96	722,358
Job Training Partnership Act	(4) 17.250	LC84-11-IIID	07/01/95	06/30/96	330,000
Job Training Partnership Act	(4) 17.250	5% Incentive	07/01/94	06/30/95	164,191
Job Training Partnership Act	(4) 17.250	5% Incentive	07/01/95	06/30/96	75,079
Passed through State Department of Education:					
Job Training Partnership Act	17.246	LC84-11-IIA	07/01/94	06/30/95	127,880
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/94	09/30/95	32,275
Job Training Partnership Act	17.246	LC84-11-IIA	10/01/95	09/30/96	106,587
TOTAL DEPARTMENT OF LABOR					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
1,363,470	4,396,668	0	0	3,033,198	3,033,198	0	3,033,198
0	1,242,653	127,962	1,411,139	2,781,754	2,752,206	0	2,752,206
0	0	0	0	0	0	0	0
673,313	961,545	145,625	5,871	439,728	294,103	145,625	439,728
0	0	191,659	344,413	536,072	344,413	191,659	536,072
0	0	0	0	0	0	0	0
8,502	0	0 (1)	19,558	11,056	11,056	0 (1)	11,056
0	0	0	0	0	0	0	0
0	72,170	0	8,106	80,276	80,276	0	80,276
1,644	1,644	0	0	0	0	0	0
42,976	157,000	0	(3,113)	110,911	110,911	0	110,911
0	20,000	0	0	20,000	2,583	0	2,583
3,287	100,000	45	(36)	96,722	96,677	0	96,677
0	0	0	44,278	44,278	44,278	0	44,278
2,093,192	6,951,680	465,291	1,830,216	7,153,995	6,769,701	337,284	7,106,985
23,786	23,985	0	0	199	199	0	199
0	0	0	70,664	70,664	70,664	0	70,664
0	0	0	0	0	0	0	0
23,786	23,985	0	70,664	70,863	70,863	0	70,863
2,116,978	6,975,665	465,291	1,900,880	7,224,858	6,840,564	337,284	7,177,848
42	2,885	0	0	2,843	2,843	0	2,843
98,331	637,849	0	(415)	539,103	539,103	0	539,103
0	219,668	0	293,628	513,296	513,296	0	513,296
110,000	180,028	0	0	70,028	70,028	0	70,028
10,036	523,357	0	22,600	535,921	535,921	0	535,921
0	162,389	0	181,709	344,098	344,098	0	344,098
0	6,706	0	(5,645)	1,061	1,061	0	1,061
0	798,873	0	(3,128)	795,745	795,745	0	795,745
43,829	492,387	0	(778)	447,780	447,780	0	447,780
0	121,649	0	247,385	369,034	369,034	0	369,034
0	46,067	0	38,371	84,438	84,438	0	84,438
13,362	118,105	0	17,560	122,303	122,303	0	122,303
0	0	0	0	0	0	0	0
275,600	3,309,963	0	791,287	3,825,650	3,825,650	0	3,825,650
24,388	111,720	0	(22,589)	64,743	64,743	0	64,743
6,407	25,849	0	3,152	22,594	22,594	0	22,594
0	22,813	0	26,220	49,033	49,033	0	49,033
30,795	160,382	0	6,783	136,370	136,370	0	136,370
306,395	3,470,345	0	798,070	3,962,020	3,962,020	0	3,962,020

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF TRANSPORTATION					
Direct Programs:					
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X040	Project Completion		1,037,048
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X111	Project Completion		760,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-05-0025	Project Completion		1,376,400
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X038	Project Completion		1,057,360
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X026	Project Completion		363,360
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X125	Project Completion		1,336,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X138	Project Completion		620,000
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X152	Project Completion		2,984,500
Urban Mass Transportation Capital Improvement Grant	(4) 20.500	LA-90-X163	Project Completion		1,469,000
Urban Mass Transportation Operating Assistance	(4) 20.507	LA-90-X163	01/01/95	12/31/95	1,500,000
Urban Mass Transportation Operating Assistance (Planning)	20.505	LA-90-X152	01/01/94	12/31/94	200,000
Urban Mass Transportation Operating Assistance (Planning)	20.505	LA-90-X163	01/01/95	12/31/95	200,000
Passed through State Department of Highways:					
Federal Aid Urban Study Phase II	(4) 20.205	M-8622(001)	Project Completion		2,271,000
Federal Aid Urban Study Phase II	(4) 20.205	742-05-0018	Project Completion		553,284
Federal Aid Urban Study Phase II	(4) 20.205	742-04-0093	Project Completion		1,084,650
Federal Aid Urban Study Phase II	(4) 20.205	M-8673(008)	Project Completion		1,498,200
TOTAL DEPARTMENT OF TRANSPORTATION					
ENVIRONMENTAL PROTECTION AGENCY					
Direct Programs:					
Construction Grants for Wastewater Treatment Works					
Eastbank and Westbank Step 3	66.418	C-220377-13	09/10/85	08/31/89	19,598,937
Eastbank and Westbank Step 3	66.418	C-220377-15	09/25/87	05/31/90	4,929,953
Eastbank and Westbank Step 3	66.418	C-220377-17	09/01/90	12/31/92	2,258,314
Safe Drinking Water-Research & Demonstration	66.506	CR-818525-01-0	07/01/91	06/30/94	260,000
National Estuary Program		CE-006685-01-0	10/01/91	09/30/94	74,171
TOTAL ENVIRONMENTAL PROTECTION AGENCY					
NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					
Direct Programs:					
Multi-Purpose Cadastre Project - Phase VII	11.400	NA470G0140	04/01/94	03/31/95	500,000
Passed through State Department of Natural Resources:					
Coastal Zone Management	11.419	25102-93-03	07/01/94	06/30/95	40,000
Coastal Zone Management	11.419	25102-96-09	07/01/95	06/30/96	55,000
TOTAL NATIONAL OCEANIC ATMOSPHERIC ASSOCIATION					

[Continued]

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
0	0	2,480	758	3,238	0	947	947
21,448	27,625	1,009	0	7,186	6,177	1,542	7,719
1,070	8,585	21,885	0	29,400	137,995	34,499	172,494
0	0	17,579	0	17,579	0	0	0
0	0	94,999	0	94,999	0	95,000	95,000
75,350	147,833	808	0	73,291	72,483	18,121	90,604
48,992	272,947	2,658	8,747	235,360	232,702	83,483	316,185
20,907	307,173	39,771	(135,413)	190,624	150,853	123,981	274,834
0	190,366	389,524	(80,792)	499,098	109,574	106,495	216,069
0	1,500,000	0 (2)	0	1,500,000	1,500,000	0 (2)	1,500,000
0	0	0 (2)	0	0	0	0 (2)	0
0	38,193	64,224 (2)	256,127	358,544	294,320	64,224 (2)	358,544
167,767	2,492,722	634,937	49,427	3,009,319	2,504,104	528,292	3,032,396
231,425	966,296	287,676	128,965	1,151,512	1,148,779	47,183	1,195,962
0	96,396	0	18,789	115,175	120,791	0	120,791
0	(16,544)	3,521	9,825	(3,198)	0	0	0
0	1,018,680	136,795	109,768	1,265,243	1,128,448	807,683	1,936,131
231,425	2,064,818	427,992	267,347	2,528,732	2,398,018	854,866	3,252,884
399,192	4,557,540	1,062,929	316,774	5,538,051	4,902,122	1,383,158	6,285,280
354,985	79,982	0	214,018	(60,985)	0	0	0
0	0	0	0	0	0	0	0
142,782	203,767	0	0	60,985	0	0	0
151,283	151,283	15,093	99,365	114,458	99,365	33,122	132,487
5,849	9,925	0	(166)	3,910	3,910	0	3,910
654,899	444,957	15,093	313,217	118,368	103,275	33,122	136,397
211,115	211,115	507,303	145,570	652,873	473,409	3,521	476,930
211,115	211,115	507,303	145,570	652,873	473,409	3,521	476,930
0	39,967	0	(10,992)	28,975	28,975	0	28,975
0	0	0	13,420	13,420	13,420	0	13,420
0	39,967	0	2,428	42,395	42,395	0	42,395
211,115	251,082	507,303	147,998	695,268	515,804	3,521	519,325

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF JUSTICE					
Direct Programs:					
Correctional Options Planning		94-DD-CX-0149	10/01/94	06/30/95	47,300
Serious, Violent and Chronic Juvenile Offender Treatment		95-JD-FX-K005	10/01/95	09/30/97	125,000
Correctional Options					
ADA Technical Assistance Title III		95-CR-CX-0001	09/01/95	08/30/96	49,929
Passed through State					
Commission on Law Enforcement:					
Detention Alternative	16.540	92-J7-J.3-0049	10/01/93	09/30/94	23,191
Detention Alternative	16.540	93-J7-J.3-0237	10/01/94	09/30/95	28,000
Drug Court Delay Reductions	16.579	93-B7-B10-0047	05/01/93	04/30/94	74,907
Drug Court Delay Reductions	16.579	94-B7-B10-0015	05/01/94	04/30/95	57,806
Intensive Detention Program	16.579	92-B7-B.11-0344	10/01/92	09/30/93	4,854
Intensive Detention Program	16.579	93-B7-B.11-0050	10/01/93	09/30/94	7,287
Intensive Detention Program	16.579	94-B7-B.11-0055	10/01/94	09/30/95	20,000
Incarceration Diversion Program	16.540	92-J7-J.3-0045	08/01/93	07/31/94	23,466
Job Placement Program	16.540	93-J7-J.3-0247	08/01/94	07/31/95	24,326
Job Placement Program	16.540	J94-7-001	08/01/95	07/31/96	31,545
Drug Intervention Officer	16.540	92-J7-J.3-0004	10/01/92	09/30/93	11,978
Drug Intervention Officer	16.540	93-J7-J.3-0216	10/01/93	09/30/94	8,337
Child Advocacy Ctr. Interviewer	16.575	93-C7-V.3-0340	10/01/93	09/30/94	34,800
Child Advocacy Ctr. Interviewer	16.575	94-C7-V.1-0325	10/01/94	09/30/95	26,600
Child Advocacy Ctr. Interviewer	16.575	95-C7-V.1-0302	10/01/95	09/30/96	28,000
Crime Victim Assistance Program	16.575	93-C7-V.4-0341	10/01/93	09/30/94	17,500
Crime Victim Assistance Program	16.575	94-C7-V.3-0330	10/01/94	09/30/95	15,800
Crime Victim Assistance Program	16.575	95-C7-V.3-0340	10/01/95	09/30/96	18,250
Grant Support Personnel - Phase VII	16.579	93-B7-B.99-0044	11/15/93	11/14/94	29,063
Grant Support Personnel - Phase VII	16.579	94-B7-B.99-0028	11/15/94	11/14/95	28,618
Grant Support Personnel - Phase VII	16.579	B95-7-007	11/15/95	11/14/96	30,594
Indigent Defender	16.575	92-B7-B.10-0340	2/01/93	1/31/94	29,206
Indigent Defender	16.579	93-B7-B.10-0062	02/01/94	09/14/94	23,205
Indigent Defender	16.579	94-B7-B.10-0070	12/01/94	06/15/95	19,204
In Service Training	16.575	92-J7-J.2-0036	07/01/93	09/30/93	2,632
Violent Offender Intensive Prosecution	16.579	92-B7-B.8-0353	03/03/93	01/14/94	44,476
Violent Offender Intensive Prosecution	16.579	93-B7-B.08-0068	01/15/94	07/31/94	53,742
Violent Offender Intensive Prosecution	16.579	94-B7-B.08-0063	01/15/95	07/31/95	93,478
Violent Offender Intensive Prosecution	16.579	95-B7-B.08-0063	10/06/95	05/29/96	60,590
Drug Court Clinic	16.579	95-B7-B.13-0042	04/01/95	03/31/96	75,000
JJDP Regional Planning Units	16.579	94-J8-J.1-0248	01/01/95	12/31/95	2,616
Detention Reimbursement	16.579	93-J7-J.3-0248	10/01/94	09/30/95	10,000
TOTAL DEPARTMENT OF JUSTICE					
DEPARTMENT OF AGRICULTURE					
Passed through State Department of Education:					
Child Care Feeding Program	(4)	10.558	10/01/93	09/30/94	579,860
Child Care Feeding Program	(4)	10.558	10/01/94	09/30/95	618,414
Child Care Feeding Program	(4)	10.558	10/01/95	09/30/96	614,297
Head Start Food Service	(4)	10.558	10/01/93	09/30/94	363,624
Head Start Food Service	(4)	10.558	10/01/94	09/30/95	508,146
Head Start Food Service	(4)	10.558	10/01/95	09/30/96	670,879

{Continued}

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
0	0	0	44,420	44,420	44,420	0	44,420
0	0	0	12,667	12,667	12,667	0	12,667
0	0	5,400	11,097	16,497	11,097	0	11,097
0	0	0	5,495	5,495	5,495	0	5,495
0	0	5,400	73,679	79,079	73,679	0	73,679
23,191	23,191	8,298	0	8,298	0	(6,898)	(6,898)
0	28,000	1,617	0	29,617	28,000	1,617	29,617
18,373	17,581	1,801	0	1,009	0	7,210	7,210
40,067	55,042	135,612	0	150,587	14,975	124,954	139,929
4,837	4,854	(17)	0	0	0	0	0
7,270	7,287	(23)	0	(6)	0	0	0
0	16,458	5,608	(817)	21,249	15,641	5,608	21,249
23,466	22,203	2,939	0	1,676	0	(6,957)	(6,957)
0	19,838	967	0	20,805	19,838	967	20,805
0	0	0	0	0	0	10,471	10,471
11,978	11,978	0	0	0	0	0	0
8,337	8,337	924	0	924	0	(5,355)	(5,355)
23,571	31,432	1,452	(3,312)	6,001	4,549	1,563	6,112
2,336	24,260	9,212	0	31,136	21,924	7,628	29,552
0	0	1,686	6,053	7,739	6,053	1,686	7,739
3,481	0	(857)	0	(4,338)	(3,559)	(890)	(4,449)
0	9,618	4,070	4,064	17,752	13,682	4,070	17,752
0	0	717	2,739	3,456	2,739	717	3,456
29,063	29,063	0	0	0	(234)	0	(234)
0	28,455	94	0	28,549	28,455	94	28,549
0	0	0	9,470	9,470	9,470	0	9,470
17,037	15,822	1,215	0	0	0	0	0
7,061	0	1,630	0	(5,431)	(6,250)	0	(6,250)
0	19,204	7,879	0	27,083	19,204	7,879	27,083
2,175	2,632	0	(457)	0	0	0	0
44,476	44,476	1,667	0	1,667	0	0	0
53,741	53,742	3,444	0	3,445	(22,889)	(8,134)	(31,023)
0	81,031	34,309	12,447	127,787	93,478	34,309	127,787
0	0	6,430	18,130	24,560	18,130	6,430	24,560
0	26,025	27,763	11,002	64,790	37,027	27,763	64,790
0	1,667	2,616	950	5,233	2,617	2,616	5,233
0	10,000	0	(5,000)	5,000	5,000	0	5,000
320,460	592,196	261,053	55,269	588,058	307,850	217,348	525,198
320,460	592,196	266,453	128,948	667,137	381,529	217,348	598,877
351	351	0	0	0	0	0	0
38,227	467,375	4,784	0	433,932	429,148	4,784	433,932
0	58,534	0	77,865	136,399	136,399	0	136,399
366	0	96	0	(270)	(270)	0	(270)
34,789	327,082	48,852	93,201	434,346	385,494	36,320	421,814
0	0	0	151,707	151,707	151,707	0	151,707
73,733	853,342	53,732	322,773	1,156,114	1,102,478	41,104	1,143,582

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
For the Year Ended December 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
Passed through State Department of Family Support:					
Food Stamp	10.561		07/01/94	06/30/95	127,252
Food Stamp	10.561		07/01/95	06/30/96	99,708
Passed through State Department of Agriculture:					
Temporary Emergency Food Assistance	10.550		07/01/93	06/30/94	14,000
Temporary Emergency Food Assistance	10.550		07/01/94	06/30/95	21,500
Temporary Emergency Food Assistance	10.550		07/01/95	06/30/96	20,000
Passed through State Department of Forestry:					
Forestry Department Project		#HA23	08/30/93	09/30/94	37,600
TOTAL DEPARTMENT OF AGRICULTURE					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Passed through State					
Department of Public Safety and Corrections:					
Emergency Management Assistance	83.503	EMA	10/01/94	09/30/95	75,626
Emergency Management Assistance	83.503	EMA	10/01/95	09/30/96	75,626
Department of Military Affairs:					
Flood of May 8, 1995	83.516	Disaster #1049			1,621,074
Passed through Local United Way:					
Emergency Food and Shelter Program	83.523	11-3634-00	10/01/93	09/30/94	97,589
Emergency Food and Shelter Program	83.523		10/01/94	08/30/95	101,619
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
TOTAL					
NONMONETARY ASSISTANCE					
Food Stamps	(4) 10.551				
Food Distribution (Commodities)	10.550				
TOTAL FEDERAL ASSISTANCE					

- (1) This amount represents private financing by the owner to contribute to the total cost of the rehabilitation of the rental property.
- (2) This amount represents only the portion of ad valorem taxes needed to meet the matching requirements of the grant.
- (3) These amounts represent the value of Food Stamps and Commodities issued to and distributed by the Parish to eligible recipients during 1995.
- (4) This program is considered a "major" grant under the Single Audit Act.

ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1994	CASH RECEIVED DURING YEAR		ACCRUED (DEFERRED) REVENUE DECEMBER 31, 1995	TOTAL REVENUE RECOGNIZED 1995	EXPENDITURES		TOTAL EXPENDITURES RECOGNIZED 1995
	GRANT	OTHER			FEDERAL	OTHER	
29,148	72,323	44,263	0	87,438	43,175	42,534	85,709
0	26,736	49,070	22,333	98,139	49,069	49,070	98,139
29,148	99,059	93,333	22,333	185,577	92,244	91,604	183,848
(2,640)	0	0	(2,640)	0	0	0	0
(468)	3,665	244	0	4,377	4,133	244	4,377
0	7,485	0	(728)	6,757	6,757	0	6,757
(3,108)	11,150	244	(3,368)	11,134	10,890	244	11,134
719	0	719	0	0	0	0	0
719	0	719	0	0	0	0	0
100,492	963,551	148,028	341,738	1,352,825	1,205,612	132,952	1,338,564
17,720	75,626	114,536	0	172,442	107,586	107,586	215,172
0	0	35,137	18,907	54,044	35,137	35,137	70,274
17,720	75,626	149,673	18,907	226,486	142,723	142,723	285,446
0	1,621,074	251,104	0	1,872,178	1,621,074	251,104	1,872,178
0	1,621,074	251,104	0	1,872,178	1,621,074	251,104	1,872,178
(407)	0	0	0	407	407	0	407
0	101,619	0	0	101,619	101,619	0	101,619
(407)	101,619	0	0	102,026	102,026	0	102,026
17,313 \$	1,798,319 \$	400,777 \$	18,907 \$	2,200,690 \$	1,865,823 \$	393,827 \$	2,259,650
\$ 4,945,215	25,665,540 \$	4,531,487 \$	4,755,420 \$	30,007,232	26,344,422 \$	4,186,357 \$	30,530,779

45,345,000 (3)
113,298 (3)
\$ 71,123,838

45,219,905 (3)
113,298 (3)
\$ 71,677,625

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

***INDEPENDENT AUDITORS' REPORT ON THE
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS***

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, 1995, and have issued our report thereon dated April 25, 1996. 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:

Hospital District No. 1 Proprietary-type Fund
Hospital Service District No. 2 Proprietary-type Fund
Home Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

We have also audited the compliance of Jefferson Parish, Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 25, 1996.

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We conducted our audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether Jefferson Parish, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of Jefferson Parish, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements of Jefferson Parish, Louisiana, and on the compliance of Jefferson Parish, Louisiana, with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated April 25, 1996.

The management of Jefferson Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories.

- **Accounting Applications**
 - Cash
 - Grants and similar programs
 - Expenditures for goods and services and accounts payable
 - Payroll and related liabilities

- **General Requirements**
 - Political activity
 - Davis-Bacon Act
 - Civil rights
 - Cash management
 - Relocation assistance and real property acquisition
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-free Workplace Act
 - Administrative requirements

- **Specific Requirements**
 - Types of services allowed or unallowed
 - Eligibility
 - Matching, level of effort, and/or earmarking
 - Reporting
 - Cost allocation
 - Special requirements, if any
 - Monitoring subrecipients

- **Claims for Advances and Reimbursements**

- **Amounts Claimed or Used for Matching**

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, Jefferson Parish, Louisiana, expended 93.8 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Jefferson Parish, Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above. However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Jefferson Parish, Louisiana, in a separate letter entitled, "Memorandum of Advisory Comments", dated April 25, 1996.

This report is intended solely for the use of Jefferson Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana, and should not be used for any other purposes. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

Metairie, Louisiana
April 25, 1996

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, L.L.P.

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LA GRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

***INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS***

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, 1995, and have issued our report thereon dated April 25, 1996. 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:

Hospital District No. 1 Proprietary-type Fund
Hospital Service District No. 2 Proprietary-type Fund
Home Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

We have applied procedures to test Jefferson Parish, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

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- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Jefferson Parish, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Jefferson Parish, Louisiana, had not complied in all material respects with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of Jefferson Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, L.L.P.

Metairie, Louisiana
April 25, 1996

**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
REBOWE & COMPANY*
KUSHNER, LAGRAIZE & MOORE
CERTIFIED PUBLIC ACCOUNTANTS**

***INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS***

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, 1995, and have issued our report thereon dated April 25, 1996. 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:

Hospital District No. 1 Proprietary-type Fund
Hospital Service District No. 2 Proprietary-type Fund
Home Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

We have also audited Jefferson Parish, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, and/or earmarking; reporting; special tests and provisions, where applicable; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. Based on the reports of other auditors, the blended and discretely presented component units did not have any major programs during the year ended December 31, 1995. The management of Jefferson Parish, Louisiana, is

responsible for Jefferson Parish, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Jefferson Parish, Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying Schedule of Findings and Questioned Costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Jefferson Parish, Louisiana complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, and/or earmarking; reporting; special tests and provisions, where applicable; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of the management of the Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

Metairie, Louisiana
April 25, 1996

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

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**HANFORD M. HARRISON/CASCIO, DAVIS & SCHMIDT
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***INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS***

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, 1995, and have issued our report thereon dated April 25, 1996. 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:

Hospital District No. 1 Proprietary-type Fund
Hospital Service District No. 2 Proprietary-type Fund
Home Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion on these financial statements insofar as it relates to the amounts included for the blended and discretely presented component units was based solely on the report of the other auditors.

In connection with our audit of the general-purpose financial statements of Jefferson Parish, Louisiana, and with our consideration of the Parish's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, we

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selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Parish's compliance with these requirements. Accordingly, we do not express such an opinion.

The other auditors who audited the financial statements of the blended and discretely presented component units, as described in the first paragraph, did not issue a report on compliance with the specific requirements applicable to federal programs considered nonmajor to the Parish.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the third paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Jefferson Parish, Louisiana, had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of Jefferson Parish, the U.S. Department of Education (the cognizant agency), and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

HANFORD M. HARRISON

Hanford M. Harrison

CASCIO, DAVIS & SCHMIDT

Cascio, Davis & Schmidt

REBOWE & COMPANY
A Professional Corporation

Rebowe & Company

KUSHNER, LAGRAIZE & MOORE, L.L.P.

Kushner, LaGraize & Moore, LLP.

Metairie, Louisiana
April 25, 1996

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Health & Human Services Headstart CFDA No. 93.600	<p><i>Finding</i></p> <p>The Department of Health & Human Services specifies the enrollment and attendance levels in the Notice of Financial Assistance Award for Head Start programs. The enrollment level budgeted for the Head Start programs for the grant year ended May 31, 1995, was 1,109. The actual enrollment was 1,085.</p> <p><i>Recommendation</i></p> <p>We recommend that the expected enrollment be reviewed early in the grant year so that the level and the funding can be amended, if necessary.</p> <p><i>Response</i></p> <p>The program year ended May 31, 1995, was funded for 1,109 participants. However, the program's operation year was extended to June 16 by permission of Region VI, Administration for Children and Families. During the extended period, regular schools in the service area closed for the summer. As in the past, many participating families kept their preschool children home, despite knowing that the program had been extended. Consequently, each center experienced daily reduced attendance. It was during this period that 24 participants were lost and unaccounted for. Our program determined that beneficial services were still available during the extended period to all participants had they been allowed to complete the service period.</p>	

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
Department of Housing and Urban Development CDBG CFDA No. 14.218	<p><i>Finding</i></p> <p>As noted in prior years, the U.S. Department of Housing and Urban Development (HUD) conducted a monitoring site visit of JP-CDBG during September 1992. During this review, it was noted that the Parish has failed to utilize and commit rental rehab funds in accordance with regulations. Specifically cited was the fact that rental rehab funds for program years 1991 and 1990 have not yet been fully committed in accordance with regulations. Failure to submit a plan for HUD for fully utilizing these funds could result in the deobligation of the funds. The JP-CDBG has responded to HUD and is awaiting their response (see HUD Finding M2001). JP-CDBG is in the process of committing these funds.</p> <p><i>Recommendation</i></p> <p>Community Development should endeavor to commit rental rehab funds in accordance with program requirements to prevent the deobligation of the funds.</p> <p><i>Response</i></p> <p>In accordance with Federal Rental Rehabilitation Grant Program rules, grantees must commit grant funds to specific local projects within two (2) years of receipt or lose the funds through deobligation. Obviously, the remaining fiscal year 1990 and fiscal year 1991 funds should have been deobligated by HUD in 1993, as the Parish was unsuccessful in its attempts to commit these funds to viable projects within the allotted commitment period. However, recent inquiries to local HUD personnel have revealed that HUD headquarters in Washington, DC, has no intention of following through with Rental Rehabilitation deobligations due to the small remaining amounts of funds both nationally and locally. As such, HUD has advised the unobligated funding the Parish has remaining is no longer subject to a commitment schedule, nor subject to deobligation due to the economical infeasibility of carrying out such action and the low priority this action represents to the Department of HUD.</p>	*

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 1995

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p><i>Finding</i></p> <p>As in the prior year, Community Development is required by HUD to submit an annual Grantee Performance Report within 90 days after the grant year. This report is intended to recap the financial activity of the Jefferson Parish CDBG for HUD to review. During our testing of the amounts in the Grantee Performance Report, we noted that amounts in the 1994-95 Grantee Performance Report were extremely difficult to trace to supporting schedules or the general ledger, even with the assistance of the report preparer.</p> <p><i>Recommendation</i></p> <p>We recommend that the Grantee Performance Report be reconciled to the general ledger using an improved method of schedule preparation.</p> <p><i>Response</i></p> <p>The amounts in the fiscal year 1994 Grantee Performance Report's financial activity not tying to supporting schedules can be attributed to the fact that the fiscal year 1994 GPR was prepared on a cash basis and not, as previously, on the accrual basis. By using the cash basis, the preparer will report expenditures incurred during the GPR-covered period directly from the Parish Financial System.</p> <p>It was necessary to accumulate the expenditures and accruals reported on previous GPRs and subtract the year-to-date expenditures as of June 30, 1995, on the Parish Financial System to get the expenditures to be reported on the fiscal year 1994 GPR.</p> <p>It will not be necessary to perform this extensive and complicated task in the future. The fiscal year 1995 GPR will report expenditures for a twelve (12) month period based on schedules prepared by the accountants and reviewed by the internal auditor. The schedules will be generated directly from the Parish Financial System.</p>	*