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COMPREHENSIVE ANNUAL FINANCIAL REPORT
JEFFERSON PARISH, LOUISIANA
 Year Ended December 31, 1986

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

Release Date AUG 03 1987

Prepared By:

DEPARTMENT OF FINANCE
 PENNY B. ANDERSON, CPA
 DIRECTOR

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May 23, 1997

Honorable Parish President and Councilmen
Parish of Jefferson, Louisiana

The Jefferson Parish, Louisiana Comprehensive Annual Financial Report for the year ended December 31, 1996, is submitted for your review. This report, which has been combined and condensed wherever possible to provide meaningful and manageable financial data, contains the audited financial statements for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been prepared in accordance with generally accepted accounting principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). It was prepared by the Accounting Office 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, Rouse & Company/Harold M. Harbo and Rudner, LaGrange & Moore, and their opinion resulting from their examination is included in the 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.

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, 1996, through December 31, 1999. 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.

The 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 auditor's 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 decrease in 1996. 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 suburbs and similarities offering visitors and residents alike a homogeneous view of a unique and fascinating region. It combines the vibrancy of New Orleans, the coastal 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. An area which has recently grown is the oil and gas industry particularly on the Harvey Canal located on the west bank. 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 opened in April, 1997, 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 2,017 beds and provide a full range of services including acute care as well as specialized services such as oncology, high-risk maternity, chemical dependency, long-term 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 toward 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 its tourists, 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 special charms and joie-de-vivre of the surrounding parishes. Jefferson is home to the Jean Lafitte National Park and the Bayou Segreffe 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 parties and celebration of the Mardi-Gras season throughout Jefferson Parish.

The Parish is bordered by Lake Pontchartraine on the north and the Gulf of Mexico on the south. It straddles the Mississippi River which is 2,280 feet wide in the area with a bankable depth of 30 to 50 feet and a maximum 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 210 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 presidential council form of government with seven Council members and the Parish President who are each elected for four-year concurrent terms.

Voters approved numerous changes to the charter which took effect in 1995. These include term limits for elected Parish officials, higher limits for purchases without Council approval and veto power for the Parish President. Votes may be overturned 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 facilitate. The Council consists of one councillor-at-large who is elected Parish-wide and is designated Council Chairperson, and six Councillors 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	Flood Lighting Districts
Drainage Districts	Sanseage 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 (JEDPD)	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 (Gretna Lake, Gretna, Metairie, Kenner, LaBite, and Westwego) participate in the election of the officials, and the citizens are eligible to run for election to Parish offices.

YEAR IN REVIEW

In 1990, the Parish purchased a large parcel of undeveloped land in a prime location on the East Bank known as the LaSalle Tract. This property has been developed into a minor league ballpark and is home to the AAA New Orleans Zephyrs. The new training facility for the New Orleans Saints is located on part of the tract. A portion remains undeveloped at this time. A study is currently underway to determine the best use of the remaining 47 acres of prime property.

One of the most critical issues facing the Parish is the expansion and upgrading of its wastewater facilities. In 1988, 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 Library opened in March, 1997. This facility houses 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 reading 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 offers all of these things and has convenient hours of operation including Sunday.

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 closely with all Jefferson Parish departments to locate as well as operate the fleet. The east bank garage was relocated to a modern state-of-the-art facility in 1996 and is providing more services including a full service tire repair shop.

The Jefferson Parish Recreation Department has sponsored 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 benefited from an increased service charge and has moved forward with many improvements justifying its designation as the "green jewel" of the Jefferson Parish Recreation Department. Ultimate 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 (two) back centers, located on each side of the Mississippi River, which pick up items 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 of year and is 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, physical accounts payable disbursement functions, cash and investments management, debt management, budgeting, purchasing, contract administration and special financial analysis 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.

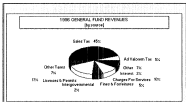
In addition to the internal accounting controls noted above, the Parish maintains budgetary controls designed to ensure compliance with the legal provisions embodied in the annual operating budget. The budget, which is approved by the Parish Council, includes the activities of the general fund, special revenue funds, and the waterworks and sewerage districts enterprise funds. Subsequent interdepartmental transfers of less than \$75,000 must be approved by the Finance Director. Intra-departmental transfers of less than \$75,000 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 all voters' taxes, sales taxes, licenses, permits, fines and other sources as shown on the following page.

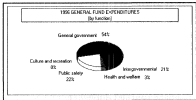
**GENERAL FUND REVENUES & EXPENDITURES
(DOLLARS IN MILLIONS)**

SOURCES OF FUNDS	1996		1995		INCREASE (DECREASE) DOLLARS
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	
Ad valorem taxes	\$ 2.88	5	\$ 2.49	5	\$ 0.39
Sales taxes	21.82	45	20.79	45	1.03
Other taxes	3.38	7	3.87	8	0.49
Licenses and permits	5.40	11	7.97	18	0.43
Intergovernmental	1.86	3	0.87	1	0.41
Charges for services	5.80	10	4.82	11	0.78
Fees and forfeitures	2.35	5	2.56	5	(0.21)
Interest	0.84	2	0.89	2	0.29
Other	—0.44	—1	—0.85	—1	—0.29
Total	\$49.40	100	\$44.81	100	\$4.59
USES OF FUNDS					
General government	\$ 20.47	54	\$ 20.82	52	\$ 1.85
Public safety	9.27	23	8.89	23	0.28
Health and welfare	1.35	3	1.23	3	0.12
Culture and recreation	0.12	-	0.74	-	(0.62)
Intergovernmental	—0.29	—1	—0.81	—2	—0.29
Total	\$39.92	100	\$39.49	100	\$0.43



Overall, total revenues of the General Fund increased by \$3.5 million. The majority of this increase can be seen in taxes which increased by \$6.7 million due to the upturn in the economy resulting in an increase in sales tax collections. The number of permits and licenses increased substantially resulting in a \$438,000 increase in that revenue source.

Expenditures of the General Fund increased by \$2.5 million. The increase of 5.06% 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 reported to as Special Revenue Funds. Total revenues for the Special Revenue Funds for 1996 increased over 1995 by \$7.7 million. The total expenditures increased by \$1.7 million for the same period.

Revenue increases were due to many factors. Sales taxes increased because of an upturn in the local economy. The rise in expenditures can be attributed to inflation and 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 1996, total revenues and total expenditures increased. The increase is attributable to new debt issuance and advance refundings and defeasances. Total Fund balances for all Debt Service Funds totaled \$83,463,080 at December 31, 1996.

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 1996 totaled \$70,315,000 which is a decrease of \$6.26 million below the 1995 total. Projects showing the largest fluctuations from the prior year were the Library Capital Improvements, which decreased \$11.6 million as the new library nears completion. Additionally, the Drainage Capital Program expenditures increased \$10.6 million. These projects, coupled with increases and decreases in various other projects either nearing completion or whose work commenced in 1996 account for the net decrease in current year expenditures.

ENTERPRISE FUNDS

The 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 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 Telephones, 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 levels. Jefferson Parish's Pension Trust Fund is used to account for the accumulation of reserves to be used for retirement activities 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. All 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 almost \$20 million in 1996. This performance resulted in a rate of return of approximately 8.1%.

RISK MANAGEMENT

Jefferson Parish is self insured for general liability, auto liability, workers compensation and unemployment insurance. As part of this comprehensive plan, resources are being accumulated in an internal service fund to meet potential losses. In addition, various risk control techniques including an employee safety program, drug free workplace program with mandatory drug screening for new employees and employees involved in on-site 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 1996 were as follows:

	AMOUNT	RATIO OF DEBT TO ASSESSED VALUE	DEBT PER CAPITA
Net Direct General Obligation bonded debt	\$ 77,401,080	3.82%	\$ 176

Outstanding bonded indebtedness of the Parish at December 31, 1996, is summarized in the following table (in thousands):

	BALANCE AT DECEMBER 31, 1995	ISSUES	REDEMPTIONS	BALANCE AT DECEMBER 31, 1996
General Obligation & Special Tax Revenue Bonds	\$ 373,898 1,715	\$ 6,800 .	\$ 26,000 800	\$ 354,290 800
Special Assessment Certificates	260	260	60	430
	<u>\$ 374,158</u>	<u>\$ 7,060</u>	<u>\$ 26,060</u>	<u>\$ 354,580</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, 1996, the general fixed assets (excluding construction in progress) of the Parish amounted to \$449,962,583.

PROSPECTS FOR THE FUTURE

We are constantly challenged to provide for future growth, economic development, environmental planning, and a higher quality of life. This requires a significant commitment on the part of everyone involved. The leadership of the Administrative and Legislative branches of parish government has enabled the Parish to survive despite the troubled state of the national and local economy. The opening of the Zephyrus ballpark should stimulate growth and redevelopment on Airline Highway on the east bank. The completion of the State Center on the west bank projected for late 1997 or early 1998 should increase tourism and community participation in various sporting and cultural events to be held there. 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,



WILLIAM D. HENRY 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, 1995

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



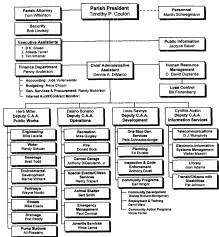
Arthur R. Lynch
President

Jeffrey L. Evans
Executive Director

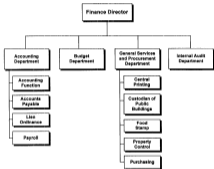
Parish President & Council



Council members left to right: T. J. "Buck" West, Lloyd F. Gaudin, Donald B. Jones, Edward J. Minin, Nicholas P. Elmerelli, Jr., John J. Cassino, Jr. Seated left to right: Council Chairman Raymond P. Brownward, Parish President Bill Condon



Jefferson Parish Government Structure



Department of Finance Organizational Chart



REBOYNE & COMPANY[®] / HANFORD M. HARRISON
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, 1996. These general-purpose financial statements are the responsibility of Jefferson Parish, Louisiana, management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the enterprise funds or the Employees' Retirement System of Jefferson Parish Pension Trust Fund which statements reflect total assets of \$638,893,722 and \$18,086,333, respectively, as of December 31, 1996, and total operating revenues of \$33,289,061 and \$2,872,480, 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 \$5,630,811 and \$1,095,649,181, respectively, as of December 31, 1996, and total operating revenues of \$295,845, and \$366,366,101, 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; and the provisions of Office of Management and Budget Circular A-129, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the 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, 1996, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note A-18 to the financial statements, Jefferson Parish implemented Governmental Accounting Standards Board Statement No. 24 and No. 28 for the year ended December 31, 1996. The implementation of those two statements did not require a restatement of prior periods.

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.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 20, 1997 on our consideration of Jefferson Parish's internal control structure and a report dated May 20, 1997 on its compliance with laws and regulations.

REBOWE & COMPANY/HAMFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hamford M. Harrison

KUSHNER, LAGRANGE & MOORE, L.L.P.

Kushner, LaGrange & Moore, L.L.P.

Metairie, Louisiana
May 20, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

JEFFERSON PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AND DISCLOSED BY PRESENTED COMPONENT (SEE 2)

December 31, 1988
(In thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXCISE TAXES	ENTERPRISE SERVICES
ASSETS AND OTHER DEBITS						
Assets						
Cash and cash equivalents	\$ -	\$ -	\$ 110	\$ 27	\$ 287	\$ 1,400
Cash and notes receiv.	-	-	-	18,144	-	-
Investments	1,697	-	-	7,888	63,082	6,888
Group of pooled assets	6,462	49,187	18,800	46,755	2,778	21,887
Prepaid expenses, net of allowances for estimated uncollectibles	-	-	255	78	54	-
Impair.	-	-	-	-	-	-
Due contract law	1,488	88,112	11,890	-	5,787	-
Accounts	888	2,748	154	-	7,156	-
Notes	-	-	-	-	-	-
Special investments	-	-	708	-	-	-
Intergovernmental	10,888	11,224	4,788	887	54	-
Leases	-	-	-	-	-	-
ORIF	-	-	-	-	5	-
Due from other funds	1,778	-	-	-	-	-
Inventory	-	-	-	-	4,888	78
Prepaid expenses	-	-	-	-	58	607
Advances to other funds	-	500	-	-	-	-
Advances to component units	500	500	-	-	-	-
Advances to other governments	500	-	-	-	-	-
Group term receivables	-	3,407	-	-	-	-
Deposits and other assets	1,698	-	-	-	-	88
Invested and designated assets	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	87	-
Investments	-	-	-	-	8,552	-
Group of pooled assets	-	-	-	-	42,188	-
Due from primary government	-	-	-	-	-	-
Investments	-	-	-	-	6,382	-
Leases receivables	-	-	-	-	-	-
Bond insurance costs paid	-	-	-	-	-	-
Mortgage loans receivables	-	-	-	-	-	-
Property, plant, and equipment(net)	-	-	-	-	448,288	2,488
Other assets	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Amounts payable to other funds	-	-	-	-	-	-
Amount to be collected from payment of general long term debt	-	-	-	-	-	-
Total Assets and Other Debits	\$ 20,044	\$ 161,652	\$ 31,890	\$ 64,888	\$ 548,000	\$ 11,878

(Continued)

FUNDARY FUND TYPE	ACCOUNT GROUPS			TOTAL (Before Reserve Chg.)	COMPONENT LEVY		TOTAL (After Reserve Chg.)
	GENERAL FUND ASSETS	GENERAL LONG TERM ASSET	PROPERTY GOVERNMENT	PROPERTY GOVERNMENT	GOVERNMENTAL	PROPRIETARY	PROPERTY GOV FUND
1	11 1	0	0	1,004	111	11,004	17,029
				10,041	-	-	10,041
	20,000	-	-	20,000	104	19,900	20,000
	-	-	-	140,074	-	-	140,074
	301	-	-	171	0	8,404	7,233
	-	-	-	20,000	-	-	20,000
	-	-	-	10,001	2	21,710	22,713
	-	-	-	-	892	-	892
	-	-	-	100	-	-	100
	-	-	-	24,000	697	2,100	27,797
	-	-	-	-	308	-	308
14	-	-	-	35	-	7,540	7,575
	-	-	-	6,700	-	-	6,700
	-	-	-	4,000	-	4,000	4,000
	-	-	-	177	-	8,407	8,584
	-	-	-	100	-	-	100
	-	-	-	200	-	-	200
	-	-	-	100	-	-	100
	-	-	-	1,407	-	-	1,407
	-	-	-	1,007	-	-	1,007
	-	-	-				
	-	-	-	33	-	4,007	4,780
	-	-	-	4,007	-	100,000	104,000
	-	-	-	40,001	-	-	40,001
	-	-	-	-	1,407	30	1,480
	-	-	-	6,000	-	60,000	66,000
	-	-	-	-	1,800	-	1,800
	-	-	-	-	-	3,000	3,000
	-	-	-	-	-	60,700	60,700
2	24,000	-	-	60,000	0	200,000	1,000,000
4	-	-	-	4	-	21,000	21,711
	-	-	11,000	11,000	-	-	11,000
	-	-	100,000	100,000	600	-	100,600
1	24,000	24,000	107,000	1,001,707	6,007	1,000,000	1,000,000

JEFFERSON PARISH, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AND SEPARATELY PRESENTED COMPONENT UNITS - (CONTINUED)December 31, 1999
(in thousands of dollars)

	GOVERNMENTAL FUND TYPES				PROFESSORIAL FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
Equity and other assets:						
Investment in public facilities	\$ -	\$ -	\$ -	\$ -	\$ 221,100	\$ 190
Contributed assets	-	-	-	-	-	-
Retained earnings	-	-	-	-	2,124	-
Reserves for debt retirement	-	-	-	-	27,238	-
Reserves for construction	-	-	-	-	-	5,114
Reserves for self-insurance reserves	-	-	-	-	119,590	6,161
Fund balances:						
Reserves for contingencies	200	620	-	171,240	-	-
Reserves for judge's emolument	1,800	-	-	-	-	-
Reserves for salaries	600	600	-	-	-	-
Reserves for debt service	-	-	27,248	-	-	-
Reserves for contingencies	-	-	207	-	-	-
Reserves for employees' retirement systems	-	-	-	-	-	-
Unexpended						
Designated for subsequent year's expenditures	1,000	9,044	-	-	-	-
Designated for future distribution to joint funds	200	-	-	-	-	-
Designated for debt service	1,000	-	544	-	-	-
Designated for construction	5,000	-	-	4,276	-	-
Designated for health agreements contingent	1,620	22,890	-	200	-	-
TOTAL RETAINED EARNINGS/ FUND BALANCE	11,640	44,604	28,492	181,206	123,922	11,621
TOTAL EQUITY AND OTHER ASSETS	11,640	44,604	28,492	181,206	349,892	11,621
TOTAL LIABILITIES, EQUITY, AND OTHER CREDIT	\$ 202,652	\$ 228,402	\$ 28,492	\$ 122,000	\$ 204,000	\$ 25,479

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	COMPONENT UNITS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND/AGENCY	SEVERAL LEASES/LEASES	FIDUCIARY RESPONSIBLE	COMMODITIES	PROPRIETARY	REPORTING SHEET
\$	\$	\$	\$	\$	\$	\$
-	411,000	-	411,000	001	-	411,000
-	-	-	32,770	-	-	32,770
-	-	-	2,000	-	01000	2,000
-	-	-	27,070	-	-	27,070
-	-	-	8,000	-	-	8,000
-	-	-	19,700	-	40000	19,700
-	-	-	55,000	-	-	55,000
-	-	-	1,000	-	-	1,000
-	-	-	1,000	-	-	1,000
-	-	-	91,000	-	-	91,000
-	-	-	50	-	-	50
01000	-	-	01000	-	01000	01000
-	-	-	10,000	-	-	10,000
-	-	-	000	-	-	000
-	-	-	4,000	-	-	4,000
-	-	-	9,000	-	-	9,000
-	-	-	50	-	-	50
-	-	-	2,000	700	-	(1,700)
01000	-	-	01000	700	01000	01000
01000	411,000	-	1,000,000	1,000	50,000	1,770,000
\$	1,470,000	177,000	1,647,000	0,001	1,000,000	2,647,000

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL AND NON-GOVERNMENTAL FUNDS AND RELATED TO Y BALANCED COMPONENT FUNDS

Year Ended December 31, 2004
(in thousands of dollars)

	DEPARTMENTAL FUND TYPES				TOTAL (DEPARTMENTAL ONLY)		TOTAL (DEPARTMENTAL ONLY)	
	GENERAL	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	FEDERAL GOVERNMENT	COMPONENT FUNDS	RESERVING FUND Y	
Revenues								
Taxes	\$ 21,082	\$ 101,452	\$ 42,927	\$ 21,513	\$ 87,432	\$ -	\$ 87,432	
Fees and permits	4,384	78	-	-	4,462	-	4,462	
Intergovernmental	1,033	23,668	-	4,884	29,585	-	29,585	
Grants for services	1,000	-	-	-	1,000	-	1,000	
Fines and penalties	1,254	22	-	-	1,276	-	1,276	
Public investments	-	-	788	-	788	-	788	
Other income	389	3,389	3,707	4,484	12,969	1,000	14,969	
Interest income	1,458	3,343	1,128	712	6,641	-	6,641	
Total revenues	41,400	136,172	21,550	26,710	225,832	1,000	226,832	
Other financing sources								
Gifts	-	-	1,000	4,400	5,400	710	6,110	
State utility grants	-	-	-	-	-	-	-	
Operating transfers in	260	11,400	1,700	28,200	41,560	4,710	46,270	
Transfers from								
Component fund	1,774	-	-	-	1,774	-	1,774	
Other's government	-	-	-	-	-	1,000	1,000	
Federal's share	-	-	-	-	-	-	-	
TOTAL OTHER FINANCING SOURCES	2,034	11,400	2,700	32,600	47,734	5,710	53,444	
TOTAL GOVERNMENTAL REVENUES	43,434	147,572	24,250	59,310	273,566	6,710	280,276	
Expenditures								
Current								
Administration	25,475	-	-	-	25,475	-	25,475	
Public safety	3,879	20,007	-	-	23,886	-	23,886	
Public works	-	13,000	-	-	13,000	-	13,000	
Police	-	8,200	-	-	8,200	-	8,200	
Health and welfare	1,200	21,008	-	-	22,208	-	22,208	
Public and recreation	72	24,888	-	-	25,060	-	25,060	
Education	-	-	-	-	-	1,000	1,000	
Intergovernmental	4,794	3,200	-	-	7,994	-	7,994	
Capital outlay	-	-	-	22,204	22,204	-	22,204	
Debt service	-	-	-	-	-	-	-	
Foreign exchange	-	-	23,400	-	23,400	710	24,110	
Interest and	-	-	24,000	-	24,000	-	24,000	
Other charges	-	-	224	-	224	-	224	
Other	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	35,350	66,305	47,704	22,204	105,563	1,710	107,273	
Other financing uses								
Operating transfers out	1,000	10,883	10,883	17,817	40,583	47	40,630	
Transfers to								
Component fund	1,000	-	-	-	1,000	-	1,000	
TOTAL OTHER FINANCING USES	2,000	10,883	10,883	17,817	41,583	47	41,630	
TOTAL GOVERNMENTAL EXPENDITURES	37,350	77,188	58,587	40,021	147,146	1,757	148,903	
Reversal (Restoration of revenues and other sources from expenditures and transfers)	4,000	40,583	20,000	20,000	21,000	700	21,700	
Transfers								
Beginning of year, as restated	14,000	20,000	40,000	11,000	215,000	500	206,500	
Restoration number	75	75	-	-	-	-	-	
End of year	\$ 11,000	\$ 40,583	\$ 20,000	\$ 11,000	\$ 236,000	\$ 700	\$ 236,700	

See accompanying notes for a description of other activities.

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, 2008

(In thousands of dollars)

	GENERAL FUND				
	ACTUAL BUDGET 2008	ACTUAL TO BUDGET VARIANCE 2008	ACTUAL (vs BUDGETARY 2008)	BUDGET	CHANGE IN FUND BALANCE 2008
Revenues					
Taxes	\$ 27,746	\$ (973.0)	\$ 26,773	\$ 27,746	\$ 973.0
Grants and permits	8,396	-	8,396	8,396	-
Intercommunal	2,000	1,061	2,961	2,000	1,761
Charges for services	2,200	31	2,231	2,200	31
Fees and forfeitures	2,004	-	2,004	2,004	-
Interest income	300	(113)	187	300	113
Miscellaneous	4,000	13	4,013	4,000	13
TOTAL REVENUES	46,646	61	46,623	47,646	1,023
Other financing sources					
Operating transfers in	204	650	854	204	650
Transfers from component unit	1,174	(1,174)	-	-	-
TOTAL OTHER FINANCING SOURCES	1,378	(1,114)	264	204	650
TOTAL REVENUES AND OTHER FINANCING SOURCES	48,024	(1,153)	46,859	47,850	1,673
Expenditures					
General government	27,074	21	27,095	27,095	1,992
Public safety	8,274	(44)	8,230	8,318	(84)
Public works	-	-	-	-	-
Travel	-	-	-	-	-
Debt and sinking	1,000	-	1,000	1,000	60
Culture and recreation	100	(2)	98	100	2
Other administrative and housing	-	-	-	-	-
Intergovernmental	8,781	30	8,811	8,781	30
TOTAL EXPENDITURES	43,229	30	43,259	43,229	3,417
Other financing uses					
Operating transfers out	1,800	-	1,800	1,800	60
Transfers to component unit	1,987	-	1,987	1,987	-
TOTAL FINANCING USES	3,787	-	3,787	3,787	60
TOTAL EXPENDITURES AND OTHER FINANCING USES	47,016	30	47,046	47,016	3,477
Excess (deficiency) of revenues and other sources over expenditures and other uses	8,908	(1,180)	7,728	(1,166)	8,908
Fund balances					
Beginning of year, as reported	(8,820)	(8,787)	11,324	11,320	-
Received equity transfer	-	-	-	-	-
END OF YEAR	\$ (7,912)	\$ (9,977)	\$ 11,324	\$ 10,154	\$ 8,908

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS (ADMINISTRATIVE AND OTHER PROGRAM FUND TYPES), BOND AND TRUST FUND AND DEPOSITS, AND FINANCIAL COMPONENT LAIES

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

	REVENUE FUND TYPES		TOTAL PROGRAM FUND TYPES		TOTAL PROGRAM FUND TYPES	
	ENTERPRISE	REGULATORY SERVICE	FINANCIAL PRODUCT	FINANCIAL CONTRIBUTION	CONTRIBUTED ASSETS	REPORTING ENTITY
Operating revenues						
Contract for sales and services	\$ 34,299	\$ 1,128	\$ -	\$ 2,225	\$ 229,227	\$ 267,659
Contributions	-	-	1,182	1,588	1,711	4,581
Permits	-	27,462	-	7,422	-	34,884
Interest income	-	-	1,748	1,748	18,421	21,917
Commodities fees	-	-	-	-	1	1
Other	-	-	262	26	14,721	15,009
TOTAL OPERATING REVENUES	34,299	28,590	3,190	11,283	263,380	407,071
Operating expenses						
Contract services	\$ 11,718	\$ 224	\$ 62	\$ 1,204	\$ 24,822	\$ 38,028
Contract services (includes salaries, and other)	27,598	25,837	-	44,588	126,252	174,673
Real state expense	-	-	-	-	58,218	58,218
Depreciation and amortization	11,652	492	-	13,288	24,400	39,432
Interest and financing	-	-	-	-	12,272	12,272
Intergovernmental grants	-	-	-	-	688	688
Grant payments	-	-	1,758	1,758	1,851	4,367
Other	-	3,735	78	78	-	3,891
TOTAL OPERATING EXPENSES	41,968	29,551	2,498	16,728	246,286	403,897
OPERATING INCOME	(7,669)	(961)	(308)	(5,445)	16,994	(3,826)
Non-operating revenues (expenses)						
Gain	11,022	-	-	11,022	-	22,044
Gain/loss on sale	1,084	-	-	1,084	-	1,084
Intergovernmental reimbursements	8	-	-	8	1,059	1,067
Income income	1,275	1,432	-	4,382	24,548	29,647
Interest expense	(22)	-	-	(22)	-	(22)
Intergovernmental grants	-	-	-	-	1,222	1,222
Gain/loss on disposal of asset	-	(2)	-	(2)	-	(2)
Other	22	28	-	22	(2,852)	(2,802)
Contributor assets available fees	22	-	-	22	-	22
TOTAL NON-OPERATING REVENUES (EXPENSES)	13,379	1,460	-	16,682	24,027	21,141
INCOME BEFORE TRANSFERS	1,710	(491)	(308)	1,137	41,021	(4,987)
Operating transfers to	1,721	-	-	1,721	-	1,721
Operating transfers to	(242)	84	-	(242)	-	(158)
Transfer to/ from government	-	-	-	-	(2,738)	(2,738)
NET INCOME (LOSS)	1,489	(407)	(308)	896	38,283	(4,102)
And administrative, property, plant, and equipment depreciation, and other non-recurring assets	5,168	50	-	5,218	-	5,268
Revenue component sales (paying or due on account)	(6,222)	2,821	(7,121)	(6,522)	(67,182)	(82,047)
END OF YEAR	\$ 102,292	\$ 71,222	\$ 20,822	\$ 21,222	\$ 121,222	\$ 271,222

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMBINED STATEMENT OF OPERATIONS
PRIMARY FUND TYPES AND DISCREETLY PRESENTED COMPONENT UNITS

Year Ended December 31, 2008
(in Thousands of Dollars)

	EXPENSES	REVENUE FINANCE	TOTAL REVENUES AND FINANCE	COMPONENT UNITS	TOTAL REVENUES AND FINANCE SAVING
INCREASE DECREASE IN CASH AND Cash Equivalents					
Cash flows from operating activities					
Operating income (loss)	\$ 11,158	\$ 661	\$ 11,819	\$ 35,091	\$ 1,146
Adjustments to reconcile operating income activity and cash provided for (used for) operating activities					
Increase from annuity bond operations	10,000	493	10,493	(8,887)	(8,887)
Depreciation and amortization	-	78	78	-	78
Amortization of (unamortized) revenue	-	-	-	10,000	10,000
Interest expense	-	-	-	(7,875)	(7,875)
Interest received	-	-	-	-	-
Change in current assets - (increased) decrease liabilities					
Accounts receivable	(2,895)	-	(2,895)	(2,895)	(2,895)
Other	-	-	-	-	-
Prepaid	-	-	-	-	-
Payables and prepaid expenses	(1,045)	(88)	(1,133)	(87)	(1,133)
Other assets	-	-	-	-	-
Change in current liabilities - increase (decrease)					
Accounts payable	1,148	478	1,626	10,000	10,118
Interest received	-	-	-	-	-
Other payables and accruals	788	1,888	2,676	1,888	2,676
Total adjustments	10,853	1,862	12,715	(6,541)	(6,541)
Net cash provided for (used for) operating activities	(2,185)	1,008	1,177	(6,668)	(6,514)
Cash flows from noncapital financing activities					
Issuance	(1,888)	-	(1,888)	-	(1,888)
Term	1,000	-	1,000	-	1,000
Environmental revenue	8	-	8	-	8
Operating activities in operating activities in other revenues	1,888	(5)	1,883	-	1,883
Stock issued	-	-	-	(1,174)	(1,174)
Stock repurchase (cost)	-	-	-	(888)	(888)
Investment contributions	-	-	-	-	-
Transfer to primary government	-	-	-	(1,174)	(1,174)
Community benefit activities	-	-	-	(1,888)	(1,888)
Net cash provided for (used for) noncapital financing activities	(1,888)	(5)	(1,893)	(1,888)	(1,893)
Cash flows from capital and related financing activities					
Issuance	1,475	-	1,475	-	1,475
Term	(875)	-	(875)	(1,300)	(1,300)
Proceeds payments - bonds	-	-	-	(1,300)	(1,300)
Acquisition of property, plant, and equipment	(300)	(600)	(900)	-	(900)
Proceeds from disposal of property, plant, and equipment	-	-	-	50	50
Payments related to a community program	(14,000)	-	(14,000)	-	(14,000)
Change in long-term availability fees	50	-	50	-	50
Interest payments	(88)	-	(88)	(11,888)	(11,888)
Acquisition of capital assets	-	-	-	(11,700)	(11,700)
Net cash provided for (used for) capital and related financing activities	(1,688)	(600)	(2,288)	(12,668)	(12,668)

(Continued)

JEFFERSON PARISH, LOUISIANA

FINANCIAL STATEMENT OF FUND FLOWS
PROPRIETARY FUND TYPES AND DISCREETLY PROVIDED COMPONENT UNITS - (CONTINUED)Year Ended September 30, 1999
(In thousands of dollars)

	EXPENSE	DISPOSABLE REVENUE	TOTAL DISPOSABLE NET OF PROVIDENT CONTRIBUTIONS	COMPONENT UNIT	TOTAL DISPOSABLE NET OF PROVIDENT CONTRIBUTIONS
Cash from financing activities					
Proceeds from sale and maturity of investments	\$ 24,778	\$ -	\$ 24,778	\$ 279,191	\$ 287,900
Proceeds of accounts receivable	27,800	-	27,800	287,287	228,110
Proceeds of other assets	-	-	-	2,287	2,287
Proceeds reported on debt transactions	-	-	-	2,287	2,287
Loan proceeds	-	-	-	841	841
Gain (loss) on sale of investments	-	-	-	1,529	1,529
Interest received	3,190	1,881	4,071	23,824	28,176
Acquisition of investments	-	-	-	(17,286)	(17,286)
Proceeds received from mortgage loans	-	-	-	16,750	16,750
Proceeds from real estate sales	-	-	-	(77)	(77)
Net cash provided by loan financing activities	212	1,881	1,993	11,041	12,994
Net cash increase in cash and cash equivalents	(883)	1,200	417	(5,844)	1,190
Cash and cash equivalents, beginning of year	49,855	49,855	73,097	17,731	97,279
Cash and cash equivalents, end of year	\$ 48,972	\$ 51,055	\$ 73,514	\$ 11,887	\$ 86,179
Reconciliation to combined balance sheet					
Cash and cash equivalents	\$ 48,972	\$ -	\$ 48,972	\$ 14,204	\$ 16,227
Notes of other funds	2,789	31,817	34,606	-	34,606
Reclassified (and reclassified) assets					
Cash and cash equivalents	88	-	88	6,681	6,769
Other reclassified assets	(42,541)	-	(42,541)	-	(42,541)
Total per Combined Balance Sheet	49,308	31,817	81,125	21,085	97,942
Cash and cash equivalents				(2,892)	(2,892)
Deferred fund flows					
Total per above	\$ 49,308	\$ 31,817	\$ 81,125	\$ 18,193	\$ 95,050
Research training, capital, and financing activities					
Gain (loss) of programs plant and equipment	\$ -	\$ 60	\$ 60	\$ -	\$ 60
Gain (loss) of programs plant and equipment	-	4	4	-	4
Excess of combined capital	11,776	76	11,852	-	12,186
Depreciation adjustments, plant and equipment through capital contributions	(22,176)	(76)	(22,252)	-	(22,252)
	\$ -	\$ 60	\$ 60	\$ -	\$ 60

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

Jefferson Parish, Louisiana's (the Parish) system of government is established by its Home Rule Charter which became effective in 1959 and was revised in 1985. 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 appoint or remove the organization or whether there is 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 herein 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 operations 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 District
Canalage District	Sanitation District
Fire Districts	Watersheds District
Garbage District	Communications District
Parkground & Recreation District	Consumer 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 part of the Parish's operations because its purpose is to finance and provide a retirement system for the employees of the Parish and because its exclusion would render the financial statements incomplete or misleading.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Separately Presented Component Units

The component units appearing in the combined financial statements include the financial statements of the Parish's but often constitute 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 (JEEDCO) - JEEDCO was created to increase the development and promotion of economic development activities within the Parish. JEEDCO is governed by a 15 member board. The Parish business representatives have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints 1 member from each list. JEEDCO is considered to be facility dependent on the Parish because its major funding source for operations comes from the Parish's allocation of occupational license fee revenues. JEEDCO must also submit its 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 conduct various programs to assist in the financing of housing for persons chosen to undertake projects 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, override 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 western of the Parish and Hospital District No. 2 services the eastern. Each of the Hospital Districts is governed by a 3 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 funds have been combined and reported on as single Hospital Districts.

Financial data are contained financial statements of each of the four separately presented component units. Complete financial statements of the individual component units can be obtained directly from their administrative offices, as listed below.

Jefferson Parish Economic Development and Port District
3445 P. Country Boulevard, Suite 200
Metairie, Louisiana 70002

Hospital District No. 1
West Jefferson Medical Center
1101 Medical Center Boulevard
Metairie, Louisiana 70002

Jefferson Parish Home Mortgage Authority
1314 (Imperial Park Boulevard), Suite 505
Houma, Louisiana 70701

Hospital District No. 2
East Jefferson General Hospital
4700 Houma Boulevard
Metairie, Louisiana 70001

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1990

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
COMBINED BALANCE SHEET - COMPOUND INTEREST
DECEMBER 31, 1990
(in thousands of dollars)

	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS			TOTAL
	JEFFERSON PARISH (COMPOUND DEVELOPMENT AND PORT DISTRICT)	HOME MORTGAGE AUTHORITY	HOSPITAL DISTRICT - HD-1	HOSPITAL DISTRICT - HD-2	
ASSETS AND OTHER DEBITS					
Current assets	\$ 2,001	\$ 21,077	\$48,284	\$198,148	\$ 279,510
Restricted assets:					
Due from primary government	3,407	-	-	20	3,427
Other	-	-	(290,879)	154,804	(136,075)
Bond issuance costs, net	-	3,579	-	-	3,579
Interpreters receivable	-	100,728	-	-	100,728
Property, plant & equipment (net)	818	137	71,646	148,343	230,944
Other	2,829	25	12,500	21,094	26,448
Amount to be provided for long-term debt	529	-	-	-	529
Total assets and other debits	\$ 9,804	\$24,546	\$58,905	\$402,411	\$1,085,669
LIABILITIES					
Current liabilities:					
Other	\$ 1,278	\$ 5,887	\$ 22,214	\$ 41,827	\$ 71,206
Advances from primary government	885	-	-	-	885
Payable from restricted assets	-	-	1,874	1,881	3,755
Long-term debt	8,838	182,182	182,862	123,727	477,603
Total liabilities	9,901	188,069	184,856	173,335	556,161
EQUITY AND OTHER CREDITS					
Investment in general fund assets	\$ 15	-	-	-	15
Retained earnings:					
assigned	-	18,838	-	-	18,838
unassigned	-	2,841	148,881	263,426	414,146
Fund balance assigned	-	-	17,781	41,827	59,608
unassigned	394	-	-	-	394
Transfers-in/permissions					
fund balance	284	12,579	188,842	339,243	543,948
Total equity and other credits	1,076	33,338	188,643	383,243	576,300
Total liabilities, equity, and other credits	\$ 11,021	\$221,641	\$283,501	\$486,611	\$1,085,669

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

	JEFFERSON PARISH - ECONOMIC DEVELOPMENT AND CONSTRUCTION
Revenues	\$ 398
Other financing sources	188
Transfers from primary government	<u>1,382</u>
 Total revenues and other financing sources	 <u>1,968</u>
 Expenditures	
Current	1,680
Debt service	120
Other financing uses	<u>87</u>
 Total expenditures and other financing uses	 <u>1,787</u>
 Excess of revenues and other sources over expenditures and other uses	 181
 Fund balance - beginning of year	 <u>900</u>
 Fund balance - end of year	 <u>1,081</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1990

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

JEFFERSON PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND-EQUITY
 COMPONENT FUNDS - PROPRIETARY FUNDS
 FOR YEAR ENDED DECEMBER 31, 1990
 (in thousands of dollars)

	HOME MORTGAGE ASSURANCE	HOSPITAL OPERATION NO. 1	HOSPITAL OPERATION NO. 2	TOTAL
Operating revenues	\$ 75,172	\$127,892	\$213,642	\$416,706
Operating expenses				
General and administrative	14,545	118,494	180,972	313,991
Depreciation and amortization	708	5,732	11,255	24,695
	15,253	124,226	192,227	339,686
Operating income (loss)	(14)	13,666	21,415	38,267
Nonoperating revenues (expenses)	-	3,821	14,260	18,081
Income (loss) before transfers	(14)	17,487	35,675	54,882
Transfers to primary government	-	(833)	(2,271)	(3,104)
Net income (loss)	(14)	16,654	33,404	51,473
Retained earnings/fund balance Beginning of year, as restated	33,893	179,233	273,628	486,754
End of year	\$ 33,879	\$195,887	\$307,032	\$536,808

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 1990, the Parish provided \$1,410,000 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 is locally composed of 21 members, 5 members from each of the participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$135,000 as its operating grant to the RPC for 1990. An additional \$4,004 was paid to the RPC for providing oversight on the regional Multi-Purpose Capital 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted monies (special revenue funds), the acquisition or construction of general fund assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is usually account for all activities of the general government not accountable 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 assist financial administration. Goods or services sold to other agencies can be provided either to outside parties (enterprise funds) or to other departments agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held in trust for 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, other governmental fund, nonresponsible fund or an expendable trust fund is used. The terms "nonresponsible" and "responsible" 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 revenues (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 revenues (i.e., revenues) and decreases (i.e., expenses) in net total assets.

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the policy of the Parish's proprietary funds is 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 these pronouncements conflict with or contradict GASB pronouncements. As stated by GASB Statement No. 34, the Parish has elected not to apply to its proprietary funds 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 the liability is 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 60-90 days after property taxes become due in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are other-taxes levies, franchise taxes, special assessments, licenses, fees, fines and certain royalties for services. In accordance with GASB Statement 402, sales taxes levied and held by merchants and the intermediary collecting governments at year end on behalf of the Parish government also are recognized as revenues. Payments are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized for proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenditures are recorded as the time liabilities are incurred.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish reports deferred revenues 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 are also when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both resource recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenues 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 (used for Federal and State grants), and Proprietary Funds. Budgetary data for the Federal and State Grants Special Revenue Funds and the Capital Project Funds are not presented since these funds are budgeted upon the date of the subsequent or grant and not on an annual basis. Formal budgetary accounting is not employed for Debt Service Funds because effective control is maintained through the voluntary provisions of the bonds and certificates.

The level of budgetary control is at the subdepartment level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended are encumbered at year end.

Budgets for the General, Special Revenue (except Federal and State grants), and Proprietary Funds are primarily adopted through council resolutions in a form consistent with generally accepted accounting principles (GAAP), which list (1) inferred revenues received from other governments (as recognized after Federal in case), (2) expenditures represented by unpaid invoices which are received after the year end budgeting cut off which have not been recognized as recognized when paid (1) issues resulting from grants and budget encumbrances other paid instead of when the liability arises, (3) encumbrances as recorded as expenditures, and (4) advances are recognized as operating transfers when made.

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments to 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 Project Funds. Encumbrances outstanding at year end are reported as liabilities of fund balances because they do not constitute expenditures nor liabilities.

6. CASH, INVESTMENTS AND POOLED ASSETS

The Parish follows the practice of pooling the 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.

Interfund investments, and pooled 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 after 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.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. SHORT TERM INTERFUNDING DEMANDABLE/PAYABLE

During the course of operations, numerous transactions occur between interfund 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.

6. ADVANCES TO OTHER FUNDS

Recurrent 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 actual materials and supplies acquired by the governmental funds are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at December 31, 1999, would not be material to the financial statements.

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

10. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items.

11. RESTRICTED ASSETS

Included restricted activities: 1) The "Customer Deposits" account, which is used to segregate water meter deposits used to pay any outstanding water bills when customer disconnection service, and 2) The "Construction Fund" account, which is used to segregate those resources accumulated by collection of sewer liability 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 term of the bonds. 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 Reserve and Replacement Account" is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

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 accounts of 1000 and above in the general fund assets account group. All other fixed assets are valued at cost where historical records are available and at estimated historical cost when no historical records exist. Classified fixed assets are valued at their estimated fair market value on the date received.

The costs of several maintenance and repairs that do not add to the value of the asset or materials related asset fees 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 inseparable and of value only to the government.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary Fund Assets

Fixed assets are capitalized in the funds used to acquire or construct. Items are capitalized when 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 cost of normal maintenance and repairs that do not add to the value of the asset or materially extend useful 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 life may be found in 26 CFR 1.263(a)-2. Depreciation expense applicable to those fixed assets acquired through capital contributions is based upon the related contributed capital as it bears to the related earnings. This assumption parallels other the matching concept, as examples of these fixed assets have been recorded as additions to contributed capital.

Interest is capitalized on proprietary fund assets acquired with borrowed funds. 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

Vacator compensation 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 comprise the unexpended portion of the amount budgeted for the year. The unexpended portion existing in the governmental funds at December 31, 1996, is accrued in the General Long-Term Debt Account Group. The Parish's policy is to accrue left vacation and unused sick leave including salary related costs (Medicare and Social Security).

14. LONG-TERM OBLIGATIONS

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

15. FUND EQUITY

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

16. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses, directly made from a fund are properly reportable in 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. Forwarding of non-current permanent transfers of equity are reported as financial equity transfers. All other interfund transfers are recorded as operating transfers.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1988

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. TOTAL ASSETS OR LIABILITIES (Continued)

Information has been provided in the combined statements to the primary government and the reporting entity as a whole. Memorandums are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. One of these memorandums does not present financial position and results of operations in conformity with generally accepted accounting principles. Important alterations have not been made in the aggregation of the data.

18. NEW ACCOUNTING STANDARDS

For the year ended December 31, 1988, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 24 entitled "Accounting and Financial Reporting for Certain Grants and Other Financial Resources." The new statement establishes standards of accounting and financial reports for pass-through grants, cost sharing and on-benefit payments for fringe benefits and salaries. The statement establishes a general rule that recipient governments should recognize all pass-through grants as both revenues and expenditures in expenses in the governmental, proprietary or trust fund. The statement requires that food stamp benefits be recognized by state governments as both revenues and expenditures upon distribution to the general level or a special-revenue fund. The statement requires any other governments to recognize revenues and expenditures in expense for on-benefit payments. The Parish had no material pass-through-grants or on-benefit payments and therefore the implementation had no effect on the current or prior period.

For the year ended December 31, 1988, the Parish has implemented Governmental Accounting Standards Board (GASB) Statement No. 28 entitled "Accounting and Financial Reporting for Securities Lending Transactions." The new statement requires separate records of accounting and financial reporting for securities lending transactions in which governmental entities (lenders) transfer their securities to other entities (borrowers) for related and simultaneously agree to return the securities to the same securities in the future. Governments should report their lending securities and related interest accounts in the balance sheet and liabilities resulting from these transactions should be reported in the entity's income statement. Gains associated with securities lending transactions should be reported as expenditures in expenses, and not offset against revenues. The Parish had no such transactions and therefore the implementation had no effect on the current or prior period.

19. USE OF ESTIMATES

The Parish uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These 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:

1. 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.
2. The proposed budget is summarized and advertised and, after 30-day hearings, public hearings are conducted to obtain taxpayer comments.
3. The operating budget is then legally adopted through council "ordinance" at the parish government level.
4. 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 must only approve 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 limit 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, 1988) is presented below:

JEFFERSON PARISH, Louisiana
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1988

NOTE 6 - (STEWARDSHIP, COMPLIANCE) AND ACCOUNTABILITY (Continued)

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>ACTUAL</u> <u>(28,000,000)</u>
General Fund			
Revenues and other financing sources	\$ 44,288,776	\$ 47,212,888	\$ 2,879,222
Expenditures and other financing uses	48,288,124	48,837,820	1,619,647
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (3,999,348)</u>	<u>\$ (1,624,932)</u>	<u>\$ 1,259,575</u>
Special Revenue Funds			
Revenues and other financing sources	\$78,714,428	\$148,888,158	\$11,907,580
Expenditures and other financing uses	120,873,893	148,388,238	14,702,583
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (42,159,465)</u>	<u>\$ (1,490,080)</u>	<u>\$ (794,903)</u>

The accompanying Certified 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. Some 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 to assess conformity of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 1988, is presented below.

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$1,873,820	\$4,080,820
Adjustments		
Basis differences		
To adjust expenditures for unpaid invoices	(27,288)	(700,278)
To adjust expenditures for capitalized assets	280,482	-
Timing differences		
To adjust for encumbrances	700,000	682,127
Entity differences		
To record excess of revenues and other sources over expenditures and other uses for unexpended funds	(682,127)	(280,127)
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$1,873,820</u>	<u>\$4,080,820</u>

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1990

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, 1990:

	EXPENDITURES BUDGETARY BASIS	APPROPRIATIONS	EXCESS
General Fund			
Maintenance/Junkyard	\$1,000,100	\$1,000,000	\$100,100
Special Revenue			
Amulance District #1	271,000	269,700	1,300
Amulance District #2	142,271	139,280	2,991
Fire District #1	2,121,000	2,121,000	0
Garbage District #1	7,800,000	7,826,200	(26,200)
Animal Shelter	1,015,000	1,040,700	(25,700)
Muscular Dystrophy	1,040,000	1,027,000	13,000
Human Services Authority	1,078,740	1,050,000	28,740
West Bank Recreational Monitoring	30,000	28,200	1,800

Expenditures exceeded appropriations due to the following reasons: 1) purchased services-related to property and professional and technical services exceeded appropriations due to increased security required for the courts; 2) professional and technical expenditures exceeded appropriations in both the Amulance District #1 and Amulance District #2 due to an increase in revenues collected. The contracts with the payments is a contract based on revenues collected, therefore the collection of revenues in excess of budget resulted in expenditures going over budget; 3) other purchased services exceeded appropriations of the Fire District #1 due to unanticipated telephone charges; 4) the waste management contracts in Garbage District #1 is purchased on 50% of garbage collected. During 1990, an increase in tonnage was noted which resulted in expenditures exceeding appropriations; 5) purchased property related exceeded appropriations in the Animal Shelter Department due to additional security services required; 6) in compliance the Muscular Dystrophy with the payments for contracts based on revenues collected, therefore, the collection of revenues in excess of budget resulted in the expenditures going over budget; 7) professional and technical expenditures exceeded appropriations in the Human Services Authority Department due to contract expenditures were budgeted in 1990 but in 1991; 8) professional and technical expenditures exceeded appropriations due to interest costs being allocated to the West Bank Recreational Monitoring Department that were not budgeted.

The following funds had deficits in fund balance at December 31, 1990:

	DEFICIT IN FUND BALANCE
Special Revenue	
Garbage District #1	\$ 210,200
Landfill Closure	200,000
Community Services	70
	<u>\$ 410,270</u>
Capital Projects	
San Ordinance Improvements	\$ 600
Lease Park	1,800
Urban Flood Control	24,270
	<u>\$ 26,670</u>

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

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

NOTE C - DEPOSITS AND INVESTMENTS

A year end the carrying amount of the Parish's cash and cash equivalents was \$1,500,000. The bank balances of the deposits was \$10,916,184 and are categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$12,478,000
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	<u> 83,800</u>
Total Bank Balances	<u>\$12,561,800</u>

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

	CATEGORY			CATEGORY 2	MARKET VALUE
	1	2	3		
U. S. Government Agencies	\$ -	\$1,807,040	\$ -	\$ 1,807,040	\$ 1,800,000
U. S. Government Securities	50,488,970	4,000,000	-	54,888,970	60,264,840
U. S. Institutional Investors (SBA, FHLB, etc.)	207,580,000	-	-	207,580,000	208,800,000
Municipal Bonds	-	288,000	-	288,000	300,000
Corporate Bonds	-	3,628,000	-	3,628,000	3,500,000
Other	-	87,000	-	87,000	97,200
	<u>\$207,988,940</u>	<u>\$8,811,040</u>	<u>\$ -</u>	<u>\$216,800,000</u>	<u>\$217,764,740</u>
Fund Accounts				8,500,000	8,500,000
Mutual Funds				17,244,100	17,840,000
Common Asset Management Fund (LAMP)				<u>1,700,000</u>	<u>1,700,000</u>
Total Investments				<u>\$225,300,000</u>	<u>\$226,704,740</u>
For continued balance sheet					
Investments:				\$ 100,300,000	
Restricted investments				4,000,000	
Investments included in prior periods				<u>100,000,000</u>	
Total per books				<u>\$204,300,000</u>	

The total amount of \$204,300,000 are owned by the Deferred Compensation Agency Fund, \$4,000,000 of the mutual funds are owned by the Parish's Pooled Account, \$7,000,000 are owned by the Parish's Trust Fund, and \$193,300,000 are held by the Deferred Compensation Agency Fund. The \$7,000,000 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 entered in repurchase agreements during the year, however, none were held at December 31, 1998.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE E - DEPOSITS AND INVESTMENTS - (continued)

In January 1999, the Parish issued \$27,300,000 Louisiana Public Facilities Authority Revenue Refunding Bonds to effectuate a "zero-out" refunding of the outstanding Louisiana Public Facilities Authority Revenue Refunding Bonds - 1995 (see note F). The proceeds of the new bond issue were placed on deposit with an escrow agent.

Since a defeasance trust had 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 escrow agent but are not included in the deposit and investment like categories shown above. As of December 31, 1999, the balance on deposit with the escrow agent was \$18,547,108.

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	\$ 1,714,824	
Investments	160,720,147	
Accrued Interest	1,271,320	
Total Pooled Assets	<u>\$163,706,291</u>	
Asset Type	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 18,240,379	\$ -
Special Revenue	47,817,488	1,264,264
Debt Service	18,618,748	67,650
Capital Project	48,714,887	386,100
Enterprise	44,887,389	-
Interest Service	20,837,580	-
Total Equity	<u>194,896,631</u>	
less: Advances	<u>(31,190,340)</u>	<u>\$1,650,914</u>
Total Equity in Pool	<u>\$163,706,291</u>	

NOTE E - RECEIVABLES

Receivables at December 31, 1999 consist of the following (in thousands of dollars):

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	ADVANCE	TOTAL
Receivables							
Interest	\$ -	\$ -	\$ 208	\$ 76	\$ 34	\$ 287	\$ 573
Taxes	2,682	88,167	11,883	-	5,541	-	89,000
Accounts	889	2,108	104	-	7,128	-	10,229
Special Investments	-	-	725	-	-	-	725
Intercommu- nental	10,888	14,281	8,268	581	14	-	29,896
Other	-	-	-	-	2	24	26
Total receivables	<u>\$3,559</u>	<u>\$104,556</u>	<u>\$12,885</u>	<u>\$657</u>	<u>\$12,728</u>	<u>\$24</u>	<u>\$129,805</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 5 - RECEIVABLES (Continued)

The Consolidated Sewerage District No. 7 and the Consolidated Waterworks District No. 7 consider undiffed balances of year end to be those amounts in services rendered by customers in the current year, but not actually billed by the Districts until the following year. Undiffed receivables amounted to \$1,860,800 and \$1,070,064 at December 31, 1998 for each respective District. These amounts are included in the accounts receivable balance of the Enterprise Funds shown above.

In 1988, as part of a cooperative arbitral agreement, the Parish loaned \$800,000 to the Jefferson Parish Council's Office for the proposed competing construction of the Jefferson Parish Ferrous Corridor. The loan, which was authorized by the Parish Council Resolution No. 50723, was to be paid back in January, 1987, from the 1986 property tax collections. In May 1987, the Parish Council amended the cooperative arbitral agreement authorizing the repayment to be spread over three years. The new repayment schedule requires \$200,000, \$300,000 and \$300,000 to be paid in 1987, 1988 and 1989 respectively. Therefore, as of December 31, 1998, \$200,000 has been recorded as an intergovernmental receivable and \$600,000 as an advance to other government.

In 1989, a borrower under the DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD) Section 108 Guaranteed Loan Program defaulted on two loans with an outstanding principal balance totaling \$8,475,000. These loans were funded by notes issued by JEDCO and secured by property and future Community Development Bank Bond entitlements from HUD. Upon default, JEDCO entered into lease purchase agreements with a lessor/owner for the properties acquired as a result of the default. The future lease payments under these lease purchase agreements are \$5,198,500 resulting in a potential liability for outstanding notes of \$3,159,500 plus accrued interest of \$220,000 less cash collateral of \$101,800. As of December 31, 1998, JEDCO has recorded a due from primary government of principal and interest from the Parish for \$3,057,700 and cash collateral. The Parish has recorded a due to component unit with an offsetting partner loan receivable from future HUD entitlements.

Presently the Parish is negotiating with HUD the terms of the loan repayment so that the impact from the loss of future entitlements to the Parish's Community Development Bank Bond program is minimized.

NOTE 6 - RESTRICTED ASSETS

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 7	CONSOLIDATED WATERWORKS DISTRICT NO. 7	TOTAL
Customer deposits	\$ -	\$ 3,718	\$ 3,718
Construction fund	25,438	20,898	46,336
Revenue bond current and sinking account	-	228	228
Revenue bond future sinking account	-	600	600
Revenue bond contingency (provision & replacement account)	-	2,895	2,895
	<u>\$ 25,438</u>	<u>\$ 28,131</u>	<u>\$ 53,569</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE 2 - 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 UNRECORDED	ACQUISITIONS	DEPRECIATION	COMPLETED CONSTRUCTION	TRANSFERS FROM OTHER FUNDS	BALANCE DECEMBER 31, 1988
Land	\$ 38,260	\$ 490	\$ -	\$ -	\$ -	\$ 38,750
Buildings improvements (other than buildings)	154,200	0	-	69,667	-	183,867
Buildings	60,888	77	-	288	-	61,253
Vehicles	27,100	2,139	(1,275)	-	-	27,964
Machinery & Equipment	185,100	2,107	(1,684)	600	-	186,123
Construction in progress	60,620	41,504	-	(22,824)	(11,619)	67,681
Total general fixed assets	\$ 487,068	\$ 44,218	\$ (1,959)	\$ 69,463	\$ (11,619)	\$ 566,171

Construction in progress is comprised of the following:

	PROJECT AUTHORIZATION	EXPENSED TO DATE (AS OF 12/31/ 1988)	COMMITTED	ANTICIPATED FUTURE EXPENDITURE
General Government	\$ 24,816,000	\$ 15,767,671	\$ 11,120,718	\$ 6,667,770
Fire	1,630,100	153,233	1,418,000	268,188
Sanitation	22,883,100	18,759,427	48,748,283	-
Drainage	24,281,644	2,797,748	12,489,701	4,124,488
Parks and Recreation	3,276,114	1,862,768	2,279,139	482,880
Library	3,780,800	28,813	3,780,100	1,408,428
Trails	14,681,734	1,784,824	12,267,660	6,570,547
Waste Unit	81,144	89,224	78,038	-
	\$ 81,144	\$ 89,224	\$ 78,038	\$ -
	\$ 81,144	\$ 89,224	\$ 78,038	\$ -

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 6 - FIXED ASSETS (Continued)

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

	ENTERPRISE FUNDS				
	COMMERCIAL SERVICE DISTRICT NO. 1	COMMERCIAL/TO UTILITY SERVICE DISTRICT NO. 1	TOTAL	MUNICIPAL SERVICE FUND	FIDUCIARY SERVICE FUNDS
Buildings improvements other than buildings	\$ 5,044	\$ 7,004	\$ 12,048	\$ 1,000	\$ -
Machinery and equipment	280,000	110,000	390,000	47	-
	<u>325,044</u>	<u>387,004</u>	<u>712,048</u>	<u>1,047</u>	<u>0</u>
Less accumulated depreciation	(110,000)	(102,120)	(212,120)	(2,000)	(10)
	<u>215,044</u>	<u>284,884</u>	<u>500,000</u>	<u>847</u>	<u>0</u>
Land and land improvements Construction in progress	11,740	1,740	13,480	-	-
	<u>226,784</u>	<u>286,624</u>	<u>513,480</u>	<u>847</u>	<u>0</u>
Total	\$ 226,784	\$ 286,624	\$513,480	\$ 847	\$ 0

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

	ENTERPRISE FUNDS			
	COMMERCIAL SERVICE DISTRICT NO. 1	COMMERCIAL/TO UTILITY SERVICE DISTRICT NO. 1	MUNICIPAL SERVICE FUND	FIDUCIARY SERVICE FUNDS
Buildings improvements other than buildings	30	30	15-20	-
Machinery and equipment	10-15	30	5	-
	5-10	5-10	3-10	3-10

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 6 - 1999 TERM DEBT

BONDS AND CERTIFICATES

Long term debt at December 31, 1999, includes the following serial bonds (in thousands of dollars)

DESCRIPTION	RANGE OF ANNUAL PRINCIPAL PAYMENTS		FROM	TO	AMOUNT ISSUED	AMOUNT OUT- STANDING
	INTEREST RATES	FINAL MORTGAGE DATE				
General Obligation & Special Tax Bonds						
Special Sales Tax Revenue Refunding Bonds - Series 1991 A	6.75-8.75	12/31/98	3	5,200	154,240	150,040
Special Sales Tax Revenue Bonds - Series 1991 B	6.75-8.75	12/31/98	2,400	4,418	45,000	33,540
East Bank Hotel/Concessions Tax Bonds - Series A	5.85-7.00	12/31/98	40	188	2,100	1,800
East Bank Hotel/Concessions Tax Bonds - Series B	5.85-7.00	12/31/98	40	188	2,100	1,800
Sales Tax Clearance Bonds - Series 1999	5.85-6.50	1/15/01	1,000	4,588	54,875	48,140
East Jefferson Park District - Series A - 1999	7.00-7.40	10/31/99	115	278	5,000	3,370
Lafayette Track Revenue Refunding Bonds - Series 1998	3.85-5.25	1/15/01	315	485	5,840	5,840
Lafayette Track Revenue Bonds Series A - 1999	4.00	1/15/01	75	175	2,225	2,225
Lafayette Track Revenue Bonds Series B - 1999	5.00	1/15/01	48	108	1,545	1,545
First Parish Court Building Revenue Bond - Series 1994	3.45-6.00	1/15/01	48	124	1,680	1,680
Louisiana Public Facilities Authority Revenue Refunding Bonds - 1994	7.25-7.40	8/31/99	605	1,885	25,000	21,000
Louisiana Public Facilities Authority Revenue Refunding Bonds-1994	4.25-5.00	8/31/01	1,000	2,400	21,000	21,000
Metairie District #1 Sub #1	7.25-8.40	8/31/99	1,075	1,788	25,800	2,320
Metairie District #1 Sub #1 Refunding Series 1999	3.85-5.20	8/31/99	295	2,488	20,240	19,000
Commodore Hotel District A Sub #1 Refunding Series 1991	5.85-6.75	8/31/99	485	768	7,180	6,520
New Pines	.00	12/31/99	50	-	8,500	100
Playground District #11	3.00-5.00	5/31/01	25	25	480	140
Playground District #12	.00-1.00	5/31/99	300	375	2,880	720
Playground District #13	.00-1.25	1/15/01	100	175	2,100	740
Playground District #14	.00-1.50	5/31/01	50	95	1,000	415
Playground District #15	3.00-5.00	5/31/01	50	85	1,000	175
Playground District #16	.00-1.00	5/31/99	80	185	1,000	260
First District #1	.00-5.00	5/31/99	278	335	2,880	870
East Bank Consolidated Sewerage District	.00-5.00	1/15/01	495	635	8,800	2,870
Debtage Improvement Refunding Bonds - Series 1997	7.00-7.75	5/31/00	3,400	4,988	82,700	40,710
Debtage Improvement Refunding Bonds-Series 1999	4.75-5.25	5/31/00	75	5,725	8,840	5,720

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE H - LONG TERM DEBT (Continued)

DESCRIPTION	INTEREST RATE	DAYS MATURITY DATE	PERIOD OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT PAID FOR	AMOUNT OUT- STANDING
			FROM	TO		
Fourth Jefferson Drainage District	.00	1/1/1999	00	-	0,000	100
Drainage District #1	0.00	1/2/1999	40	-	1,000	80
Drainage District #6	4.75-4.70	1/2/1999	000	400	4,000	3,000
Drainage District #6, Sub-#1	0.00-0.00	1/1/1999	150	200	0,000	1,500
Consolidated Wastewater District No. 2	6.00-7.25	11/1/1999	000	000	0,000	2,000
					<u>\$13,000</u>	<u>\$3,680</u>

Special Assessment Debt with Governmental Commitment

Fining						
Loan Collateral #100	0.00	11/01/02	\$ 10	\$ -	\$ 10	\$ 100
Loan Collateral #101	1.00-7.25	12/01/00	4	-	100	17
Loan Collateral #104	0.75	12/01/00	00	-	200	200
Loan Collateral #100A	7.50	06/1/00	4	-	100	4
Sewerage						
East River Consolidated						
Loan Collateral #108	0.00	11/01/00	0	-	00	10
Loan Collateral #109	1.00-7.25	12/01/00	10	-	100	20
Loan Collateral #1007	0.75	07/01/00	4	-	40	40
Water						
Loan Collateral #50	0.00	11/01/00	0	-	00	10
Loan Collateral #50	0.75	07/01/00	-	-	0	0
					<u>\$1,000</u>	<u>\$1,000</u>
Revenue Bonds						
Consolidated Wastewater District No. 2						
	4.00	11/01/02	\$ 000	\$ -	\$1,000	\$ 000

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

General Obligation and Special Tax Bonds

1. Special Sales Tax Revenue Refunding Bonds

The Special Sales Tax Revenue Refunding Bonds, Series A and Special Sales Tax Revenue Bonds, Series B are obligations of the Jefferson Parish Tax District. These bonds are secured by, and payable from, 75% of a 1% sales tax collected in the unincorporated areas of Jefferson Parish and within the Town of Jean Lafitte. As December 31, 1998, \$101,040,000 of such bonds were outstanding and \$8,711,000 was available in the Debt Service Fund to service the debt.

2. Hotel Occupancy Tax Bonds

The Hotel Occupancy Tax Bonds are secured by a 7% tax levied on the rent or the charges for occupancy of hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish. As December 31, 1998, \$1,960,000 of such bonds were outstanding and \$1,000,000 was available in the Debt Service Fund to service the debt.

3. Sales Tax Drainage Bonds

The Sales Tax Drainage Bonds are secured by 20% of 1% of 7% sales tax collected in the unincorporated areas of Jefferson Parish. As December 31, 1998, \$40,140,000 of such bonds were outstanding and \$4,007,000 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 4 - LONG-TERM DEBT (Continued)

4. Public Improvements/Revenue Bonds

In 1989, the Parish debursed \$2,102,000 of LaLafite Trail Revenue Bonds Series 1989 by issuing \$2,940,000 of the LaLafite Trail Revenue Refunding Bonds Series 1989. In addition, the Parish issued two new bonds related to the LaLafite Trail. They were the LaLafite Trail Revenue Bonds Series A 1989 and Series B 1989 for \$2,200,000 and \$1,910,000, respectively. The LaLafite Trail Bonds, the LaLafite Trail Bond Series A 1989 Bonds and the First Parish Court Project Series 1994 Bonds are payable from a special service charge levied from the income and revenues derived from the collection of 0.000000 of assessed fees.

The LaLafite Trail bonds pay annually a portion of the Parish total Occupancy Tax levied from hotels in Jefferson Parish located on the I and I and Bank of the Mississippi River and 2) the fees derived from the license fees on off-track racing facilities located on the East Bank of the Parish. The First Parish Court Project Series 1994 Bonds are secured by a service charge of .00 per month on occupants of the First Parish Community Center and Recreational Center, which is comprised of the entire East Bank of Jefferson Parish. The Series 1994 Bonds are secured by a charge for visit fees brought to the First Parish Court of Jefferson where a fee is imposed as a result of a criminal conviction, guilty plea or where a jail sentence is imposed. The Parish has retained the right to increase the service charge to an amount sufficient to pay principal interest on the bonds each year should payment collections prove less than necessary to meet the bond's debt service in payment of the service charge is less than 2% .00.

As December 31, 1998, \$1,517,000 of Public Improvements Revenue Bonds were outstanding. \$90,000 was available in the Debt Service Fund to service the debt for the LaLafite Trail Revenue and LaLafite Trail Revenue Refunding Bonds Series 1989 Bonds and \$115,000 was available for the First Parish Court Project Series (Series) 1994. Also \$200,000 was available in the Debt Service Fund to service the debt for the I and Jefferson Park District Series 1989 Bonds. Additional funding is provided to each project through the amount sufficient to service the debt and pay maintenance in the Jefferson Park Recreation District Special Revenue Fund.

5. Louisiana Public Facilities Bonds

The Louisiana Public Facilities Bonds are secured by, and are payable solely from, a pledge and debetion of the revenues of the annual revenues of the Parish from ad valorem, occupancy, and other charges in 2001 of the fiscal year through December 31, 2010. The Parish has agreed to include in each annual report an amount sufficient to service the indebtedness, and to levy and collect revenues sufficient to the amount after the payment of all statutory, necessary and usual charges. The Louisiana Public Facilities Authority Revenue Refunding 2000 - 1999 had an outstanding balance on December 31, 1998 of \$1,828,000, of which \$4,500, 00 was available in the Debt Service Fund to service the debt.

On January 1, 1994, the Parish issued \$11,500,000 (plus one Public Authority Revenue Refunding Bonds (Jefferson Parish Special Office Building Project) Series 1994. The 1994 Facilities Bonds have been issued by 20 advance refund the principal only of all of the Series 1994 Bonds maturing on August 1, 1995 and the principal only of a portion of the Series 1994 Bonds maturing on August 1, 1995, and the principal only of the Series 1994 Bonds maturing on August 1, 2000 through Bonds maturing on August 1, 2010. Interest on August 1, 1995, 2000 and all other principal redemption date thereafter (the "Coupon Date"), will pay the interest on the Bonds from their date of issuance in accordance with the requirements of the Bonds. As of December 31, 1998, \$11,500,000 of such bonds were outstanding and \$18, 141, 150 was available in the Debt Service Fund to service the debt.

6. Debt Districts and New Prison 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. As December 31, 1998, \$27,100,000 of such bonds were outstanding and \$409,787 was available in various Debt Service Funds to service the debt.

7. Firefighting, 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 parishes within the specific issue. As December 31, 1998, \$22,100,000 of such bonds were outstanding and \$1,139,879 was available in various Debt Service Funds to service the debt.

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

NOTE 6 - 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 bonds to be deposited by the (20%) 50% of the assessments, payments and rentals levied on the real property throughout the term of the bonds derived from the sale of certificates. In the event of property owner default, the certificates would be paid to the full faith and credit of the Parish. Therefore, in accordance with the criteria set forth in GASB statement No. 5, the governing authority of the Parish has been deemed to be "obligated in some manner". As of December 31, 1998, \$450,000 of such certificates were outstanding and \$60,000 was available in various Debt Service Funds to service the debt.

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 securing these bonds.

GENERAL DEBT

Contingencies and Address Related Liabilities

Contingencies for losses on claims and judgments and savings related have been accrued in the General Long-Term Debt Account for certain "See Note 9 for details.

Compensated Absence

Full-time classified employees of the Parish hired prior to April 26, 1988 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 30 years' employment, receives retirement benefits for one half of accumulated (vested) sick leave and cash payment for the other half. Any employee who has a current balance of 60 or more days of annual leave may be compensated for any portion up to, but not in excess of, 30 days. For budgetary purposes, amounts for noncumulative leave are 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, 1988 are permitted to carry forward no more than 30 days of accrued vacation (annual leave) upon termination of employment and 60 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 60 days of accumulated leave.

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 1998 in accordance with GASB Statement # 10 for those employees hired after April 1, 1988.

As of December 31, 1998, the amount of accumulated annual and sick leave that salary related costs was approximately \$11,620,000 for all governmental funds. Provisions for the Parish Accounting Policy, the amount has been accrued in the General Long-Term Debt Account Group.

Lease Obligations and Postretirement Costs

The Parish opened the Jefferson Parish Landfill in 1989. The landfill was divided into three phases, with each phase being further divided into "cells". Phase I initially opened operating units in 1989. Phase II was constructed and accepted waste from August 1989 to September 1990 upon closure of Phase I. Phase I was replaced through a "vertical" expansion. The Phase II 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 totally be permitted to operate for a 10 year period, however, it is expected to permit enough space for the next 25 to 30 years, subject to additional permitting.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1999

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 existing open cells 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 II. Phase II was closed prior to the effective date of the new regulations. Under state rules, the Parish must provide maintenance care for a period of long 2 years. Under the regulations, the Parish has been notified that the landfill has been considered to be a private law. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with state and Federal laws and regulations to the operator. The responsibility for post-closure maintenance and monitoring remains with the Parish. Thus, under ORSM (Statute No. 18), the Parish is only retaining a liability for the estimated post-closure-care costs.

Although the post-closure care costs will not be paid until after the date of closure, the Parish is required to report a portion of the so-called as a liability as of December 31, 1999 based on the amount of landfill capacity used. Because the Parish reports its landfill operations at a governmental level, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the operations of the post-closure care liability. Thus, the amounts reported in the 1999 Long-Term Debt Account Group represent that portion of the post-closure care costs which are not expected to be liquidated with expendable available financial resources.

The 1999, 1998, 1997 post-closure care liability at December 31, 1999 is made up of the following:

	1999 Estimate	1998	1997
Total estimated post-closure care costs	\$ 8,878,000	\$1,958,000	\$2,546,000
Estimated capacity used	80.00%	700,00%	
Cumulative liability	\$ 7,102,400	\$ 1,368,000	
Less amount recognized		\$ 1,368,000	
LIABILITY AT YEAR END	\$ 7,102,400	\$	\$ 1,179,000

The Parish will accrue the remaining estimated post-closure care cost of \$1,496,544 for the Phase I expansion as the remaining estimated capacity is filled. The amounts noted above are based on what landfill cells performed post-closure care in 1999. Actual costs may vary due to inflation, changes in technology, or changes in state 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, 2007. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the post-closure care costs. As of December 31, 1999, \$704,888 are held for these purposes.

Judicial Liabilities

The parish is responsible for paying retirement benefits to 1999 and 2000 Judicial 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 will begin funding the benefits through the purchase of annuities. Based on current purchase rates, \$1,804,500 is required as of December 31, 1999. The Parish has purchased \$1,000,000 of annuities as of December 31, 1999, leaving an unfunded amount of \$804,500, which is reported in the General Long-Term Debt Account Group.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 4 - LONG TERM DEBT (Continued)

ISSUANCE AND LONG TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 1999 (in thousands of dollars):

	BONDS AND CERTIFICATES					TOTAL
	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT	GOV-INT DEBT	TOTAL GENERAL LONG TERM DEBT	REVENUE BONDS	
Balance at January 1, 1999						
Issue and retirement	\$ 371,686	\$ 363	\$ -	\$ 993,949	\$ 1,716	\$ 1,367,714
Issue and judgments	-	-	675	675	-	675
Amortize bonds	-	-	-	-	-	-
Compensated absences	-	-	13,862	13,862	-	13,862
Landfill postclosure costs	-	-	6,148	6,148	-	6,148
Parsons payable - Judges' salaries	-	-	1,438	1,438	-	1,438
	371,686	363	22,723	1,015,002	1,716	1,393,488
Retirement bonds issued	8,800	312	-	8,488	-	9,112
Retirement bonds retired	(61,000)	(185)	-	(61,185)	(889)	(62,074)
Retirement bonds called	(6,786)	(44)	-	(6,830)	-	(6,830)
Issue and judgments	-	-	8,770	8,770	-	8,770
Additional compensated absences	-	-	711	711	-	711
Additional landfill postclosure costs	-	-	975	975	-	975
Parsons payable - Judges' salaries	-	-	2,000	2,000	-	2,000
Balance at December 31, 1999	\$ 306,700	\$ 546	\$ 24,471	\$ 1,047,986	\$ 827	\$ 1,176,530

Annual debt service to maturity, including interest of \$ 48,871,288 are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	GENERAL OBLIGATION & SPECIAL TAX	SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT	TOTAL GENERAL LONG TERM DEBT	REVENUE BONDS	TOTAL
	1997	\$ 45,736	\$ 87	\$ 88,796	\$ 945
1998	45,877	78	88,780	0	134,735
1999	58,118	75	94,188	0	152,381
2000	62,768	77	99,887	0	162,645
2001	63,786	60	103,945	0	167,746
2002-2006	307,638	460	607,777	0	915,875
2007-2008	47,107	0	47,437	0	94,544
2009-2010	5,800	0	6,268	0	12,068
2011-2018	600	0	600	0	1,200
	600,600	600	604,400	945	1,206,545
Less amount representing interest	140,642	133	140,775	30	281,980
	\$ 460,000	\$ 460	\$ 463,625	\$ 915	\$ 724,565

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, 1990

NOTE 4 - LONG TERM DEBT (Continued)

ADVANCE REFUNDING

In 1988 and in prior years, the Parish advanced certain special tax and other bonds by placing the proceeds of the new bonds into an advance refund trust in payment for all future debt service payments on the advanced bonds. Accordingly, the trust account assets and the liability for the advanced bonds are not included in the Parish's Financial Statements.

Description:

On December 1, 1986, the Parish advanced \$5,000,000 of Leflore Trust Revenue Bonds - Series 1986 by issuing \$5,846,000 in Leflore Trust Revenue Refunding Bonds - Series 1986. The Revenue Refunding Bonds have an initial interest rate of 8.50% and were issued with an issuer's advance of \$134,000. The Refunding Bonds require annual and interest payments on May 1 and November 1 of each year until the maturity November 1, 2015. Unamortized interest payments range from \$400,000 to \$100,000 in 1990. On the date of issuance of the Refunding Bonds, \$5,846,000 was deposited in escrow for the advance. \$174,000 was paid for issuance cost and \$14,000 of accrued interest was deposited into a sinking fund. There was an economic gain of \$377,804 on the refunding.

	LEFLORE TRUST REVENUE REFUNDING BONDS-SERIES 1986
	DECEMBER 31, 1990
Issue Date	
Amount Issued	\$5,846,000
Average Interest Rate	4.83%
	LEFLORE TRUST REVENUE BONDS - SERIES 1986
Amount Debated	\$5,000,000
Average Interest Rate	7.85%
Net Proceeds	
Principal amount of new debt issued	\$5,000,000
Original issue discount	(134,000)
	\$4,866,000
Advance-Cost	(134,000)
Net Proceeds	\$4,732,000
Additional sources from Sinking/Reserve Funds	
Interest (accrued in future debt service payments)	\$ 987,714
Economic Gain (20%)	\$ 212,428
	\$ 1,200,142
The debt outstanding at December 31, 1990 related to these refinancings is as follows (in thousands of dollars)	
General Obligation A	
Special Tax Bonds	
Leflore Trust Revenue Bonds - Series 1986	\$ 5,000
Total Current year	\$ 5,000
Five Years	
General Obligation B	
Special Tax Bonds	
Special Series Tax Revenue Bonds, Series A of 1986	\$ 152,548
Special Series Tax Revenue Bonds, Series B of 1986	27,708
Advance refunding Revenue Bonds - Series 1986	7,782
Revenue Bonds for: 1. Blue Grass School No. 1	1,380
Total Five years	189,418
Total Debated Debt	\$ 5,189,418

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 1 - INTERFUND ASSETS/LIABILITIES

Due from (to) other funds as of December 31, 1998:

	RECEIVABLE FUNDS	PAYABLE FUNDS
General Fund	<u>1,378,201</u>	<u> </u>
Special Revenue		
Health and Human Services Grants	-	595,590
Department of Justice Grants	-	394,500
Housing and Urban Development Grants	-	174,004
Department of Labor Grants	-	643,038
Miscellaneous Grants	-	308,361
Grants Department	<u> </u>	<u>283,040</u>
	<u> </u>	<u>1,998,533</u>
Debt Service		
Consolidated Sewerage Lien Obligations	<u> </u>	<u>95,000</u>
Capital Projects		
Loan Obligation Improvements	-	500
Lower Capital Projects	-	105,500
Inter-fund Loans	<u> </u>	<u>84,078</u>
	<u> </u>	<u>289,978</u>
Total	<u>1,378,201</u>	<u>1,378,201</u>

Due from (to) component units as of December 31, 1998:

	RECEIVABLE FUNDS	PAYABLE FUNDS
General Fund	\$ -	\$ 25,004
Special Revenue		
Department of Housing and Urban Development Grants	-	1,437,200
Component Unit		
Hospital District No. 2	25,004	-
Jefferson Parish Economic Development and Port District	<u>1,400,200</u>	<u> </u>
	<u>1,425,204</u>	<u>1,462,204</u>

Apportion from (to) other funds as of December 31, 1998:

	RECEIVABLE FUNDS	PAYABLE FUNDS
Special Revenue		
Loan Bank (Consolidated)	\$ 300,000	\$ -
Programs District	<u> </u>	<u>500,000</u>
Calcasieu Park Recreation District	<u> </u>	<u> </u>
	<u>\$ 300,000</u>	<u>\$ 500,000</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 1988

NOTE I - INTERFUND ACCOUNTS (continued)

Accounts from (to) composed with as of December 31, 1988:

	RECEIVABLE \$1,982	PAYABLE \$1,982
General Fund	\$ 900,000	1 -
Special Revenue Housing and Urban Development Grants	984,817	-
Composed With Jefferson Parish Economic Development and Fair Housing	-	984,817
	<u>\$ 1,884,817</u>	<u>\$ 1,984,817</u>

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCE (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 allocated 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 other available fees which are restricted to construction and improvements to the water and sewer systems.

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

Reserved for accumulations - This represents commitments outstanding at December 31, 1988 for the expenditure of funds to gain by purchase orders and unexpended contracts.

Reserved for judges' salaries - This reserve was established as an offset against the cost, prepaid judges' salaries, because of their no personal or available, expendable resources of the fund. These salaries were purchased to provide for the future salaries for the four new First and Second Parish Court judges.

Reserved for pensions - This reserve was established as an offset against the cost, salaries to other funds, because it does not constitute an available, expendable resource of the fund.

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

Reserved for utility service - This reserve was established in response to litigation filed against the Parish's Consolidated Waterworks District No. 1 or its former utility service fund. The fund balance is being reserved pending settlement of the litigation.

Reserved for unallocated retirement liability - This represents the amount of fund balances in the various 401(K) plans retained Pension Trust funds. These amounts are being held for the payment of benefits and administrative costs of the plans.

Retained for subsequent years expenditures - This represents the portion of fund balance available for appropriation which may have been designated by the adopted 1987 budget ordinance.

Designated for future distribution to other funds - This represents the portion of the 20% of 1% of 1% rate fee, deducted to storage and postage which was collected during 1988 but not yet allocated to the respective funds.

Reserved for debt service - The designation of the debt service fund balance represents the portion of fund balance in excess of the amount required to meet general requirements. The amount reserved in the General Fund relates to the estimated amount required to service the debt of the General Building Fund.

Reserved for construction - This amount represents bond proceeds designated to a Capital Projects fund for the construction of a municipal stadium. The amount designated in the General Fund relates to proposed construction improvements.

Reserved for capital improvements - This represents the accumulated balance of "lapping" fees generated by the Jefferson Parish and other fees amounting to being designated for construction of an million-dollar and other facilities.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE K - AD VALOREM TAX

The Parish levies an ad valorem tax on real property on or before November 15 of each year to finance the budget for the following year. The tax is levied and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls for the following year. The tax rolls are transmitted to the State (December 15). The tax is delinquent 90 days after its due date. Taxes are levied based on property value as determined by the Jefferson Parish Assessor's Office. All land and personal improvements are assessed at 10 percent of the 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 assumes a certain liability for the services. The taxes levied by the Sheriff's Office listed in the file which is not assessed to assessment and provided available. Ad valorem taxes are assessed on January 1 of the year for which they are levied, thus the 1998 property tax rolls were levied to finance the budget for 1997 as reported as deferred revenue.

The number of millage rate maintenance and repairs, debt service, and capital improvements for the Parish and its various special districts is as follows:

	NUMBER OF MILLS			
	1998 BUDGET		1997 BUDGET	
	MAINTENANCE AND REPAIRS	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND REPAIRS	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish				
(including City of Kenner)	2.38	-	2.11	-
Jefferson Parish (Kenner)	1.12	-	1.04	-
Jefferson Parish Library	4.83	1.87	4.43	-
Jefferson Parish Health Unit	2.24	-	2.08	-
Jefferson Detention Home	3.88	.27	3.88	-
Public Improvements Bonds (Warranty)	-	5.18	-	4.22
Garbage District #1	5.88	-	4.57	-
Garbage District #2	4.88	-	4.75	-
Garbage District #3	5.88	-	4.84	-
Consolidated Street Districts	-	.83	-	-
Consolidated Road Districts A Sub #1	-	12.88	-	8.08
Road District #1 Sub #1	-	12.88	-	10.98
Consolidated Road Lighting	5.88	-	4.98	-
Road Lighting District #1	5.88	-	4.98	-
East Bank Consolidated Fire District	28.88	-	28.88	-
Fire District #1	18.88	-	18.27	-
Fire District #2	10.00	-	10.61	-
Fire District #3	14.00	-	14.14	-
Fire District #4	18.27	-	18.14	-
Fire District #5	28.88	3.62	28.88	3.62
Fire District #6	28.88	-	28.27	-
Fire District #8	18.88	-	18.27	-
Consolidated Waterworks District No. 1	1.88	4.88	1.88	3.88
Consolidated Sewerage District No. 1	5.88	.40	4.98	.78
East Bank Consolidated Pigeonhole District	5.88	-	5.98	-
West Jefferson Consolidated Community Center and Playground District				
Community Districts 1 and 2	18.88	18.88	18.88	11.28
Playground District #1	5.88	-	5.98	-
Playground District #2	18.88	-	19.27	-
Playground District #3	5.88	.88	5.43	.04
Public Storage District				
(does not include all of old District #7)	4.81	3.38	4.88	3.43
Charge District #1	5.88	2.88	4.88	2.58
Charge District #2 Sub #1	-	4.83	-	4.22
Amusement District #1	11.41	-	11.08	-
Amusement District #2	18.88	-	19.27	-
Transportation System	1.88	-	1.88	-
Transportation System (Trolley and trolleybus)	.88	-	.90	-

JEFFERSON PARISH GOVERNMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE J - SALES TAX

At December 31, 1999, the total sales tax levied in Jefferson Parish was 8.561 percent. The state sales tax is 4 percent of this 8.561 percent. Sales taxes, except taxes on motor vehicles, are collected by the Parish of Jefferson Parish (a separate entity) and its various commissaries at 1.0 to 1.1 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which credits to the Parish its share.

The remaining 4.041 percent collected in Jefferson Parish is distributed as follows:

1.10 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.

1.04 percent is levied by the Jefferson Parish Board.

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

3 percent is levied by the Jefferson Parish Council.

Of the 3 percent levied by the Jefferson Parish Council, 1.0 percent is dedicated to the Jefferson Parish School Board and 1.8 percent is dedicated to the Jefferson Parish Board. The Parish of Jefferson has effective 1.04 of 2.588 percent sales taxes, minus the 1.1% commission. The taxes are described below and are included in this report.

1994 1.0 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.

1995 1.0 percent sales tax collected from unincorporated areas is for general purposes determined by the Council.

1991 1.0 percent sales tax is collected and distributed as follows:

1.0 of 1.0 percent collected per capita is dedicated for operation and maintenance of Parish drainage facilities.

Other 1.0 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:

Other one percent collected in unincorporated areas (with the exception of the Town of Jean Lafitte) 1.0 percent and 41 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 1.0 percent of tax collected within the unincorporated areas of the Parish is paid over to the Jefferson Parish Board to provide funds for law enforcement purposes. The Board is a separate legal entity, and is not included in this financial report.

NOTE K - INDIRECT COSTS

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) providing the General Fund with the indirect Parish Board/Board of Funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 1999 amounted to \$283,956 for grant programs and \$3,877,138 for other funds.

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE H - INTEREST COST

Interest cost was capitalized during the year ended December 31, 1999. 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	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Type of Service	Sewerage	Waterworks	
Operating revenues	\$ 14,000	\$ 18,100	\$ 32,100
Depreciation and amortization expense	8,000	4,100	12,100
Operating income (loss)	(13,000)	710	(15,100)
Grant revenues	310	600	1,000
Tax revenues	4,300	5,700	10,000
Operating transfers in (out)	1,000	(200)	1,200
Net income (loss)	(5,490)	8,700	3,210
Current capital contributions and transfers			
Property, plant and equipment			
Accounts	80	16,400	16,480
Transfers in (out)	(2,000)	800	(1,200)
Net working capital	4,000	17,200	21,200
Total assets	217,500	148,400	365,900
Bonds payable from operating revenues	-	800	800
Total equity	217,500	154,600	372,100

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

NOTE P - CONTRIBUTED CAPITAL

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

	ENTERPRISE FUND			
	CONSOLIDATED BALANCE (DECEMBER 31, 1997)	CONSOLIDATED INCREASE (DECEMBER 31, 1998)	TOTAL	INTERNAL SOURCE (1998)
	\$0,000	\$0,000	\$0,000	\$0,000
Balance 12/31/97	\$ 330,720	\$ 17,000	\$347,720	\$ 170
Additions:				
Contributions of cash	12,788	12	12,800	45
Depreciation	(8,238)	(868)	(9,106)	(1,150)
Balance 12/31/98	<u>\$ 335,270</u>	<u>\$ 17,000</u>	<u>\$352,270</u>	<u>\$ 170</u>

NOTE Q - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE

The Parish is exposed to various risks of loss related to fire, 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 \$200,000 for each worker's compensation claim, \$500,000 for each general liability claim, and \$200,000 for each automobile claim. The Parish also purchases commercial insurance for claims it exceeds coverage provided by the fund. The Parish does not purchase significant insurance coverages from the prior year and the Parish has not had any claims within its scope of its insurance coverage over the past three years.

All funds of the Parish, except for the Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These one-time "premium" are reported as special internal investments. At December 31, 1998, the outstanding claims liability was \$22,488,388, which includes an estimated liability for incurred but not reported claims of \$5,778,668. The estimated claim liability substantially exceeds the third party administrator's based on internal administration and enterprise payments. These figures are based on Financial Accounting Standards Board's Statement No. 10, "Accounting and Financial Reporting for the Financing and Related Insurance Issues" which requires that a liability for claims be reported information prior to the issuance of the financial statements insofar as 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, 1998 and December 31, 1999 were:

	RECORDED OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND RESERVE	CLAIM PAYMENTS	BALANCE AT YEAR END
1998	\$ 22,488,388	\$ 4,885,080	\$ 13,928,887	\$13,444,581
1999	\$ 22,488,388	\$ 4,844,000	\$ 13,075,568	\$14,256,820

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 6 - RISK MANAGEMENT (CONTINUED)

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 employees' participation and then no further benefits 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 Unemployment Compensation Fund (an internal service fund) whereby each fund contributor .45% (45%) of its annual payroll into the fund. In 1999, this contribution was temporarily suspended until such time additional funding is needed to cover outstanding claims. These included "payments" to quasi-judicial formations. At December 31, 1999, the outstanding claims liability was \$103,877.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

FUTURE COMMITMENT - DRAINAGE DISTRICT NO. 1

In 1977 an independent contractor constructed a drainage canal, levee, and pumping facilities located in Covington Drainage District No. 1. Pursuant to resolution No. 1778 and No. 2098 adopted by the Jefferson Parish Council, the Parish shall reimburse the contractor for the cost of construction, which amounted to \$405,000, out of the proceeds of Municipal Issues of Canalization Coverage Bonds No. 1. The resolution provides that the funds reimbursed from such bond issues shall be equal to that portion of the bond issue supported by the statements on the property being drained by the pumping system until the contractor is fully reimbursed. As of December 31, 1999, no payments have been made to satisfy this commitment.

FUTURE COMMITMENT - CORPS OF ENGINEERS

The Parish entered into an agreement with the United States Army Corps of Engineers in January 1994 to conduct a study to allow for canal flooding and improve the water quality of storm water runoff. The total cost is estimated to be \$5,100,000, of which the Parish's share is 20%. The Parish may contribute up to 20% of their share in the form of in-kind services. As of December 31, 1999, the Parish has disbursed \$800,000, of which \$750,000, plus \$50,076 of interest earned, is in account 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 contract claims. The Parish attorney and the outside administrators 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 of 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 "presently reasonably possible" and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments. No loss contingencies have been categorized as "probable" (the no-account has been recorded in the General Long-Term Debt Account Group. The Parish's "reasonably possible" loss contingencies of December 31, 1999 for which an amount of liability can be estimated, approximate \$1,000,000.

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 subject to surveillance with the Single Audit Act of 1996 and also subject to further examination by the grantor agency.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)

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, 1999	\$1,265,182
Received during year	42,590,821
Issued during year	(42,270,499)
Balance at December 31, 1999	<u>\$1,585,404</u>

MANAGEMENT CONTRACT - CONSOLIDATED SEWERAGE DISTRICT NO. 1

During 1997, the former Eastbank Consolidated Sewerage District entered into a professional service agreement with Parsons Corporation, Inc. to provide operation and maintenance services for the Eastbank Wastewater Treatment Plant. The agreement is for a period of five years and at the District's discretion may be renewed for five consecutive five-year terms. Payments include all operational costs which include professional services and personnel, and other administrative and maintenance expenses consistent with the original operation, maintenance and management of a wastewater treatment facility in accordance with the operating budget submitted by the District's management annually. Payments under the agreement totaled \$7,887,961 for 1999.

Additional payments required under this agreement include (1) management fee of \$100,000 annually; (2) cost recovery fee equal to 2% percent of use under net total operations and maintenance costs paid annually up to \$100,000; (3) performance incentive fee based on wastewater compliance as provided in the agreement up to \$100,000.

ADVERSE EVENTS:

In accordance with the Tax Reform Act of 1999 any unvested earnings on deferred funds in excess of the interest credits are subject to the estate of the federal government. The Parish has estimated that there was no liability at December 31, 1999. Additional estate calculations may be required to be performed in 1997. It is management's opinion that the amount of liability, if any, would not be material to the financial statements.

LINE OF CREDIT - LAZYTS AREA WIDE SEWERAGE FACILITY

In 1994, the Louisiana State Bond Commission granted a \$200,000 line of credit to the Department of Transportation and Development on behalf of Jefferson Parish for the Lazyts Area Wide Sewerage Facility Project. During 1999 an additional \$2,500,000 was granted in this project. This project is part of the ongoing Sewer Capital Improvement Program. As of December 31, 1999, \$7,000,000 of drawdowns have been made against the line of credit.

NOTE 7 - DEFERRED COMPENSATION PLAN

The Parish offers to 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 payable to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, including any rights purchased with those amounts, and all amounts attributable to those amounts, property, or rights are (and will be) made available to the employee or other beneficiary's estate, property and rights of the Parish (without being restricted to the provisions of the plan) under the plan, subject only to the claims of the Parish's general creditors.

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

The Parish 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 trustee. The Parish believes that this liability, if it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by PR SEC. The choice of the investment options is made by the participant.

JEFFERSON PARISH GOVERNMENT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2008

NOTE 7 - 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. 1497, substantially as principles who reach normal retirement age while working for the Parish are eligible. The cost of health benefits are recorded as expenditures when the premiums are paid. At December 31, 2008, 1947 retired employees were receiving health care benefits and 2008 were receiving life insurance benefits. The health care premiums for retired employees amounted to \$1,236,833 in 2008. Life insurance premiums for retired employees amounted to \$2,468 in 2008.

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. 18178. 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 maximum additional payment is \$200 and the maximum payment is \$1,260. Any additional payment to the retiree per these calculations are further reduced by any cost of living adjustment benefits paid by the Employees' Retirement System of Louisiana (not available to all plan participants). A cost of living increase received the cost of living adjustment from the Parish in 2008. The total calculated benefits to be paid to the Parish retirees in 2008 was \$1,044,238. This amount was reduced by \$371,899 for cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$672,339 in cost of living adjustment payments.

NOTE 8 - 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 1, 2004, all full-time firemen employed by the Parish are covered by the Firefighters' Retirement System, a cost-sharing multiple-employer defined benefit pension plan, created under the provisions of Louisiana Revised Statute 11:2254 through 11:2260. Prior to September 2004, the firemen were covered by the Parish and State Plans.

The Parish Plan covers employees who were hired prior to December 31, 1975. As of that date, the Parish Plan was merged with the State Plan and members of the Parish Plan are become members of the State Plan. Employees hired subsequent to the merger of the two systems may participate only in the State Plan.

PLAN DESCRIPTIONS

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

Employees who were hired prior to December 31, 1975 participate in both the Parish and State Plans. Benefits for these employees are provided primarily 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 50, employees with 20 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 may receive benefits equal to 1 percent of the highest three-year average annual compensation plus 2 percent of the first \$4,000 of average compensation for each year of service. The benefits for employees who are members of the Parish Plan only, who are less than 20 years of service, are reduced by 1 percent per year for each year that service benefits have been received. Employees who are members of both the Parish and State

Plans receive benefits equal to 2 percent of the highest three-year average annual compensation for each year of service reduced by any amounts paid by the State Plan. Normal retirement payments of both systems may not exceed 80 percent of the member's best 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS—Continued

December 31, 1998

NOTE 5 - PENSION PLANS (Continued)

Parish 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 30 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 issue (if any).

Firefighters' Retirement System

Employees with 20 or more years of service who have attained age 50 or employees who have 10 years of service who have attained age 60, or 20 years of service if any age, are entitled to annual pension benefits equal to 3 1/8% 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 reaching 10 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, 1998 amounted to \$84,287,167. The covered payroll for each of the plans was as follows:

	COVERED
Parish Plan	\$21,438,026
State Plan	61,054,154
Firefighters' Retirement System	9,795,087

Collected M-1 MRS B&HP

Current membership in the single-employer plan (The Parish Plan) is comprised of the following as of December 31, 1998:

	PARISH PLAN
Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	844
Active plan participants	
Vested	_528
Total	1,372

Membership data for the State Plan, and the Firefighters' Retirement System (not showing multiple-employer plans, are not available by individual employer.

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 to its payees 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 the Parish's funding status on a going-concern basis, (2) assess progress made in accumulating sufficient assets to pay benefits when due and (3) allow for comparisons among public employee retirement plans.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE 6 - PENSION PLANS (Continued)

Because the actuarial measurement is costly for disclosure purposes, the measurement is independent of the methods used to determine contributions to the Plans. The present benefit obligations for the Parish Plan were determined as part of audits of valuations made as of December 31, 1988. Significant actuarial assumptions used to determine the standardized measure of the present benefit obligations are summarized as follows:

	PARISH PLAN
Rate of return on the investment of present and future assets	8.00%
Proprietary increases due to inflation	2.00%
Merit or seniority	2.70%
Postretirement benefit increases	NOT APPLICABLE

The standardized measure of the present benefit obligation for the Parish Plan is comprised of the following as of December 31, 1988:

	PARISH PLAN
Pension benefit obligation	\$1,000,000
Retirees and beneficiaries	—
currently receiving benefits and terminated employees not yet receiving benefits	\$1,000,000
Current employees:	—
Accumulated employee contributions	2,438,346
(1) employee-financed assets	(2,438,346)
(2) employee-financed liabilities	(2,000,000)
Total pension benefit obligation	\$1,400,000
Net assets available for benefits, at cost or amortized cost (market value - \$18,644,238)	36,004,000
Unfunded pension benefit obligation	\$13,600,000

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE L - PENSION PLANS (Continued)

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

	STATE PLAN AS OF DECEMBER 31, 1999	FIRE FIGHTERS' RETIREMENT SYSTEM AS OF JUNE 30, 1999
Total pension benefit obligation	\$60,314,888	\$475,872,687
Net assets available for benefits	\$86,733,277	\$17,286,188
Unfunded pension benefit obligation	\$27,581,611	\$362,586,499

No changes in asset-liability relationships that would significantly affect the valuation of the pension benefit obligations occurred during 1999.

The Firefighters' Retirement System has stated early implementation of the Government Accounting Standards Board (GASB) Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Obligations for Defined Contribution Plans, as a result of adopting this statement, the system recorded a market gain on its investments of \$20,881,313. If the statement had been adopted as of June 30, 1999, a gain of \$74,704,588 would have been reported. No retirement fees accrued.

CONTRIBUTIONS REQUIRED AND MADE

The funding ratios of the Parish Plan provide to contributors an actuarially determined value 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 35-year period. The Parish Council authorizes the contribution rates each year. Significant actuarial assumptions used to compute parish 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, 1999:

	PARISH PLAN
Contributor required	
Normal cost	\$ 300,718
Amortization of unfunded actuarial accrued liability	1,080,522
	<u>\$ 1,381,240</u>
Contributions made	
Employer	\$ 1,215,555
Employee	165,685
	<u>\$ 1,381,240</u>
Contributions made as a percentage of covered payroll	
Employer	4.10%
Employee	.80%

JEFFERSON PARISH, Louisiana

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE L - PENSION PLANS (Continued)

The contributions of the State Plan are established by State Statute. Louisiana Revised Statute establish the funding policy of the Employees' Retirement System. Employee contributions are fixed at 5% of their covered salary. The Parish's contribution is also set at 5%. 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 Fiscal Committee will increase the Parish's contribution to provide the additional amount required. For 1999 employees and employees were required to contribute into the plan as follows:

	STATE PLAN	EMPLOYEE RETIREMENT SYSTEM	TOTAL STATE PLAN AND EMPLOYEE'S RETIREMENT SYSTEM
Contributions required and made			
Employer			
Contribution percentage	7.25%	0.00%	
Contract payroll percentage	7.25%	0.00%	
Amount	\$ 4,887,874	\$ 861,828	\$ 5,749,702
Employee			
Contribution percentage	0.00%	0.00%	
Contract payroll percentage	0.00%	0.00%	
Amount	\$ 0.00	\$ 1,190,000	\$ 1,190,000
	\$5,887,874	\$1,851,828	\$7,739,702

TELEVISION INFORMATION

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

	PARISH PLAN (DECEMBER 31)
Net assets available for benefits as a percentage of the pension benefit obligation	
1999	95.0%
1998	95.0%
1994	99.0%
Unfunded benefits in excess of pension benefit obligation as a percentage of covered payroll (\$000)	
1999	94.0%
1998	92.0%
1994	95.0%
Employee contributions to the pension plan as a percentage of covered payroll (\$000)	
1999	0.0%
1998	0.0%
1994	0.0%

JEFFERSON PARISH, LOUISIANA
 DEBT SERVICE FUNDS
 SCHEDULE OF OPERATING TRANSFERS IN & OUT
 Year Ended December 31, 1994

DEBT SERVICE FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
2027 Revenue Bonding Series A 1997	General Capital Program	\$ -	\$ 8,343,360
2027 Drainage Bonds	Fieldville Drainage - 1991 Bond Issue Capital Project	3,621,360	-
Lafayette Park Recreation District	Lafayette Park Recreation District Special Revenue	387,262	-
Lafayette Property	Lafayette Trust-Capital Project	-	8,621,626
	Total	\$ 4,008,622	\$ 16,965,216

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.

Lee Ordinance Improvements accounts for the proceeds from special assessments certificates sold for 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.

Ortola 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 councilmans district.

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

Bonabel Boat Launch accounts for monies received for the cost incurred in development of a public boat launch and recreational facility.

Levee 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.

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

Atala Center accounts for State of Louisiana and Jefferson Parish monies dedicated to the construction of a multi-purpose Recreational Complex within Bayou Segreffe State Park.

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

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

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

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

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

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

General 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 Land 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 Salvador Shoreline Protection accounts for monies received from the state to develop a coastal restoration plan including repair of the breach between Lake Salvador 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 contribution to the parish wide drainage systems.

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

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

Urban Flood Control accounts for monies received from sales tax and Corps of Engineers for parish wide flood control projects.

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

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.

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.

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

Harvey Civic Center accounts for monies transferred from special revenue funds for the construction of a Harvey Civic Center.

First Parish Court Revenue Bonds 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 fee 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.

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

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

East Bank Occupancy Tax Projects accounts for monies collected through a hotel/motel tax fee on all hotels and inns 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

**JEROME PRESS LOUANE
CAPITAL EXPENDITURE
COMPARISON BALANCE SHEET - CONTINUED**
December 31, 1999

	DEBT FINANCING		EQUITY FINANCING		TOTAL
	AMOUNT	PERCENT	AMOUNT	PERCENT	
2000	\$2,234	6%	\$3,384	10%	\$5,618
2001	1,049	3%	3,176	9%	4,225
2002	1,248	4%	3,244	10%	4,492
2003	1,467	5%	3,166	10%	4,633
2004	1,382	5%	3,274	10%	4,656
2005	1,467	5%	3,244	10%	4,711
2006	1,467	5%	3,244	10%	4,711
2007	1,467	5%	3,244	10%	4,711
2008	1,467	5%	3,244	10%	4,711
2009	1,467	5%	3,244	10%	4,711
2010	1,467	5%	3,244	10%	4,711
2011	1,467	5%	3,244	10%	4,711
2012	1,467	5%	3,244	10%	4,711
2013	1,467	5%	3,244	10%	4,711
2014	1,467	5%	3,244	10%	4,711
2015	1,467	5%	3,244	10%	4,711
2016	1,467	5%	3,244	10%	4,711
2017	1,467	5%	3,244	10%	4,711
2018	1,467	5%	3,244	10%	4,711
2019	1,467	5%	3,244	10%	4,711
2020	1,467	5%	3,244	10%	4,711
2021	1,467	5%	3,244	10%	4,711
2022	1,467	5%	3,244	10%	4,711
2023	1,467	5%	3,244	10%	4,711
2024	1,467	5%	3,244	10%	4,711
2025	1,467	5%	3,244	10%	4,711
2026	1,467	5%	3,244	10%	4,711
2027	1,467	5%	3,244	10%	4,711
2028	1,467	5%	3,244	10%	4,711
2029	1,467	5%	3,244	10%	4,711
2030	1,467	5%	3,244	10%	4,711
2031	1,467	5%	3,244	10%	4,711
2032	1,467	5%	3,244	10%	4,711
2033	1,467	5%	3,244	10%	4,711
2034	1,467	5%	3,244	10%	4,711
2035	1,467	5%	3,244	10%	4,711
2036	1,467	5%	3,244	10%	4,711
2037	1,467	5%	3,244	10%	4,711
2038	1,467	5%	3,244	10%	4,711
2039	1,467	5%	3,244	10%	4,711
2040	1,467	5%	3,244	10%	4,711
2041	1,467	5%	3,244	10%	4,711
2042	1,467	5%	3,244	10%	4,711
2043	1,467	5%	3,244	10%	4,711
2044	1,467	5%	3,244	10%	4,711
2045	1,467	5%	3,244	10%	4,711
2046	1,467	5%	3,244	10%	4,711
2047	1,467	5%	3,244	10%	4,711
2048	1,467	5%	3,244	10%	4,711
2049	1,467	5%	3,244	10%	4,711
2050	1,467	5%	3,244	10%	4,711
2051	1,467	5%	3,244	10%	4,711
2052	1,467	5%	3,244	10%	4,711
2053	1,467	5%	3,244	10%	4,711
2054	1,467	5%	3,244	10%	4,711
2055	1,467	5%	3,244	10%	4,711
2056	1,467	5%	3,244	10%	4,711
2057	1,467	5%	3,244	10%	4,711
2058	1,467	5%	3,244	10%	4,711
2059	1,467	5%	3,244	10%	4,711
2060	1,467	5%	3,244	10%	4,711
2061	1,467	5%	3,244	10%	4,711
2062	1,467	5%	3,244	10%	4,711
2063	1,467	5%	3,244	10%	4,711
2064	1,467	5%	3,244	10%	4,711
2065	1,467	5%	3,244	10%	4,711
2066	1,467	5%	3,244	10%	4,711
2067	1,467	5%	3,244	10%	4,711
2068	1,467	5%	3,244	10%	4,711
2069	1,467	5%	3,244	10%	4,711
2070	1,467	5%	3,244	10%	4,711
2071	1,467	5%	3,244	10%	4,711
2072	1,467	5%	3,244	10%	4,711
2073	1,467	5%	3,244	10%	4,711
2074	1,467	5%	3,244	10%	4,711
2075	1,467	5%	3,244	10%	4,711
2076	1,467	5%	3,244	10%	4,711
2077	1,467	5%	3,244	10%	4,711
2078	1,467	5%	3,244	10%	4,711
2079	1,467	5%	3,244	10%	4,711
2080	1,467	5%	3,244	10%	4,711
2081	1,467	5%	3,244	10%	4,711
2082	1,467	5%	3,244	10%	4,711
2083	1,467	5%	3,244	10%	4,711
2084	1,467	5%	3,244	10%	4,711
2085	1,467	5%	3,244	10%	4,711
2086	1,467	5%	3,244	10%	4,711
2087	1,467	5%	3,244	10%	4,711
2088	1,467	5%	3,244	10%	4,711
2089	1,467	5%	3,244	10%	4,711
2090	1,467	5%	3,244	10%	4,711
2091	1,467	5%	3,244	10%	4,711
2092	1,467	5%	3,244	10%	4,711
2093	1,467	5%	3,244	10%	4,711
2094	1,467	5%	3,244	10%	4,711
2095	1,467	5%	3,244	10%	4,711
2096	1,467	5%	3,244	10%	4,711
2097	1,467	5%	3,244	10%	4,711
2098	1,467	5%	3,244	10%	4,711
2099	1,467	5%	3,244	10%	4,711
2100	1,467	5%	3,244	10%	4,711
TOTAL	\$1,467	5%	\$3,244	10%	\$4,711

STELLA FARM, INCORPORATED
CONSOLIDATED STATEMENT OF INCOME
FOR THE YEAR ENDED DECEMBER 31, 1988

	1988		1987		1986	
	AMOUNT	PERCENTAGE OF SALES	AMOUNT	PERCENTAGE OF SALES	AMOUNT	PERCENTAGE OF SALES
Sales	1,000,000	100.0	950,000	100.0	900,000	100.0
Cost of sales	(600,000)	(60.0)	(550,000)	(57.9)	(500,000)	(55.6)
Gross profit	400,000	40.0	400,000	42.1	400,000	44.4
Operating expenses:						
Selling expenses	100,000	10.0	90,000	9.5	80,000	8.9
Administrative expenses	150,000	15.0	140,000	14.7	130,000	14.4
Depreciation and amortization	50,000	5.0	50,000	5.3	50,000	5.6
Research and development	20,000	2.0	20,000	2.1	20,000	2.2
Provision for doubtful accounts	10,000	1.0	10,000	1.1	10,000	1.1
Goodwill impairment	10,000	1.0	10,000	1.1	10,000	1.1
Other	10,000	1.0	10,000	1.1	10,000	1.1
Operating income	100,000	10.0	100,000	10.6	100,000	11.1
Other income (expense):						
Interest income	20,000	2.0	20,000	2.1	20,000	2.2
Interest expense	(10,000)	(1.0)	(10,000)	(1.1)	(10,000)	(1.1)
Dividend income	10,000	1.0	10,000	1.1	10,000	1.1
Other	10,000	1.0	10,000	1.1	10,000	1.1
Income before taxes	130,000	13.0	130,000	13.7	130,000	14.5
Income tax expense	(30,000)	(3.0)	(30,000)	(3.2)	(30,000)	(3.3)
Net income	100,000	10.0	100,000	10.6	100,000	11.1
Other comprehensive income (expense):						
Foreign currency translation	10,000	1.0	10,000	1.1	10,000	1.1
Other	10,000	1.0	10,000	1.1	10,000	1.1
Comprehensive income	120,000	12.0	120,000	12.7	120,000	13.3
Net income per share:						
Basic	1.00		1.00		1.00	
Diluted	0.90		0.90		0.90	
Weighted average shares outstanding:						
Basic	10,000,000		10,000,000		10,000,000	
Diluted	11,111,111		11,111,111		11,111,111	

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

CAPITAL PROJECTS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFER(S) IN	OPERATING TRANSFER(S) OUT
West Lakeside Improvements	Lafayette Park Recreation District Special Revenue	\$ 26,000	\$ -
	Streets Capital Program	690,000	-
		<u>716,000</u>	<u>-</u>
Law-Ordinance Improvements	Council District Street Program	-	26,000
Streets Capital Program	West Lakeside Improvements	-	120,000
	Public Works/Capital Program	270,000	260,000
	Streets Special Revenue	170,000	600,000
Public Works Revenue Sharing	Lower Park	-	60,000
Council District Street Program	Law-Ordinance Improvements	26,000	-
Public Works Capital Program	Bond Fund	70,000	-
	Streets Special Revenue	170,000	-
	Consolidated Drainage District #1 Special Revenue	24,000	-
	Community Services Special Revenue	8,000	-
	Water Pollution Special Revenue	120,000	-
	West Bank Riverfront Gating Special Revenue	100,000	-
	Streets Capital Program	100,000	-
	Engineering Technical Service	1,000,000	-
Lower Park	Public Works Revenue Sharing Project	60,000	-
Regional Air Station	Water Pollution Special Revenue	100,000	-
	West Bank Riverfront Gating Special Revenue	20,000	-
		<u>120,000</u>	<u>-</u>
Lafayette Park	Lafayette Park Recreation District Special Revenue	70,000	-
West Bank Playground Capital Improvements	West Bank Consolidated Playground District # 1 Special Revenue	50,000	-
	Water Pollution Special Revenue	7,000	-
		<u>57,000</u>	<u>-</u>
West Bank Consolidated Playground Capital Improvements	West Bank Consolidated Playground District Special Revenue	150,000	-
Fire District # 3	Fire District #0 Special Revenue	-	70,400
	Fire District #0 Special Revenue	60,000	-
	Community Services Special Revenue	10,000	-
	Off Park Setting Special Revenue	60,000	-
	Water Pollution Special Revenue	10,000	-
		<u>140,000</u>	<u>-</u>
Street Capital Program	Maintenance Grants	-	100,000
	ISU Revenue Relating Series A 1997 Debt Service	6,041,000	-
	Local Fund	-	1,000,000
	Consolidated Sewerage District # 1 Enterprise	-	1,000,000
		<u>6,041,000</u>	<u>2,000,000</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

CAPITAL PROJECTS	Funds Transferred To (or From)	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Public Library West Bank Yard	Consolidated Waterworks District No. 1 Enterprise	-	262,000
Parishwide Drainage WW1 Bond Issue	General Fund Drainage Sales Tax Revenue Sales - WW1 Debt Service U & D & R Revenue Program Drainage Capital Program	- - - - -	99,678 2,621,860 495,000 4,098,433 11,861,364
Pump Station Improvements	Drainage Pump Stations Special Revenue Drainage Capital Program	1,200,000 - -	- 100,000 100,000
U & D & R Revenue Program	Consolidated Drainage District #1 Special Revenue Fourth Jefferson Drainage District Special Revenue Drainage District #9 Special Revenue Parishwide Drainage WW1 Bond Issue	60,000 - 150,000 - 100,000 - 475,000 1,285,000	- - - - - - -
Drainage Capital Program	General Fund Consolidated Drainage District #1 Special Revenue Drainage Pump Stations Special Revenue Community Services Special Revenue M&D Public Special Revenue West Bank Revenue 1000000 Revenue Parishwide Drainage WW1 Bond Issue Pump Station Improvements Merry Area Drainage 10,000 Consolidated Waterworks District No. 1	- - 250,500 - 380,500 87,480 241,000 - 1,000 - 8,550,500 150,000 71,000 10,000 10,000 10,880,200	33,734 - - - - - - - - - - - - - - 33,734
Merry Area Drainage	Drainage Capital Program	-	71,000
Health Unit Improvements	Health Unit Special Revenue	200,000	-
Heavy Duty Center	Veterans Special Revenue General Fund - Business Gaming Special Revenue	6,878 - 200,000	- - -
Emergency Communications	Emergency Communications Special Revenue	200,000	-

JEFFERSON COUNTY, LOUISIANA
CAPITAL PROJECT FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED
Year Ended December 31, 2008

<u>CAPITAL PROJECTS</u>	<u>FUND TRANSFERS (IN) TO (OR FROM)</u>	<u>OPERATING TRANSFERS IN</u>	<u>OPERATING TRANSFERS OUT</u>
LeVelle Road Revenue Bond Series A and B	LeVelle Property Debt Service	5,521,595	-
East West Occupancy Tax	Seves Capital Program Construction Materials District No. 1	1,000,000 345,110 1,345,110	- - -
Jefferson Parish Landfill	Garbage District #1 Special Revenue	520,000	-
	Total	\$ 7,386,705	\$ 0

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
COMBINED BALANCE SHEET

December 31, 1988

	COMBOLATED SEWERAGE DISTRICT NO. 1	COMBOLATED WATERWORKS DISTRICT NO. 1	TOTAL
ASSETS			
Current assets			
Cash and cash equivalents	\$	\$	\$
Investments			
Share of pooled assets	2,080,343	729,689	2,810,032
Receivables (net of allowance for estimated uncollectibles)			
Interest		33,974	33,974
All valuations tax	4,860,245	466,682	5,326,927
Accounts	3,489,321	3,561,295	7,050,616
Intra-governmental	8,498	3,271	11,769
Miscellaneous		1,389	1,389
Investments	1,811,184	3,383,778	5,194,962
Prepaid expenses	92,880	40,980	133,860
Total current assets	11,899,887	14,841,884	26,741,771
Restricted and designated assets			
Cash and cash equivalents		83,128	83,128
Investments		4,581,782	4,581,782
Share of pooled assets	23,407,317	15,735,794	39,143,111
Receivables		3,241,736	3,241,736
Total restricted and designated assets	23,407,317	23,739,280	47,146,597
Property, plant, and equipment -			
at cost, less accumulated depreciation			
	348,198,829	105,855,794	454,054,623
TOTAL ASSETS	\$ 317,899,813	\$ 118,837,248	\$ 436,737,061

* Audited by other sections

(Continued)

JEFFERSON PARISH, LOUISIANA

ENTERPRISE FUNDS*
COMBINED BALANCE SHEET - (CONTINUED)

December 31, 1998

	CONSOLIDATED SPARBUCK DISTRICT NO. 1	CONSOLIDATED WATERSCOPE DISTRICT NO. 1	TOTAL
LIABILITIES AND FUND EQUITY			
Current liabilities			
Accounts payable	\$ 487,420	\$ 488,440	\$ 1,173,860
Retention payable		152,634	152,634
Intergovernmental payable		408,442	408,442
Other payables and accruals	1,287,928	1,798,623	3,354,579
Deferred revenue	4,584,734	688,387	5,455,115
Total current liabilities	7,369,042	3,584,526	11,754,568
Current liabilities payable from restricted and designated assets			
Due to operating fund		1,288	1,288
Accounts payable		1,083,285	1,083,285
Retention payable		470,899	470,899
Customers' deposits		3,779,694	3,779,694
Deferred revenue		8,411,323	8,411,323
Current maturities of revenue bonds		880,890	880,890
Total current liabilities payable from restricted assets	0	11,319,648	11,319,648
Total liabilities	7,369,042	15,890,867	23,260,126

* Audited by other auditors.

(Continued)

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

December 31, 1998

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Fund equity			
Contributed capital			
Parish	\$ 18,448,587	\$ 853,080	\$ 17,595,507
Subscribers	13,432,338	3,291,553	16,723,891
Act valorem/fee bonds	8,373,188	7,004,888	15,378,076
Parish sales tax bonds	262,883,773		262,883,773
Federal government	58,927,028	3,422,121	62,349,149
State	88,523	2,192,378	2,280,901
Others	3,188,378	163,147	3,351,525
Total contributed capital	<u>385,179,771</u>	<u>13,927,067</u>	<u>400,106,838</u>
Retained earnings			
Reserved for debt retirement		3,204,428	3,204,428
Reserved for construction unexpended	23,487,377	13,297,418	36,784,795
Unreserved	11,899,783	138,183,878	150,083,661
Total retained earnings	<u>35,387,160</u>	<u>151,685,724</u>	<u>187,072,884</u>
Total fund equity	<u>\$ 420,566,931</u>	<u>\$ 155,612,791</u>	<u>\$ 576,179,722</u>
TOTAL (LIABILITIES AND FUND EQUITY)	\$ 420,566,931	\$ 155,612,791	\$ 576,179,722

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Operating revenues			
Charges for sales and services	\$ 14,501,858	\$ 18,787,400	\$ 33,289,258
Total operating revenues	14,501,858	18,787,400	33,289,258
Operating expenses			
Personal services	8,344,727	8,899,482	17,244,209
Contractual services, supplies, materials, and other	13,478,800	8,878,838	31,498,498
Depreciation and amortization	8,888,100	4,383,721	13,271,821
Total operating expenses	30,711,627	22,162,041	52,873,668
Operating income (loss)	(16,209,769)	714,944	(15,494,825)
Nonoperating revenues (expenses)			
Taxes	4,752,161	5,788,771	10,540,932
State revenue sharing	317,800	895,830	1,213,630
Intergovernmental revenue		8,300	8,300
Interest income	1,481,868	1,822,888	3,304,756
Interest expense		(57,167)	(57,167)
Construction sewer availability fees	491,700		491,700
Total nonoperating revenues (expenses)	6,943,529	8,248,771	15,192,300
Income (loss) before operating transfers	(9,266,240)	9,963,715	797,475
Operating transfers in	1,508,000	392,894	1,900,894
Operating transfers out		(460,440)	(460,440)
Net income (loss)	(7,758,240)	9,796,169	2,037,929
Add depreciation on property, plant, and equipment acquired by capital contributions that reduces contributed capital	8,318,140	848,078	9,166,218
Retained earnings Beginning of year	30,250,484	107,788,373	140,042,857
End of year	\$ 22,492,244	\$ 117,584,542	\$ 140,076,786

* Audited by other sections

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FINANCE*
COMBINED STATEMENT OF CASH FLOWS

Year Ended December 31, 1996

	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)	\$ (13,881,775)	\$ 714,244	\$ (13,167,531)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation and amortization	6,689,185	4,181,721	10,870,906
Change in current assets - (increase) decrease			
Prepaids			
Accounts receivable	(1,451,572)	(828,882)	(2,280,454)
Inventories	(73,422)	(1,368,076)	(1,441,498)
Prepaid expenses	12,276	(34,282)	(22,006)
Change in current liabilities - (increase) decrease			
Accounts payable	236,876	650,552	887,428
Other payables and accruals	98,152	227,858	326,010
Total adjustments	7,018,618	3,186,862	10,205,480
Net cash provided by (used for) operating activities	(6,863,157)	3,901,106	(2,962,051)
Cash flows from noncapital financing activities			
Taxes	4,715,682	2,275,714	6,991,396
State revenue sharing	217,826	665,826	883,652
Intragovernmental revenue		5,826	5,826
Operating transfers in	1,500,800	262,591	1,763,391
Operating transfers out		(483,442)	(483,442)
Net cash provided by (used for) noncapital financing activities	6,434,308	2,765,825	9,199,133
Cash flows from capital and related financing activities			
Taxes		5,475,266	5,475,266
Principal payments - bonds		(835,280)	(835,280)
Amortization of property, plant, and equipment	(167,448)	(784,881)	(952,329)
Payments made on construction in progress		(10,284,882)	(10,284,882)
Construction reserve availability fees	481,792		481,792
Interest payments		(65,880)	(65,880)
Net cash provided by (used for) capital and related financing activities	(331,284)	(7,854,877)	(8,186,161)

(Continued)

JEFFERSON PARISH, LOUISIANA
ENTERPRISE FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1999

ENTERPRISE FUNDS	FUND TRANSFERRED TO-OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Consolidated Sewerage District No. 1	Sewer Capital Program	\$ 1,588,008	\$ -
Consolidated Waterworks District No. 1	Miscellaneous Grants	-	84,419
	Public Utilities Westbank Water Capital Project	282,001	-
	Drainage Capital Program	-	12,884
	East Bank Occupancy Tax Capital Projects	-	358,158
		<u>282,001</u>	<u>455,462</u>
	Total	\$ 1,782,009	\$ 469,882

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 Telephony 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 SGADA system.

Group Health accounts for employee and employer contributions received for payment of hospitalization premiums for health maintenance organization (HMO) and point-of-service (POS) plans.

General Liability accounts for premium payments received from Parish funds, districts and/or departments for payment of claims, premiums and administrative costs under the workers' 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.

JEFFERSON PARISH LEASERS

INTERNAL SERVICE FUNDS
COMPARATIVE BALANCE SHEET

December 31, 1998

	TRASH GARAGE	UTILITY FUND	GENERAL SUPPORT	COMPLIANCE CENTER	PLANNING PHOTOGRAPHY
ASSETS					
Current Assets					
Money market funds	\$ 204,461	\$ 1,771	\$ 212	\$ 410,175	\$ 0
Accounts receivable	23,871		1,000		
Prepaid expenses					
Deposits					
Total current assets	228,332	1,771	1,212	410,175	0
Property, plant, and equipment - at cost, less accumulated depreciation	521,221	31,730	1,200	470,776	2,283
TOTAL ASSETS	\$ 749,553	\$ 33,501	\$ 2,412	\$ 880,951	\$ 2,283
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 204,446	\$ 0	\$ 0	\$ 271,645	\$ 0
Claims and judgments payable					
Total liabilities	204,446	0	0	271,645	0
Fund equity					
Unexpended capital			2,007	31,496	
Federal government grant	20,000	0	2,007	31,496	0
Total contributed capital	20,000	0	2,007	31,496	0
Retainings/earnings					
Reserve for self-insurance coverage	465,552	31,501	4,405	547,910	2,283
Unexpended earnings	465,552	31,501	4,405	547,910	2,283
Total retainings	931,104	63,002	8,810	1,095,820	4,566
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,135,550	\$ 96,503	\$ 11,222	\$ 1,977,461	\$ 6,849

GENERAL EQUIPMENT	ENVIRONMENTAL AND SAFETY EQUIPMENT	GEOPHYSICAL INFORMATION SYSTEMS	GROUP EQUIPMENT	GENERAL LABORATORY	LABORATORY EQUIPMENT	TOTAL
\$ 2,722 \$	\$6,000 \$	\$6,707 \$	\$7,982 \$	\$4,104,478 \$	\$4,000,718 \$	\$8,407,603 \$
10,000				120,410	100,000	320,410
64,600	60,000	46,707	41,862	4,224,888	4,100,718	\$8,375,065
71,000	481,000	202,470	101,000	45,000		1,200,470
\$ 21,722 \$	\$871,000 \$	\$249,177 \$	\$142,862 \$	\$4,269,888 \$	\$4,100,718 \$	\$8,407,603 \$
\$ 100 \$	\$1,000 \$	\$1,000 \$	\$1,000 \$	\$ 100,000 \$	\$100 \$	\$101,100 \$
100	1,000	1,000	1,000	100,000	100	\$101,100
	1	1	10,000			10,003
	1	1	10,000			10,003
	1	1	10,000			10,003
15,400	100,000	100,000	10,000	4,000,000	2,000,000	\$4,705,400
15,400	100,000	100,000	10,000	4,000,000	2,000,000	\$4,705,400
15,400	100,000	100,000	10,000	4,000,000	2,000,000	\$4,705,400
\$ 20,700 \$	\$2,000 \$	\$2,000 \$	\$2,000 \$	\$4,000,000 \$	\$4,000,000 \$	\$8,408,700 \$

JEFFERSON PARISH GOVERNMENT

INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS/LIABILITIES

For the year ended December 31, 1998

	CENTRAL SALESTAX	CENTRAL FIRE	CENTRAL UTILITIES	COMPTON WATER	PARISH PORT AUTHORITY
Operating revenues					
Charges for sales and services	\$ 1,400,000	\$ 246,000	\$ 1,847,000	\$ 1,688,000	\$ 65,000
Participations					
Nonoperating revenues	1,400,000	246,000	1,847,000	1,688,000	65,000
Operating expenses					
Personnel services	1,800,000	150,000	23,587	483,000	60,000
Contractual services, supplies, materials, and other	1,700,000	1,000,000	1,700,000	1,200,000	20,000
Depreciation and amortization	60,000	1,000	7,000	80,000	1,000
Other					
Total operating expenses	3,560,000	2,151,000	2,810,587	1,763,000	81,000
Operating income (loss)	1,400,000	7,000	15,500	485,000	13,000
Nonoperating revenues (expenses)					
Interest income			100	10,000	
Contributions in kind and other	1,000	400	700	200	0
Total nonoperating revenues (expenses)	1,000	400	1,000	10,200	0
Income (loss) before operating transfers	1,401,000	7,400	16,500	495,200	13,000
Operating transfers in					
Operating transfers out					
Net income (loss)	1,401,000	7,400	16,500	495,200	13,000
Self-insurance on property, plant and equipment incurred by capital contributions that require amortized capital	10,000		100	10,000	0
Reconciliation: beginning of year, as adjusted	100,000	7,000	10,000	100,000	1,000
Reconciliation: end of year	\$ 1,411,000	\$ 14,400	\$ 26,500	\$ 405,200	\$ 14,000

CENTRAL PROPERTY	EMPLOYMENT EXPENSES	EMPLOYMENT and WATER QUALITY	REGULATORY REQUIREMENTS	GROUP AGENCY	GENERAL EXPENSES	EMPLOYMENT COMPENSATION	TOTAL
\$ 49,800	\$ 5,025,411	1,768,671	1,124,284	11,420,170	80,000	0	17,004,336
100,000	5,025,411	1,768,671	1,124,284	11,420,170	10,000,000	0	30,983,646
93,800	6,047,894	1,870,140	828,790		100,000		1,004,690
84,884	5,888,183	280,000	508,000	1,000,000	5,888,183	10,000	21,004,810
1,000	111,710	88,800	181,884		5,888,183	88,000	495,000
104,884	5,897,893	1,368,800	1,296,404	1,000,000	5,897,893	111,000	14,004,000
1,000	(1,000)	50,001	278,700	500,000	888,000	(111,000)	100,000
8000	20,000	200	2000	20,000	1,000,000	100,000	1,000,000
		100	100		0		20,000
8000	20,000	200	200	20,000	1,000,000	100,000	1,000,000
4,000	15,000	11,000	(241,000)	271,000	1,700,000	80,000	2,000,000
	(8,000)						0
4,000	6,000	11,000	(241,000)	271,000	1,700,000	80,000	2,000,000
600	1,000	1,000	111,000				100,000
20,000	400,000	800,000	100,000	1,000,000	700,000	2,000,000	5,000,000
\$ 10,400	\$ 480,000	\$ 880,000	\$ 1,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 11,000,000

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

Year Ended December 31, 1999

	CURRENT PERMANENT	CURRENT FUND	GENERAL FUND/RESERVE	COMBINED CURRENT	FUND BALANCE/FORWARD
Increase (decrease) in cash and cash equivalents					
Cash flows from operating activities:					
Operating income (loss)	\$ 1,068,000	\$ 7,881	\$ 0,000	\$ 1,075,881	\$ 1,100
Adjustments to reconcile operating income (loss) to cash provided by (used in) operating activities:					
Depreciation	85,327	1,599	7,797	94,723	1,090
Amortization	1,410	284	176	1,870	11
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable			(693)		
(Increase) decrease in prepaid expenses					
(Increase) decrease in accounts payable	138,000	810	(4,890)	143,920	814
(Increase) decrease in other payable					
(Increase) decrease in other payable					
Supplies	(25,000)	(1,061)	2,887	(23,174)	(3,708)
Net cash provided by (used for) operating activities	1,201,327	9,549	2,274	1,213,150	814
Cash flows from noncapital financing activities:					
Borrowing proceeds from					
Bonds	0	0	0	0	0
Commercial financing activities	0	0	0	0	0
Cash flows from capital-related financing activities					
Acquisition of property, plant, and equipment	(20,000)	(2,500)	0	(22,500)	0
Net cash provided by (used for) capital and capital financing activities	(20,000)	(2,500)	0	(22,500)	0
Cash flows from investing activities:					
Investment received					
Net cash provided by (used for) investing activities	0	0	0	0	0
Increase (decrease) in cash and cash equivalents	1,181,327	7,049	2,274	1,190,650	814
Cash and cash equivalents, beginning of year	104,400	1	493	104,894	810
Cash and cash equivalents, end of year	\$ 1,285,727	\$ 7,050	\$ 767	\$ 1,293,544	\$ 1,624
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITY:					
Gain (loss) on property, plant, and equipment	0	1	0	(410)	(2,000)
Depreciation/amortization of property, plant, and equipment			24	170	
Contributions of capital for acquisition of property, plant, and equipment through capital contributions					
	\$ 0	\$ 1	\$ 24	\$ 170	\$ 0

GENERAL CONTRACTING	MECHANICAL AND ELECTRICAL	ENVIRONMENTAL AND WATER QUALITY	SEWERAGE AND WASTE TREATMENT SYSTEMS	GROUP TOTALS	GENERAL LIABILITY	EMPLOYMENT COMPENSATION	TOTAL
\$ 1,004,4	2,070,8	2,007,2	2,122,809	40,202,5	220,218,5	271,269,9	104,898,0
1,004,4	2,070,8	2,007,2	2,122,809	40,202,5	220,218,5	271,269,9	104,898,0
						1,000,0	1,000,0
					13,201,1	22,000,0	35,201,1
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
1,004,4	2,070,8	2,007,2	2,122,809	40,202,5	220,218,5	271,269,9	104,898,0
	2,070,8						2,070,8
	2,070,8	2,007,2	2,122,809	40,202,5	220,218,5	271,269,9	104,898,0
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
				214,045,0	1,755,075,0	381,071,0	5,840,191,0
				214,045,0	1,755,075,0	381,071,0	5,840,191,0
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
2,008,8	4,141,6	4,014,4	4,245,609	40,202,5	233,419,6	293,269,9	141,099,1
\$ 2,132,4	20,000,8	20,000,8	20,000,8	4,785,025,0	48,000,718,0	2,000,000,0	21,132,558,0
2,132,4	20,000,8	20,000,8	20,000,8	4,785,025,0	48,000,718,0	2,000,000,0	21,132,558,0
2,000,0		2,000,0	2,000,0				2,000,0
2,000,0		2,000,0	2,000,0				2,000,0
			2,000,0				2,000,0
\$ 2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0
\$ 2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0	2,000,0

JEFFERSON PARISH, LOUISIANA
 INTERNAL SERVICE FUND
 SCHEDULE OF OPERATING TRANSFERS IN & OUT
 Year Ended December 31, 1999

INTERNAL SERVICE FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Engineering	Public Works Capital Program	\$ _____	\$ _____
	Total	\$ _____	\$ _____

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 Employee 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, 1986

	PENSION TRUST FUND*		AGENCY FUND		
	THE EMPLOYEES' RETIREMENT SYSTEM		DEFERRED COMPENSATION		TOTAL
ASSETS					
Cash	\$	71,802	\$		\$ 71,802
Investments		17,271,344	13,321,127		31,693,471
Receivables					
Interest		227,263			227,263
Contributions		34,308			34,308
Property, plant and equipment, less accumulated depreciation		6,123			6,123
Other assets		4,021			4,021
TOTAL ASSETS	\$	18,085,333	\$	13,321,127	\$ 31,406,460
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$	14,439	\$		\$ 14,439
Unclaimed employee contribution refunds		12,896			12,896
Accrued annual and sick leave		48,362			48,362
Deferred compensation benefits payable			13,321,127		13,321,127
Retiree premiums collected in advance		18,942			18,942
Total liabilities		91,279		13,321,127	13,412,406
Fund balance					
Reserved for employees' retirement system		18,084,854			18,084,854
TOTAL LIABILITIES AND FUND BALANCES	\$	18,085,333	\$	13,321,127	\$ 31,406,460

*Audited by other auditors.

JEFFERSON PARISH, LOUISIANA
 PENSION TRUST FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
 Year Ended December 31, 1999

	PENSION TRUST FUND*	THE EMPLOYEES' RETIREMENT SYSTEM
Operating revenues		
Member contributions	\$ 168,067	
Employer contributions	1,013,555	
Investment income	1,747,389	
Gain (loss) on disposition of investments	(57,140)	
TOTAL OPERATING REVENUES	2,871,461	
Operating expenses		
Administrative	191,076	
Retirement benefits	1,798,211	
Refunds to terminated employees	73,697	
TOTAL OPERATING EXPENSES	2,062,984	
NET OPERATING INCOME	808,477	
Fund balances		
Beginning of year	17,183,410	
END OF YEAR	\$ 17,991,887	

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

AGENCY FUND

DEFERRED COMPENSATION FUND
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 1996

	BALANCE JANUARY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
ASSETS				
Investments, at market value	\$ 11,026,847	\$ 2,484,348	\$ 800,000	\$ 13,321,127
LIABILITIES				
Deferred compensation benefits payable	\$ 11,499,647	\$ 2,484,348	\$ 800,000	\$ 13,321,927

GENERAL FIXED ASSETS ACCOUNT GROUP

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

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

DECEMBER 31, 1996

GENERAL FIXED ASSETS		
Land	\$	38,843,685
Building		181,246,151
Improvements other than buildings		17,988,820
Vehicles		27,548,581
Machinery and equipment		185,375,628
Construction in progress		<u>67,389,816</u>
TOTAL GENERAL FIXED ASSETS	\$	<u>517,381,879</u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE		
Federal grants	\$	43,129,990
State grants		35,615,872
Tax bonds		241,052,394
Revenue bonds		10,238,873
Parish revenues		<u>186,744,850</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$	<u>517,381,879</u>

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF GENERAL FUND ASSETS
 BY FUNCTION AND ACTIVITY
 DECEMBER 31, 1999

FUNCTION AND ACTIVITY	TOTAL	LAND	PLANTINGS	IMPROVEMENTS OTHER THAN BUILDINGS	SALES	EQUIPMENT AND FURNITURE
General Government						
Control	\$ 644,847	\$ 0	\$ 0	\$ 0	\$ 12,447	\$ 542,398
Legislation	587,837	0	0	0	20,209	567,628
Collection	2,712,137	0	0	0	83,442	2,628,695
Judicial						
Total Control	3,944,821	0	0	0	212,098	2,738,721
Staff Agencies						
Public Health	100,000	0	0	0	12,300	87,700
Fire	1,800,000	0	0	0	1,241,000	559,000
Finance	85,100,000	14,804,482	68,873,828	638,458	703,482	412,138
General services						
Total Staff Agencies	87,112,000	14,804,482	68,873,828	638,458	813,262	2,254,476
Total General Government	90,061,268	14,804,482	68,873,828	638,458	1,098,592	6,877,069
Public Health	43,066,400	758,870	28,286,028	24,260	0,408,441	5,817,207
Public Works	954,287,874	6,804,242	4,750,077	218,173	6,436,378	954,344,504
Health and Welfare	13,009,470	653,260	8,872,854	115,240	1,323,278	2,109,724
Culture and Recreation	958,282,573	14,379,807	68,338,654	13,448,700	1,323,413	2,107,240
Totals	14,841,814	728,250	2,708,191	588,262	9,329,413	1,942,419
Urban Redevelopment and Housing	1,927,852	358,808	813,031	125,442	0	585,561
Total General Fund Assets	\$ 448,263,000	\$ 28,593,858	\$ 181,248,151	\$ 12,185,622	\$ 27,468,002	\$ 185,373,665
Construction in Progress	97,298,818					
Total General Fund Assets	\$ 545,561,818					

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDING DECEMBER 31, 1996

FUNCTION AND ACTIVITY	General Fixed Assets 1-1-96		General Fixed Assets 12-31-96	
	(Retained)	Additions	Deletions	
General Government				
Control				
Legislative	\$ 580,365 \$	132,671 \$	81,896 \$	640,941
Executive	178,707	17,139	0	187,835
Judicial	1,053,599	337,850	78,283	2,112,192
Total Control	2,612,671	487,731	960,387	2,944,975
Staff Agencies				
Elections	114,667	0	11,666	103,007
Finance	65,328,336	613,879	44,038	65,896,824
General Services	1,112,841	1,706,264	1,380,373	3,112,532
Total Staff Agencies	86,555,764	2,313,262	1,756,082	87,112,814
Total General Government	86,173,415	2,801,011	1,917,937	96,957,389
Public Safety	40,488,097	608,911	112,509	40,999,425
Public Works	183,176,703	1,640,515	951,473	184,387,604
Health and Welfare	18,728,743	332,393	18,254	19,009,421
Recreation	85,048,244	20,483,047	658,759	105,352,973
Transit	14,919,898	289,378	940,337	14,648,814
Urban Redevelopment and Housing	1,641,828	38,498	2,442	1,677,882
Construction in Progress	82,423,389	41,385,754	34,378,717	87,298,816
Total General Fixed Assets	\$ 487,499,973 \$	\$ 7,643,402 \$	\$ 37,229,599 \$	\$ 517,907,879

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, 1996

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

SERIAL BONDS

Amount available in Debt Service Funds	\$	51,017,035
Amount to be provided for retirement of general obligation, special tax bonds, special assessment debt with governmental commitment, and notes payable		<u>382,754,173</u>
Total available and to be provided for serial bond retirement		384,712,008

COMPENSATED ABSENCES

Amount to be provided from governmental funds	14,622,572
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PENSION - JUDGES ANNUITIES

Amount to be provided from certain governmental funds	628,222
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LANDFILL POSTCLOSURE CARE COSTS

Amount to be provided from certain governmental funds	7,128,158
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Total available and to be provided **\$** 377,080,957

General Long-Term Debt Payable

SERIAL BONDS PAYABLE

General Obligation and Special tax bonds	\$	354,280,000
Special Assessment Debt with governmental commitment		<u>432,000</u>
Total serial bonds payable		354,712,000

COMPENSATED ABSENCES PAYABLE

14,622,572

PENSION PAYABLE - JUDGES ANNUITIES

628,222

LANDFILL POSTCLOSURE CARE COSTS PAYABLE

7,128,158

Total general long-term debt payable **\$** 377,080,957

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 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 PARKS, LOUISIANA

COMBINED BALANCE SHEET - COMPONENT UNITS

December 31, 1988

	GOVERNMENTAL FUND TYPE	JEFFERSON PARKS	HOME MORTGAGE AUTHORITY - ALBUQUERQUE	HOSPITAL DISTRICT NO. 1 - NO. 2 -	HOSPITAL DISTRICT NO. 3 -	TOTAL PROPRIETARY FUNDS	TOTAL COMBINED FUNDS
ASSETS AND OTHER FUNDS							
Current Assets	\$ 111,223	\$ 1,781,000	\$ 8,800,887	\$ 4,191,048	\$ 14,803,888	\$ 30,888,176	\$ 32,879,352
Cash and cash equivalents	124,178	28,483,000	28,400,375	19,375,000	18,650,000	105,034,573	136,947,126
Accounts receivable, net of allowances for uncollectible receivables	3,249	1,458,000	148,200	4,889,428	8,633,882	15,032,759	16,491,029
Accounts payable	2,341		20,872,254	91,379,800	91,171,887	203,424,242	203,424,242
Notes	692,174					692,174	692,174
Stocks	178,100		2,148,780	2,148,780	2,148,780	6,445,340	6,445,340
Intergovernmental loans	207,800					207,800	207,800
Other			1,187,718	2,181,272	1,428,178	4,797,168	4,797,168
Intergovernmental receivables		83,288	3,283,033	5,188,788	3,988,000	12,503,109	12,503,109
Prepaid items							
Total current assets	1,020,478	21,873,288	38,283,132	278,588,790	275,324,967	575,144,541	575,144,541
Restricted and designated assets							
Cash and cash equivalents				4,907,477	4,907,477	4,907,477	4,907,477
Prepaid items			199,800,000	181,000,000	181,000,000	561,800,000	561,800,000
Due from primary government	3,407,222			23,864	23,864	23,864	23,864
Receivables			52,893,178	58,860	58,860	101,812,202	101,812,202
Total restricted assets	3,407,222	0	252,693,178	234,832,341	234,832,341	568,144,583	568,144,583
Less: Liabilities							
Liases payable	2,828,798	2,879,000				5,707,798	5,707,798
Long-term debt, net		188,118,000				188,118,000	188,118,000
Deferred loans receivable		120,000				120,000	120,000
Prepaid, plant, and equipment [net]	818,817		75,848,261	146,273,000	200,388,261	426,510,317	426,510,317
Other assets		28,000	12,888,448	11,288,277	11,288,277	35,495,002	35,495,002
Amounts to be provided for retirement of general obligation bonds	478,288				0	478,288	478,288
TOTAL LIABILITIES	4,734,913	212,025,000	88,736,709	488,475,048	448,009,846	1,282,045,516	1,282,045,516

(Continued)

JENNIFER HERRAL LOGANSMA
COMBINED BALANCE SHEET – COMBINED FINES COMMITMENTS
December 31, 2018

	INVESTMENTS IN FUNDING AGREEMENT	TOTAL ECONOMIC DEVELOPMENT AND PORTFOLIO INVEST.	HOME MORTGAGE FUTURES*	PROPERTY (FINES) DEFICIT		PROPERTY DEFICIT NO. 1*	TOTAL PROPERTY LIABILITIES	TOTAL COMBINED LIABILITIES
				NO. 1*	NO. 2*			
\$	48,817 \$	\$	4,860,683 \$	14,648,818 \$		14,648,818 \$	17,719,170 \$	17,719,170 \$
	488,000			1,026,700		1,026,700	1,514,700	1,514,700
	598,000						1,116,700	1,116,700
	860,671						1,983,400	1,983,400
	428,248		1,070,000	20,327,800		20,327,800	21,826,048	21,826,048
	4,048		100,000				104,048	104,048
	3,224		1,080,000	3,770,800		3,770,800	4,145,024	4,145,024
	1,450,072		5,062,000	23,119,618	45,430,618	45,430,618	81,043,014	81,043,014
				1,074,939		1,074,939	1,324,252	1,324,252
				1,320,000		1,320,000	1,640,000	1,640,000
	\$	\$	\$	\$	\$	\$	\$	\$
	131,000		167,449,000	644,114,000	14,420,000	14,420,000	430,134,000	430,134,000
	6,640,000		10,000,000	10,000,000	10,000,000	10,000,000	440,134,000	440,134,000
	4,000			1,700,000		1,700,000	3,334,000	3,334,000
	6,283,000		10,000,000	53,064,000	10,000,000	10,000,000	473,468,000	473,468,000
	8,041,000		18,240,000	179,000,410	17,000,000	17,000,000	209,180,410	209,180,410
	514,437						514,437	514,437
			9,040,000				9,040,000	9,040,000
			2,147,000				4,893,000	4,893,000
				21,794,124	44,427,124	44,427,124	66,221,248	66,221,248
	784,000						784,000	784,000
	1,798,000		9,470,000	28,646,124	28,646,124	28,646,124	37,136,248	37,136,248
	8,000,000 \$		20,040,000 \$	260,200,000 \$	460,430,000 \$	460,430,000 \$	1,065,840,014 \$	1,065,840,014 \$

LIABILITIES, EQUITY AND (FINES) DEFICITS

Current liabilities
 Home mortgage
 Notes payable - current
 Temporary interest payable
 Accounts payable - current
 Accounts payable - forward
 Other payables (or receivables)
 Multiple loan drawdown
 Multiple loan payable - current
 Multiple loan payable - forward
 Capital lease obligations - current
 Total current liabilities

Current liabilities payable from restricted assets
 Total restricted funds
 Annual retained profits
 Equity payable

Total current liabilities payable from restricted assets

Long-term liabilities, current includes
 Long-term liabilities
 Multiple loan payable
 Note payable
 Capital lease obligations

Total long-term liabilities
 TOTAL LIABILITIES

Total net (or) equity
 Restricted funds
 Retained earnings
 Reserve for note service
 Dividends

Total equity
 Payables to employees (discount)
 Payables to employee (discount)

TOTAL EQUITY AND OTHER CREDITS
TOTAL LIABILITIES, EQUITY, AND
(FINES) DEFICITS \$

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA

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

YEAR ENDING DECEMBER 31, 1999

	JEFFERSON PARISH (ECONOMIC DEVELOPMENT AND PORT DISTRICT) *
Revenues	
Charges for services	\$ 66,713
Interest income	62,873
Miscellaneous	145,276
TOTAL REVENUES	274,862
Other financing sources	
Operating transfers in	47,710
Transfers from private government	1,087,400
Sale of fixed assets	1,710
Capitalized leases	8,800
Proceeds of long-term debt	178,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,498,972
Expenditures	
Current	
Administrative	201,488
Economic development	1,280,208
Self service	
Principal retirement	112,007
Interest and total charges	9,089
TOTAL EXPENDITURES	1,602,792
Other financing uses	
Operating transfers out	47,710
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,700,802
Excess (deficiency) of revenues and other sources over expenditures and other uses	(191,830)
Fund balance	
Beginning of year	985,724
END OF YEAR	\$ 793,894

* Audited by other auditors.

JEFFERSON-PARISH, Louisiana

COMPARING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUNDING FUND BALANCES
COMPARING 1981 \$ - INCLUDING LAST FUND YEAR

Year Ended December 31, 1980

	HOME MORTGAGE AUTHORITY NO. 1 *	HOSPITAL DISTRICT NO. 1 *	WATER DISTRICT NO. 2 *	TOTAL
Operating revenues				
Charges for water and service	\$	\$ 126,887,790	\$ 301,118,383	\$ 428,006,173
Member contributions			1,881,000	1,881,000
Employer contributions		1,148,915	1,436,261	2,585,176
Interest income	41,000,000		8,000,000	49,000,000
Commitment fee	8,000			8,000
Other		9,940,000	2,197,000	12,137,000
TOTAL OPERATING REVENUES	41,048,000	137,976,605	312,848,644	491,873,249
Operating expenses				
Personnel services		68,628,718	85,799,000	154,427,718
Contracted services, supplies, materials, and other	217,000	62,888,806	73,940,188	136,845,794
Cost of debt service		8,774,240	12,045,870	20,820,110
Depreciation and amortization	501,000	8,109,871	14,258,180	22,868,051
Interest on bonds	14,354,000			14,354,000
Tuition fee	10,000			10,000
Printing fees	10,000		148,443	158,443
Insurance	81,000			81,000
Benefits (net)		842,748	1,007,240	1,850,000
TOTAL OPERATING EXPENSES	15,446,000	126,465,563	100,192,898	242,104,461
OPERATING INCOME (LOSS)	25,602,000	11,511,042	210,655,746	247,768,788
Non-operating revenues (expenses)				
Intergovernmental expenses			(125,000)	(125,000)
Interest income		8,821,000	14,207,084	23,028,084
Rental income from lease deed			2,307,880	2,307,880
Other			(2,305,588)	(2,305,588)
TOTAL NONOPERATING REVENUES (EXPENSES)	0	8,821,000	14,209,376	23,271,676
INCOME (LOSS) BEFORE TRANSFERS	25,602,000	20,332,042	224,965,122	270,939,164
Transfer to primary government		(837,000)	(873,000)	(1,710,000)
NET INCOME (LOSS)	25,602,000	19,495,042	224,092,122	269,229,164
Original working fund balance	10,000,000	111,254,000	231,384,000	352,638,000
Beginning of year, as modified				
END-OF-YEAR	\$ 35,602,000	\$ 110,945,112	\$ 223,974,244	\$ 351,496,356

* Audited by other auditors

JEFFERSON PARISH, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS
COMBINED AND PROPRIETARY FUND TYPES

Year Ended September 30, 2008

	LOCAL GOVERNMENT ACTIVITY	PROFESSORIAL ACTIVITY	HOSPITAL ACTIVITY	TOTAL
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash flow from operating activities				
(Including income taxes)	\$ 14,000	\$ 1,688,076	\$ 3,016,020	\$ 4,838,106
Adjustments to reconcile operating income (loss) to net cash provided (used for) operating activities				
Net income from contractual operations		(1,174,807)	(1,207,473)	(2,382,280)
Depreciation and amortization	601,889		14,000,000	14,601,889
Interest payments		(1,688,000)	(1,717,000)	(3,405,000)
Interest received			(1,607,381)	(1,607,381)
Change in current assets - (increase) decrease				
Receivables				
Accounts		(1,004,048)	(403,004)	(1,407,052)
Other			(1,018,000)	(1,018,000)
Inventory - real estate owned	4,000			4,000
Prepaids and deposits	(61,000)	(670,000)		(731,000)
Other assets	(14,000)	(17,777)		(31,777)
Change in current liabilities - (increase) decrease				
Accounts payable		(88,484)	(1,701,000)	(1,789,484)
Deferred commitment fees	(1,000)			(1,000)
Accrued interest payable	(541,000)			(541,000)
Other payables and accruals	(11,000)	(1,000,000)	(1,000,000)	(2,111,000)
Total adjustments	(611,000)	(1,762,000)	(2,709,000)	(4,082,000)
Net cash provided by (used for) operating activities	\$ 12,000	\$ 926,076	\$ 3,307,020	\$ 4,245,106
Cash flow from non-capital financing activities				
Bonds redeemed	(20,114,000)			(20,114,000)
Bonds issued	18,420,000			18,420,000
Bond issuance cost	(800,000)			(800,000)
Unrestricted contributions			(200,000)	(200,000)
Transfers to primary government		(607,000)	(670,100)	(1,277,100)
Contributions for debt interest			(1,000,000)	(1,000,000)
Net cash provided by (used for) non-capital financing activities	\$ (1,494,000)	\$ (607,000)	\$ (1,870,100)	\$ (3,971,100)
Cash flow from capital and related financing activities				
Proceedments - bonds	(1,100,000)			(1,100,000)
Proceedments - capital leases			(1,440,000)	(1,440,000)
Proceeds from disposal of property, plant, and equipment			(2,000)	(2,000)
Interest payments	(1,607,000)		(1,007,417)	(2,614,417)
Taxes for debt service on bonds			(100)	(100)
Amortization of capital assets	(1,000)	(1,000,000)	(40,000,000)	(41,001,000)
Net cash provided by (used for) capital and related financing activities	\$ (3,708,000)	\$ (1,001,000)	\$ (41,447,417)	\$ (45,156,417)

(Continued)

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS
(COMPONENT UNIT PROVIDED) FOR FISCAL YEARS - CONTINUED

Year Ended December 31, 1999

	GENERAL MORTGAGE AUTHORITY*	HOSPITAL DISTRICT	HOUSING DISTRICT	TOTAL
Cash flow from investing activities:				
Proceeds from sale and related circumstances	\$ 10,000,000	\$ 25,000,000	\$ 29,400,000	\$ 64,400,000
Purchases of investments	(2,000,000)	(47,000,000)	(27,100,000)	(76,100,000)
Purchases of other assets			10,000,000	10,000,000
Payments acquisition of fixed financing lease			200,000	200,000
Lease rentals			(80,000)	(80,000)
Gain (loss) on sale of investments			1,000,000	1,000,000
Investment income and other		8,900,000	10,000,000	18,900,000
Acquisition of mortgage loan	(1,000,000)			(1,000,000)
Principal receipts from mortgage loans	10,000,000			10,000,000
Payments for fixed assets owned	(75,000)			(75,000)
Net cash provided by (used for) investing activities	6,920,000	(21,100,000)	1,500,000	(12,680,000)
Net increase (decrease) in cash and cash equivalents	(800,000)	1,400,000	(5,000,000)	(4,400,000)
Cash and cash equivalents, beginning of year	2,200,000	2,000,000	12,000,000	16,200,000
Cash and cash equivalents, end of year	\$ 1,400,000	\$ 3,400,000	\$ 7,000,000	\$ 11,800,000
RECONCILIATION TO (CONTINUED) BALANCE SHEET				
Cash and cash equivalents	\$ 1,400,000	\$ 3,400,000	\$ 7,000,000	\$ 11,800,000
Investment and depreciable assets			4,000,000	4,000,000
Cash and cash equivalents			(4,000,000)	(4,000,000)
Total per (Continued) Balance Sheet	1,400,000	3,400,000	7,000,000	11,800,000
Less cash and cash equivalents of Pension Trust Funds			(1,000,000)	(1,000,000)
Total per above	\$ 1,400,000	\$ 3,400,000	\$ 6,000,000	\$ 10,800,000

* Audited by other auditors.

SUPPLEMENTAL INFORMATION

-DEFERRED PAYROLL LIABILITIES-

**SECURED PLAN'S EMPLOYER INFORMATION
ANALYSIS OF PLANNED PAYROLLS**

EMPLOYER MEMORANDUM SYSTEM OF DEFERRED PAYROLLS*

December 31, 1988

YEAR	NET ASSETS AVAILABLE FOR BENEFITS	POSITION BENEFIT OBLIGATION	PERCENTAGE FUNDED	UNFUNDED POSITION BENEFIT OBLIGATION	ANNUAL CASH REQUIRED TO FUND	DEFERRED PAYROLLS AS A PERCENTAGE OF COMBINED PAYROLL
1987	\$ 15,387,347	\$ 11,274,127	73.3	\$ 4,113,220	\$ 4,000,000	56.2
1988	15,889,298	12,008,888	75.6	3,880,410	3,750,000	55.5
1989	16,171,871	12,893,611	79.7	3,278,260	3,400,000	55.2
1990	16,178,871	13,133,700	81.2	3,045,171	3,285,000	54.9
1991	16,428,588	13,503,502	82.2	2,925,086	3,000,000	54.7
1992	17,171,208	13,823,948	79.9	3,347,260	3,071,911	54.1
1993	18,000,428	14,242,248	79.1	3,758,180	3,480,000	53.6
1994	18,728,222	14,562,248	77.8	4,165,974	3,785,783	53.2
1995	17,933,416	14,882,248	83.0	3,051,168	3,237,128	52.2
1996	18,284,054	15,202,250	83.2	3,081,804	3,178,028	52.1

System analysis of the dollar amount of net assets available for benefits, position benefit and unfunded position benefit obligations can be misleading. Expressing the net assets available for benefits as a percentage of the position benefit obligation provides one indication of the system's ability to pay policyholder claims. Analysis of this amount, however, does not take into account the system's liquidity. Normally, a percentage of the system's net assets is provided for contingencies. This over-inflates the amount of net assets available for benefits. Excessively low unfunded position benefit obligations are a result of an aggressive asset-liability strategy. Excessively high unfunded position benefit obligations are a result of a conservative asset-liability strategy. The purpose of the system's program is to estimate the percentage of annual income earned approximately equal to the amount of net assets available for benefits. The system's program is to estimate the percentage of annual income earned approximately equal to the amount of net assets available for benefits.

The information presented above is derived by actual calculations, and should not be relied on without first consulting the actual spreads used in computing the data.

Verified by office 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, 1988

REVENUES BY SOURCE

EMPLOYER CONTRIBUTIONS

YEAR	EMPLOYEE CONTRIBUTIONS	DOLLAR AMOUNT	% OF ANNUAL COVERED PAYROLL	INVESTMENT INCOME
1987	\$ 164,287	\$ 870,248	3.3	\$ 1,377,549
1988	179,089	884,838	3.4	1,379,899
1989	148,026	850,789	3.0	1,378,290
1990	158,787	850,403	3.1	1,388,815
1991	158,246	722,781	3.2	1,388,877
1992	188,888	772,974	3.5	1,450,898
1993	188,888	797,980	3.4	1,527,206
1994	188,776	812,881	3.0	1,682,899
1995	191,927	878,738	3.0	1,420,899
1996	198,987	1,013,688	4.7	1,680,898

EXPENSES BY TYPE

YEAR	BENEFITS	REFUNDS	ADMINISTRATIVE	TOTAL
1987	\$ 1,286,297	\$ 136,582	\$ 141,371	\$ 1,480,250
1988	1,282,847	82,811	147,878	1,483,536
1989	1,323,855	180,795	156,750	1,581,400
1990	1,383,707	70,115	148,617	1,574,439
1991	1,484,888	81,888	158,647	1,615,723
1992	1,483,478	71,800	160,284	1,687,482
1993	1,525,848	84,478	178,289	1,750,379
1994	1,620,378	180,864	178,878	1,800,060
1995	1,705,652	187,608	194,888	1,978,121
1996	1,766,371	75,807	191,876	2,013,994

* Audited by other auditors

**JEFFERSONVILLE, MISSISSIPPI
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FISCAL YEAR END DECEMBER 31, 1998**

FEDERAL SPONSORSHIP THROUGH ORGANIZATION PROGRAM TITLE	FEDERAL FUND NUMBER	FUND NUMBER	SPANT PERIOD		AGENCY AMOUNT
			FROM	THROUGH	
DEPARTMENT OF ACTION					
Federal Through State					
General Safety Allow					
Road Safety	11 004	440-60070	08/01/98	08/01/98	40,000
Federal Motor Vehicle Project	11 004	440-60070	08/01/98	08/01/98	87,137
Federal Motor Vehicle Project	11 004	440-60070	08/01/98	08/01/98	19,000
TOTAL DEPARTMENT OF ACTION					146,137
DEPARTMENT OF EDUCATION					
Federal Through State					
Department of Vocational, Rehabilitation, and Technical Training Administration/Project	04 1044		04/01/94		50,000
Technical Education/Project	04 1044				
TOTAL DEPARTMENT OF EDUCATION					50,000
DEPARTMENT OF ENERGY					
Federal Through State					
Department of Oil, Services, Office of Conservation					
Reclamation Water Use Income Payments	01 001		04/01/90	04/01/90	100,000
Reclamation Water Use Income Payments	01 001		04/01/90	04/01/90	27,100
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Programs					
Head Start	15	000000000	08/01/84	08/01/90	4,000,000
Head Start	15	000000000	08/01/88	08/01/90	2,000,000
Head Start	15	000000000	08/01/88	08/01/90	4,100,000
Head Start Training and Technical Assistance	15	000000000	08/01/88	08/01/90	50,000
Head Start Training and Technical Assistance	15	000000000	08/01/88	08/01/90	44,000
Head Start Training and Technical Assistance	15	000000000	08/01/88	08/01/90	44,000
Head Start Headquartered	15	000000000	08/01/88	08/01/90	100,000
Head Start Headquartered	15	000000000	08/01/88	08/01/90	184,400
Head Start Headquartered	15	000000000	08/01/88	08/01/90	184,400
Head Start Parent Child Center	15	000000000	08/01/88	08/01/90	100,000
Head Start Parent Child Center	15	000000000	08/01/88	08/01/90	180,000
Head Start Parent Child Center	15	000000000	08/01/88	08/01/90	200,000
Federal Through State					
Department of Oil, Services, Office of Conservation					
Loan Guarantees/Investment Grants	11 001		07/01/88	08/01/90	400,000
Loan Guarantees/Investment Grants	11 001		07/01/88	08/01/90	4,000,000
Loan Guarantees/Investment Grants	11 001	000000000	08/01/84	08/01/90	100,000
Loan Guarantees/Investment Grants	11 001	000000000	08/01/88	08/01/90	400,000
Federal Through State Department of Labor					
Community Service Block Grant	01 010	0000000	08/01/84	08/01/90	500,000
Community Service Block Grant	01 010	0000000	08/01/88	08/01/90	750,000
Community Service Block Grant	01 010	0000000	08/01/88	08/01/90	750,000
Workforce Assistance					10,000
Workforce Assistance					50,000
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					11,300,000

(continued)

ANNUAL DEFERRAL BEHAVIOR RECORDED BY MONTH END	CASH DEFERRAL CURRENT YEAR		ACCUMULATED DEFERRALS RECORDED BY MONTH END	TOTAL DEFERRALS RECORDED BY MONTH END	DEFERRAL PERIOD		TOTAL DEFERRALS RECORDED BY MONTH END
	MONTH	OTHER			PERIOD	OTHER	
1,037	1,182	888	0	188	0	188	188
10,387	44,108	13,733	0	25,715	44,888	70,603	44,718
0	10,000	0	0,000	0,000	0,000	0	0,000
10,884	54,888	13,733	0,000	25,715	44,888	70,603	44,718
11,887	0	0	11,887	0	0	0	0
0	0	10,000	0	10,000	0	0	0
11,887	0	10,000	11,887	10,000	0	0	0
11,887	40,878	0	0,000	40,878	40,878	0	40,878
0	0	0	0,000	0,000	0,000	0	0,000
11,887	40,878	0	0,000	40,878	40,878	0	40,878
0	0	10,000	0	10,000	0	10,000	10,000
10,104	1,000,000	100,000	0	2,100,000	1,000,000	100,000	3,100,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,000	0,000	0	0	0,000	0,000	0	0,000
0	0,000	0	0,000	0,000	0,000	0	0,000
0	0	0	0	0	0	0	0
10,000	100,000	0	0	100,000	100,000	0	100,000
0	0,000	0	0,000	0,000	0,000	0	0,000
10,000	100,000	0,000	0	100,000	100,000	0,000	100,000
0	100,000	0	0,000	100,000	100,000	0	100,000
100,000	1,000,000	1,000,000	100,000	2,000,000	1,000,000	1,000,000	3,000,000
100,000	100,000	100,000	0	100,000	100,000	100,000	100,000
0	10,000	100,000	100,000	100,000	100,000	100,000	100,000
100,000	0	0	0	100,000	100,000	0	100,000
0	0	0	0	0	0	0	0
100,000	100,000	100,000	0	100,000	100,000	100,000	100,000
0	0	0	0	0	0	0	0
100,000	100,000	100,000	0	100,000	100,000	100,000	100,000
100,000	1,000,000	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	3,000,000

ACCUMULATED DEFERRED COMPENSATION TO DATE	CASH RECEIVED DURING YEAR		ACCUMULATED DEFERRED COMPENSATION TO DATE	TOTAL DEFERRED COMPENSATION TO DATE	EXPENDITURES		TOTAL DEFERRED COMPENSATION TO DATE
	CHECK	CASH			FEDERAL	OTHER	
1,475,250	1,770,774	0	0	1,285,828	2,128,828	0	2,128,828
0	1,854,789	685,128	1,715,876	4,811,700	5,475,600	663,899	6,850,299
0	0	0	0	0	0	0	0
5,877	783,764	76,244	0	701,444	86,570	787,814	567,984
498,475	495,474	75,488	989,953	1,087,438	522,800	16,468	1,626,706
0	783,764	241,520	76,444	464,754	522,800	0	987,554
0	0	0	0	0	0	0	0
70,000	0	0	53,873	(3,890)	70,000	0	70,000
0	0	0	0	0	0	0	0
8,524	6,875	0	24,675	487	487	0	487
0	0	0	0	0	0	0	0
23,719	19,719	0	0	0	0	0	0
0	58,474	0	0	58,474	58,474	0	58,474
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
40,270	392,771	0	54,717	746,500	746,500	687	747,187
1,480,240	1,874,762	805,128	1,888,876	6,811,717	1,888,824	294,367	7,885,211
70,000	85,000	0	0	0	11,000	0	11,000
0	0	0	48,784	30,897	30,897	0	30,897
70,000	85,000	0	48,784	30,897	34,471	0	34,471
1,480,840	1,959,762	805,128	1,937,660	6,842,614	1,924,321	294,367	7,971,944
0	0	0	0	0	0	0	0
244,424	669,891	0	171,217	669,891	669,891	0	669,891
0	244,424	0	171,217	669,891	669,891	0	669,891
24,850	247,150	0	0	247,150	247,150	0	247,150
184,734	669,116	0	24,850	669,116	669,116	0	669,116
0	127,260	0	44,840	144,700	144,700	0	144,700
0	0	0	171,217	171,217	171,217	0	171,217
15,000	0	0	0	15,000	15,000	0	15,000
15,000	0	0	0	15,000	15,000	0	15,000
0	688,884	0	1,750	690,634	690,634	0	690,634
0	0	0	48,844	48,844	48,844	0	48,844
247,150	0	0	0	247,150	247,150	0	247,150
247,150	774,800	0	0	690,634	690,634	0	690,634
0	171,217	0	171,217	171,217	171,217	0	171,217
15,000	0	0	0	15,000	15,000	0	15,000
0	1,100	0	0	1,100	1,100	0	1,100
0	0	0	48,844	48,844	48,844	0	48,844
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
801,847	1,688,958	0	771,424	1,898,978	1,898,978	0	1,898,978
247,150	774,800	0	0	690,634	690,634	0	690,634
0	1,100	0	0	1,100	1,100	0	1,100
15,000	0	0	0	15,000	15,000	0	15,000
0	171,217	0	171,217	171,217	171,217	0	171,217
0	0	0	0	0	0	0	0
247,150	775,900	0	771,424	1,899,602	1,899,602	0	1,899,602

**DEPARTMENT OF TRANSPORTATION
BUREAU OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
Fiscal Year Ending September 30, 1988**

FEDERAL CATEGORIES THROUGH BRANTON PROGRAM TO 2)		FISCAL YEAR	AMOUNT (DOLLARS)	GRANT PERIOD		GRANT AMOUNT
				FROM	THROUGH	
DEPARTMENT OF TRANSPORTATION						
Cost Programs						
Interstate Transportation-Capital Improvement Grant	(X)	20,500	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	40,000	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	20,500	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	40,000	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	20,500	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	40,000	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	20,500	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	40,000	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	20,500	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Capital Improvement Grant	(X)	40,000	1,400,000.00	Project Completion		1,400,000
Interstate Transportation-Operating Assistance	(X)	20,500	1,400,000.00	10/1/86	12/31/86	177,750
Interstate Transportation-Operating Assistance	(Planning)	20,500	1,400,000.00	10/1/86	12/31/86	200,000
Interstate Transportation-Operating Assistance	(Planning)	20,500	1,400,000.00	10/1/86	12/31/86	200,000
Interstate Transportation-Operating Assistance	(Planning)	20,500	1,400,000.00	10/1/86	12/31/86	200,000
Federal Aids State Department of Highway						
Federal Aid (Inter-Study Phase II)		20,000	8,000,000.00	Project Completion		2,000,000
Federal Aid (Inter-Study Phase II)		20,000	7,000,000.00	Project Completion		500,000
Federal Aid (Inter-Study Phase II)		20,000	8,000,000.00	Project Completion		1,000,000
Federal Aid (Inter-Study Phase II)		20,000	8,000,000.00	Project Completion		1,000,000
Federal Aid (Inter-Study Phase II)		20,000	8,000,000.00	Project Completion		1,000,000
STATE DEPARTMENT OF TRANSPORTATION						
ENVIRONMENTAL PROTECTION AGENCY						
State Programs						
Construction Grants for Wastewater Treatment Works		20,470	7,000,000.00	10/1/86	10/1/86	14,700,000
Construction and Maintenance Title II		20,470	5,000,000.00	10/1/86	10/1/86	4,000,000
Construction and Maintenance Title II		20,470	7,000,000.00	10/1/86	10/1/86	1,000,000
State Planning Under Federal Aid		20,000	20,000,000.00	10/1/86	10/1/86	200,000
State Planning Under Federal Aid		20,000	20,000,000.00	10/1/86	10/1/86	75,000
STATE ENVIRONMENTAL PROTECTION AGENCY						
STATE POLICE, WISCONSIN DEPARTMENT OF TRANSPORTATION						
State Programs						
Multimodal Access Project - Phase II		11,000	10,000,000.00	10/1/86	10/1/86	10,000
PROJECTS/STUDY STATE DEPARTMENT OF TRANSPORTATION						
Construction Management		11,000	10,000,000.00	10/1/86	10/1/86	10,000
Construction Management		11,000	10,000,000.00	10/1/86	10/1/86	10,000
Construction Management		11,000	10,000,000.00	10/1/86	10/1/86	10,000

TOTAL NATIONAL ISLAND AIRPORTS ASSOCIATION

(Continued)

ACCOUNTS DEBITED IN DEBIT ACCOUNTS	CASH RECEIVED CURRENT YEAR		ACCOUNTS RECEIVABLE FOR DEBIT ACCOUNTS	TOTAL DEBIT REMARKABLE AMOUNT	EXPENSES		TOTAL CREDIT REMARKABLE AMOUNT
	CASH	CHEQUE	DECEMBER 31, 1999		GENERAL	OTHER	1999
000	1,000	0	1,000	2,000	1,000	1,000	2,000
001	0	0	0	0	0	0	0
002	0	0	0	0	0	0	0
003	1,000	0	1,000	2,000	1,000	1,000	2,000
004	0	0	0	0	0	0	0
005	0	0	0	0	0	0	0
006	0	0	0	0	0	0	0
007	0	0	0	0	0	0	0
008	0	0	0	0	0	0	0
009	0	0	0	0	0	0	0
010	0	0	0	0	0	0	0
011	0	0	0	0	0	0	0
012	0	0	0	0	0	0	0
013	0	0	0	0	0	0	0
014	0	0	0	0	0	0	0
015	0	0	0	0	0	0	0
016	0	0	0	0	0	0	0
017	0	0	0	0	0	0	0
018	0	0	0	0	0	0	0
019	0	0	0	0	0	0	0
020	0	0	0	0	0	0	0
021	0	0	0	0	0	0	0
022	0	0	0	0	0	0	0
023	0	0	0	0	0	0	0
024	0	0	0	0	0	0	0
025	0	0	0	0	0	0	0
026	0	0	0	0	0	0	0
027	0	0	0	0	0	0	0
028	0	0	0	0	0	0	0
029	0	0	0	0	0	0	0
030	0	0	0	0	0	0	0
031	0	0	0	0	0	0	0
032	0	0	0	0	0	0	0
033	0	0	0	0	0	0	0
034	0	0	0	0	0	0	0
035	0	0	0	0	0	0	0
036	0	0	0	0	0	0	0
037	0	0	0	0	0	0	0
038	0	0	0	0	0	0	0
039	0	0	0	0	0	0	0
040	0	0	0	0	0	0	0
041	0	0	0	0	0	0	0
042	0	0	0	0	0	0	0
043	0	0	0	0	0	0	0
044	0	0	0	0	0	0	0
045	0	0	0	0	0	0	0
046	0	0	0	0	0	0	0
047	0	0	0	0	0	0	0
048	0	0	0	0	0	0	0
049	0	0	0	0	0	0	0
050	0	0	0	0	0	0	0
051	0	0	0	0	0	0	0
052	0	0	0	0	0	0	0
053	0	0	0	0	0	0	0
054	0	0	0	0	0	0	0
055	0	0	0	0	0	0	0
056	0	0	0	0	0	0	0
057	0	0	0	0	0	0	0
058	0	0	0	0	0	0	0
059	0	0	0	0	0	0	0
060	0	0	0	0	0	0	0
061	0	0	0	0	0	0	0
062	0	0	0	0	0	0	0
063	0	0	0	0	0	0	0
064	0	0	0	0	0	0	0
065	0	0	0	0	0	0	0
066	0	0	0	0	0	0	0
067	0	0	0	0	0	0	0
068	0	0	0	0	0	0	0
069	0	0	0	0	0	0	0
070	0	0	0	0	0	0	0
071	0	0	0	0	0	0	0
072	0	0	0	0	0	0	0
073	0	0	0	0	0	0	0
074	0	0	0	0	0	0	0
075	0	0	0	0	0	0	0
076	0	0	0	0	0	0	0
077	0	0	0	0	0	0	0
078	0	0	0	0	0	0	0
079	0	0	0	0	0	0	0
080	0	0	0	0	0	0	0
081	0	0	0	0	0	0	0
082	0	0	0	0	0	0	0
083	0	0	0	0	0	0	0
084	0	0	0	0	0	0	0
085	0	0	0	0	0	0	0
086	0	0	0	0	0	0	0
087	0	0	0	0	0	0	0
088	0	0	0	0	0	0	0
089	0	0	0	0	0	0	0
090	0	0	0	0	0	0	0
091	0	0	0	0	0	0	0
092	0	0	0	0	0	0	0
093	0	0	0	0	0	0	0
094	0	0	0	0	0	0	0
095	0	0	0	0	0	0	0
096	0	0	0	0	0	0	0
097	0	0	0	0	0	0	0
098	0	0	0	0	0	0	0
099	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0
101	0	0	0	0	0	0	0
102	0	0	0	0	0	0	0
103	0	0	0	0	0	0	0
104	0	0	0	0	0	0	0
105	0	0	0	0	0	0	0
106	0	0	0	0	0	0	0
107	0	0	0	0	0	0	0
108	0	0	0	0	0	0	0
109	0	0	0	0	0	0	0
110	0	0	0	0	0	0	0
111	0	0	0	0	0	0	0
112	0	0	0	0	0	0	0
113	0	0	0	0	0	0	0
114	0	0	0	0	0	0	0
115	0	0	0	0	0	0	0
116	0	0	0	0	0	0	0
117	0	0	0	0	0	0	0
118	0	0	0	0	0	0	0
119	0	0	0	0	0	0	0
120	0	0	0	0	0	0	0
121	0	0	0	0	0	0	0
122	0	0	0	0	0	0	0
123	0	0	0	0	0	0	0
124	0	0	0	0	0	0	0
125	0	0	0	0	0	0	0
126	0	0	0	0	0	0	0
127	0	0	0	0	0	0	0
128	0	0	0	0	0	0	0
129	0	0	0	0	0	0	0
130	0	0	0	0	0	0	0
131	0	0	0	0	0	0	0
132	0	0	0	0	0	0	0
133	0	0	0	0	0	0	0
134	0	0	0	0	0	0	0
135	0	0	0	0	0	0	0
136	0	0	0	0	0	0	0
137	0	0	0	0	0	0	0
138	0	0	0	0	0	0	0
139	0	0	0	0	0	0	0
140	0	0	0	0	0	0	0
141	0	0	0	0	0	0	0
142	0	0	0	0	0	0	0
143	0	0	0	0	0	0	0
144	0	0	0	0	0	0	0
145	0	0	0	0	0	0	0
146	0	0	0	0	0	0	0
147	0	0	0	0	0	0	0
148	0	0	0	0	0	0	0
149	0	0	0	0	0	0	0
150	0	0	0	0	0	0	0
151	0	0	0	0	0	0	0
152	0	0	0	0	0	0	0
153	0	0	0	0	0	0	0
154	0	0	0	0	0	0	0
155	0	0	0	0	0	0	0
156	0	0	0	0	0	0	0
157	0	0	0	0	0	0	0
158	0	0	0	0	0	0	0
159	0	0	0	0	0	0	0
160	0	0	0	0	0	0	0
161	0	0	0	0	0	0	0
162	0	0	0	0	0	0	0
163	0	0	0	0	0	0	0
164	0	0	0	0	0	0	0
165	0	0	0	0	0	0	0
166	0	0	0	0	0	0	0
167	0	0	0	0	0	0	0
168	0	0	0	0	0	0	0
169	0	0	0	0	0	0	0
170	0	0	0	0	0	0	0
171	0	0	0	0	0	0	0
172	0	0	0	0	0	0	0
173	0	0	0	0	0	0	0
174	0	0	0	0	0	0	0
175	0	0	0	0	0	0	0
176	0	0	0	0	0	0	0
177	0	0	0	0	0	0	0
178	0	0	0	0	0	0	0
179	0	0	0	0	0	0	0
180	0	0	0	0	0	0	0
181	0	0	0	0	0	0	0
182	0	0	0	0	0	0	0
183	0	0	0	0	0	0	0
184	0	0	0	0	0	0	0
185	0	0	0	0	0	0	0
18							

JEFFERSON PARISH/LOUISIANA
MINUTE IN FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ending December 31, 2002

FEDERAL GRANT/PROGRAM THROUGH GRANTEE PROGRAM TITLE	FEDERAL CODE NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THRU/END	
DEPARTMENT OF JUSTICE					
Drug Programs					
Continental System Training		04-0017-0-000	03/01/02	03/01/02	47,000
Domestic Violence and Children Assistance/Offender Treatment		01-0011-0-000	03/01/02	03/01/02	41,000
Continental System		01-0010-00-000			400,000
Drug Court Training		01-0010-00-000			21,000
ADA Technical Assistance - May 01		01-0010-00-000	03/01/02	03/01/02	40,000
Funded Through State Department of Education					
Intensive Offender Program	01-070	01-0010-01-000	03/01/02	03/01/02	20,000
Monitoring	01-000	00-0000	03/01/02	03/01/02	30,000
Monitoring	01-000	00-0000	03/01/02	03/01/02	21,000
State Attorney On Interview	01-070	01-0010-01-000	03/01/02	03/01/02	30,000
State Attorney Co. Interview	01-070	01-0010-01-000	03/01/02	03/01/02	40,000
Crime Victim Assistance Program	01-070	01-0010-01-000	03/01/02	03/01/02	11,000
Crime Victim Assistance Program	01-070	01-0010-01-000	03/01/02	03/01/02	10,000
Drug Support Personnel - Phase IV	01-070	00-0000	01/01/02	01/01/02	30,000
Drug Support Personnel - Phase IV	01-070	00-0000	01/01/02	01/01/02	30,000
Drug Support Personnel - Phase IV	01-070	01-0010-01-000	03/01/02	03/01/02	1,000
Victim Offender Interview Production	01-070	01-0010-01-000	03/01/02	03/01/02	30,000
Victim Offender Interview Production	01-070	01-0010-01-000	03/01/02	03/01/02	30,000
Victim Offender Interview Production	01-070	01-0010-01-000	03/01/02	03/01/02	30,000
Drug Court Data	01-070	01-0010-01-000	04/01/02	03/01/02	75,000
LEAD Support/Training Leticia	01-070	01-0010-01-000	01/01/02	03/01/02	1,000
LEAD Support/Training Chris	01-070	01-0010-01-000	01/01/02	03/01/02	1,000
Support of Assistant Attorneys	01-070	01-0010-01-000	03/01/02	03/01/02	10,000
Domestic Recruitment	01-070	01-0010-01-000	03/01/02	03/01/02	10,000
State DEPARTMENT OF JUSTICE					
Drug Programs (in various roles)					
Drug Programs					
Victimized Professional/Offender Interview	01	01-000	00-0000	Completion	1,000,000
Funded Through State Department of Education					
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000
Drug Court Training/Program	01	01-000	00-0000	03/01/02	375,000

(Continued)

ACCOUNT REVENUES DUE TO US GSA	EXPANDED BUDGET FUND		AGGREGATE DEFERRED REVENUE ACCOUNTS FY 1991	TOTAL BUDGET REVENUES FY 1991	EXPENDITURES		TOTAL EXPENDED BUDGET FUND
	GRANT	OTHER			FEDERAL	OTHER	
46,000	0	0	46,000	1,448	1,448	0	1,448
12,000	0	0	12,000	171,163	171,163	0	171,163
10,000	493,871	10,440	514,311	204,901	309,411	4,888	314,299
0	11,000	4,000	15,000	40,000	27,200	6,794	33,994
1,400	10,000	0	1,400	11,200	30,200	0	31,600
<u>59,400</u>	<u>514,871</u>	<u>14,440</u>	<u>594,711</u>	<u>528,714</u>	<u>598,822</u>	<u>4,888</u>	<u>598,000</u>
8,070	0	0	8,070	0	0	0	8,070
0	25,210	4,000	0	24,000	10,000	4,500	31,500
0	0	0	14,000	10,000	11,500	0	21,500
23,770	0	0	23,770	0	0	0	23,770
6,000	30,070	10,000	46,070	10,000	24,000	2,500	36,500
1,000	0	0	0	0	0	0	0
1,070	0	0	1,070	10,000	10,000	4,500	14,500
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,000	0	0	1,000	0	0	0	1,000
11,000	41,000	0	52,000	40,000	40,000	15,471	55,471
10,000	0	10,000	20,000	11,201	100,000	10,000	121,201
0	0	0	0	0	0	0	0
10,000	24,121	30,000	64,121	40,000	60,000	24,471	84,471
0	0	0	0	10	0	0	10
0	0	0	0	0	0	0	0
0	0	11,771	11,771	0	0	0	11,771
0	0	0	0	0	0	0	0
10,000	0	0	10,000	0	0	0	10,000
<u>59,400</u>	<u>493,871</u>	<u>14,440</u>	<u>594,711</u>	<u>528,714</u>	<u>598,822</u>	<u>4,888</u>	<u>598,000</u>
0	1,208,524	1,208,424	78,124	2,605,328	1,208,424	1,208,124	1,208,124
0	1,208,524	1,208,424	78,124	2,605,328	1,208,424	1,208,124	1,208,124
0	1,000	0	0	1,000	1,000	0	1,000
11,000	493,871	10,000	0	418,871	418,871	14,000	432,871
0	40,000	0	40,000	40,000	40,000	0	80,000
61,000	0	10,000	0	70,000	70,000	20,000	90,000
104,700	408,200	20,000	0	615,124	217,124	34,000	649,124
0	0	0	1,000	1,000	1,000	0	1,000
<u>176,700</u>	<u>1,204,296</u>	<u>29,424</u>	<u>1,000</u>	<u>1,205,124</u>	<u>1,204,296</u>	<u>35,000</u>	<u>1,204,296</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - (Continued)
 For the Year Ended December 31, 1990

FEDERAL GRANTS/PAID THROUGH-FORMER PROGRAMS (F.F.)	FEDERAL DOLLAR AMOUNTS	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			From	To/Through	
Funded through State/Departmental Family Related Food Stamp Food Stamp	10,000 10,000		07/01/89 07/01/89	06/30/90 03/31/91	26,700 24,000
Funded through State Department of Agriculture Temporary Emergency Food Assistance Temporary Emergency Food Assistance Temporary Emergency Food Assistance	10,000 10,000 10,000		07/01/89 07/01/89 07/01/89	06/30/90 06/30/90 07/01/90	14,000 20,000 0
TOTAL DEPARTMENT OF AGRICULTURE					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Food/through State Departmental Food Safety and Inspections Emergency Management Assistance Emergency Management Assistance	10,000 10,000	EAP EAP	10/01/89 10/01/89	09/30/90 09/30/90	70,000 10,000
Department of Health Affairs Food Stamp B, 1984	10,000	Grants #1984			1,001,000
Funded through Louisiana State Emergency Food and Shelter Program	10,000		08/01/89	07/31/90	24,700
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
FOOD					
RE-IMBURSEMENT ASSISTANCE					
Food Stamp Food Distribution Committee Food Distribution Committee	100,000 10,000				10,000 10,000

- (1) This amount represents only the portion of an amount used to meet the existing requirements of the grant.
- (2) This amount represents only the portion of an amount used to meet the existing requirements of the grant.
- (3) These amounts represent the value of Food Stamps and Commodities issued to and distributed to the Parish during the period ending 1990.
- (4) This program is considered a "major" grant under the Single Audit Act.

AMOUNT CERTIFIED BY STATE TREASURER, FEB.	PAID RECEIVED DURING YEAR		AMOUNT RECEIVED BEYOND DECEMBER 31, 1966	TOTAL REVENUE RECOVERABLE 1966	EXPENDITURES		TOTAL EXPENSES, LESS RECOVERABLE 1966
	STATE	OTHER			FEDERAL	OTHER	
22,121	87,768	24,287	0	114,175	114,175	74,997	39,178
0	21,406	87,217	81,820	103,223	103,223	81,214	22,009
22,121	109,174	111,504	81,820	215,198	217,398	156,211	58,987
0	0	0	0	0	0	0	0
0	0	1,000	1,000	2,000	2,000	0	1,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
24,174	1,114,888	818,892	287,271	1,431,025	1,431,025	288,288	1,142,737
24,174	2,129,776	1,637,784	288,271	4,055,827	4,055,827	1,576,576	2,479,251
0	184,000	188,800	0	372,800	372,800	188,800	184,000
0	18,800	43,271	0	62,071	62,071	62,071	0
0	102,204	148,000	0	250,204	250,204	188,800	61,404
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	88,800	221	0	89,021	89,021	221	88,800
0	10,000	287	0	10,287	10,287	287	10,000
0	228,804	188,281	0	417,085	417,085	188,281	228,804
\$ 24,174	\$ 2,313,664	\$ 1,827,075	\$ 288,271	\$ 4,601,827	\$ 4,601,827	\$ 1,764,857	\$ 2,836,970
\$ 24,174	\$ 2,507,664	\$ 2,015,356	\$ 288,271	\$ 5,001,356	\$ 5,001,356	\$ 1,953,138	\$ 3,048,218
\$ 24,174	\$ 2,531,838	\$ 2,016,356	\$ 288,271	\$ 5,039,535	\$ 5,039,535	\$ 2,141,338	\$ 2,898,197

63,289,001 (2)
80,417 (2)

\$ 63,352,290

45,278,490 (2)
58,471 (2)

\$ 45,336,961

JEFFERSON PARISH, LOUISIANA
 SCHEDULE OF COUNCILPERSONS' COMPENSATION

Year Ended December 31, 1996

(UNAUDITED)

COUNCILPERSON	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCE
Aaron P. Encoussard, Chairman	368	48,478	3,880
Thomas J. Ward	368	43,800	3,800
Lloyd K. Gianline	368	43,800	3,800
Donald B. Jones	368	43,658	3,800
Edmond J. Munk	368	43,658	3,800
John T. Landrine, Jr.	368	43,658	3,800
Nicholas P. Giambellone, Sr.	368	43,658	3,800

**Jefferson Parish, Louisiana
General Governmental Expenditures By Function (7)**

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

Year	General Government	Public Safety	Public Works	Traffic (2)	Health And Welfare	Culture And Recreation	Urban Redevelopment & Housing	Intergovernmental (3)	Debt Service (4)	Total
1997	\$ 29,591	\$ 25,895	\$ 48,982	\$ -	\$ 14,189	\$ 12,442	\$ 417	\$ -	\$ 48,018	\$ 188,529
1998	18,821	27,125	42,766	-	14,205	12,327	426	-	43,189	199,829
1999	18,559	27,189	49,199	-	18,888	12,771	1,084	-	60,827	179,389
2000	23,860	32,847	51,413	2,549	18,247	18,899	4,719	-	47,873	199,059
2001	25,240	32,227	58,995	4,159	18,719	17,912	4,989	-	59,289	238,129
2002	31,284	34,839	51,136	8,027	19,742	18,994	3,125	-	69,599	273,442
2003	28,232	34,294	53,843	9,442	18,718	18,701	1,842	-	69,488	269,609
2004	18,794	34,818	58,269	9,889	18,270	28,899	2,129	9,742	50,798	279,997
2005	28,819	37,889	67,328	9,042	20,849	22,332	2,072	9,277	47,478	239,199
2006	22,474	42,187	58,909	9,828	22,794	21,714	2,229	9,791	40,794	211,679

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

(2) Transit was included in Public Works for the years 1997 through 1999.

(3) Intergovernmental was included in General Government for the years 1997 through 1999.

(4) Includes all Debt Service except Enterprise Fund Revenue Bonds

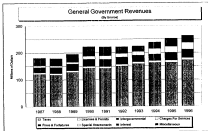


Jefferson Parish, Louisiana
General Governmental Revenues By Source (1)

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

Year	Taxes	License And Permits	Inter-Governmental	Charges For Services	Fines And Penalties	Special Assessments	Interest	Miscellaneous	Total
1987	\$ 129,474	\$ 5,591	\$ 46,738	\$ 8,812	\$ 2,412	\$ 1,058	\$ 7,958	\$ 10,240	\$ 203,293
1988	117,814	6,888	33,000	5,860	1,895	308	8,597	7,330	170,794
1989	127,800	6,252	34,948	8,838	2,808	714	18,334	6,273	184,863
1990	140,714	6,384	31,072	11,002	2,135	286	18,900	10,882	211,397
1991	145,795	6,891	31,367	13,045	3,108	232	8,179	12,330	210,887
1992	148,408	7,831	28,287	13,954	2,228	289	5,408	11,217	209,576
1993	157,679	7,844	34,847	14,121	2,380	216	3,838	8,888	219,943
1994	160,100	7,440	34,408	20,340	2,388	189	5,548	8,916	232,681
1995	162,714	8,834	38,289	21,903	2,992	333	7,808	15,841	244,443
1996	171,608	8,452	30,837	24,088	2,877	740	8,628	7,257	244,487

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



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

Last Ten Years

(Unaudited)

(amounts expressed in thousands)

Year	Ad Valorem	Sales	Severance	Miscellaneous	Total
1987	\$ 88,877	\$ 60,361	\$ 582	\$ 954	\$ 150,774
1988	88,855	57,537	588	557	147,514
1989	89,000	60,086	584	505	150,175
1990	78,175	65,420	574	845	144,994
1991	68,260	74,371	642	822	144,095
1992	70,837	77,406	488	873	149,604
1993	74,185	82,354	486	588	157,613
1994	75,083	85,865	500	654	162,102
1995	78,487	85,004	500	828	164,819
1996	80,848	87,520	502	2,350 *	171,220

* Cable TV Franchise Tax Reported as Miscellaneous Tax Revenues as of 1996

GENERAL TAX REVENUES

Current Year - By Source



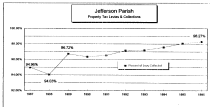
(Other Taxes include Alcohol (Selling) Tax, Chain Store Tax and Cable TV Franchise Fees)

**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 Taxes	Percent Of Outstanding Taxes To Tax Levy
1987	\$ 104,767	\$ 98,027	94.56%	\$ 3,879	\$ 104,806	97.80%	\$ 6,226	6.04%
1988 ⁽²⁾	73,863	69,563	94.18%	2,879	72,644	98.34%	4,413	6.01%
1989 ⁽²⁾	80,886	76,326	94.37%	2,888	81,026	100.00%	2,697	3.34%
1990 ⁽²⁾	83,882	80,578	96.06%	2,888	84,062	99.99%	3,454	4.12%
1991 ⁽²⁾	81,682	78,865	96.55%	2,881	81,804	100.00%	2,843	3.48%
1992 ⁽²⁾	84,094	82,144	97.75%	2,887	84,711	100.00%	2,410	2.87%
1993 ⁽²⁾	84,378	80,280	95.14%	2,148	86,254	99.99%	3,489	4.15%
1994 ⁽²⁾	83,828	80,917	96.53%	1,884	84,754	99.99%	2,789	3.33%
1995 ⁽²⁾	83,232	81,401	97.80%	1,488	82,990	99.83%	1,821	2.19%
1996 ⁽²⁾	88,882	87,147	98.05%	1,388	88,532	99.83%	1,718	1.93%

- (1) Source: Jefferson Parish Sheriff's Office
(2) Includes late levies for reporting entity only



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

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

Year	Tax Rate	Full Value	Personal Property	Public Service Corporations	Total Assessments	Homestead Exempt	Non- Homestead Exempt
1987	1986	\$ 1,644,241	\$ 306,588	\$ 127,730	\$ 1,882,879	\$ 637,268	\$ 1,245,611
1988	1987	1,438,121	294,956	106,680	1,880,876	650,358	1,230,518
1989	1988	1,468,678	289,287	138,382	1,896,347	649,887	1,246,460
1990	1989	1,438,811	288,795	137,261	1,812,827	686,883	1,125,944
1991	1990	1,610,411	308,168	144,279	1,862,858	624,148	1,238,710
1992	1991	1,398,381	314,862	158,224	1,663,667	637,173	1,026,494
1993	1992	1,414,993	322,588	147,852	1,685,433	642,482	1,042,951
1994	1993	1,602,828	328,634	150,824	1,882,286	648,082	1,234,204
1995	1994	1,421,264	345,628	156,002	1,810,256	658,801	1,151,455
1996	1995	1,448,023	387,208	148,188	1,875,517	650,818	1,224,699

(1) For the residential, all land and residential improvements are assessed at 10% of its fair market value and all other property at 10% 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
1987	0.10	0.57	0.79	1.37	0.92	0.41	2.70
1988	0.10	0.57	0.58	1.25	0.89	0.43	2.55
1989	0.09	0.60	0.57	1.31	0.90	0.41	2.62
1990	0.09	0.73	0.79	1.61	1.06	0.41	2.87
1991	0.09	0.74	0.38	1.21	1.04	0.47	2.72
1992	0.09	0.87	0.35	1.34	0.87	0.65	2.81
1993	0.14	0.86	0.38	1.38	0.83	0.65	2.86
1994	0.14	0.58	0.43	1.43	0.88	0.64	2.95
1995	0.15	0.68	0.37	1.40	0.95	0.66	3.01
1996	0.14	0.63	0.29	1.26	0.88	0.66	2.81

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

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

December 31, 1999

(Unaudited)

(amounts expressed in thousands)

Taxpayer	Type Of Business	1999 Assessed Valuation	Percentage Of Total Assessed Valuation
Louisiana Power & Light	Electric Utility	\$ 48,350	2.45%
South Central Bell	Telephone Utility	47,894	2.41%
Avondale Shipyards, Inc.	Shipbuilding	13,250	0.67%
Louisiana Gas Service	Gas Utility	11,847	0.60%
Lakeside Shopping Center Inc.	Shopping Mall	10,707	0.54%
Cytac Industries Inc.	Chemical Plant	8,601	0.43%
Hibernia National Bank	Bank	8,300	0.42%
Freeport/McMoran	Diversified	7,140	0.36%
Real Superstore Express	Retail Food	5,520	0.28%
CP Hamner Associates	Real Estate	4,985	0.25%
		<u>\$ 168,628</u>	<u>0.84%</u>

(1) Source: Jefferson Parish Assessor's Office

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

**Last Ten Years
(Unaudited)**

Year	Assessments Beginning Of Year	Delinquent Collections	Current Collections	Additions Or Adjustments	Total Assessments End Of Year	Current Year Billings	Outstanding Assessments Current
1997	\$ 2,247,987	\$ 80,439	\$ 1,028,091	\$ 895,854	\$ 2,308,091	\$ 281,648	\$ 2,199,819
1998	2,308,091	85,142	998,484	(1,904)	1,998,191	249,722	1,819,752
1999	1,998,191	89,308	793,873	60,308	1,398,488	237,198	1,119,658
2000	1,398,488	47,898	398,143	342,919	1,394,884	180,398	1,179,817
2001	1,394,884	59,862	191,719	(2,370)	1,162,672	197,319	839,820
2002	1,162,672	37,434	148,774	0	984,474	169,577	719,553
2003	984,474	80,831	148,191	0	784,642	169,412	465,528
2004	784,642	109,515	128,911	0	529,298	112,488	246,818
2005	529,298	10,331	87,295	204,378	629,988	58,144	328,129
2006	629,988	25,443	119,519	252,647	726,085	71,552	445,108

**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)	Debt Amount Of Debt Applicable To Debt Limit	Legal Debt Margin
Parish-Wide Drainage	\$ 215,738	\$ 48,433	\$ 167,305
Fourth Jefferson Drainage District	142,848	180	142,668
Drainage District No. 7	3,795	80	3,715
Drainage District No. 8	58,278	2,045	56,233
Drainage District No. 8 Sub-District No. 1	7,920	1,325	6,595
Consolidated Road District A Sub-District No. 1	11,730	5,325	6,405
Road District No. 1 Sub-District No. 1	22,826	22,130	10,696
Consolidated Waterworks District No. 2	88,838	2,845	85,993
Playground District No. 11	1,484	145	1,339
Playground District No. 12	22,917	780	21,937
Playground District No. 13	11,730	740	10,990
Playground District No. 14	8,880	415	8,465
Playground District No. 15	5,130	425	4,705
East Bank Consolidated Sewer District	206,275	2,815	203,460
Fire District No. 7	11,730	870	10,860

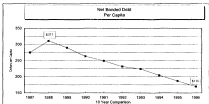
- (1) State law allows a maximum of 10 percent of the assessed valuation for bonds for any purpose.
Source: Jefferson Parish Assessor's Office

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

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

Year	Tax Rate	Population (7)	Assessed Value	Gross Bonded Debt (2)	Debt Service Money Available	Net Bonded Debt	Ratio Of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
1987	1999	471	\$ 1,660,876	\$ 145,540	\$ 98,011	\$ 129,584	6.89%	\$ 271
1988	1997	489	1,660,876	162,050	17,280	145,884	7.80%	271
1989	1995	488	1,595,825	154,000	18,284	135,716	7.17%	269
1990	1994	448	1,572,827	143,000	28,029	114,971	6.18%	261
1991	1993	437	1,603,540	132,880	20,404	112,476	6.44%	249
1992	1991	430	1,603,607	120,070	17,064	103,006	5.88%	231
1993	1990	437	1,595,431	117,000	15,000	102,000	5.42%	234
1994	1989	437	1,582,539	100,400	12,877	87,523	4.97%	204
1995	1988	458	1,548,268	97,870	13,274	84,596	4.47%	187
1996	1986	458	1,575,539	86,700	12,819	73,881	4.30%	170

- (7) Louisiana Tech University
- (2) Excludes 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
(Annualized)
(amounts expressed in thousands)

Year	Principal	Interest	Total Debt Service (\$)	Total General Expenditures (\$)	Ratio Of Debt Service To Total General Expenditures
1987	\$ 8,218	\$ 8,776	\$ 16,994	\$ 185,382	9.18%
1988	8,505	9,578	18,083	195,525	9.25%
1989	8,845	10,287	19,132	176,384	10.85%
1990	10,055	10,628	20,683	186,051	11.12%
1991	10,768	9,833	20,601	228,124	9.03%
1992	8,598	9,095	18,693	215,442	8.68%
1993	8,478	7,585	16,063	209,680	7.66%
1994	8,848	7,350	16,198	215,987	7.50%
1995	8,455	8,627	17,082	226,188	7.55%
1996	8,298	8,065	16,363	221,678	7.38%

(1) Includes only All Values Tax Bonds

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



**Jefferson Parish, Louisiana
Computation Of Direct And Overlapping Debt**

**(Summarized)
(amounts expressed in thousands)**

	Net Debt	Percentage Overlapping	Overlapping Debt
Parish Of Jefferson: (1)			
Frontside Drainage	\$ 48,430	100%	\$ 48,430
Fourth Jefferson Drainage District	180	100%	180
Drainage District No. 7	80	100%	80
Drainage District No. 8	2,040	100%	2,040
Drainage District No. 9 Sub-District No. 1	1,535	100%	1,535
Consolidated Road District A Sub-District No. 1	5,205	100%	5,205
Consolidated Road District No. 1 Sub-District No. 1	2,205	100%	2,205
Consolidated Road District No. 1 Sub-District No. 1, Refused	19,800	100%	19,800
New Pines	100	100%	100
Consolidated Waterworks District No. 2	2,845	100%	2,845
Playground District No. 11	145	100%	145
Playground District No. 12	700	100%	700
Playground District No. 13	740	100%	740
Playground District No. 14	415	100%	415
Playground District No. 15	420	100%	420
East Bank Consolidated Sewer District	2,815	100%	2,815
Fire District No. 7	870	100%	870
Total Direct Parish Debt	\$ 89,720	100%	\$ 89,720
Overlapping Debt (2)			
Jefferson Parish Public School System	668,100	90%	601,290
West Jefferson Levee District	1,428	100%	1,428
City of Kenner	1,868	100%	1,868
City of Metairie	48	100%	48
Total Overlapping Parish Debt	\$ 672,132	100%	\$ 672,132
Total Direct and Overlapping Parish Debt	\$ 1,561,852	100%	\$ 1,561,852

(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	
1987	\$ 31,432	\$ 23,128	\$ 8,303	\$ 3,195	\$ 785	\$ 3,980	2.80
1988	32,187	25,053	7,134	2,890	824	3,714	2.80
1989	34,612	24,863	9,749	3,165	540	3,705	3.58
1990	32,045	25,233	7,712	2,340	443	2,883	2.87
1991	32,383	27,248	4,834	1,315	351	1,666	2.89
1992	28,027	17,148	8,879	885	323	987	8.79
1993	27,258	15,855	6,404	720	187	907	7.06
1994	24,523	13,125	9,898	755	148	904	10.73
1995	26,243	14,251	11,992	795	110	905	13.25
1996	27,051	13,808	13,242	835	88	924	14.87

(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)
1987	471,482	\$ 14,160	65,364	5.0%
1988	468,509	15,007	64,885	5.4%
1989	465,624	15,862	65,480	5.4%
1990	448,306	17,101	63,819	5.2%
1991	451,343	17,489	62,699	5.6%
1992	455,369	18,248	78,234	6.2%
1993	457,088	18,100	80,430	5.9%
1994	457,481	20,170	80,879	6.4%
1995	458,458	20,170	81,142	5.0%
1996	455,741	20,170	82,362	4.3%

(1) Source: Louisiana Tech University

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce
The data for two most recent years' per capita income was not available at the time of publication.

(3) Source: Louisiana Department of Education

(4) Source: Louisiana Department of Labor, Research and Statistical Division



**Jefferson Parish, Louisiana
Property Value, New Construction & Bank Deposits**

**Last Ten Years
(Annualized)**

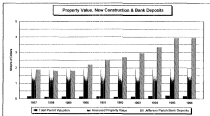
Year	Assessed Property Value ¹	Single Family Units	Value ¹	MU- Family Units	Value ¹	Commercial, Public Buildings and Other ²	Total Private Value ³	Jefferson Parish Bank Deposits ⁴
	(\$)	(K)	(\$)	(K)	(\$)	(K)	(K)	(\$)
1987	\$ 1,882,870	797	\$ 26,727 ¹	48	\$ 805	\$ 100,184	\$ 147,696	\$ 1,879,890
1988	1,888,976	800	26,809	8	182	102,888	156,787	1,782,711
1989	1,899,875	807	27,047	16	12,882	91,726	142,779	1,800,991
1990	1,912,827	809	28,724	1	10,448	89,183	124,857	1,892,987
1991	1,920,846	821	31,427	0	0	100,008	140,487	1,887,298
1992	1,933,897	845	34,764	13	750	90,588	164,195	1,884,997
1993	1,950,421	900	35,893	188	5,175	102,008	133,008	1,898,727
1994	1,982,816	980	38,128	23	9,288	118,287	166,473	1,818,870
1995	1,978,790	955	35,944	348	8,718	155,402	194,790	1,817,292
1996	1,975,817	894	32,978	271	7,288	118,800	158,974	1,820,836

¹ 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)**

Year Parish Founded	1825
Form of Government	Council/President
Area in square miles	568 Land 272 Water
Public Works - Streets	
Miles of Parish roads - surface drainage	850
Number of street lights	31,009
Inspection & Code Enforcement	
Building permits issued	4,733
Fire Protection	
Number of stations	80
Number of full personnel and officers	231 *
Education (Public Schools Only)	
Number of schools	88
Number of classrooms	3,214
Number of teachers	3,157
Number of students	84,868
Water Department	
Number of active accounts	138,018
Average daily production	76,000,000
Miles of water lines	1,580
Number of hydrants	14,551
Drainage	
Number of large pumping stations	18
Number of small pumping stations	24
Culture and Recreation	
Libraries	17
Community centers	35
Parks/leisure	10
Employees	
Classified	2,801
Unclassified	814

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



1996
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REPORTS ON
INTERNAL CONTROL AND COMPLIANCE

JEFFERSON PARISH

DECEMBER 31, 1996

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

Release Date _____

Reports on Internal Control and Compliance

JEFFERSON PARISH

December 31, 2006

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**INDEPENDENT AUDITORS' REPORT ON
THE INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF GENERAL-PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997. 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
Harris Mortgage Authority Proprietary-type Fund
Economic Development and Port District Governmental-type Fund

These 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 reports 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. These 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.

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.

The reports 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 structure, insofar as it relates to the blended and discretely presented component units, was based solely on the reports of the other auditors. An understanding of the internal control structure was obtained in planning and performing our audit of the general-purpose financial statements of Jefferson Parish, Louisiana, for the year ended December 31, 1996. 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. Control risk was also assessed 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, and the reports of other auditors did not disclose any

matters, involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

In our review of the internal control structure and the reports of other auditors we 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 May 20, 1997.

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.

BELOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Belowe & Company

Hanford M. Harrison

KUSHNER, LAGRANGE & MOORE, L.L.P.

Kushner, LaGrange & Moore, L.L.P.

Metairie, Louisiana
May 20, 1997

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF
GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 20, 1997. 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

These 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 reports 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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 the 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*.

The results of our tests and the reports of other auditors disclosed 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 May 20, 1997.

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.

REBORE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebore & Company

Hanford M. Harrison

EUSHNER, LAGRAZZE & MOORE, L.L.P.

Eushner, LaGratz & Moore, L.L.P.

Metairie, Louisiana
May 20, 1997

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-133, *Audits of State and Local Governments*. Those standards and OMB Circular A-133 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.

Our audit and the audit of the other auditors were conducted 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. Federal financial assistance with expenditures totaling \$1,456,384 included in the Schedule have been subjected to the auditing procedures applied in the audit of the financial statements referred to above by the other auditors whose report on the Schedule of Federal Financial Assistance has been furnished to us. Our report on the accompanying Schedule of Federal Financial Assistance Awards, insofar as it relates to the amounts included for is based solely on the report of the other auditors. 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, based on our audit and the audit of the other auditors, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

REBOWE & COMPANY/HAMFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hamford M. Harrison

KUSHNER, LA GROIZE & MOORE, L.L.P.

Kushner, LaGroize & Moore, L.L.P.

Metairie, Louisiana
May 20, 1997

JEFFERSON PARISH, LOUISIANA
SECTION 2 OF FISCAL YEAR FINANCIAL STATEMENTS
For the Year Ended December 31, 1993

FISCAL YEAR/PROGRAM THROUGH GRANTOR PROGRAM TITLE	FISCAL YEAR	ORIG. NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
DEPARTMENT OF AGRICULTURE					
Parasitology/State					
Office of State Affairs					
National Service Volunteer Project	72 001	445-000114	08/01/91	08/31/92	42,000
National Service Volunteer Project	72 001	445-000114	08/01/92	08/31/93	42,000
National Service Volunteer Project	72 001	445-000114	08/01/93	08/31/93	50,000
TOTAL DEPARTMENT OF AGRICULTURE					134,000
DEPARTMENT OF EDUCATION					
Parasitology/State					
Department of Culture, Recreation, and Tourism					
Language Assessment Project	84 104B		7/01/93		50,000
Technology Enhancement Project	84 104B				
TOTAL DEPARTMENT OF EDUCATION					50,000
DEPARTMENT OF ENERGY					
Parasitology/State					
Department of Gas, Services, Office of Comm. Services					
Wastewater Asset-Line Income Project	81 042		04/01/92	03/31/93	748,000
Wastewater Asset-Line Income Project	81 042		04/01/93	03/31/93	267,000
TOTAL DEPARTMENT OF ENERGY					1,015,000
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Programs					
Head Start	14	83 400	08/01/08000	08/31/93	4,857,000
Head Start	14	83 400	08/01/08000	08/31/93	1,084,000
Head Start	14	83 400	08/01/08000	08/31/93	4,748,000
Head Start Training and Technical Assistance	14	83 400	08/01/08000	08/31/93	88,000
Head Start Training and Technical Assistance	14	83 400	08/01/08000	08/31/93	44,000
Head Start Training and Technical Assistance	14	83 400	08/01/08000	08/31/93	88,000
Head Start Headstart	14	83 400	08/01/08000	08/31/93	75,000
Head Start Headstart	14	83 400	08/01/08000	08/31/93	88,000
Head Start Headstart Child Center	14	83 400	08/01/08000	08/31/93	75,000
Head Start Headstart Child Center	14	83 400	08/01/08000	08/31/93	88,000
Head Start Headstart Child Center	14	83 400	08/01/08000	08/31/93	200,000
Parasitology/State					
Department of Gas, Services, Village Comm. Services					
Child Support Enforcement Services	71 408		07/01/91	06/30/93	628,000
Child Support Enforcement Services	71 408		07/01/92	06/30/93	1,074,000
Low Income Home Energy Assistance Utility	81 584	00000001	03/01/91	06/30/93	2,007,000
Low Income Home Energy Assistance Utility	81 584	00000001	03/01/92	06/30/93	408,000
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					12,779,000

Continued

ACQUIRED GOVERNMENT RECEIVABLE (REVENUE IN '000)	CASH RECEIVABLE CURRENT YEAR		ACQUIRED GOVERNMENT RECEIVABLE (REVENUE IN '000)	TOTAL RECEIVABLE (REVENUE IN '000)	EXPENSES		TOTAL EXPENSES (IN '000)
	GRANT	OTHER			FEDERAL	OTHER	
1,120	1,182	184	0	184	0	184	184
12,707	67,120	32,712	0	62,712	62,080	62,712	62,712
0	28,888	0	(8,888)	0	0	0	0
12,888	10,288	23,888	(8,888)	10,288	62,080	62,888	62,888
13,000	0	0	1,300	0	0	0	0
0	0	62,888	0	62,888	0	0	0
13,297	0	62,888	1,300	62,888	0	0	0
13,624	41,800	0	245	20,150	62,150	0	62,150
0	0	0	62,744	22,284	62,744	0	62,744
13,624	41,800	0	1,307	62,280	62,280	0	62,280
0	0	16,100	0	16,100	0	16,100	16,100
161,204	2,428,242	682,124	0	2,709,868	2,687,868	682,124	2,709,868
0	2,728,200	4,864,000	4,874,817	1,708,807	2,718,417	4,864,000	2,718,417
0	0	0	0	0	0	0	0
1,270	2,780	0	0	1,490	2,490	0	1,490
0	10,800	0	1,880	1,880	1,880	0	1,880
0	0	0	0	0	0	0	0
16,270	146,880	0	0	166,880	166,880	0	166,880
0	17,240	0	47,100	128,870	128,870	0	128,870
0	0	0	0	0	0	0	0
(41,484)	(41,070)	20,220	0	104,880	104,880	20,220	104,880
0	168,880	0	16,880	164,880	164,880	0	164,880
662,240	5,166,700	1,084,070	662,737	6,477,744	6,462,960	1,084,070	6,477,744
167,144	470,400	228,000	0	665,544	661,200	665,544	665,544
0	47,170	168,880	168,880	384,930	384,930	168,880	384,930
124,824	0	0	0	64,884	64,884	0	64,884
0	667,480	1,400	240,870	471,570	471,570	1,400	471,570
164,241	737,680	471,404	670,680	1,944,204	1,822,780	471,404	1,944,204
66,240	66,240	1,400	0	67,640	67,640	1,400	67,640
0	66,240	1,400	66,880	66,880	66,880	0	66,880
0	0	168,880	16,880	185,760	185,760	16,880	185,760
16,884	16,884	1,400	0	18,284	18,284	1,400	18,284
22,770	22,770	0	0	22,770	22,770	0	22,770
188,876	666,880	168,880	47,644	892,280	878,284	168,880	892,280
164,240	666,880	1,784,472	1,028,880	6,606,880	7,040,880	1,028,880	6,606,880

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 2018

FEDERAL AGENCY/GRANT TITLE/STATE QUANTIFY PROGRAM TITLE	FEDERAL FSA NUMBER	GRANT NUMBER	SPAWY PERIOD		GRANT AMOUNT
			FY2018	FY2019	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Comm Programs					
Community Development Block Grant	99	14-278	994-00-01-0001	994-000	1,099,000
Community Development Block Grant	99	14-278	994-00-01-0001	994-000	1,084,000
Community Development Block Grant	99	14-278	994-00-01-0001	994-000	1,217,000
Home Program	99	14-286	994-00-02-0001	994-000	1,044,000
Home Program	99	14-286	994-00-02-0001	994-000	1,011,000
Home Program	99	14-286	994-00-02-0001	994-000	1,099,000
Home Program	99	14-286	994-00-02-0001	994-000	1,417,000
Home Rehabilitation Program	99	14-278	994-00-01-0001	994-000	99,000
Community Development Block Grant	99	14-278	994-00-01-0001	994-000	1,086,000
Disaster Relief	99	14-278	994-00-01-0001	994-000	144,000
Emergency Shelter Grant	99	14-278	994-00-01-0001	994-000	99,000
Emergency Shelter Grant	99	14-278	994-00-01-0001	994-000	157,000
Emergency Shelter Grant	99	14-278	994-00-01-0001	994-000	150,000
Emergency Shelter Grant	99	14-278	994-00-01-0001	994-000	194,000
Fooding Assistance Reimburse	99	14-278	994-00-01-0001	994-000	10,000
Rehabilit	99	14-278	994-00-01-0001	994-000	100,000
Rehabilit	99	14-278	994-00-01-0001	994-000	85,000
Financial Through Time					
Department of Soc. Services Office of Comm. Services	14-278	994-0001	994-000	100,000	83,000
Emergency Shelter Grant	14-278	994-0001	994-000	100,000	99,000
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DEPARTMENT OF LABOR					
Financial Through State Department of Labor					
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	1,000,000
Job Training Partnership Act	99	11-250	1-094-11-8C	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8C	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8C	994-000	249,000
Job Training Partnership Act	99	11-250	1-094-11-8D	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8E	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8F	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8G	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8H	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8I	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8J	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8K	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8L	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8M	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8N	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8O	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8P	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8Q	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8R	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8S	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8T	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8U	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8V	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8W	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8X	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8Y	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8Z	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
TOTAL DEPARTMENT OF LABOR					
Financial Through State Department of Education					
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000
Job Training Partnership Act	99	11-250	1-094-11-8A	994-000	99,000

TOTAL DEPARTMENT OF LABOR
 (Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - (CONTINUED)
For the Period Ended December 31, 2000

FEDERAL SPAN/PROGRAM THROUGH GRANTOR PROGRAM TITLE	FEDERAL FYCA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			START	TERMINATION	
DEPARTMENT OF TRANSPORTATION					
Grant Programs					
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,889,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-01/01	Project Completion	780,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,000,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,881,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	700,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,000,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	520,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	2,944,500
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,000,000
Urban Mass Transportation Capital Improvement Grant	94	00-000	12/00-00/00	Project Completion	1,000,000
Urban Mass Transportation Operating Assistance	94	00-000	12/00-00/00	12/00-00	771,700
Urban Mass Transportation Operating Assistance (Planning)	94-500	04-00-0000	01/00-00/00	00/00-00	200,000
Urban Mass Transportation Operating Assistance (Planning)	94-500	04-00-0000	01/00-00/00	00/00-00	200,000
Urban Mass Transportation Operating Assistance (Planning)	94-500	04-00-0000	01/00-00/00	00/00-00	200,000
Paratransit (State Department of Highways)					
Federal Aid Urban Study Phase II	94-000	04-00-0000-1	01/00-00/00	Project Completion	2,500,000
Federal Aid Urban Study Phase II	94-000	700-00-0000	01/00-00/00	Project Completion	500,000
Federal Aid Urban Study Phase II	94-000	700-04-0000	01/00-00/00	Project Completion	1,884,000
Federal Aid Urban Study Phase II	94-000	04-00-0000	01/00-00/00	Project Completion	1,000,000
Federal Aid Urban Study Phase II	94-000	0004-0000-0000	01/00-00/00	Project Completion	4,900,000
TOTAL DEPARTMENT OF TRANSPORTATION					
ENVIRONMENTAL PROTECTION AGENCY					
Grant Programs					
Construction Grants for Pollution Treatment/Control	94-400	01-0000-1-1	00/00-00/00	00/00-00	54,700,000
Landfill and Incinerator Site C	94-400	01-0000-1-2	00/00-00/00	00/00-00	4,814,000
Landfill and Incinerator Site D	94-400	01-0000-1-3	00/00-00/00	00/00-00	1,000,000
Landfill and Incinerator Site E	94-400	01-0000-1-4	00/00-00/00	00/00-00	200,000
July-Cleaning Superfund/RCRA Demonstration Remedial Action Program	94-500	04-00000-04-0	01/00-01/00	00/00-00	70,000
		02-00000-04-0	00/00-01/00	00/00-00	74,170
TOTAL ENVIRONMENTAL PROTECTION AGENCY					
GRAND TOTALS OF FEDERAL FINANCIAL ASSISTANCE					
Grant Programs					
State Police-Cadets Program - Phase II	71-400	00-00000-00	00/00-00/00	00/00-00	500,000
Passed through State Department of Natural Resources					
Coastal Zone Management	71-400	00-00-00-00	01/00-00/00	00/00-00	60,000
Coastal Zone Management	71-400	00-00-00-00	01/00-00/00	00/00-00	60,000
Coastal Zone Management	71-400	4000-00-00	01/00-00/00	00/00-00	55,000
TOTAL PARISH/LOUISIANA ENVIRONMENTAL ASSOCIATION					
(continued)					

**DEPARTMENT OF AGRICULTURE
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
For the Year Ended September 30, 1984**

FEDERAL ORGANIZATION TITLE AND COMPARISON PROGRAM (1)	FEDERAL FISCAL YEAR	START DATE	START PERIOD		COMMIT. AVAILABLE	
			FROM	THROUGH		
Department of Justice						
Grant Programs						
Continental Defense Training	19-87	09-01-84	100,000	000000	47,000	
Domestic Violence and Crime Juvenile Offender Treatment	19-87	10-01-84	100,000	000000	100,000	
Continental Offense	19-87	09-01-84	100,000	000000	490,000	
Drug Court Training	19-87	09-01-84	100,000	000000	47,000	
Anti-Terrorism Assistance Title II	19-87	09-01-84	100,000	000000	48,000	
Pass-through Title						
Commission on Law Enforcement						
Intensive Offender Program	19-87	09-01-84	100,000	000000	50,000	
Monitoring	19-87	09-01-84	100,000	000000	20,000	
Violent Offender - 10 - Research	19-87	09-01-84	100,000	000000	23,000	
Violent Offender - 10 - Research	19-87	09-01-84	100,000	000000	24,000	
Crime Victim Assistance Program	19-87	09-01-84	100,000	000000	19,000	
Crime Victim Assistance Program	19-87	09-01-84	100,000	000000	19,000	
Crime Victim Assistance - Phase III	19-87	09-01-84	100,000	000000	20,000	
Crime Victim Assistance - Phase III	19-87	09-01-84	100,000	000000	20,000	
Drug Court Training	19-87	09-01-84	100,000	000000	47,000	
Violent Offender Research/Prevention	19-87	09-01-84	100,000	000000	49,000	
Violent Offender Research/Prevention	19-87	09-01-84	100,000	000000	50,000	
Violent Offender Research/Prevention	19-87	09-01-84	100,000	000000	49,000	
Drug Court Training	19-87	09-01-84	100,000	000000	47,000	
LEAD Regional Training Units	19-87	09-01-84	100,000	000000	3,000	
LEAD Regional Training Units	19-87	09-01-84	100,000	000000	3,000	
Support of Juvenile Offenders	19-87	09-01-84	100,000	000000	17,000	
Offender Rehabilitation	19-87	09-01-84	100,000	000000	10,000	
Other Department of Justice						
DEPARTMENT OF AGRICULTURE						
Grant Programs						
Violent Offender Research/Prevention	00	19-84	09-01-84	000000	Committed	1,275,000
Pass-through (State Government Education)						
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000
Child Care Feeding Program	00	19-80		100,000	000000	100,000

(Continued)

ACCUMULATED PROVISIONAL REVENUE ON DEBIT BALANCE	GAAR REVENUE DURING YEAR		ACCUMULATED PROVISIONAL REVENUE ON CREDIT BALANCE	TOTAL REVENUE RECORDED	EXPENDITURES		TOTAL EXPENDITURES RECORDED
	DEBIT	CREDIT			FOR DEBIT	FOR CREDIT	
44,000	0	0	41,000	1,400	1,400	0	1,400
11,000	0	0	100,000	171,100	171,100	0	171,100
11,000	227,071	10,000	11,500	200,000	160,000	5,000	270,000
0	11,000	10,000	11,000	20,000	21,000	0,000	20,000
0,400	10,000	0	3,400	10,000	10,000	0	10,000
10,000	260,000	20,000	200,100	200,100	200,000	10,000	200,000
2000	0	0	2000	0	0	0	0
0	171,100	0,000	0	20,000	10,000	0,000	10,000
0	0	0	1,000	11,000	11,000	0	11,000
20,000	0	0	10,000	0	0	0	0
4,000	10,000	0	0	20,000	20,000	0	20,000
0,000	0	0	0	0	0	0	0
0,000	0	0,000	20,000	20,000	21,100	0,000	20,000
0	0	0	10,000	10,000	10,000	0	10,000
2000	0	0	2000	0	0	0	0
10,000	10,000	0	0	0	0	0	0
40,000	0	41,000	20,000	20,000	40,000	41,000	20,000
0	0	10,000	10,000	40,000	30,000	10,000	40,000
10,000	20,000	20,000	20,000	20,000	21,000	20,000	20,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0,000	0	11,000	4,000	10,000	0,000	0,000	1,000
0	0	0	10,000	0	0	0	0
0,000	0,000	1,000,000	100,000	2,000,000	20,000,000	100,000,000	500,000,000
100,000	400,000	1,000,000	400,000	2,000,000	1,000,000	1,000,000	600,000
0	1,000,000	1,000,000	10,000	2,000,000	1,000,000	1,000,000	1,000,000
0	1,000,000	1,000,000	10,000	2,000,000	1,000,000	1,000,000	2,000,000
0	1,000	0	0	1,000	1,000	0	1,000
10,000	100,000	10,000	0	100,000	100,000	10,000	100,000
0	10,000	0	10,000	100,000	100,000	0	100,000
10,000	0	100,000	0	100,000	0	100,000	100,000
10,000	100,000	100,000	0	100,000	100,000	100,000	100,000
0	0	0	100,000	100,000	100,000	0	100,000
200,000	1,000,000	1,000,000	200,000	1,000,000	1,000,000	1,000,000	1,000,000

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - CONTINUED
 For the Year Ended December 31, 1999

FEDERAL GRANT/PROGRAM THROUGH GRANTOR PROGRAM TITLE	FEDERAL FICA DFOA NUMBER	GRANT NUMBER	GRANT PERIOD		GRANT AMOUNT
			FROM	THROUGH	
Funded through State Department Family Support:					
Food Stamp	00 001		07/01/99	06/30/00	\$9,700
Food Stamp	00 001		07/01/99	06/30/01	\$5,000
Funded through State Department of Agriculture:					
Temporary Emergency Food Assistance	00 500		07/01/99	06/30/00	14,000
Temporary Emergency Food Assistance	00 500		07/01/99	06/30/00	20,000
Temporary Emergency Food Assistance	00 500		07/01/99	06/30/01	0
TOTAL DEPARTMENT OF AGRICULTURE					
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Funded through State Department of Public Safety and Corrections:					
Emergency Management Assistance	00 003	EM0	08/01/99	06/30/00	14,000
Emergency Management Assistance	00 003	EM0	08/01/99	06/30/01	11,000
Department of Military Affairs:					
Flooded May 6, 1990	00 010	Contract #1001			1,021,079
Funded through Local United Way:					
Emergency Food and Shelter Program	00 000		07/01/99	06/30/00	\$5,700
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					
TOTAL					
NON-FEDERAL LEASE HELD LEASE					
Food Stamp	00 000				
Food Stamp/Disaster Assistance	00 000				
TOTAL FEDERAL ASSISTANCE					

- (1) This amount represents grants financing by the state to contribute to the maintenance of the rehabilitation of the lease property.
- (2) This amount represents only the portion of total relevant state-funded non-federal matching requirements of the grant.
- (3) These amounts represent the value of Food Stamp and Commodity food distributed by the Parish to eligible populations during 1999.
- (4) This program is considered a "major" grant under the Single Audit Act.

AMOUNTS DEFERRED IN PREVIOUS ACCOUNTING PERIODS	CASH RECEIVED DURING YEAR		AMOUNTS DEFERRED IN PREVIOUS ACCOUNTING PERIODS	TOTAL REVENUE RECOGNIZED	EXPENSES		TOTAL EXPENSES RECOGNIZED
	GRANT	OTHER			FEDERAL	OTHER	
20,000	15,768	14,287	0	100,000	15,406	14,287	100,000
0	25,400	45,287	44,000	100,000	40,071	45,287	100,000
20,000	100,000	100,000	60,000	250,000	100,400	100,000	250,000
0	0	0	0	0	0	0	0
0	0	3,000	0	6,000	700	3,000	6,000
0	0	0	0	7,000	1,000	0	7,000
0	0	3,000	1,000	9,000	8,000	3,000	9,000
100,000	1,000,000	400,000	200,000	7,000,000	1,000,000	500,000	1,500,000
200,000	1,000,000	1,000,000	200,000	2,000,000	1,000,000	1,000,000	2,000,000
10,000	100,000	100,000	0	200,000	100,000	100,000	200,000
0	10,000	10,000	0	20,000	10,000	10,000	20,000
10,000	100,000	100,000	0	200,000	100,000	100,000	200,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	10,000	100	0	10,000	10,000	100	10,000
0	10,000	100	0	10,000	10,000	100	10,000
10,000	100,000	100,000	0	200,000	100,000	100,000	200,000
\$	\$ 7,000,000	\$ 24,000,000	\$ 10,000,000	\$ 100,000,000	\$ 24,000,000	\$ 10,000,000	\$ 34,000,000
	\$ 10,000,000 (10)				\$ 10,000,000 (10)		
	\$ 10,000,000				\$ 10,000,000		

***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, 1986, and have issued our report thereon dated May 20, 1987. 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

These 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 reports 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 May 20, 1997. We did not audit the compliance of blended and discretely presented component units of Jefferson Parish, Louisiana. The reports of the other auditors on compliance with the requirements applicable to major programs have been furnished to us, and our opinion on compliance with those requirements, insofar as it relates to the amounts included for the component units, was based solely on the reports of the other auditors.

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 audit for the year ended December 31, 1996, we considered the internal control structure of Jefferson Parish, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements of Jefferson Parish, Louisiana, and on its compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. Our consideration of the internal control structure, insofar as it relates to the blended and discretely presented component units, was based solely on the reports on internal control structure in accordance with OMB Circular A-128 of the other auditors. 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 May 20, 1997.

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 recorded 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 into 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, 1986, Jefferson Parish, Louisiana, expended 93.4 percent needed percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-120, 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 and the consideration of the internal control policies and procedures used in administering federal financial assistance, reported on by the other auditors, as described above, 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 reportable 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 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, and the reports of other auditors did not disclose any matters, involving the internal control structure and its operation 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 May 20, 1987.

This report is intended for the information of management 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.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER, LAGRANGE & MOORE, L.L.P.

Kushner, LaGrange & Moore, L.L.P.

Metairie, Louisiana
May 20, 1997

**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, 1986, and have issued our report thereon dated May 20, 1987. 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 those financial statements, insofar as it relates to the amounts included for the blended and discretely presented component units, was based solely on the reports of the other auditors.

We 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, 1996:

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable cost/cost principles
- Drug-free Workplace Act
- Administrative requirements

We did not apply procedures to test blended and discretely presented component units' compliance with the general requirements. Those procedures were performed by the other auditors, whose reports on compliance with the general requirements were furnished to us, and this report insofar as it relates to the component units' federal financial assistance programs, if any, was based solely on the reports of the other auditors.

The 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 above. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures and the reports of the other auditors 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.

REBOWE & COMPANY/HANFORD M. HARRISON

A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER, LAGRANGE & MOORE, L.L.P.

Kushner, LAGRANGE & Moore, L.L.P.

Monroe, Louisiana

May 20, 1997

***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 May 20, 1997. 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

These 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 reports 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 cost-sharing; 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 the requirements mentioned above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

Our audit of compliance with these requirements was conducted 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, based on our audit, 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, 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.

REBOWE & COMPANY/HANFORD M. HARRISON

A Professional Corporation

Rebowe & Company

Hanford M. Harrison

KUSHNER, LAGRANGE & MOORE, L.L.P.

Kushner, Lorange & Moore, L.L.P.

Metairie, Louisiana

May 20, 1997

**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, 1996, and have issued our report thereon dated May 30, 1997. 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 those financial statements, insofar as it relates to the amounts included for the blended and discretely presented component units, was based solely on the reports of the other auditors.

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-126, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1986.

As required by OMB Circular A-126, 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 our procedures disclosed no material instances of non-compliance 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 non-compliance 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.

REBOWE & COMPANY/HAMFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hamford M. Harrison

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

Kushner, Lagraize & Moore, L.L.P.

Metairie, Louisiana
May 20, 1987

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 1986

FUNDING SOURCE	FINDING	QUESTIONED COSTS
Department of Health & Human Services		
Healthier CFDA No. 13.600	<p>Finding</p> <p>The Healthier Program has no formal system in place to document the acceptance of new program participants. In the past, formal letters of certification were mailed to newly accepted participants and a copy of such was maintained in the participant's file. This procedure has been discontinued and phone calls are now used to notify new participants. However, no documentation is maintained on file.</p> <p>Recommendation</p> <p>We recommend that Healthier develop a form to document when and to whom phone calls are made to new participants so that incidental documentation can be maintained on file.</p> <p>Response</p> <p>Healthier plans to develop a form to be used to document phone calls to new participants.</p>	-
Department of Housing and Urban Development		
CCDBG CFDA No. 14.218	<p>Finding</p> <p>Community Development (CCDBG) is required by Housing & Urban Development (HUD) to submit an annual Grantee Performance Report within 90 days following the grant year. This report is intended to track the financial activity of the Jefferson Parish CCDBG for HUD to review. As in the prior year, we noted that the structure in the 1985-86 Performance Reports were difficult to trace to supporting documentation. In addition, we noted errors totaling \$1,420.00.</p> <p>Recommendation</p> <p>We recommend that the Performance Reports should be reconciled to the supporting documentation prior to their being submitted to HUD.</p>	\$1,420.00

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1996

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	<p>Response</p> <p>Attempts to improve reporting procedures are ongoing.</p> <p>Finding</p> <p>The Department of Housing & Urban Development (HUD) conducted a monitoring site visit of the Jefferson Parish Department of Community Development (CDCD) during September 1992 and noted that the Parish has failed to utilize and commit rental rehab funds for 1990 and 1991 in accordance with regulations. Failure to submit a plan for HUD for fully utilizing the funds could result in the deobligation of these funds. As of December 31, 1996, these funds have not yet been committed by CDCD.</p> <p>Recommendation</p> <p>CDCD should endeavor to commit rental rehab funds in accordance with program requirements to prevent the deobligation of funds.</p>	<p>0</p>
	<p>Response</p> <p>Attempts by CDCD to commit these funds are continuing.</p> <p>Finding</p> <p>During our testing of construction files for CDCD for compliance with the Davis Bacon Act, we noted that interview records for one of the 28 contractors could not be located. Interview records are required to be maintained on all contractors in order to receive reimbursement from CDCD. Further investigation showed that this contractor did receive payroll reimbursements throughout 1996.</p> <p>Recommendation</p> <p>We recommend that files on contractors be maintained in an orderly fashion and that the missing file be located and filed accordingly.</p> <p>Response</p> <p>The Parish contends that the interview was performed and documented, but the required documentation was misplaced. The Parish is attempting to locate the interview records.</p>	<p>0</p>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE 8 - PENSION PLANS (Continued)

Showing the unfunded amounts in excess of pension benefit obligations as a percentage of covered payroll approximately adjusts for the effects of inflation for analytical purposes.

Historical trend information is presented in order to enable a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become due. Two year historical trend information is presented in the supplemental information section of this report for the Parish Plan. Two year historical trend information for the State Plan and the Firefighters' Retirement System are included in the separately issued Parochial Employees' Retirement Systems (December 31, 1987) Comprehensive Annual Financial Report and the Firefighters' Retirement Systems (June 30, 1988) Comprehensive Annual Financial Report.

NOTE 9 - PRIOR PERIOD ADJUSTMENTS

If not balance at the beginning of the year have been retained to reflect changes in classifications of certain funds and to correct errors as follows:

Adjustment	REASON	
	A change in the financial statement presentation due to the change in the nature of expenditures incurred by the respective funds resulted in the increase (decrease) in fund balances of the following funds:	
1	Special Revenue Department of Transportation Grants Miscellaneous Grants	\$3,207,188 +22,887
	Capital Projects Transport Capital Projects Multi-Purpose Capital	(3,207,188) (+22,887)
2	As prior to the 1988 financial statements were restated which resulted in the decrease in fund balances of the following funds:	
	Debt Service Paving Loan Obligations Consolidated Sewerage Loan Obligations Consolidated Water Loan Obligations	\$(21,884) 24,488 78,888

The effect of these changes on fund balances at January 1, 1988 is summarized below:

ADJUSTMENTS	Fund Type		
	GOVERNMENTAL		
	OPERATING REVENUE	DEBT SERVICE	CAPITAL PROJECTS
1	\$ 3,230,075	\$ -	\$ (3,230,075)
2	-	(23,884)	-
Total	3,230,075	(23,884)	(3,230,075)
Fund balances:			
As originally reported	28,828,548	80,347,878	118,641,488
As restated	\$ 32,058,623	\$ 80,323,994	\$ 115,411,413

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE H - PRIOR PERIOD ADJUSTMENTS (Continued)

The effect of these changes on assets, revenues, and expenditures for the year ended December 31, 1985 is as follows:

ADJUSTMENTS

1	Increase in Special Revenue Funds of \$76,843, Increase in Capital Projects Funds of \$61,794.
2	Decrease in Debt Service Funds of \$168,080.

In addition, the beginning balance of the General Fixed Assets Account Group has been decreased by \$45,388 resulting in the correction of an overstatement of vehicles of \$47,460 and machinery and equipment of \$17,388 and an understatement of construction in progress of \$18,112.

NOTE I - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

FUND	AUDITOR
Enterprise Funds	
Consolidated Sewerage District No. 1 Consolidated Wastewater District No. 1	Luther C. Spang's & Company Certified, Registered, Public & Notary, L.L.P.
Personal Trust Funds	
The Employees' Retirement System of Jefferson Parish	Keith J. Brown

NOTE K - SELECTED FINANCIAL STATEMENTS ON INDIVIDUALLY PROVIDED COMPONENT UNITS

Financial reporting standards require fiduciary disclosure on separately presented component units consisting both of the unit's operations relative to financial statements presented component units and the nature and significance of the unit's relationship to the primary government (the Parish). As such, the following disclosures are presented:

1. DEPOSITS AND INVESTMENTS

The table below, at year end, sets categorized balance together an indication of the level of credit risk assumed by the Component Unit at year end. Category A includes balances which are insured or collateralized with securities held by the Component Unit or by its agent or 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 collateralized by 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 listed.

Jefferson Parish (including) Development and Port District Jefferson Home Mortgage Authority Hospital District No. 1 Hospital District No. 2	(In thousands of dollars) CATEGORY			TOTAL INSURED BALANCE	TOTAL CARRIED AMOUNT
	A	B	C		
	\$ 321	\$ 414	\$ -		
5,781	-	-	5,781	5,781	
8,827	-	-	8,827	8,827	
383	-	(3,895)	(3,512)	(3,512)	
Total	\$ 11,312	\$ 414	\$ (3,895)	\$ 20,840	\$ 20,840

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 5 - SELECTED DISCLOSURES ON DISCREETLY PREPARED COMPONENT UNITS (Continued)

Investments in other entities categorized below provide an indication of the credit 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 component'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 counterpart, or by its trust department or agent but not in the Component Unit's name.

	(in thousands of dollars)			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
1. 2. Government insured:	\$ 299,051	\$ 83,734	\$ 2,283	\$ 407,077	\$ 408,128
Mutual funds				18,848	18,848
Fixed income funds				8,719	8,719
Equity funds				25,889	25,889
Guaranteed investment contracts				21,608	21,608
Other				8,892	8,892
Total investments reported on combined balance sheet				\$ 470,936	\$ 473,084

Of the \$18,848 mutual funds, \$15,283 are owned by the East Jefferson General Hospital Savings Plan Pension Fund, \$324 are owned by the Jefferson Parish Economic Development and Port Canal, \$340 are owned by Hospital District No. 1, and \$8,901 are owned by the West Jefferson Medical Center Retirement Plan. The \$8,719 in fixed income funds are owned by the West Jefferson Medical Center Retirement Plan. Of the \$25,889 in equity funds, \$11,855 are owned by the West Jefferson Medical Center Retirement Plan and \$8,933 are owned by the East Jefferson General Hospital Retirement Plan. \$8,427 of the guaranteed investment contracts are owned by the East Jefferson Hospital Savings Plan Pension Trust Fund and \$3,181 are owned by the Jefferson Home Mortgage Authority for a total of \$11,608. Other investments of \$8,892 are held by the East Jefferson Hospital Savings Plan in an insured SOG (State Value Fund). This fund invests in underwritten portfolio investment contracts with various counterparties. These amounts are not considered to be securities that exhibit a principal or total return risk and are not categorized.

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

	(in thousands of dollars)			TOTAL
	1	2	3	
Jefferson Home Mortgage Authority	\$ -	\$ -	\$ 2,283	\$ 2,283
Hospital District No. 1	185,000	81,734	-	266,734
Hospital District No. 2	200,051	-	-	200,051
Total	\$ 385,051	\$ 81,734	\$ 2,283	\$ 469,068

3. RECEIVABLES

NOTE 6 RECEIVABLE

All year end, the Jefferson Parish Economic Development and Port Canal had \$982,191 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 II of the Public Works and Economic Development Act of 1966, as amended, and Housing and Urban Development Section 108.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1999

NOTE 5 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENTS (Continued)

(Guaranteed Loan Program) - The loans are collateral in varying 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 guarantee of the owners of the businesses to which made.

LEASE PAYMENTS RECEIVABLE

At year end, the Jefferson Parish Economic Development and POT District had \$0.126,000 in lease payments receivable. They consist of amounts payable to JECCO by a manufacturer under the terms of two lease-purchase agreements executed in 1999. The leased assets consist of two pieces of real property and some equipment which JECCO acquired as a result of default by a manufacturer who had pledged such assets as collateral for two loans from JECCO under the Housing and Urban Development Section 108 Subordinated Loan Program. The total minimum lease payments to be received by JECCO are as follows: for property located at 1008 Elmwood Park Blvd., Metairie, LA, \$3,276,000 (\$795,000 of which was received in 1999); for property located at 628 Distributors Row, Harahan, LA, \$1,000,000 (\$9,000 of which was received in 1999). The future minimum lease payments to be received by December 31, 1999 are as follows:

Year ending December 31	1008 Elmwood Park Blvd.	628 Distributors Row
1999	\$ 100,000	\$ 100,000
2000	100,000	91,000
2001	99,480	89,000
2002	99,110	88,000
2003	1,125,490	880,000
Totals	\$ 1,524,080	\$ 1,048,000

The payments due for the year 2001 include the balloon payments due on August 1, of \$1,051,000 for 1008 Elmwood Park Blvd. and \$276,000 for 628 Distributors Row. The lessee has an option to acquire the leased properties at the conclusion of the lease term for the sum of \$1.00, or at any time by prepaying all rents due under the leases.

MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Home Mortgage Authority had \$181.25,000 in mortgage loans receivable relating to its single family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage loans through certificates (CMMA certificates). A breakdown of this receivable by program year is as follows (in thousands of dollars):

PROGRAM YEAR	TYPE	HYPOTHE- CATED	RECEIVABLE
1990	Whole Mortgage	12,887%	\$ 1,561
1994	Whole Mortgage	18,887%	3,845
1995/1994-95	Whole Mortgage	18,337%	3,212
1997	CMMA Certificate	8,737%	14,298
1998	CMMA Certificate	8,837%	25,897
1999	CMMA Certificate	8,587%	26,548
2000	CMMA Certificate	8,497%	13,938
2001	Whole Mortgage	7,837%	30,348
2002	CMMA Certificate	8,887%	24,198
2003	CMMA & FIMRA Certificate	7,987%	13,887
2004	CMMA & FIMRA Certificate	7,187%	13,897
2005	CMMA & FIMRA Certificate	6,130%	—
			\$ 180,128

The principal and interest payments for all of the programs are either guaranteed by the U. S. Government, the Federal National Mortgage Association or are covered by mortgage default insurance.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1998

NOTE 8 - SELECTED DISCLOSURES ON DISCREETELY PRESENTED COMPONENT UNITS (Continued)

B. LONG-TERM DEBT

BOND AND CERTIFICATE

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

DESCRIPTION	INTEREST RATES	RANGE OF ANNUAL PRINCIPAL PAYMENTS				AMOUNT ISSUED	ACCOUNT OUT- STANDING
		Final Maturity Date	From	To			
Revenue Bonds							
Single Family Mortgage Revenue Bonds - Series 1982	12.50	05/01/14	\$ 0	\$ 0	\$ -	\$100,000	\$ 0
Single Family Mortgage Revenue Bonds - Series 1984	8.75-11.00	08/01/15	14	480	460	31,750	1,300
Single Family Mortgage Revenue Bonds - Series 1985	8.50-10.00	05/01/17	-	-	-	28,000	280
Single Family Mortgage Revenue Bonds - Series 1987A	8.00	05/01/19	14,288	-	-	38,600	14,288
Single Family Mortgage Revenue Bonds - Series 1988A	7.50-8.00	04/01/20	17	1,555	1,555	58,000	20,140
Single Family Mortgage Revenue Bonds - Series 1989A	7.75-11.87	12/01/21	385	2,040	2,040	58,000	20,040
Single Family Mortgage Revenue Bonds - Series 1990A	8.00-8.50	05/01/22	500	1,500	1,500	25,000	14,500
Collateralized Mortgage Obligations - Series 1991A	8.75-9.00	05/15/23	274	20,040	20,040	58,480	20,044
Single Family Mortgage Revenue Bonds - Series 1993A	4.25-6.00	12/01/24	208	1,258	1,258	38,600	24,150
Flexible Compound Interest Refunding Bonds - Series 1994	9.00	05/01/17	2,750	-	-	3,242	2,750
Tax-Exempt Agency Mortgage- Backed Securities - Series 1994A	8.75-11.00	12/01/26	1,680	8,490	8,490	11,428	40,500
Tax-Exempt Agency Mortgage (Strapped Securities) - Series 1994A	4.80-6.00	12/01/26	425	4,700	4,700	12,588	12,000
Tax-Exempt Agency Mortgage- Backed Securities - Series 1995A	8.75-9.15	05/01/28	875	8,000	8,000	18,420	18,420
Total Home Mortgage Authority						<u>\$652,382</u>	<u>\$180,000</u>
West Jefferson Medical Center (Series 1986)	3.00-6.00	04/01/98	\$48,000	\$ -	\$ -	\$ 48,000	\$ 48,000
West Jefferson Medical Center Louisiana Public Health Authority, Series 1988	7.00	12/01/95	700	15,845	15,845	70,000	48,400
West Jefferson Medical Center (Series 1992)	4.125-6.48	02/01/99	1,028	4,278	4,278	10,250	10,250
Total Hospital District No. 1						<u>\$119,000</u>	<u>\$107,650</u>
East Jefferson General Hospital (Series 1995)	Various	12/01/99	\$80,000	\$ -	\$ -	\$ 80,000	\$ 80,000
East Jefferson General Hospital (Series 1997)	4.00-6.75	07/01/99	1,800	30,000	30,000	104,000	102,700
Total Hospital District No. 2						<u>\$184,000</u>	<u>\$182,700</u>
Total all component units						<u>\$180,382</u>	<u>\$460,450</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 1998

NOTE 8 - SECURED DISBURSES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Annual debt service to maturity, including interest of \$471,438,000 are as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	PRINCIPAL	INTEREST	INTEREST	TOTAL
	AMOUNTS PAID/TO BE PAID	ON 1998- NO. 1	ON 1998- NO. 2	
1997	\$ 14,884	\$ 42,780	\$ 2,313	\$ 59,977
1998	14,750	42,780	2,313	59,843
1999	14,741	42,670	22,709	79,120
2000	14,670	42,700	23,000	80,370
2001	14,623	41,800	23,000	79,423
2002-2008	72,100	22,000	22,000	116,100
2009-2010	70,465	22,000	22,000	114,465
2011-2014	100,000	40,000	20,000	160,000
2015-2020	181,000	30,000	-	211,000
2021-2028	23,844	37,000	-	60,844
2029-2030	2,884	-	-	2,884
	490,000	296,000	107,714	893,714
Less amount representing interest	278,000	101,000	43,414	422,414
	\$ 212,000	\$ 195,000	\$ 64,300	\$ 471,300

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

ADVANCE REFUNDING

In 1998 and in prior years, the Component Units advanced certain revenue bonds by placing the proceeds of the new bonds into irrevocable trusts to provide for debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the advanced bonds are not included in the Component Units' Financial Statements.

Current Year:

On November 20, 1998, the Home Mortgage Authority issued \$18,420,000 Tax-Exempt Agency Mortgage Bonds (Secured, Series 1998B) with an initial interest rate of 5.75%. These bonds are subject to a mandatory tender to the Trustee on January 23, 1997, at which time the initial interest rate increases. On this date, \$1,800,000 will be due June 1, 2000 at 5.25%, \$1,750,000 will be due December 1, 2000 at 5.50%, \$475,000 will be due December 1, 2001 at 5.49%, \$5,000,000 will be due June 1, 2002 at 5.0%, and \$8,895,000 will be due June 1, 2009 at 5.15%. These bonds constitute the 1998 program.

The 1998 bonds were issued to refund \$1,200,000 of cash-outstanding obligations of the Authority, (the Prior Bonds) and to finance a new class of certain qualified mortgage loans secured by the mortgages made by qualified individuals for single family residences. Colored with the Parish of Jefferson, Louisiana. The Prior Bonds totaling of \$1,500,000 was comprised of \$1,000,000 for the 1994 Program, \$300,000 for the 1995 Program, \$100,000 for the 1996 Program and \$440,000 for the 1997 Program. On the date of delivery of the Bonds, the 1998 Program transferred \$2,200,000 to refund the Prior Bonds. Such amount being, the Prior Bonds' proceeds transferred a like amount to the 1998 Program. Thus there is \$18,420,000 available to purchase GMMB and TMMB Certificates for the 1998 Program. There was no economic gain or loss on the refunding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1990

NOTE 11 - SELECTED DISCLOSURES ON DEBENTURES PRESENTED (COMPONENT PARTS) (Continued)

The following table as of December 31, 1990 listing 10-Year debentures as of 1990 (in thousands of dollars)

Jefferson Parish Bond (No) Issue Authority	
Tax (except Mortgage Related Securities Series 1985A)	\$18,420
Total Current Year	\$18,420

Due From

Revenue Bonds

East Jefferson General Hospital 1975 Series Revenue Bonds	\$ 8,000
West Jefferson Medical Center 1975 Series Revenue Bonds	28,415
West Jefferson Medical Center 1980 Series Hospital Revenue Bonds	15,000
West Jefferson Medical Center Louisiana Public Facilities Authority	10,000
Jefferson Home Mortgage (Single Family Mortgage Revenue Bonds-Series 1979A)	88,240
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1980	1,320
Total Five Years	151,075
Total Debentured Debt	\$ 309,495

NOTES

In April 1991, JECGD issued short term notes for \$4,500,000. The proceeds of the notes were loaned to a manufacturer in accordance with the Section 1082 Loan Guarantee program. On July 18, 1991, the 90-day term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payments semi-annually at rates ranging from 8.40% to 8.74%. At December 31, 1990, the notes had an outstanding balance of \$4,050,000.

In 1989, JECGD issued short term notes for \$2,000,000. The proceeds of the notes were loaned to a manufacturer in accordance with the Section 1082 Loan Guarantee program. In August 1990, the short term notes were refunded with long term notes. The long term notes are payable over a period of 10 years with interest payments semi-annually at rates ranging from 7.80% to 8.21%. At December 31, 1990, the notes had an outstanding balance of \$1,400,000.

In April 1991, West Jefferson Medical Center and Subsidiary (Hospital Center, Inc.) assigned a promissory note for \$20,000,000 at a variable rate for 10 years with Louisiana Public Facilities Authority in connection with the purchase of equipment and capital improvements. The note is collateralized by the pledge of the revenues of the Medical Center as provided in the loan agreement. At December 31, 1990, the note had an outstanding balance of \$18,000,000.

In January 1989, East Jefferson General Hospital (Hospital Center, Inc.) assigned a promissory note for \$2,500,000 at 7.75% for 10 years in connection with the purchase of medical clinic buildings and the land on which they are situated. At December 31, 1990, the promissory note had an outstanding balance of \$1,000,000. The note is collateralized by a mortgage and vendor lien on the medical clinic buildings and on two parcels of land purchased.

Annual note payments to maturity, including interest of \$8,000,000, are as follows (in thousands of dollars)

YEAR ENDING DECEMBER 31,	JECGD,	HOSPITAL CENTRAL DISTRICT	HOSPITAL CENTRAL DISTRICT	TOTAL
1991	\$ 1,071	\$ 3,440	\$ 380	\$ 4,891
1992	1,073	3,440	380	4,893
1993	1,074	3,440	380	4,894
1994	1,075	3,440	380	4,895
1995	1,076	3,440	-	4,516
1996-2000	1,084	1,380	-	2,464
	8,954	16,024	1,380	16,358
Less amount outstanding interest:	(1,320)	(2,024)	(250)	(3,594)
	\$ 7,634	\$ 13,999	\$ 1,130	\$12,803

JEFFERSON HOSPITAL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1988

NOTE 8 - SELECTED DISCLOSURES ON DISCRETS LY PRESENTED COMPONENT UNITS (Continued)

GENERAL DEBT

The Hospital District No. 1 has an agreement with outside firm to manage the information systems function. Future commitments under the arrangement total \$7,398,000 over five years.

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, 1988 was \$15,382,848. In addition, JHCOO has an interest liability for compensated services of \$14,525 and operating lease obligations of 1995,000 and capital lease obligations of 10,225 at December 31, 1988.

4. PENSION PLANS

Employees of the District'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 JGH 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 JGH Plan. Plan benefits vest after five years of credited service. Employees 52 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 earnings for each Plan year commencing after December 31, 1988, plus 0.5 percent of the participant's annual earnings on years of integrated retirement creditable to the Plan for each Plan year commencing after December 31, 1988, for up to 35 years of benefit service. Employees participating in the East JGH Plan prior to January 1, 1989 will also receive benefits accrued through December 31, 1988 that are equal to 20 percent of the employee's final average monthly earnings up to the Social Security Maximum Wage Average plus 80 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 JMC 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 JMC Plan. An eligible employee must make an application to the Employer for participation in the West JMC Plan and agree to the terms of the Plan. Plan benefits vest after 10 years of credited service. Employees 60 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 35 years, multiplied by the sum of (1) 2 percent of the final average monthly compensation and (2) 55 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 55. If a vested employee dies, the surviving spouse will receive benefits.

COMBINED PAYROLL

The total payroll, as well as the covered payroll, for each of the plans for the year ended December 31, 1988:

	<u>TOTAL</u>	<u>COVERED</u>
East JGH Plan	\$ 78,378,000	\$ 68,244,867
West JMC Plan	47,754,000	37,388,000

FUNDED STATUS AND PROGRESS

The actuarial value ratios for 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 (or accrued) benefits and is intended to (1) provide a means across each Plan's funding status on a comparable basis, (2) measure progress made in accumulating sufficient assets to pay benefits when due and (3) 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 last funded as part of actuarial valuations made as of January 1, 1987 for both plans.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (continued)

December 31, 1999

NOTE 11 - DEFERRED EMPLOYERS' AND EMPLOYEES' PENSION 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:

	1997-2017 PLAN	1997-2017 PLAN
Rate of return on the investment of present and future assets	8.00%	8.00%
Projected salary increases due to:		
inflation	2.00%	1%
Merit or seniority	2.00%	0.00%
Post-retirement benefit	5%	1%

Neither plan provides for a cost-of-living increase.

The standardized measure of the pension benefit obligation for the West Jeff Plan is comprised of the following as of January 1, 1997:

	1997-2017 PLAN	1997-2017 PLAN
Pension benefit obligation:		
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 7,894,371	\$ 8,888,210
Current employees:		
Accumulated employee contributions		
Employee-financed vested	18,414,788	12,848,308
Employee-financed nonvested	1,271,874	3,221,874
Effect of projected salary increases	3,033,145	-
Total pension benefit obligation	\$25,613,128	\$24,960,402
Net assets available for benefits, at cost or amortized cost	\$18,783,000	\$7,781,739
Unfunded assets in excess of pension benefit obligation	\$ 6,830,000	\$ 17,178,967

Market values of the net assets available for each plan were \$18,783,000 and \$7,781,739 respectively.

CONTRIBUTIONS REQUIRED (1998-1999)

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

The contribution rate (1998-1999) for the East 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 West Jeff Plan uses the unit credit actuarial cost method. As of December 31, 1999 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, 1999 were \$140,000 and \$1,140,000, respectively. The actual contributions made for the East Jeff and West Jeff Plans as of December 31, 1999 was \$24,000 and \$1,470,000, respectively.

Significant actuarial assumptions used to compute pension contribution requirements and the items of those used to determine the standardized measure of the pension benefit obligation:

JEFFERSON-PHILADELPHIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 8 - SELECTED DISCLOSURES ON DEFERRED COMPENSATION PLANS (Continued)

FINANCIAL INFORMATION

Financial data information for the single-employer plans are as follows:

	EAST JEFF PLAN	WEST JEFF PLAN
Net assets available for benefits as a percentage of the pension benefit obligation:		
1999	68.0%	131.0%
1998	66.3%	115.0%
1994	70.8%	103.0%
Unfunded (excess or deficit) pension benefit obligation as a percentage of covered payroll:		
1999	(2.0)%	12.0%
1998	(4.1)%	8.5%
1994	(5.4)%	1.4%
Employer contributions to the pension plan as a percentage of covered payroll:		
1999	2.0%	4.0%
1998	2.0%	3.0%
1994	2.0%	3.0%

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

Historical financial 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.

For more historical financial information presented in the supplemental information section of this report for the Pension Plan, ten-year historical financial information for the East Jeff Plan and the West Jeff Plan are available in the separately issued Retirement Plan for Employees of East Jefferson General Hospital and West Jefferson Medical Center's Retirement and Savings Plan's December 31, 1999 Annual Financial Reports.

9. HEALTH INSURANCE PROGRAMS/REIMBURSEMENTS

Both Hospital District participants in the Medicare and Medicaid programs as providers of medical services to program beneficiaries. For the year ended December 31, 1999, approximately 41 percent of Hospital District No. 1's patient service revenues and 61 percent of Hospital District No. 2's patient service revenues were derived from patients covered by the programs. Revenues derived from the Medicare and Medicaid programs are subject to audit and adjustment by the fiscal intermediary and the Department of Health and Human Services. At December 31, 1999, final review and settlements for periods ended through December 31, 1999 have been made for Hospital District No. 1 and through December 31, 1999 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

NOTE 4 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

B. COMMITMENTS AND CONTINGENCIES

The Jefferson Davis Hospital (District No. 2) has been named as a defendant in various legal actions arising from normal business activities which damages in various amounts have been claimed. One case in particular involves a competing private medical hospital which alleges that East Jefferson Central Hospital along with a certain preferred provider health-care organization engaged in anticompetitive practices. Remedial measures of damages have been advanced, plus in the amount of \$6.8 million, the other in the amount of \$0.4 million. The plaintiff is seeking to have Federal and state antitrust laws allow for the halting of damages. On April 26, 1999, the U. S. District Court found the Hospital to be entitled to a favorable summary judgment of the Federal and state antitrust claims. However, certain state antitrust law claims are expected to be pursued on appeal. The amount 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.

C. INCOME PERICO ADJUSTMENTS

West Jefferson Medical Center (Hospital District No. 1) retained earnings at the beginning of the year, has been restated to reflect a change reclassification of investments from "held-in-spectate" to "available for sale". As a result, unrealized losses of \$1,824,200 have been recorded as a reduction to retained earnings.

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

GENERAL FUND

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

JEFFERSON PARISH, LOUISIANA

GENERAL FUND
BALANCE SHEET

December 31, 1988

ASSETS

Investments	\$ 2,997,176
Share of pooled assets	8,481,673
Receivables	
Ad valorem tax	2,898,600
Accounts	989,239
Intergovernmental	18,879,913
Due from other funds	3,738,701
Advance to component units	300,000
Advance to other governments	400,000
Deposits and other assets	<u>1,990,236</u>
TOTAL ASSETS	\$ <u>38,942,438</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 1,041,892
Intergovernmental payable	2,042,545
Due to component units	25,884
Deposits	187,793
Other payables and accruals	3,144,811
Deferred revenue	<u>5,252,895</u>
TOTAL LIABILITIES	<u>12,695,209</u>
Fund balance:	
Reserved for encumbrances	550,802
Reserved for judges' annuities	1,980,218
Reserved for advances	980,000
Unreserved	
Designated for subsequent year's expenditures	3,790,194
Designated for future distribution to other funds	690,348
Designated for debt service	3,520,000
Designated for construction	8,080,000
Undesignated	<u>1,924,821</u>
TOTAL FUND BALANCE	<u>17,947,229</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>38,942,438</u>

JEFFERSON PARISH, LOUISIANA

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

For the year ended December 31, 1999

	ACTUAL 1999*	ADJUSTMENT TO BUDGET 1999*	ACTUAL OR BUDGETARY 1999	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes	\$ 27,246,099	\$ 271,000	\$ 28,024,799	\$ 27,702,887	\$ 321,912
License and permits	8,333,832	0	8,333,832	7,999,279	334,553
Intergovernmental	1,889,949	1,889,949	2,187,208	2,297,890	(108,720)
Charges for services	5,897,887	33,880	5,934,406	4,811,200	1,123,206
Fees and forfeitures	2,000,894	0	2,000,894	2,712,412	(711,518)
Intergovernmental	843,874	119,483	963,357	965,124	(1,767)
Miscellaneous	3,409,497	(7,893)	3,401,604	3,200,000	201,604
TOTAL REVENUES	48,456,958	82,817	48,542,795	47,908,998	633,797
Other financing sources					
Operating transfers out	298,868	(82,118)	216,750	(298,868)	8,850
Transfers from component units	3,516,282	(3,719,282)	0	0	0
TOTAL OTHER FINANCING SOURCES	3,815,150	(3,801,400)	14,666	298,868	8,850
TOTAL REVENUES AND OTHER FINANCING SOURCES	48,872,108	(3,718,583)	48,738,650	48,212,696	525,954
Expenditures					
Current					
General government	22,414,804	26,274	22,615,432	24,104,126	(1,488,694)
Public safety	9,270,138	127,855	9,427,913	92,888,142	(1,820,277)
Health and welfare	1,248,883	148	1,249,130	1,438,899	(189,766)
Culture and recreation	132,821	(3,177)	129,644	133,343	(369)
Intergovernmental	8,790,889	29,126	8,820,012	9,211,886	(391,874)
TOTAL EXPENDITURES	42,657,535	252,926	42,706,180	45,088,232	(2,382,052)
Other financing uses					
Operating transfers out	1,866,270	0	1,866,270	1,864,008	2,262
Transfers to component units	1,097,400	0	1,097,400	1,097,400	0
TOTAL OTHER FINANCING USES	2,963,670	0	2,963,670	2,961,408	2,262
TOTAL EXPENDITURES AND OTHER FINANCING USES	44,621,205	252,926	45,669,850	48,049,640	(2,389,790)
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,250,903	(1,336,728)	3,914,175	(1,036,944)	4,951,119
Fund balance					
Beginning of year	31,083,687	(3,792,883)	27,290,804	27,290,804	0
END OF YEAR	\$ 33,334,590	\$ (5,129,611)	\$ 28,204,979	\$ 26,253,860	\$ 1,951,119

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL, ON BUDGETARY BASIS	BUDGET	VARIANCE - FAVORABLE (UNFAVORABLE)
Taxes					
Ad valorem	\$ 3,087,180	\$ 0	\$ 3,087,180	\$ 3,000,790	\$ 86,390
Advalorem levage	288,278	0	288,278	300,000	(11,722)
Chain sales	245,257	0	245,257	217,111	28,146
Franchise Fees - Cable TV	2,000,000	0	2,000,000	1,850,000	150,000
License	27,978.27*	(27,978)	28,000.27	28,217,111	(288,088)
Revenue	582,273	0	582,273	500,000	82,273
TOTAL TAXES	37,048,888	(27,978)	37,020,910	25,780,892	11,240,018
LICENSES, PERMITS AND FEES					
Licenses					
Occupational	\$ 1,124,880	\$ 0	\$ 1,124,880	\$ 1,100,000	\$ 24,880
Advalorem levage	863,858	0	863,858	860,000	3,858
Electoral	40,798	0	40,798	40,400	398
Gas	40,798	0	40,798	50,000	(9,202)
Insurance	1,987,824	0	1,987,824	1,850,000	137,824
Professional	28,828	0	28,828	28,375	453
Pumping	10,888	0	10,888	8,700	2,188
Homebuilder	20,888	0	20,888	24,888	(3,999)
	2,827,886	0	2,827,886	2,882,708	(55,822)
Permits and fees					
Building	428,880	0	428,880	480,700	(51,820)
Electoral	270,884	0	270,884	260,880	10,004
Gas	80,880	0	80,880	100,000	(19,120)
Mechanical	78,880	0	78,880	85,885	(6,995)
Pumping	104,207	0	104,207	108,115	4,092
Tax	110,848	0	110,848	100,000	10,848
Garage Sale	10,000	0	10,000	10,000	0
Environmental	8,000	0	8,000	8,000	0
Printing/fees and supplies	27,875	0	27,875	27,000	875
Other	178,487	0	178,487	193,700	(15,213)
	1,881,747	0	1,881,747	1,885,495	(3,748)
TOTAL LICENSED AND PERMITS	4,809,633	0	4,809,633	4,768,213	41,420
Intergovernmental					
State revenue sharing	481,281	0	481,281	481,281	0
State grant	197,888	0	197,888	197,888	0
Other	147,884	(1,088,888)	1,829,882	1,783,886	46,996
TOTAL INTERGOVERNMENTAL	1,088,884	(1,088,888)	2,181,881	2,282,885	(101,004)
Charges for services					
Grass cutting	80,881	0	80,881	80,000	881
Power costs	4,818,882	0	4,818,882	4,880,880	38,002
Other	162,888	31,885	131,003	82,000	49,003
TOTAL CHARGES FOR SERVICES	5,062,881	31,885	5,030,996	4,982,880	48,116

(Continued)

JEFFERSON PARISH, LOUISIANA

(Continued) 1988
SCHEDULE OF REVENUE AND OTHER FINANCING SOURCES -
ACTUAL AND BUDGET (BUDGETARY BASIS) - (CONTINUED)

Year Ended December 31, 1988

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Fees and Incentives					
Board Salaries	\$ 67,314	\$ 0	\$ 67,314	\$ 60,000	\$ 7,314
Board Fees	1,267,315	0	1,267,315	1,260,000	7,315
Capital Grants and Fees	169,488	0	169,488	171,870	(2,382)
Other	200,759	0	200,759	187,862	12,897
TOTAL FEES AND INCENTIVES	<u>2,605,876</u>	<u>0</u>	<u>2,605,876</u>	<u>2,119,732</u>	<u>486,144</u>
Interest Income	<u>840,878</u>	<u>(708,880)</u>	<u>131,998</u>	<u>860,124</u>	<u>(728,126)</u>
Miscellaneous					
Oil and gas royalties	2,462,829	0	2,462,829	2,428,400	34,429
Rental Income	888,838	0	888,838	898,830	(9,992)
Other Income	488,877	(1,882)	487,000	421,880	65,120
TOTAL MISCELLANEOUS	<u>3,840,544</u>	<u>(1,882)</u>	<u>3,838,662</u>	<u>3,750,010</u>	<u>88,652</u>
TOTAL REVENUES	<u>68,458,863</u>	<u>62,832</u>	<u>68,521,695</u>	<u>67,508,898</u>	<u>1,012,797</u>
Other Financing Sources					
Operating Expenses in Transfer from component units	280,848	883,718	1,164,566	1,000,000	164,566
	<u>1,174,262</u>	<u>(1,174,262)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>1,454,510</u>	<u>(1,090,424)</u>	<u>364,086</u>	<u>1,000,000</u>	<u>364,086</u>
Total Revenues and Other Financing Sources	<u>\$ 70,387,913</u>	<u>\$ (1,138,054)</u>	<u>\$ 69,249,859</u>	<u>\$ 68,508,898</u>	<u>\$ 740,961</u>

JEFFERSON PARISH, Louisiana

GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA
ACTUAL AND BUDGET (BUDGET WITH VARIES)

Year Ended December 31, 1998

	ACTUAL GAAP 1998	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
CURRENT EXPENDITURES					
GENERAL GOVERNMENT					
Legislative					
Council	\$ 2,812,716	\$ 8,888	\$ 2,821,604	\$ 2,718,288	\$ 103,316
TOTAL LEGISLATIVE	2,812,716	8,888	2,821,604	2,718,288	103,316
Judicial					
Jury	1,888,893	6,478	1,895,371	1,870,049	25,322
First Parish Court	1,288,688	83,261	1,371,949	1,355,521	16,428
Second Parish Court	1,124,878	188,888	1,313,766	1,248,181	65,585
Judge of the Peace	128,848	0	128,848	141,288	12,440
Practical Release of Prisoners	188,288	0	188,288	188,508	220
Corrections/Parole Division	718,888	0	718,888	128,288	590,600
Post-Trial Judge	48,888	0	48,888	82,088	33,200
Miscellaneous Judicial	2,288,878	8,888	2,297,766	2,288,212	9,554
TOTAL JUDICIAL	8,827,888	101,828	8,929,716	7,082,782	1,846,934
Executive					
Police/President	1,228,228	8,228	1,236,456	1,288,482	51,926
TOTAL EXECUTIVE	1,228,228	8,228	1,236,456	1,288,482	51,926
Elections					
Voter Registration	228,128	228	228,356	211,828	116,528
Election	118,728	0	118,728	308,228	189,500
TOTAL ELECTIONS	346,856	228	349,084	519,956	173,872
Financial Administration					
Finance Director	247,228	(882)	246,346	148,882	97,464
Planning	87,228	(6,228)	81,000	1,088,728	1,007,728
Accounting & Payroll	1,282,428	(27,828)	1,254,600	1,248,228	15,372
Personnel	821,228	(24)	821,176	888,428	67,252
Purchasing	87,128	(12,828)	74,300	411,728	337,428
Human Resource Management	187,228	(1,828)	185,400	788,828	603,428
Property Management	1,278,828	(88,228)	1,190,600	8,088,828	6,898,228
Internal Audit	0	0	0	18,228	18,228
Budget Director	82,728	12	82,740	82,728	12
Planning Advisory Board	128,228	128	128,356	332,228	203,872
TOTAL FINANCIAL ADMINISTRATION	5,047,028	(110,828)	4,936,200	15,827,828	10,891,828
General Services					
Legislative Delegation	48,828	1,728	50,556	51,828	1,272
Public Property	11,828	228	12,056	88,728	76,672
Cost-Share Development Services	111,228	228	111,456	148,828	37,372
Miscellaneous General Services	1,368,828	(22,228)	1,346,600	1,711,828	365,228
TOTAL GENERAL SERVICES	1,539,712	(20,228)	1,519,484	2,000,428	480,944
TOTAL GENERAL GOVERNMENT	11,414,888	24,228	11,439,116	24,184,128	1,254,988

(Continued)

JEFFERSON PARISH, LOUISIANA

GENERAL FUND
 SCHEDULE OF EXPENDITURES AND OTHER FINANCIAL DATA -
 ACTUAL AND BUDGET (SECURITY BASIS) - (CONTINUED)

Year Ended December 31, 1998

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGET BASIS	ACTUAL ON SECURITY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY					
Jury Fees	\$ 170,488	\$ 0	\$ 170,488	\$ 144,400	\$ 26,088
Commissaire	124,858	0	124,858	120,410	4,448
Volunteer Fee	888,808	0	888,808	888,808	0
Inspection & Code Enforcement	3,087,848	4,000	3,091,848	3,170,784	(78,936)
Tax Cab Bureau	38,544	0	38,544	38,544	0
Emergency Management	579,270	38,504	617,774	618,000	(226)
Commissaire Center Medical Unit	1,048,878	1,000	1,049,878	1,049,224	654
Commissaire Center Operator	2,974,888	24,000	2,998,888	2,988,170	10,718
Harris Detention	170,208	18,800	189,008	188,884	124
Waste Control - Lot 14	688,718	88,182	776,900	673,718	103,182
Congestion Bypass Improvement	240,000	18,408	258,408	240,000	18,408
Miscellaneous Public Safety	11,848	1	11,849	12,848	(999)
TOTAL PUBLIC SAFETY	8,278,188	52,888	8,331,076	8,088,160	2,442,916
HEALTH AND WELFARE					
County Agent	20,000	188	20,188	24,888	(4,699)
Surveillance's Assistance	21,118	28	21,146	21,788	(642)
Jail Cost	211,808	0	211,808	212,728	(920)
Miscellaneous Health and Welfare	1,884,878	(88)	1,884,790	1,780,088	1,047,702
TOTAL HEALTH AND WELFARE	2,248,804	128	2,248,932	2,248,884	648
CULTURE AND RECREATION					
Special Events	128,800	0,272	129,072	183,244	(54,172)
TOTAL CULTURE AND RECREATION	128,800	0,272	129,072	183,244	(54,172)
TOTAL CURRENT EXPENDITURES	10,218,264	(70,872)	10,147,392	9,544,488	6,602,904
INTERGOVERNMENTAL EXPENDITURES					
District Attorney	2,781,148	27,848	2,808,996	2,843,224	(34,228)
District Courts	2,818,187	(20,808)	2,797,379	2,814,378	(16,999)
Juvenile Court	1,882,878	0	1,882,878	1,888,224	(5,346)
Clerk of Court	808,728	24,788	833,516	788,888	44,628
TOTAL INTERGOVERNMENTAL EXPENDITURES	8,290,941	26,788	8,317,729	8,334,714	(16,985)
TOTAL EXPENDITURES	18,509,205	(44,084)	18,465,121	17,879,202	5,885,919
OTHER FINANCIAL DATA					
Operating Excesses and Deficits to Component Units	1,888,720	0	1,888,720	1,888,720	0
Transfer to Component Units	1,887,408	0	1,887,408	1,887,408	0
TOTAL OTHER FINANCIAL DATA	3,776,128	0	3,776,128	3,776,128	0
TOTAL EXPENDITURES AND OTHER FINANCIAL DATA	22,285,333	(44,084)	22,241,247	21,655,330	5,885,919

JEFFERSON PARISH, LOUISIANA
GENERAL FUND
SCHEDULE OF OPERATING TRANSFERS IN & OUT
Year Ended December 31, 1988

FUND TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Health and Human Services Grants Special Revenue	\$ -	\$ 418,034
Department of Justice Grants Special Revenue	8,833	21,884
Housing & Urban Development Grants Special Revenue	-	251,530
Miscellaneous Grants Special Revenue	-	543,051
Juvenile Services Special Revenue	170,000	-
Community Services Special Revenue	-	566,841
Video Poker Special Revenue	34,000	-
Public Works Capital Program	-	78,000
Parishwide Drainage 1991 Bond Issue Capital Project	50,378	-
Drainage Capital Program	32,734	-
TOTAL	\$ 295,945	\$ 1,868,230

COMPONENT UNIT TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Jefferson Parish Economic Development and Port District Component Unit	\$ -	\$ 1,087,408
Hospital District No. 1 Component Unit	537,533	-
Hospital District No. 2 Component Unit	575,749	-
TOTAL	\$ 1,113,282	\$ 1,087,408

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 inservice training and equipment purchases.

Health & Human Services Grants 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.

Department of Transportation Grants accounts for grant proceeds from FTA, to finance the construction and/or renovation of transit facilities and the acquisition of transit buses.

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.

Excavation Department provides all necessary services, including but not limited to, reworking, 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. 8 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 systems within the district.

Parish Council District No. 70 accounts for a special tax levied to provide recreational activities and facilities for participants in that district.

Jefferson 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, 18mm 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 machines within Jefferson Parish. Appropriations are made by Council resolutions as projects are identified.

West Bank Tourism represents hotel/motel occupational tax collections on 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.

JEFFERSON-PHARM, L.O. (2000)
PROCS. & EXTENSE PRVY
(FINANCIAL BALANCE SHEET)
December 31, 1998

TYPE	ASSETS		LIAB AND EQUITY		RECEIVABLES		DEFERRED		OTHER		CONTR		TOTAL
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	
Cash	1,000,000	100.00	1,000,000	100.00									1,000,000
Accounts receivable	1,000,000	100.00			1,000,000	100.00							1,000,000
Inventory	1,000,000	100.00			1,000,000	100.00							1,000,000
Prepaid expenses	1,000,000	100.00			1,000,000	100.00							1,000,000
Other assets	1,000,000	100.00			1,000,000	100.00							1,000,000
Accounts payable			1,000,000	100.00									1,000,000
Other liabilities			1,000,000	100.00									1,000,000
Equity			1,000,000	100.00									1,000,000
Total	4,000,000	100.00	4,000,000	100.00	4,000,000	100.00	4,000,000	100.00	4,000,000	100.00	4,000,000	100.00	4,000,000

(CONTINUED)

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE
STATEMENT OF REVENUES
FOR THE YEAR ENDING DECEMBER 31, 1954

STATEMENT OF REVENUES	REVENUES		EXPENSES		BALANCE SHEET	
	1954	1953	1954	1953	1954	1953
REVENUES						
Taxes	1,234,567	1,123,456	1,234,567	1,123,456		
Fees	123,456	112,345	123,456	112,345		
Licenses	234,567	223,456	234,567	223,456		
Interest	345,678	334,567	345,678	334,567		
Dividends	456,789	445,678	456,789	445,678		
Miscellaneous	567,890	556,789	567,890	556,789		
Total	3,962,147	3,796,311	3,962,147	3,796,311		
EXPENSES						
Salaries	1,234,567	1,123,456	1,234,567	1,123,456		
Fringe Benefits	123,456	112,345	123,456	112,345		
Travel	234,567	223,456	234,567	223,456		
Printing	345,678	334,567	345,678	334,567		
Telephone	456,789	445,678	456,789	445,678		
Miscellaneous	567,890	556,789	567,890	556,789		
Total	3,962,147	3,796,311	3,962,147	3,796,311		
BALANCE SHEET						
Assets	1,234,567	1,123,456	1,234,567	1,123,456		
Liabilities	123,456	112,345	123,456	112,345		
Total	1,358,023	1,235,801	1,358,023	1,235,801		

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 Year ended December 31, 1998

	SPECIAL REVENUE FUNDS WITH AVAILABLE BALANCES	SPECIAL REVENUE FUNDS WITH AVAILABLE BALANCES	TOTAL
Revenues			
Taxes:			
Liquor and permits	\$ 1,482,481	\$ 1,482,481	\$ 1,482,481
Intergovernmental	1,844,176	1,844,176	1,844,176
Outlets for services	16,848,721	16,848,721	16,848,721
Fees and licenses	562,114	562,114	562,114
Interest income	2,871,239	2,871,239	2,871,239
Miscellaneous	426,121	426,121	426,121
TOTAL, REVENUES	\$ 16,695,852	\$ 16,695,852	\$ 16,695,852
Other financing sources			
Operating transfers in	3,113,369	3,113,369	3,113,369
TOTAL, REVENUES and OTHER FINANCING SOURCES	\$ 19,809,221	\$ 19,809,221	\$ 19,809,221
Expenditures			
Public safety	1,546,641	1,546,641	1,546,641
Public works	2,871,247	2,871,247	2,871,247
Social	822,804	822,804	822,804
Health and welfare	17,208,043	17,208,043	17,208,043
Culture and recreation	150,599	150,599	150,599
Urban development and housing	2,298,120	2,298,120	2,298,120
TOTAL, EXPENDITURES	\$ 24,897,454	\$ 24,897,454	\$ 24,897,454
Other financing (use)			
Operating transfers out	262,272	262,272	262,272
TOTAL, EXPENDITURES and OTHER FINANCING USES	\$ 25,159,726	\$ 25,159,726	\$ 25,159,726
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 3,649,495	\$ 3,649,495	\$ 3,649,495
Fund balance (deficit) beginning of year, as restated	4,278,237	4,278,237	4,278,237
Residual fund balance	\$ 7,927,732	\$ 7,927,732	\$ 7,927,732
(Net) of 1998	\$ 6,679,242	\$ 6,679,242	\$ 6,679,242

-JEFFERSON PARISH, LOUISIANA-

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND - WITHOUT ANNUAL BONDS

Year ended December 31, 1999

	HEALTH AND HUMAN SERVICES DEPARTMENT REVENUE ACCOUNTS DEBITS (DEBITS)	HEALTH AND HUMAN SERVICES DEPARTMENT REVENUE ACCOUNTS CREDITS	DEPARTMENT OF LABOR DEPARTMENT REVENUE ACCOUNTS CREDITS	DEPARTMENT OF TRANSPORTATION REVENUE ACCOUNTS CREDITS	TOTAL
Revenues					
Intergovernmental	\$ 482,328	\$ 775,288	\$ 278,488	\$ 984,000	\$ 2,520,104
Interest income	40,100			348,000	388,100
Miscellaneous	1,288,287	5,484		443,175	2,224,946
TOTAL REVENUES	591,715	780,772	278,488	1,875,175	3,466,170
Other financing sources					
Operating transfers in		47,858	8,800	600,000	1,156,658
TOTAL REVENUES AND CHANGES IN FUND BALANCES	591,715	828,630	287,288	2,475,175	4,622,828
Expenditures					
Police salary	508,800	650,000			1,158,800
Police awards					2,875,000
Taxes					843,500
Health and welfare	8,433,026	2,893,846	578,658	850,884	12,756,414
Capital and facilities		200,000			200,000
Other maintenance and housing		2,028,132			2,028,132
TOTAL EXPENDITURES	6,941,826	5,762,878	578,658	850,884	13,134,246
Other financing uses					
Operating transfers out		250,952	8,800	1,000	260,752
TOTAL EXPENDITURES AND CHANGES IN FUND BALANCES	6,941,826	6,013,830	587,458	851,884	13,394,998
Excess availability of revenues and other sources over expenditures and other uses	\$	\$ 872,887	\$ 17,830	\$ 1,500,000	\$ 3,062,817
Fund balance (debit)	\$	\$ 2,256	\$ 48,373	\$ 3,875,159	\$ 6,177,488
Beginning of year, as revised	\$	\$ 7,852	\$ 1,271,828	\$ 4,178,173	\$ 6,557,853
END OF YEAR					

JEFFERSON PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
(SPECIAL FUND) - (only with Annual Budgets)

Total ended December 31, 2008

Revenue	PUBLIC SAFETY FUNCTION	PUBLIC WORKS FUNCTION	THORNTON FUNCTION	HEALTH & WELFARE FUNCTION	CULTURE & RECREATION FUNCTION	TOTAL ALL FUNCTIONS
Taxes	\$ 28,064,373	\$ 52,782,077	\$ 6,964,344	\$ 2,894,252	\$ 15,799,791	\$ 115,495,837
Licenses and permits						28,478
Intergovernmental	1,220,475	3,885,871	1,004,195	408,828	1,174,589	7,693,958
Charges for services	4,238,228	7,428,883		1,207,263	8,848,124	18,962,502
Fees and tributes	206,712					206,712
Interest income	1,288,887	828,178	211,238	178,828	864,272	3,471,333
Miscellaneous	26,789	27,500	11,452	75,287	783,182	485,112
TOTAL REVENUES	34,835,457	64,408,266	8,191,230	4,776,261	26,827,957	134,840,163
Other financing sources	500,000	2,875,000	3,500			3,978,500
Operating transfers in						
TOTAL REVENUES AND OTHER FINANCING SOURCES	35,335,457	67,283,266	8,194,730	4,776,261	26,827,957	138,818,664
Expenditures:						
Police salary	29,297,271					29,297,271
Police work		88,508,504				88,508,504
Taxi			8,275,807			8,275,807
Health and welfare				4,218,884		4,218,884
Culture and recreation					21,281,170	21,281,170
TOTAL EXPENDITURES	29,297,271	88,508,504	8,275,807	4,218,884	21,281,170	141,881,536
Other financing uses	597,172	12,882,204	174,500	208,888	3,192,084	16,954,847
Operating transfers out						
TOTAL EXPENDITURES AND OTHER FINANCING USES	30,894,443	101,390,708	8,450,307	4,427,772	24,473,264	155,146,594
Excess (deficiency) of revenues and other financing uses over expenditures and other uses	5,441,014	3,892,558	(659,077)	358,487	1,954,693	8,031,614
Fund balance (deficit)	19,909,228	2,179,877	2,469,595	487,432	8,094,919	28,201,451
Beginning of year						
Residual equity transfer	49,298	38,598			11,892	100,794
END OF YEAR	19,958,526	2,218,475	2,469,595	487,432	8,106,811	28,302,824



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	TOTAL - ALL FUNCTIONS				
	ACTUAL 1999*	ADJUSTMENT To Budgetary Basis	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE - Favorable (Unfavorable)
Revenues					
Taxes	\$ 87,459,844	\$ 0	\$ 87,459,844	\$ 87,000,000	\$ 459,844
License and permits	38,431	0	38,431	38,750	1,720
Intergovernmental	7,588,500	0	7,588,500	7,528,250	(133,916)
Charges for services	18,864,707	0	18,864,707	18,878,000	(14,500)
Fines and forfeitures	200,774	0	200,774	200,000	774
Interest income	1,819,000	0	1,819,000	1,668,000	151,000
Miscellaneous	408,122	0	408,122	390,000	19,000
TOTAL REVENUES	131,084,405	0	131,084,405	131,349,400	(1,664,914)
Other financing sources					
Operating transfers in	8,788,800	10,000	8,898,800	8,430,000	(221,500)
TOTAL REVENUES AND OTHER FINANCING SOURCES	140,073,244	10,000	140,083,244	140,009,400	1,686,800
Expenditures					
Public safety	28,877,891	87,000	28,964,891	32,074,000	3,109,109
Public works	28,808,804	183,798	28,992,602	31,098,000	4,005,398
Transport	4,878,867	(374,601)	4,504,266	4,874,700	1,204,433
Health and welfare	4,178,584	18,470	4,197,054	4,086,000	111,054
Culture and recreation	21,387,772	41,384	21,429,156	19,874,700	1,554,456
TOTAL EXPENDITURES	111,982,714	(214,141)	111,768,573	128,007,400	16,286,200
Other financing uses					
Operating transfers out	18,288,877	100,000	18,388,877	18,821,875	104,897
TOTAL EXPENDITURES AND OTHER FINANCING USES	130,271,591	90,000	130,361,571	146,829,275	16,467,099
Excess (deficiency) of revenues and other financing uses over expenditures and other uses	9,801,653	\$ 1,010	9,802,663	(6,781,000)	16,583,663
Fund balance (deficit) beginning of year, as restated	28,288,427	1,004,000	29,292,427	29,292,427	0
Residual equity transfer	77,000	0	77,000	0	77,000
END OF YEAR	\$ 38,167,080	\$ 1,015,010	\$ 39,182,090	28,511,427	\$ 10,670,663

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

	CRIMINAL JUSTICE				
	ACTUAL 2008 BALD	ENCUMBRANCE TO BUDGETARY BALD	ACTUAL ON BUDGETARY BALD	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All vehicles	\$	\$	\$	\$	\$
Sales	188,800	0	188,800	188,800	0
	188,800	0	188,800	188,800	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	16,717	0	16,717	40,000	(23,283)
	16,717	0	16,717	40,000	(23,283)
Charges for services	0	0	0	0	0
Fees and forfeitures	268,750	0	268,750	181,000	87,750
Interest income	550	0	550	300	250
Miscellaneous	1,807	0	1,807	1,807	0
TOTAL REVENUES	476,884	0	476,884	411,707	65,177
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	476,884	0	476,884	411,707	65,177
Expenditures					
Current					
Personnel services					
Salaries	224,079	0	224,079	226,000	(1,921)
Employee benefits	42,117	0	42,117	43,570	(1,453)
Supplies	11,058	(1,094)	14,294	10,740	3,554
Professional services					
Professional and technical	28,007	30	28,007	28,000	7
Property	44,863	1,000	48,862	47,007	1,855
Other	24,096	0	24,096	26,000	(1,904)
Contract expenses	4	0	4	0	4
Capital outlay	13,290	471	11,658	10,000	1,658
TOTAL EXPENDITURES	396,433	(793)	396,718	402,714	6,000
Other financing uses					
Operating transfers out	1,528	0	1,528	0,000	1,528
TOTAL EXPENDITURES AND OTHER FINANCING USES	400,500	(793)	400,600	402,714	8,073
Excess (deficiency) of revenues and other sources over expenditures and other uses	16,384	(793)	16,276	(400)	16,676
Fund balance (DEAC) Beginning of year	81,740	0	81,740	81,740	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 98,124	\$ (793)	\$ 97,331	\$ 81,340	\$ 16,437

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

	AMBULANCE DISTRICT #1				
	ACTUAL BUDGET 2008	RE-ESTIMATE TO BUDGET 2008 (deficit)	ACTUAL OR BUDGET 2008 (deficit)	2008(1)	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 248,204	\$ 0	\$ 248,204	\$ 248,200	\$ (400)
Sales	0	0	0	0	0
	248,204	0	248,204	248,200	(400)
Intergovernmental					
State revenues sharing	5,817	0	5,817	5,810	0
Other	0	0	0	0	0
	5,817	0	5,817	5,810	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	15,754	0	15,754	15,588	4,160
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	271,822	0	271,822	269,798	2,124
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	271,822	0	271,822	269,798	2,124
Expenditures					
Current					
Personnel services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Travel	0	0	0	0	0
Professional Services					
Professional and technical	271,822	0	271,822	269,798	(2,124)
Property	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Contingencies	0	0	0	0	0
TOTAL EXPENDITURES	271,822	0	271,822	269,798	(2,124)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	271,822	0	271,822	269,798	(2,124)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0	0
Fund balance (deficit)					
Beginning of year	41,887	0	41,887	40,867	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 41,887	\$ 0	\$ 41,887	\$ 40,867	\$ 0

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	WARRIANCE DISTRICT #1				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Admission	\$ 131,718	\$ 0	\$ 131,718	\$ 130,000	\$(1,718)
Taxes	0	0	0	0	0
	131,718	0	131,718	130,000	\$(1,718)
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	4,167	0	4,167	3,000	1,167
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	140,285	0	140,285	143,000	1,885
Other financing resources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	140,285	0	140,285	143,000	1,885
Expenditures					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	140,271	0	140,271	138,000	\$(2,891)
Printing	0	0	0	0	0
Other	0	0	0	0	0
Travel-expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	140,271	0	140,271	138,000	\$(2,891)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	140,271	0	140,271	138,000	\$(2,891)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	5,000	\$(5,000)
Fund balance options					
(Beginning of year)	0	0	0	0	0
Revolving equity transfer	0	0	0	0	0
END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 5,000	\$(5,000)

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

	PUBLIC SERVICES				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	ENCUMBR.	LIABILITIES, PAYABLES (DEFERRED)
Revenues					
Taxes					
Aut vehicles	\$ 4,041,631	\$ 0	\$ 4,041,631	\$ 4,809,004	\$ (767,373)
Sales	0	0	0	0	0
	4,041,631	0	4,041,631	4,809,004	(767,373)
Intergovernmental					
State Incentive Paying	91,708	0	91,708	91,708	0
Other	0	0	0	0	0
	91,708	0	91,708	91,708	0
Charges for services	93,903	0	93,903	93,734	169
Fees and forfeitures	0	0	0	0	0
Interest income	470,431	0	470,431	390,880	80,551
Miscellaneous	30,708	0	30,708	0,000	30,708
TOTAL REVENUES	4,624,339	0	4,624,339	5,676,136	(736,075)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,624,339	0	4,624,339	5,676,136	(736,075)
Expenditures					
Current					
Personal services					
Salaries	2,736,649	0	2,736,649	2,809,060	73,411
Employee benefits	411,334	84	411,418	509,194	97,780
Supplies	91,836	17,779	309,613	207,834	101,779
Professional Services	504,329	(1,223)	503,106	510,000	6,894
Materials and technical	205,484	739	206,223	240,000	33,777
Other	143,649	(334)	143,315	170,000	26,685
Capital expenses	4,139	9,194	35,437	44,700	8,261
Contingencies	39,049	9,940	19,000	39,700	19,349
TOTAL EXPENDITURES	4,216,601	1,320	4,217,921	4,669,000	548,921
Other financing uses					
Operating transfers out	(21,000)	0	(21,000)	270,100	(2,000)
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,195,601	1,320	4,196,921	4,939,100	546,921
Excess (deficiency) of revenues and other resources over expenditures and other uses	428,738	(1,320)	427,418	737,036	(280,946)
Fund balance (status)					
Beginning of year	4,324,389	14,100	4,338,489	4,379,800	0
Transfers in	40,000	0	40,000	0	40,000
(END OF YEAR)	\$ 4,364,389	\$ (1,180)	\$ 4,363,209	\$ 4,379,800	\$ (280,946)

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

(EMERGENCY COMMUNICATIONS)

	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All vehicles	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
	0	0	0	0	0
Intergovernmental					
State transfer sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services	3,693,962	0	3,693,962	3,294,000	399,962
Fees and forfeitures	0	0	0	0	0
Interest income	249,700	0	249,700	190,433	59,267
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	3,943,662	0	3,943,662	3,484,433	459,229
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,943,662	0	3,943,662	3,484,433	459,229
Expenditures					
Current					
Personnel services	164,872	0	164,872	111,001	53,871
Salaries	22,207	0	22,207	22,202	5
Employee benefits	18,600	273	17,327	11,063	6,264
Supplies	0	0	0	0	0
Purchased services	0	0	0	0	0
Professional and technical	918,918	(9,085)	909,833	1,014,000	(104,167)
Property	285,805	(80)	285,725	438,000	(152,275)
Other	972,978	171	973,149	858,230	114,919
General expenses	0	0	0	830	(830)
Capital outlay	85,000	29,140	114,140	963,243	(849,103)
TOTAL EXPENDITURES	2,698,673	(8,814)	2,689,859	3,345,336	(655,477)
Other financing uses					
Operating transfers out	250,000	0	250,000	250,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,948,673	(8,814)	2,939,859	3,595,336	(636,007)
Transfers (referrals) of revenues and other sources, net expenditures and other uses					
	1,444,136	(48,588)	1,395,548	(545,000)	850,548
Fund balance (deficit)					
Beginning of year	3,891,708	(48,000)	3,843,708	3,843,500	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 3,735,844	\$ (48,588)	\$ 3,687,256	\$ 3,298,500	\$ 388,756

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - (PART) SAFETY FUNCTION
COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1996

	PART BOND COUNCIL (SAFETY FUND) (CONTINUED)				
	ACTUAL CHAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGET BASE	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 14,000,000	\$ 0	\$ 14,000,000	\$ 14,000,000	\$ 0
Taxes	0	0	0	0	0
	<u>14,000,000</u>	<u>0</u>	<u>14,000,000</u>	<u>14,000,000</u>	<u>0</u>
Intergovernmental					
State revenue sharing	600,000	0	600,000	600,000	0
Other	0	0	0	0	0
	<u>600,000</u>	<u>0</u>	<u>600,000</u>	<u>600,000</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	400,000	0	400,000	600,000	200,000
Miscellaneous	10,000	0	10,000	11,000	1,000
TOTAL REVENUES	15,010,000	0	15,010,000	15,110,000	100,000
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,010,000	0	15,010,000	15,110,000	100,000
Expenditures					
Current Services					
Salaries	10,000,000	0	10,000,000	11,000,000	1,000,000
Employee benefits	2,000,000	0	2,000,000	2,000,000	0
Supplies	100,000	10,000	110,000	100,000	10,000
Professional services					
Professional and technical	400,000	(100)	399,900	400,000	100
Printing	100,000	(100)	99,900	100,000	100
Other	400,000	(100)	299,900	300,000	100
Capital expenditures	1,000	(100)	900	0	1,000
Capital sales	0	10,000	10,000	10,000	0
TOTAL EXPENDITURES	14,100,000	(100)	14,100,000	15,000,000	900,000
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	14,100,000	(100)	14,100,000	15,000,000	900,000
Excess (shortage) of revenues and other sources over expenditures and other uses	1,110,000	(100)	1,109,900	110,000	1,000,000
Fund balance (deficit)					
Beginning of year	1,000,000	1,000	1,001,000	1,000,000	1,000
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,110,000	\$ (100)	\$ 1,109,900	\$ 1,110,000	\$ 1,000,000

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	FIRE DISTRICT #6				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	BALANCE- FORWARD (UNAPPORTABLE)
Revenues					
Taxes					
Ad valorem	\$ 476,706	\$ 0	\$ 476,706	\$ 474,000	\$ 2,706
Other	0	0	0	0	0
	476,706	0	476,706	474,000	2,706
Intergovernmental					
State revenue sharing	126,316	0	126,316	126,288	0
Other	0	0	0	0	0
	126,316	0	126,316	126,288	0
Charges for services	275,489	0	275,489	275,207	1,982
Fees and initiatives	0	0	0	0	0
Interest income	16,280	0	16,280	16,800	(254)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,101,806	0	1,101,806	1,096,295	1,184
Other financing sources					
Operating transfers in	27,426	0	27,426	27,426	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,229,232	0	1,229,232	1,223,721	1,184
Expenditures					
Course					
Personal services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Travel	0	0	0	0	0
Purchased services					
Professional and technical	1,216,624	0	1,216,624	1,216,664	(64)
Printing	0	0	0	0	0
Other	604	0	604	604	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,216,624	0	1,216,624	1,218,068	(64)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,216,624	0	1,216,624	1,218,068	(64)
Excess (deficiency) of revenues and other sources over expenditures and other uses	21,942	0	21,942	10,000	1,457
Fund balance (deficit)					
Beginning of year	21,482	0	21,482	21,482	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 43,424	\$ 0	\$ 43,424	\$ 41,542	\$ 1,457

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1994

	FIRE DISTRICT #4				
	ACTUAL GAAP BASE	ASSIGNMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 269,437	\$	\$ 269,437	\$ 273,000	\$(3,563)
Sales	0	0	0	0	0
	269,437	0	269,437	273,000	\$(3,563)
Impairment/					
State revenue sharing	0	0	0	0	0
Other	1,004	1,004	1,004	1,000	4
	1,004	1,004	1,004	1,000	4
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Interest income	11,528	0	11,528	5,544	5,984
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	281,979	0	281,979	280,544	1,435
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	281,979	0	281,979	280,544	1,435
Expenditures					
Current					
Impairment services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	283,220	0	283,220	283,200	20
Property	0	0	0	0	0
Other	2,082	0	2,082	2,080	2
Capital expenses	0	0	0	0	0
Capital assets	0	0	0	0	0
TOTAL (EXPENDITURES)	285,302	0	285,302	285,280	22
Other financing uses					
Operating transfers out	53,323	0	53,323	53,000	323
TOTAL EXPENDITURES AND OTHER FINANCING USES	338,625	0	338,625	338,280	345
Excess (deficiency) of revenues and other sources over expenditures and other uses	21,354	0	21,354	21,264	90
Fund balance (deficit) beginning of year	1,694	0	1,694	1,696	0
Residual equity transfer	0	0	0	0	0
END-OF-YEAR	\$ 23,048	\$	\$ 23,048	\$ 23,000	\$ 48

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	FUND (UNITS) IN \$				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 89,500	\$ 0	\$ 89,500	\$ 1,004,000	\$ (4,833)
Other	0	0	0	0	0
	<u>89,500</u>	<u>0</u>	<u>89,500</u>	<u>1,004,000</u>	<u>(4,833)</u>
Intergovernmental					
State revenue sharing	88,000	0	88,000	88,000	0
Other	0	0	0	0	0
	<u>88,000</u>	<u>0</u>	<u>88,000</u>	<u>88,000</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	28,800	0	28,800	28,800	4,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,716,800	0	1,716,800	1,111,117	(240)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,716,800	0	1,716,800	1,111,117	(240)
Expenditures					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	1,000,000	0	1,000,000	1,000,000	897
Property	0	0	0	0	0
Other	20,000	0	20,000	20,000	74
Contract expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,020,000	0	1,020,000	1,020,400	897
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,020,000	0	1,020,000	1,020,400	897
Excess (deficiency) of revenues and other sources over expenditures and other uses	41,700	0	41,700	41,717	39
Fund balance (deficit) beginning of year	33,000	0	33,000	50,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 75,700	\$ 0	\$ 75,700	\$ 75,817	\$ 39

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1988

	FUND (SUBJECT) #1				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Total					
Ad valorem	\$ 1,004,402	\$ 0	\$ 1,004,402	\$ 1,000,000	\$ 4,402
Tolls	0	0	0	0	0
	1,004,402	0	1,004,402	1,000,000	4,402
Intergovernmental:					
State revenue sharing	50,754	0	50,754	50,750	4
Other	0	0	0	0	0
	50,754	0	50,754	50,750	4
Charges for services	175,004	0	175,004	177,000	2,000
Fines and forfeitures	0	0	0	0	0
Interest income	45,400	0	45,400	40,750	5,650
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,881,560	0	1,881,560	1,867,500	14,060
Other financing sources					
Operating transfers in	10,000	0	10,000	10,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,891,560	0	1,891,560	1,877,500	14,060
Expenditures					
Current					
Personal services	0	0	0	0	0
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional services	1,000,401	0	1,000,401	1,000,000	401
Professional and technical	0	0	0	0	0
Printing	11,000	0	11,000	10,000	1,000
Office	64,000	0	64,000	64,000	0
General equipment	0	0	0	10,000	10,000
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,075,401	0	1,075,401	1,084,000	8,599
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,075,401	0	1,075,401	1,084,000	8,599
Excess (deficiency) of revenues and other sources over expenditures and other uses	81,159	0	81,159	(96,500)	15,341
Fund balance (deficit)					
Beginning of year	60,100	0	60,100	60,100	0
Residual equity transfer	0	0	0	0	0
END-OF YEAR	\$ 141,259	\$ 0	\$ 141,259	\$ 14,600	\$ 12,659

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended September 30, 1999

	Page 05/05/1999				
	ACTUAL CRAP BASE	ALLOTMENT TO-BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,031,000	\$	\$ 1,031,000	\$ 1,000,000	\$ 31,000
Sales	0	0	0	0	0
	1,031,000	0	1,031,000	1,000,000	31,000
Intergovernmental					
State revenue sharing	178,421	0	178,421	178,421	0
Other	0	0	0	0	0
	178,421	0	178,421	178,421	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	63,210	0	63,210	63,884	7,674
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	2,280,260	0	2,280,260	2,250,000	30,260
Other financing sources					
Operating transfers in	21,260	0	21,260	21,260	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,301,520	0	2,301,520	2,271,260	30,260
Expenditures					
Current					
Personnel services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	2,100,000	0	2,100,000	2,100,000	0
Property	0	0	0	0	0
Other	1,700	0	1,700	1,700	(400)
General expenses	21,260	0	21,260	21,260	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	2,121,960	0	2,121,960	2,121,960	(80)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,121,960	0	2,121,960	2,121,960	(80)
Excess (deficiency) of revenues and other sources over expenditures and other uses	189,560	0	189,560	149,740	39,820
Fund balance (deficit)					
Beginning of year	64,621	0	64,621	101,621	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 189,560	\$ 0	\$ 189,560	\$ 149,740	\$ 39,820

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - PUBLIC SAFETY FUNCTION
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1998

	FUND OBJECT #9				
	ACTUAL GAAP BASED	ADJUSTMENT TO GAAP BASED	ACTUAL ON BUDGETARY BASED	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All classes	\$ 140,957	\$ 0	\$ 140,957	\$ 140,000	\$ 957
Other	0	0	0	0	0
	<u>140,957</u>	<u>0</u>	<u>140,957</u>	<u>140,000</u>	<u>957</u>
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	4,700	0	4,700	4,700	0
	<u>4,700</u>	<u>0</u>	<u>4,700</u>	<u>4,700</u>	<u>0</u>
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Interest income	4,094	0	4,094	0,491	3,603
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>149,751</u>	<u>0</u>	<u>149,751</u>	<u>145,191</u>	<u>4,560</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>149,751</u>	<u>0</u>	<u>149,751</u>	<u>145,191</u>	<u>4,560</u>
Expenditures					
Current					
Personnel services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	142,800	0	142,800	142,800	0
Property	0	0	0	0	0
Other	0	0	0	0	0
Capital expenses	0	0	0	0	0
Debt relief	0	0	0	0	0
	<u>142,800</u>	<u>0</u>	<u>142,800</u>	<u>142,800</u>	<u>0</u>
TOTAL EXPENDITURES	<u>142,800</u>	<u>0</u>	<u>142,800</u>	<u>142,800</u>	<u>2,760</u>
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>142,800</u>	<u>0</u>	<u>142,800</u>	<u>142,800</u>	<u>2,760</u>
Excess (deficiency) of revenues and other financing uses expenditures and other uses	<u>7,951</u>	<u>0</u>	<u>7,951</u>	<u>2,391</u>	<u>5,560</u>
Fund balance (deficit)					
Beginning of year	0,407	0	0,407	0,407	0
Residual equity transfer	0	0	0	0	0
END-OF YEAR	<u>\$ 7,951</u>	<u>\$ 0</u>	<u>\$ 7,951</u>	<u>\$ 2,798</u>	<u>\$ 5,153</u>

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

Revenues	TOTAL - PUBLIC SAFETY FUNCTION				
	ACTUAL (GAAP) 2008	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY 2008	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Taxes					
All revenues	\$ 26,216,607	\$ 0	\$ 26,216,607	\$ 26,099,992	\$ 116,615
Sales	188,808	0	188,808	188,808	0
	26,266,241	0	26,266,241	26,079,797	186,444
Intergovernmental					
State revenue sharing	1,255,807	0	1,255,807	1,255,808	(1)
Other	47,888	0	47,888	47,887	1
	1,283,472	0	1,283,472	1,283,795	(323)
Charges for services	4,258,000	0	4,258,000	3,883,381	374,619
Fees and forfeitures	288,750	0	288,750	341,233	(52,483)
Interest income	1,388,887	0	1,388,887	1,171,688	217,199
Miscellaneous	58,758	0	58,758	35,733	23,025
TOTAL REVENUES	33,579,627	0	33,579,627	32,894,237	685,390
Other financing sources					
Operating transfers in	222,898	0	222,898	222,898	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	33,782,525	0	33,782,525	33,097,135	685,390
Expenditures					
Current					
Personal Services					
Salaries	13,701,838	0	13,701,838	13,258,536	443,302
Employee benefits	2,833,882	1,888	2,834,770	3,129,217	(294,447)
Supplies	278,948	28,828	401,971	341,454	60,517
Professional services	6,998,788	(6,571)	6,998,888	10,243,200	(3,244,312)
Property	292,929	4,848	298,499	1,201,282	(902,783)
Other	1,232,248	(888)	1,234,368	1,818,538	(584,170)
Capital expenses	188,780	18,748	160,011	188,254	(28,243)
Capital outlay	138,874	34,887	173,075	795,215	(621,140)
TOTAL EXPENDITURES	26,627,971	37,887	26,413,888	33,079,888	3,344,000
Other financing uses					
Operating transfers out	383,172	0	383,172	383,336	(164)
TOTAL EXPENDITURES AND OTHER FINANCING USES	26,991,143	37,887	26,997,040	33,463,224	3,343,836
Excess (deficiency) of revenues and other sources over/ expenditures and other uses	2,800,140	(37,887)	2,762,253	463,911	2,298,342
Fund balance (deficit) Beginning of year	10,008,200	(48,788)	9,959,412	9,982,431	(22,919)
Residual equity transfer	60,298	0	60,298	0	60,298
END OF YEAR	\$ 12,828,638	\$ (86,675)	\$ 12,741,963	\$ 10,005,342	\$ 2,736,521

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	STREET'S DEPARTMENT				
	ACTUAL GAAP (Basis)	ADJUSTMENT TO BUDGET Basis	ADJ. CH. BUDGET Basis	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 10,420	\$ 0	\$ 10,420	\$ 10,420	\$ 0
Rates	20,898,718	0	20,898,718	20,898,718	0
	20,909,138	0	20,909,138	20,909,138	0
Intergovernmental					
Fuel Tax Transportation Fund	1,884,434	0	1,884,434	1,884,434	0
State-revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	1,884,434	0	1,884,434	1,884,434	0
Charges for services	0	0	0	0	0
Interest income	78,070	0	78,070	78,070	0
Miscellaneous	48,438	0	48,438	48,438	0
TOTAL REVENUES	22,911,080	0	22,911,080	22,911,080	0
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	22,911,080	0	22,911,080	22,911,080	0
Expenditures					
Current					
Personnel Services					
Salaries	4,817,488	0	4,817,488	4,817,488	0
Employee benefits	1,158,411	881	1,159,300	1,159,300	881
Supplies	1,022,381	11,881	1,034,262	1,034,262	11,881
Purchased Services					
Professional and technical	7,552,780	(918,281)	6,634,499	6,634,499	918,281
Property	422,880	48,338	471,218	471,218	48,338
Other	2,111,488	14,875	2,126,363	2,126,363	14,875
General expenses	364,752	61	364,813	364,813	61
Capital outlay	360,941	888	361,829	361,829	888
TOTAL EXPENDITURES	18,220,180	(766,212)	17,453,968	17,453,968	766,212
Other financing uses					
Operating transfers out	4,090,900	0	4,090,900	4,090,900	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	22,311,080	(766,212)	21,544,868	21,544,868	766,212
Excess (deficiency) of revenues and other financing uses expenditures and other uses	(600,000)	1,000,000	399,999	1,000,000	1,000,000
Fund balance (deficit) Beginning of year	2,700,000	600,000	3,300,000	3,300,000	0
Account equity transfer	20,000	0	20,000	0	20,000
END OF YEAR	\$ 2,899,999	\$ 600,000	\$ 3,399,999	\$ 3,399,999	\$ 0

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	FUNDING DEPARTMENT				
	ACTUAL BUDGET 1999	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$	\$	\$	\$	\$
Sales					
Intergovernmental					
State Transportation Fund				0	0
State Income Sharing				0	0
Other				0	0
Charges for services				0	0
Interest income	633	0	633	0	633
Miscellaneous	3,099	0	3,099	3,000	999
TOTAL REVENUES	4,031	0	4,031	3,000	1,031
Other financing sources					
Operating transfers in	4,041,000	0	4,041,000	4,204,000	(163,000)
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,045,031	0	4,045,031	4,204,000	(158,969)
Expenditures					
Current					
Personal Services					
Salaries	1,426,321	0	1,426,321	1,416,480	9,841
Employee Benefits	320,214	(783)	320,211	348,977	(28,766)
Supplies	109,410	12,441	141,851	126,662	15,189
Functional Services					
Professional and Technical	1,289,242	0	1,289,242	1,202,604	86,638
Property	6,224	(17)	6,207	16,289	(10,082)
Other	742,114	12	742,147	799,882	(57,735)
Debt Service	243	0	243	0	243
Capital outlay	158,880	(2,000)	174,880	204,848	(30,000)
TOTAL EXPENDITURES	2,693,434	(1,807)	2,693,776	2,804,067	(110,291)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,693,434	(1,807)	2,693,776	2,804,067	(110,291)
Excess (deficiency) of revenues and other sources over expenditures and other uses	10,597	(1,807)	42,284	10,933	31,351
Fund balance (deficit) Beginning of year	(18,678)	(308)	(19,403)	(19,403)	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 12,519	\$ (1,115)	\$ 52,881	\$ 30,336	\$ 22,545

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS—PUBLIC WORKS FORTION
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—(CONTINUED)

YEAR ENDED DECEMBER 31, 1999

	UNRECEIVED ROAD LIGHTING DISTRICT				
	ACTUAL 1999 GAAP BASE	ALLOCATION TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 4,777,230	\$ 0	\$ 4,777,230	\$ 4,748,550	\$ (28,680)
Tolls	0	0	0	0	0
	4,777,230	0	4,777,230	4,748,550	(28,680)
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	348,995	0	348,995	348,995	0
Other	0	0	0	0	0
	348,995	0	348,995	348,995	0
Charges for services	0	0	0	0	0
Interest income	281,804	0	281,804	281,804	281,804
Miscellaneous	22,089	0	22,089	0	22,089
TOTAL REVENUES	5,420,098	0	5,420,098	5,369,349	50,749
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,420,098	0	5,420,098	5,369,349	50,749
Expenditures					
Current					
Personal services	78,805	0	78,805	114,143	35,338
Salaries	18,272	0	18,272	20,898	2,626
Employee benefits	1,028	0	1,028	1,895	867
Supplies	1,028	0	1,028	1,895	867
Purchased services	381,178	0	381,178	431,360	50,182
Professional and technical	3,131,478	395,478	3,526,956	4,072,832	545,876
Property	24,374	0	24,374	58,827	34,453
Other	71	0	71	55	16
Capital expenses	0	0	0	0	0
Capital outlay	0	0	0	217,600	217,600
TOTAL EXPENDITURES	3,624,951	395,478	3,624,951	5,290,328	334,729
Other financing activities					
Operating transfers out	0	0	0	0	0
TOTAL (PLUS) COUNTERS AND OTHER FINANCING USES	3,624,951	395,478	3,624,951	5,290,328	334,729
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,795,147	0	1,795,147	0	1,795,147
Fund balance (DEFICIT) Beginning of year	1,362,887	1,771	1,364,658	1,364,658	0
Revised equity transfer	0	0	0	0	0
END OF YEAR	\$ 3,157,934	\$ 1,771	\$ 3,159,705	\$ 1,364,658	\$ 1,795,147

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	ROAD LIGHTING DISTRICT #1				
	ACTUAL ORAL BASE	ALL-STATE FUNDING BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 10,081	\$ 0	\$ 10,081	\$ 10,007	\$ 74
Sales	0	0	0	0	0
	10,081	0	10,081	10,007	74
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	1,464	0	1,464	1,464	0
Other	0	0	0	0	0
	1,464	0	1,464	1,464	0
Charges for services	0	0	0	0	0
Interest income	5,000	0	5,000	4,887	113
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	16,545	0	16,545	16,358	187
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,545	0	16,545	16,358	187
Expenditures					
City Hall					
Personal services		0	0	0	0
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	1,007	0	1,007	1,007	0
Property	66,660	6,676	73,336	69,973	3,363
Travel	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	71,667	6,676	71,666	69,973	1,693
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	71,667	6,676	71,666	69,973	1,693
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,738	(6,676)	(1,271)	(2,615)	14,411
Payroll accrual (credit) beginning of year	61,389	6,076	59,504	59,504	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 66,127	\$ 0	\$ 66,127	\$ 66,127	\$ 0

Continued

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	CHANGE OR EFFECT IN				
	ACTUAL LAST YEAR (1998)	ADJUSTMENT TO DISCLOSE 1998	ACTUAL FOR CURRENT YEAR (1999)	BUDGET	Variance, Favorable (Unfavorable) (%)
Revenues					
Taxes					
Ad valorem	\$ 3,368,875	\$ 0	\$ 3,368,875	\$ 3,041,000	10.38%
Sales	0	0	0	0	0
	<u>3,368,875</u>	<u>0</u>	<u>3,368,875</u>	<u>3,041,000</u>	<u>10.38%</u>
Intergovernmental					
Funds Transportation Fund	0	0	0	0	0
State Incentive Granting	195,210	0	195,210	195,210	0
Other	0	0	0	0	0
	<u>195,210</u>	<u>0</u>	<u>195,210</u>	<u>195,210</u>	<u>0</u>
Charges for services	4,148,154	0	4,148,154	4,048,000	15.30%
Interest income	50,000	0	50,000	51,000	38.10%
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>7,662,239</u>	<u>0</u>	<u>7,662,239</u>	<u>7,235,210</u>	<u>107.81%</u>
Other financing sources					
Operating transfers-in	19,000	0	19,000	19,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>7,681,239</u>	<u>0</u>	<u>7,681,239</u>	<u>7,254,210</u>	<u>105.89%</u>
Expenditures					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Insurance	0	0	0	0	0
Purchase Services					
Professional and technical	4,700,000	11,000	4,700,000	4,500,000	(180.00%)
Property	50,000	0	50,000	50,000	10.00%
Other	4,717	0	4,717	4,717	0
General expenses	269	0	269	0	(269%)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES (1999)	<u>4,755,086</u>	<u>11,000</u>	<u>4,766,086</u>	<u>4,554,717</u>	<u>(175.28%)</u>
Other financing uses					
Operating transfers-out	2,700,000	0	2,700,000	2,600,000	35.40%
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>7,455,086</u>	<u>11,000</u>	<u>7,466,086</u>	<u>7,154,717</u>	<u>(29.60%)</u>
Excess (shortage) of revenues and other sources over expenditures and other uses	226,153	(11,000)	215,153	541,493	65.87%
Fund balance (BASIC) Beginning of year	(279,541)	59,177	(199,800)	(199,800)	0
Revised equity transfer	0	0	0	0	0
END OF YEAR	\$ (213,288)	\$ 280,222	\$ (213,288)	\$ 541,493	58.87%

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	GARRARD DISTRICT #2				
	ACTUAL GAAP BASIS	ADJUSTMENT TO GOVERNMENTAL BASIS	ACTUAL ON BUDGET FUND BASIS	BUDGET	INCREASE/ DECREASE (FAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,544,194	\$ 0	\$ 1,544,194	\$ 1,544,194	\$ 0
Sales	0	0	0	0	0
	<u>1,544,194</u>	<u>0</u>	<u>1,544,194</u>	<u>1,544,194</u>	<u>0</u>
Intergovernmental	0	0	0	0	0
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	22,871	0	22,871	22,871	0
Other	27,261	0	27,261	24,000	(4,000)
	<u>50,132</u>	<u>0</u>	<u>50,132</u>	<u>26,871</u>	<u>23,261</u>
Charges for services	3,152,189	0	3,152,189	3,156,549	(4,360)
Interest income	61,281	0	61,281	16,654	44,627
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	4,648,628	0	4,648,628	4,698,214	(49,586)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCIAL SOURCES	4,648,628	0	4,648,628	4,698,214	(49,586)
Expenditures					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	10	0	10	61	(51)
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	3,437,497	68,188	3,495,685	3,575,250	(79,565)
Property	4,028	0	4,028	5,000	(972)
Other	4,007	0	4,007	5,000	(993)
Contract expenses	768	0	768	1,000	(232)
Capital outlay	0	0	0	5,000	(5,000)
	<u>3,447,700</u>	<u>68,188</u>	<u>3,515,888</u>	<u>3,681,250</u>	<u>(165,362)</u>
TOTAL EXPENDITURES	3,447,700	68,188	3,515,888	3,681,250	(165,362)
Other financing uses					
Operating transfers out	1,733,882	0	1,733,882	1,688,566	45,316
TOTAL EXPENDITURES AND OTHER FINANCIAL USES	5,181,582	68,188	5,249,770	5,379,816	(29,036)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(49,586)	(68,188)	(200,000)	(219,200)	19,314
Fund balance (deficit) beginning of year	284,471	318,000	596,000	596,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 234,885	\$ 249,812	\$ 596,000	\$ 376,800	\$ 219,184

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2000

	SABADEO DISTRICT #6				
	ACTUAL BALANCE FUND	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE - (Unallocated) (DEFICIT/SURPLUS)
Revenues					
Taxes					
All taxuses	\$ 100,000	\$ 0	\$ 100,000	\$ 97,000	\$ 3,000
Sales	0	0	0	0	0
	100,000	0	100,000	97,000	3,000
Intergovernmental					
Public Transportation Fund	0	0	0	0	0
State revenue sharing	5,500	0	5,500	5,500	0
Other	0	0	0	0	0
	5,500	0	5,500	5,500	0
Charges for services	100,500	0	100,500	97,000	2,500
Miscellaneous	6,000	0	6,000	6,000	0
	0	0	0	0	0
TOTAL REVENUES	212,000	0	212,000	205,500	1,500
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	212,000	0	212,000	205,500	1,500
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional and technical	111,100	0	111,100	100,000	10,100
Printing	0	0	0	0	0
Other	0	0	0	0	0
General expenses	0	0	0	0	0
Capital outlay	0	0	0	14,000	14,000
	111,100	0	111,100	100,000	10,100
TOTAL EXPENDITURES	111,100	0	111,100	100,000	10,100
Other financing uses					
Operating transfers out	66,600	0	66,600	66,600	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	177,700	0	177,700	177,000	700
Excess (deficiency) of revenues and other sources over expenditures and other uses	64,300	0	64,300	64,000	300
Fund balance (deficit)					
Beginning of year	200,700	0,000	200,700	200,100	0
Funds equity transfer	0	0	0	0	0
END OF YEAR	\$ 265,000	\$ 0,000	\$ 265,000	\$ 260,100	\$ 4,900

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	LANDFILL DIVISION				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGET FUND BASE	BUDGET	VARIANCE- ADVERSE/FAVORABLE
Revenues					
Taxes					
Admission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	0	0	0	0	0
Intergovernmental					
State Transportation Fund	0	0	0	0	0
State Revenue Sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services	0	0	0	0	0
Interest income	1,878	0	1,878	0	1,878
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,878	0	1,878	0	1,878
Other financing sources					
Operating transfers in	2,680,888	0	2,680,888	2,708,788	(28,900)
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,682,766	0	2,682,766	2,708,788	(26,022)
Expenditures					
Current					
Personal services	74,760	0	74,760	68,688	6,072
Employee benefits	18,888	0	18,888	18,427	4,461
Supplies	872	(28)	844	1,158	314
Purchased services					
Professional and technical	2,484,287	10,877	2,495,164	2,828,780	3,334
Property	0	0	0	0	0
Other	1,228	0	1,228	1,428	200
Capital expenses	18,288	68,870	87,158	78,688	8,470
Debt service	28,858	0	28,858	21,888	7,970
TOTAL EXPENDITURES	2,587,793	10,849	2,603,688	2,708,788	(4,100)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL (DEFICIT/SURPLUS) AND OTHER FINANCING USES	2,587,793	10,849	2,603,688	2,708,788	(4,100)
Excess (deficiency) of revenues and other sources over expenditures and other uses	10,973	(10,849)	0	0	0
Fund balance (deficit) beginning of year	(201,948)	(201,948)	0	0	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ (190,975)	\$ (201,948)	\$ 0	\$ 0	\$ 0

(Continued)

JEFFERSON COUNTY, LOUISIANA

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

Year Ended December 31, 1999

	CONSOLIDATED GENERAL DISTRICT #1				
	ACTUAL GAAP 1999	RECURRENT BY SOURCE 1999	ACTUAL OR BUDGETARY 1999	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Funds					
#1 revenue	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Sales	2,880,287	0	2,880,287	2,880,287	0
	3,880,287	0	3,880,287	3,880,287	0
Intergovernmental					
Parish Transportation Fund	0	0	0	0	0
State revenue sharing	77,000	0	77,000	77,000	0
Grant	20,000	0	20,000	20,000	0
	120,000	0	120,000	120,000	0
Charges for services	0	0	0	0	0
Interest income	54,804	0	54,804	28,478	16,682
Miscellaneous	117,500	0	117,500	117,488	12
TOTAL REVENUES	4,152,591	0	4,152,591	4,129,253	24,918
Other financing sources					
Operating transfers in	50,000	0	50,000	50,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,202,591	0	4,202,591	4,179,253	24,918
Expenditures					
Current					
Public Services					
Salaries	1,188,778	0	1,188,781	1,276,281	86,008
Employee benefits	281,266	0	281,266	327,308	28,944
Supplies	287,272	2,000,000	284,191	548,910	31,819
Professional Services					
Professional and technical	788,008	127,104	828,248	898,024	68,284
Property	315,000	58,888	283,288	423,822	78,643
Other	458,000	0	457,857	486,177	11,788
Construction	28,888	0	28,208	28,688	748
Capital outlay	288,888	27,000	287,208	287,181	79,828
TOTAL EXPENDITURES	3,667,008	2,028,000	3,638,578	4,018,171	378,794
Other financing uses					
Operating transfers out	287,000	0	287,000	287,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,954,008	2,028,000	3,925,578	4,305,171	378,794
Excess (deficiency) of revenues and other sources over expenditures and other uses	287,250	0	273,807	178,782	404,764
Fund balance (DEFICIT) beginning of year	588,750	62,275	587,825	587,525	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 875,000	\$ 62,275	\$ 871,632	\$ 766,247	\$ 404,764

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

FOURTH JEFFERSON DRAINAGE DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All returns	\$ 4,800,075	\$ 0	\$ 4,800,075	\$ 4,800,075	\$ 0
Sales	1,211,500	0	1,211,500	1,211,500	0
	\$ 6,011,575	0	\$ 6,011,575	\$ 6,011,575	\$ 0
Intergovernmental					
Public Transportation Fund	0	0	0	0	0
State revenue sharing	667,071	0	667,071	667,071	0
Other	0	0	0	0	0
	\$ 667,071	0	\$ 667,071	\$ 667,071	\$ 0
Charges for services	0	0	0	0	0
Interest income	180,500	0	180,500	710,000	79,500
Miscellaneous	2,485	0	2,485	2,485	0
TOTAL REVENUES	6,871,549	0	6,871,549	6,871,549	89,000
Other financing sources					
Operating transfers in	179,200	0	179,200	179,200	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	7,050,749	0	7,050,749	7,050,749	89,000
Expenditures					
Current					
Personal Services					
Salaries	1,872,500	0	1,872,500	2,000,000	127,500
Employee benefits	487,750	(600)	487,150	533,874	46,724
Supplies	272,279	104,000	376,279	376,700	53,421
Purchase Services					
Professional and technical	1,888,000	26,000	1,914,000	1,749,000	165,000
Property	671,217	107,000	778,217	934,000	155,783
Other	701,500	0	701,500	688,000	13,500
Contract services	0	0	0	3,912	3,912
Capital outlay	180,000	1,100	181,100	208,000	26,900
TOTAL EXPENDITURES	6,671,246	208,000	6,879,246	6,879,246	471,000
Other financing uses					
Operating transfers out	248,817	0	248,817	248,817	4,111
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,920,063	208,000	7,128,063	7,128,063	481,471
Excess (deficiency) of revenues and other sources over expenditures and other uses	130,686	(208,000)	22,686	(42,314)	170,600
Fund balances (deficit) Beginning of year	214,000	10,000	224,000	224,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 344,686	\$ (198,000)	\$ 146,686	\$ 281,686	\$ 170,600

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	DRAINAGE DISTRICT #3				
	ACTUAL GAAP BASED	ADJUSTMENT TO BUDGET BASED	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 884,884	0	\$ 884,884	\$ 878,000	(\$ 6,886)
Sales	1,557,340	0	1,557,340	1,557,340	0
	2,442,224	0	2,442,224	2,435,340	(\$ 6,886)
Intergovernmental					
Federal Transportation Fund	0	0	0	0	0
State revenue sharing	54,840	0	54,840	54,840	0
Other	3,500	0	3,500	3,500	0
	58,340	0	58,340	58,340	0
Charges for services	0	0	0	0	0
Interest income	58,840	0	58,840	60,000	(\$ 1,160)
Miscellaneous	2,000	0	2,000	1,800	200
TOTAL REVENUES	2,603,604	0	2,603,604	2,558,279	(\$ 45,325)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	2,603,604	0	2,603,604	2,558,279	(\$ 45,325)
Expenditures					
Personnel Services					
Salaries	\$60,778	0	\$60,778	705,831	(\$ 645,053)
Employee benefits	20,889	(1,400)	19,489	300,381	(\$ 280,892)
Supplies	142,711	15,000	157,711	188,091	(\$ 30,380)
Purchased Services					
Professional and technical	245,500	20,000	265,500	414,210	(\$ 148,710)
Property	246,145	42,000	288,145	291,280	(\$ 3,135)
Other	516,496	0	516,496	382,860	(\$ 133,636)
Grants/expenses	80	0	80	388	(\$ 308)
Capital outlay	\$6,873	(\$ 6,874)	0	301,831	(\$ 301,831)
TOTAL EXPENDITURES	2,055,793	16,126	2,071,919	2,016,671	(\$ 55,248)
Other financing uses					
Operating transfers out	\$80,860	0	\$80,860	\$80,811	(\$ 49)
TOTAL EXPENDITURES AND OTHER FINANCING USES	2,136,653	16,126	2,153,079	2,097,482	(\$ 38,597)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 466,951	(\$ 16,126)	\$ 450,825	\$ 460,797	(\$ 10,972)
Fund balance (deficit) Beginning of year	707,478	58,608	766,086	701,663	(\$ 64,423)
Revised equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,174,429	\$ 42,482	\$ 1,216,911	\$ 1,162,460	(\$ 54,451)

(Continued)

JEFFERSON PARISH, LOUISIANA

(SPECIAL REVENUE FUNDS—PUBLIC WORKS FUND)
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—CONTINUED

Year Ended December 31, 1999

	SPECIAL FUND—PUBLIC WORKS				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE— FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 1,932,700	\$ 0	\$ 1,932,700	\$ 1,932,700	\$ 110,800
Sales	1,932,700	0	1,932,700	1,932,700	110,800
Intergovernmental					
French Transportation Fund	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	21,000	0	21,000	21,000	0
	21,000	0	21,000	21,000	0
Charges for services	0	0	0	0	0
Interest income	90,000	0	90,000	90,700	(700)
Miscellaneous	14,000	0	14,000	28,700	14,700
TOTAL REVENUES	10,080,400	0	10,080,400	8,974,200	110,200
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,080,400	0	10,080,400	8,974,200	110,200
EXPENDITURES					
Current					
Personnel Services					
Salaries	2,881,800	0	2,881,800	2,792,874	177,926
Employee benefits	194,781	(75)	194,706	875,671	(680,965)
Supplies	190,004	18,894	171,110	581,404	(410,294)
Professional Services					
Professional and technical	1,754,346	2,168	1,756,514	1,887,861	(131,347)
Property	1,050,544	9,998	1,060,542	1,280,188	(219,646)
Other	480,948	(328)	480,620	828,818	(347,898)
General expenses	1,137	(283)	854	1,380	(523)
Grants-in-aid	204,229	(94,933)	109,296	79,174	30,122
TOTAL EXPENDITURES	7,044,191	(86,111)	7,130,302	8,871,844	(82,774)
Other financing uses					
Operating transfers out	1,817,544	0	1,817,544	1,817,544	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	8,861,735	(86,111)	8,947,846	10,689,388	807,780
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,218,665	\$ 0	\$ 1,218,665	\$ 1,218,665	\$ 1,218,665
Fund balance—(SPECIAL) Beginning of year	2,600,600	(87,088)	2,513,512	2,513,512	0
Revised equity transfer	0	0	0	0	0
END-OF-YEAR	\$ 3,819,265	\$ 0	\$ 3,819,265	\$ 3,819,265	\$ 3,819,265

(Continued)

JEFFERSON PARISH, LOUISIANA
SPECIAL REVENUE FUNDS - PUBLIC WORKS FUND
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1999

	TOTAL - PUBLIC WORKS FUND				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All taxes	\$ 16,321,867	\$ 0	\$ 16,321,867	\$ 16,300,000	\$ 21,867
Tolls	(6,434,765)	0	(6,434,765)	(6,300,000)	(134,765)
	(5,152,076)	0	(5,152,076)	(5,000,000)	(152,076)
Intergovernmental					
Federal Transportation Fund	1,004,434	0	1,004,434	1,200,000	195,566
State revenue sharing	1,462,871	0	1,462,871	1,462,871	0
Other	(60,918)	0	(60,918)	150,000	(210,918)
	(3,051,621)	0	(3,051,621)	7,662,871	(6,611,250)
Charges for services					
	1,433,833	0	1,433,833	1,200,000	233,833
Interest income					
	(59,735)	0	(59,735)	(59,735)	0
Miscellaneous					
	(21,000)	0	(21,000)	100,000	(121,000)
TOTAL REVENUES	14,408,299	0	14,408,299	15,497,800	(1,089,501)
Other financing sources					
Operating transfers in	1,075,496	0	1,075,496	1,170,000	(94,504)
TOTAL REVENUES AND OTHER FINANCING SOURCES	15,483,795	0	15,483,795	17,667,800	(2,184,005)
Expenditures					
Current					
Personnel Services					
Salaries	13,871,504	0	13,871,504	13,600,000	271,504
Employee benefits	1,111,000	(500)	1,110,500	1,245,000	(134,500)
Tuition	1,443,703	58,871	1,502,574	1,500,000	2,574
Purchased Services					
Professional and technical	20,208,874	88,874	20,297,748	20,207,843	88,905
Printing	4,087,000	(38,801)	4,048,199	4,400,000	(351,801)
Other	4,827,700	35,800	4,863,500	4,100,000	763,500
General expenses	484,887	68,262	553,149	484,817	68,332
Capital outlay	1,281,000	(760,000)	521,000	1,200,000	(779,000)
TOTAL EXPENDITURES	34,828,804	(681,769)	34,147,035	41,990,849	(7,843,814)
Other financing uses					
Operating transfers out	(1,000,000)	0	(1,000,000)	(1,211,000)	211,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	33,828,804	(681,769)	33,147,035	40,779,849	(3,296,054)
Excess (deficiency) of revenues and other financing uses expenditures and other uses					
	2,200,000	(681,769)	1,518,231	(2,000,000)	(481,769)
Fund balance (deficit)					
Beginning of year	1,178,807	1,800,000	3,078,807	3,078,807	0
Residual equity transfer	(5,000)	0	(5,000)	0	(5,000)
END-OF-YEAR	\$ 1,173,807	\$ 1,800,000	\$ 2,973,807	\$ 3,073,807	\$ (5,000)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TRANSIT OPERATIONS				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE: FAVORABLE (UNFAVORABLE)
Revenues					
Types					
Ad valorem	\$ 3,498,211	\$ 0	\$ 3,498,211	\$ 3,498,608	\$(397)
Intergovernmental					
Federal grants	892,728	0	892,728	879,960	12,768
Port of Transportation Fund	793,588	0	793,588	848,211	(54,623)
	1,686,316	0	1,686,316	1,728,171	(41,855)
Interest income	107,818	0	107,818	100,000	7,818
Miscellaneous	17,400	0	17,400	18,600	(1,200)
TOTAL REVENUES	4,502,765	0	4,502,765	4,465,199	37,566
Other financing sources					
Operating transfers in	21,000	0	21,000	21,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,523,765	0	4,523,765	4,486,199	37,566
Expenditures					
Current					
Salaries	184,023	0	184,023	178,480	5,543
Employee benefits	17,542	0	17,542	27,725	4,183
Supplies	13,588	61	13,649	17,492	4,115
Professional services					
Professional and technical	4,247,870	(343,036)	3,904,834	4,742,624	847,790
Property	285,508	(13,944)	271,564	227,228	44,336
Other	148,780	449	149,229	187,504	141,910
Contract expenses	508	0	508	7,760	7,252
Capital outlay	8,011	388	8,399	28,720	20,321
TOTAL EXPENDITURES	4,798,658	(329,651)	4,469,007	5,226,756	757,749
Other financing uses					
Operating transfers out	44,000	0	44,000	44,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,842,658	(329,651)	4,498,007	5,270,756	757,749
Excess (shortage) of revenues and other sources over expenditures and other uses	681,110	671,651	1,352,761	805,443	547,318
Fund balance (debit) beginning of year	1,817,874	4,015	1,821,889	1,821,889	0
END OF YEAR	\$ 2,498,984	\$ 4,680	\$ 2,503,664	\$ 2,627,332	\$ 123,668

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1998

	TRANSIT - SCHEDULE AND BUDGETARY				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All others	\$ 1,228,700	\$	\$ 1,228,700	\$ 1,200,140	\$ 28,560
Intergovernmental					
Federal grants	2,487	\$	2,487	54,154	\$ (51,667)
Mass Transportation Fund	\$	\$	\$	\$	\$
	2,487	\$	2,487	54,154	\$ (51,667)
Interest income	78,148	\$	78,148	78,506	2,800
Miscellaneous	\$	\$	\$	\$	\$
TOTAL REVENUES	1,288,707	\$	1,288,707	1,386,890	\$ (98,183)
Other financing sources					
Operating transfers in	\$	\$	\$	\$	\$
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,288,707	\$	1,288,707	1,386,890	\$ (98,183)
Expenditures					
Current					
Salaries	\$	\$	\$	\$	\$
Employee benefits	\$	\$	\$	\$	\$
Supplies	2,800	\$	2,800	2,800	\$
Professional Services					
Professional and technical	1,212,841	\$	1,212,841	1,219,320	\$ (6,479)
Property	\$	\$	\$	\$	\$
Other	2,887	\$	2,887	15,000	\$ (12,113)
Contract expense	\$	\$	\$	\$	\$
Capital outlay	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	1,217,990	\$	1,217,990	1,256,640	\$ (38,650)
Other financing uses					
Operating transfers out	\$ 8,600	\$	\$ 8,600	\$ 8,600	\$
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,286,590	\$	1,286,590	1,270,540	\$ (16,050)
Excess (deficiency) of revenues and other financing uses expenditures and other uses	7,248	\$	7,248	(201,343)	\$ (208,591)
Fund balance (deficit)					
Beginning of year	\$ 81,621	\$	\$ 81,621	\$ 81,621	\$
END-OF YEAR	\$ 88,869	\$	\$ 88,869	\$ (119,714)	\$ (230,845)

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - TRAMIS FUNCTION

(CONTINUED) STATE BALANCE OF RECEIPTS, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED

For the year ended 12/31, 1998

	TOTAL - TRAMIS FUNCTION				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 2,889,215	\$	\$ 2,889,215	\$ 2,890,250	\$ (1,035)
Intergovernmental					
Subsidies	505,190	0	505,190	1,064,127	(558,937)
Federal Transportation Fund	770,000	0	770,000	840,011	(70,011)
	1,275,190	0	1,275,190	1,904,138	(628,948)
Interest income	214,000	0	214,000	215,000	(1,000)
Miscellaneous	17,400	0	17,400	18,000	(600)
TOTAL REVENUES	5,895,805	0	5,895,805	5,897,488	(1,683)
Other financing sources					
Operating transfers in	21,000	0	21,000	21,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,916,805	0	5,916,805	5,918,488	(1,683)
Expenditures					
Current					
Salaries	104,205	0	104,205	110,400	(6,195)
Employee benefits	17,547	0	17,547	21,700	(4,153)
Supplies	13,880	0	13,881	10,000	3,881
Purchased services					
Professional and technical	4,433,116	(200,000)	4,233,116	4,360,017	(1,226,901)
Property	265,500	(20,000)	245,500	255,800	(10,300)
Other	151,984	(50)	151,934	135,417	16,517
Capital expenses	540	0	540	12,700	(12,160)
Capital outlay	6,211	188	6,399	28,700	(22,301)
TOTAL EXPENDITURES	6,216,987	(200,000)	6,016,987	6,819,734	(7,802,747)
Other financing uses					
Operating transfers out	120,000	0	120,000	120,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,336,987	(200,000)	6,136,987	7,000,734	(8,863,747)
Excess (deficiency) of revenues and other financing uses expenditures and other uses	(490,182)	0	(490,182)	(1,082,246)	592,064
Fund balance (DEBIT)					
Beginning of year	2,485,266	4,707	2,490,000	2,490,000	0
END-OF-YEAR	\$ 1,995,084	\$ 4,707	\$ 1,999,791	\$ 1,407,754	\$ 592,037

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - FEA: FIA & WPA FUND FUNCTION
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended December 31, 1998

	DOLLARS				
	ACTUAL GAAP BASE	ALLOTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE/ FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 663,340	0	\$ 663,340	\$ 663,340	\$ 0
Sales	64,328	0	64,328	65,200	0
	947,668	0	947,668	987,890	0
Intergovernmental					
State (street lighting LRA)	138,087	0	138,087	128,000	10,087
	878	0	878	878	0
	138,965	0	138,965	128,878	10,087
Charges for services	288,323	30	288,323	288,000	323
Interest income	28,288	0	28,288	28,110	178
Miscellaneous	71,097	0	71,097	88	71,009
TOTAL REVENUES	1,492,847	30	1,492,877	1,475,888	16,989
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,492,847	30	1,492,877	1,475,888	16,989
Expenditures					
Current					
Personnel Services					
Salaries	792,600	4,836	792,600	792,600	0
Employee benefits	188,275	128	188,282	188,282	0
Expenses	84,000	(2,714)	81,286	84,846	3,566
Professional Services					
Professional and technical	127,228	10	127,238	128,000	762
Printing	128,288	8,278	128,288	115,000	13,288
Other	81,287	277	81,564	77,000	4,564
Capital expenses	287	0	287	500	(213)
Grants-outlay	58,578	0	58,578	58,000	578
TOTAL EXPENDITURES	1,288,246	8,884	1,275,872	1,342,730	(67,454)
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,288,246	8,884	1,275,872	1,342,730	(67,454)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 204,601	(8,854)	\$ 217,005	\$ 133,158	\$ 83,847
Fund balance (deficit)					
Beginning of year	77,844	8,755	75,000	75,000	0
END OF YEAR	\$ 282,445	\$ 0	\$ 292,005	\$ 208,158	\$ 83,847

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & WELFARE FUNCTION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 1988

	MODIFIED-COMBINED				
	ACTUAL GAAP BASIS	ADJUSTMENT TO-BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	BUDGET	VARIANCE (FAVORABLE)
Revenues					
Taxes					
All other taxes	\$	\$	\$	\$	\$
State					
	\$	\$	\$	\$	\$
Intergovernmental					
State (Federal sharing)					
(1984)					
	\$	\$	\$	\$	\$
Charges for services	1,041,217	0	1,041,217	1,010,000	31,217
Interest income	1,628	0	1,628	800	1,128
Miscellaneous					
	\$	\$	\$	\$	\$
TOTAL REVENUES	1,042,845	0	1,042,845	1,010,800	32,045
Other financing sources					
(Operating transfers in)					
	\$	\$	\$	\$	\$
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,042,845	0	1,042,845	1,010,800	32,045
Expenditures					
Current					
Personal Services					
Salaries		0			0
Employee benefits		0			0
Supplies		0			0
Purchased Services					
Professional and technical	1,042,845	0	1,042,845	1,027,801	(15,014)
Property		0			0
Other		0			0
Contract expenses		0			0
Capital outlay		0			0
TOTAL EXPENDITURES	1,042,845	0	1,042,845	1,027,801	(15,014)
Other financing uses					
(Operating transfers out)					
	\$	\$	\$	\$	\$
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,042,845	0	1,042,845	1,027,801	(15,014)
Excess (deficiency) of revenues and other resources over expenditures and other uses	0	0	0	(7,014)	11,014
Fund balance (profit)					
Beginning of year	34,061	0	34,061	34,061	0
END-OF-YEAR	\$ 34,061	\$ 0	\$ 34,061	\$ 27,047	\$ 11,014

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - HEALTH & WELFARE FUND (FUND)
COMBINED SCHEDULE OF REVENUE, EXPENSES AND CHANGES IN FUND-BALANCE - CONTINUED

Year Ended December 31, 1998

	HEALTH FUND				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL, ON BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 89,363	\$ 0	\$ 89,363	\$ 89,707	\$ (344)
State	0	0	0	0	0
	89,363	0	89,363	89,707	(344)
Intergovernmental					
State transfer-sharing	140,787	0	140,787	140,485	(302)
Other					
	140,787	0	140,787	140,485	(302)
Charges for services	0	0	0	0	0
Interest income	11,000	0	11,000	40,700	19,700
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,381,930	0	1,381,930	1,079,899	3,031
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,381,930	0	1,381,930	1,079,899	3,031
Expenditures					
Current					
Personal services					
Salaries	67,740	0	67,740	74,400	6,660
Employee benefits	8,840	0	8,840	15,804	6,964
Supplies	7,000	2,214	9,214	24,107	14,893
Purchased services					
Professional and technical	438,454	(1,091)	437,363	497,720	60,357
Property	162,800	0	162,800	164,807	2,007
Travel	7,675	0	7,675	9,204	1,529
General equipment	0	0	0	0	0
Capital outlay	2,075	(878)	1,197	18,000	16,803
TOTAL EXPENDITURES	728,584	8,491	737,075	979,034	75,041
Other financing uses					
Operating transfers out	258,000	0	258,000	258,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	986,584	8,491	995,075	1,237,034	84,043
Excess (deficiency) of revenues and other sources over expenditures and other uses	395,346	(8,491)	386,855	(157,135)	543,990
Fund balance (deficit) beginning of year	248,241	41	248,282	248,282	0
END OF YEAR	\$ 643,692	\$ (8,450)	\$ 635,242	\$ 79,147	\$ 556,100

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	HUMAN SERVICES AUTHORITY				
	ACTUAL GRAP BASE	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	PERCENT	VARIANCE (FAVORABLE) (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 901,114	0	901,114	994,079	(1,965)
Sales	0	0	0	0	0
	901,114	0	901,114	994,079	(1,965)
Intergovernmental (less revenue sharing)	150,000	0	150,000	150,000	0
Other	150,000	0	150,000	150,000	0
Charges for services	0	0	0	0	0
Interest income	21,143	0	21,143	20,004	1,139
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,066,115	0	1,066,115	1,069,421	(3,306)
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,066,115	0	1,066,115	1,069,421	(3,306)
Expenditures					
Current					
Personal services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased services					
Professional and technical	1,077,000	17	1,077,017	1,000,000	77,017
Property	0	0	0	0	0
Other	1,266	0	1,266	1,266	0
Contract expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,078,266	17	1,078,283	1,002,266	76,017
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,078,266	17	1,078,283	1,002,266	76,017
Excess (deficiency) of revenues and other sources over expenditures and other uses	(12,171)	(17)	(12,188)	(12,846)	665
Fund balance (deficit) Beginning of year	89,000	11	89,011	89,011	0
End of year	\$ 76,829	0	\$ 76,823	\$ 76,165	\$ 658

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	TOTAL - HEALTH & WELFARE FUNCTION				
	ACTUAL GAAP (BASE)	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All voters	\$ 1,714,021	\$ 0	1,714,021	1,762,220	(48,199)
Sales	85,224	0	85,224	85,224	0
	2,599,245	0	2,599,245	2,647,444	(48,199)
Intergovernmental					
Title Incentive Sharing	427,000	0	427,000	427,000	0
Other	0	0	0	0	0
	427,000	0	427,000	427,000	0
Charges for services	1,207,240	0	1,207,240	1,200,000	7,240
Capital income	118,800	0	118,800	60,400	58,400
Miscellaneous	10,287	0	10,287	0	10,287
TOTAL REVENUES	4,758,292	0	4,758,292	4,673,600	74,692
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,758,292	0	4,758,292	4,673,600	74,692
Expenditures					
Current					
Personal Services					
Salaries	771,880	4,624	776,504	777,200	2,394
Employee benefits	178,820	113	178,933	180,800	4,883
Supplies	101,880	(383)	101,497	78,757	22,740
Purchased Services	2,088,288	(1,817)	2,086,471	2,088,288	(14,917)
Professional and Business Property	333,071	11,844	344,915	477,887	(132,972)
Contract	88,428	888	89,316	88,782	534
Grants/Contracts	287	0	287	0	287
Capital outlay	21,284	(200)	21,084	20,800	284
	4,255,884	15,472	4,271,356	4,668,699	(147,023)
Other financing uses					
Operating transfers out	288,000	0	288,000	288,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,474,884	15,472	4,491,356	4,658,228	117,023
Excess (deficiency) of revenues and other sources over expenditures and other uses	273,408	(15,472)	257,936	21,400	236,536
Fund balance (deficit) Beginning of year	481,434	0	481,434	495,041	(13,607)
END OF YEAR	\$ 754,842	\$ (15,472)	\$ 739,370	\$ 506,441	\$ 233,000

JEFFERSON PARKS, ILLINOIS

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

Year Ended December 31, 1998

EAST BROS. CONSOLIDATED PLAYGROUND DISTRICT

	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE, FAVORABLE OR UNFAVORABLE
Revenues					
Taxes					
All revenues	\$ 6,024,244	\$ 0	\$ 6,024,244	\$ 5,984,000	\$ 40,244
Hotel occupancy tax	0	0	0	0	0
	<u>6,024,244</u>	<u>0</u>	<u>6,024,244</u>	<u>5,984,000</u>	<u>40,244</u>
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	98,871	0	98,871	98,871	0
Other	0	0	0	0	0
	<u>98,871</u>	<u>0</u>	<u>98,871</u>	<u>98,871</u>	<u>0</u>
Charges for services					
Services and contracted fees	98,307	0	98,307	170,000	6,693
Gaming fees and commissions	0	0	0	0	0
	<u>98,307</u>	<u>0</u>	<u>98,307</u>	<u>170,000</u>	<u>6,693</u>
Fees and Perquisites					
Interest income	0	0	0	0	0
Miscellaneous	31,874	0	31,874	211,000	48,126
	<u>31,874</u>	<u>0</u>	<u>31,874</u>	<u>211,000</u>	<u>48,126</u>
TOTAL REVENUES	6,154,896	0	6,154,896	6,364,871	61,025
Other financing sources					
Operating transfers in	0	100,000	100,000	100,000	0
	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,154,896	100,000	6,254,896	6,464,871	61,025
Expenditures					
Current					
Supplies/Services					
Gasoline	2,920,000	0	2,920,000	2,920,000	0
Employee benefits	732,972	54	732,972	500,000	41,238
Supplies	460,000	57,157	517,157	571,573	58,217
Purchased Services					
Professional and technical	89,610	1,201	90,811	621,200	28,389
Property	888,587	78	888,678	754,400	167,647
Other	1,877,785	81,954	1,959,739	1,083,001	75,121
Capital expenses	75,000	500	75,500	95,212	18,000
Capital outlay	188,888	(24,843)	164,045	100,934	11,489
	<u>6,267,762</u>	<u>68,217</u>	<u>6,335,979</u>	<u>6,686,734</u>	<u>688,777</u>
Other financing uses					
Operating transfers out	150,000	0	150,000	150,000	0
	<u>150,000</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,417,762	68,217	6,486,000	6,936,734	688,777
Excess (deficiency) of revenues and other sources over expenditures and other uses					
	737,134	\$1,783	738,917	428,137	\$310,780
Fund balance (deficit)					
Beginning of year	2,707,000	(407,700)	2,299,300	2,299,300	0
Reversal equity transfer	0	0	0	0	0
END OF YEAR	2,707,134	(405,917)	2,301,217	2,301,217	2,301,217

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION
(COMBINED SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES - CONTINUED)

Year Ended December 31, 1999

VEEST BANK CONSOLIDATED (PLAYBOY) DISTRICT (R)

	ACTUAL (LAST YEAR)	ADJUSTMENT TO PREVIOUS YEAR	ACTUAL OR BUDGETARY 2000	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All values	\$ 2,140,000	\$ 0	\$ 2,140,000	\$ 2,100,700	\$ 39,300
Hotel occupancy tax	0	0	0	0	0
	2,140,000	0	2,140,000	2,100,700	39,300
Loans and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	200,000	0	200,000	200,000	0
Other	0	0	0	0	0
	200,000	0	200,000	200,000	0
Charges for services					
Service and equipment fees	1,101,150	0	1,101,150	1,200,000	(98,850)
Gaming fees and commission	0	0	0	0	0
	1,101,150	0	1,101,150	1,200,000	(98,850)
Fees and forfeitures	0	0	0	0	0
Interest income	264,874	0	264,874	260,000	4,874
Miscellaneous	11,043	0	11,043	0,000	11,043
TOTAL REVENUES	4,607,790	0	4,607,790	4,600,700	(7,000)
Other financing sources					
Operating transfers in	10,000	0	10,000	10,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	4,617,790	0	4,617,790	4,610,700	(7,000)
Expenditures					
Current					
Personnel Services					
Salaries	2,251,770	0	2,251,770	2,470,737	(218,967)
Employee benefits	445,003	0	445,003	490,007	(45,004)
Supplies	141,710	(10,760)	200,941	470,507	(269,566)
Professional Services					
Professional and technical	300,000	0	300,000	400,000	(100,000)
Property	391,303	(3,000)	388,303	480,000	(91,697)
Other	470,000	0,500	469,500	700,000	(230,500)
Contract expenses	31,071	4,407	35,478	34,700	778
Capital outlay	93,000	0,000	93,000	1,000,000	(907,000)
TOTAL EXPENDITURES	4,606,000	(3,000)	4,606,000	5,207,700	(601,700)
Other financing uses					
Operating transfers out	10,000	0	10,000	10,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	4,616,000	(3,000)	4,616,000	5,217,700	(601,700)
Excess (deficiency) of revenues and other sources over expenditures and other uses	101,790	3,000	100,000	(200,000)	400,000
Functional purposes					
Beginning of year	0,100,000	(70,000)	0,100,000	0,100,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,000,000	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ 0

(Continued)

JEFFERSON PARK, LOUISIANA

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

Year Ended December 31, 1999

FUNCTION	ALAMO CENTER				
	ACTUAL GAAP 1999	ADJUSTMENT TO PRECINCT BASE	ACTUAL OR BUDGETARY 1999	BUDGET	VARIANCE - FAVORABLE (and UNFAVORABLE)
Revenues					
Taxes					
Oil ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
Total	0	0	0	0	0
Loans and grants	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	155,989	0	155,989	155,989	15,989
Total	155,989	0	155,989	155,989	15,989
Charged by services					
Service and development fees	0	0	0	0	0
Licensing and commission	200,000	0	200,000	200,000	0
Total	200,000	0	200,000	200,000	0
Fees and forfeitures	0	0	0	0	0
Interest income	28,794	0	28,794	4,000	24,794
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	384,873	0	384,873	359,989	24,884
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	384,873	0	384,873	359,989	24,884
Expenditures					
Current					
Personal Services					
Salaries	81,882	0	81,882	89,833	4,951
Employee benefits	8,524	0	8,524	4,973	439
Supplies	1,288	0	1,288	1,294	678
Professional services					
Professional and technical	16,588	(3,288)	13,300	81,800	13,098
Property	38,400	(3,200)	35,200	81,100	18,884
Other	1,883	0	1,883	19,800	23,877
General expenses	811	0	811	700	49
Capitalization	3,898	0	3,898	3,794	1,104
TOTAL EXPENDITURES	164,878	(3,488)	161,390	263,000	84,962
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	164,878	(3,488)	161,390	263,000	84,962
Excess (deficiency) of revenues and other sources over expenditures and other uses	220,000	3,488	223,488	96,989	14,922
Professional services (beginning of year)	200,000	0	200,000	200,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 223,488	\$ 3,488	\$ 226,976	\$ 227,000	\$ 21,976

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2009

	PLAYGROUNDS (62100) (W)				
	ACTUAL GAAP BASE	COMMITMENT TO BUDGETARY BASE	ACTUAL, OR BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE UNFAVORABLE
Revenues					
Taxes					
All others	\$ 215,491	\$ 0	\$ 215,491	\$ 215,491	\$ 0.000
Hotel Occupancy Tax	0	0	0	0	0
	<u>215,491</u>	<u>0</u>	<u>215,491</u>	<u>215,491</u>	<u>0.000</u>
License and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	14,048	0	14,048	14,048	0
Other	0	0	0	0	0
	<u>14,048</u>	<u>0</u>	<u>14,048</u>	<u>14,048</u>	<u>0</u>
Charges for services					
Tuition and equipment fees	15,750	0	15,750	15,550	2,000
Cleaning fees and collection	0	0	0	0	0
	<u>15,750</u>	<u>0</u>	<u>15,750</u>	<u>15,550</u>	<u>2,000</u>
Fines and forfeitures	0	0	0	0	0
Interest income	11,204	0	11,204	10,000	1,204
Miscellaneous	600	0	600	600	0.000
TOTAL REVENUES	250,893	0	250,893	262,407	1,486
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	250,893	0	250,893	262,407	1,486
Expenditures					
Current					
Personal Services					
Salaries	117,862	0	117,862	109,874	7,988
Employee benefits	12,244	0	12,244	27,199	8,729
Supplies	9081	1787	8,294	25,280	16,985
Purchased Services					
Professional and technical	21,273	0	21,273	33,188	11,915
Printing	797.00	144	712.60	20,888	20,175
Other	12,256	258	12,000	19,102	2,858
Travel expenses	14,808	482	15,290	18,410	3,120
Capital outlay	0	0	0	400	400
TOTAL EXPENDITURES	179,924	441	178,977	244,888	87,146
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	179,924	441	178,977	244,888	87,146
Excess (deficiency) of revenues and other sources over expenditures and other uses	80,969	1477	82,686	8,519	28,871
Fund balance (deficit) beginning of year	55,850	461	56,401	56,401	0
Residual equity transfer	(3,882)	0	(3,882)	0	(3,882)
END OF YEAR	\$ 82,947	\$ 1,938	\$ 82,947	\$ 65,210	\$ 17,737

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2008

	CITY OF MONROE DISTRICT #16				
	ACTUAL 2008 BALANCE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE - FAVORABLE/ UNFAVORABLE
Revenues					
Taxes					
Ad valorem	\$ 140,400	\$ 0	\$ 140,400	\$ 140,000	\$ 400
Hotel occupancy fee	0	0	0	0	0
	140,400	0	140,400	140,000	400
License and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services					
Tuition and department fees	0	0	0	0	0
Conduct fees and royalties	0	0	0	0	0
Fees and Forfeitures	0	0	0	0	0
Interest income	4,383	0	4,383	3,500	883
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	144,841	0	144,841	143,500	1,341
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	144,841	0	144,841	143,500	1,341
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	100,187	0	100,187	100,210	23
Printing	0	0	0	0	0
Other	0	0	0	0	0
Debt-related expenses	0	0	0	0	0
Capital outlay	0	0	0	0	0
	100,187	0	100,187	100,210	23
Other financing uses					
Operating transfers out	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	100,187	0	100,187	100,210	23
Excess (deficiency) of revenues and other financing uses expenditures and other uses	11,889	0	11,889	10,964	925
Fund balance (deficit)					
Beginning of year	0,000	0	0,000	0,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 11,889	\$ 0	\$ 11,889	\$ 10,964	\$ 925

Continued

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - (Sewer & Sanitation Purposes)
COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - (Continued)

Year Ended December 31, 1988

	LAKE CHARLES SEWER RECREATION DISTRICT				
	ACTUAL BANK STATE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL 1988 BUDGETARY STATE	BUDGET	VARIANCE- FAVORABLE (DEFICIENCY)
Revenues					
Taxes					
Severance	\$ 150	\$ 0	\$ 150	\$ 150	\$ 0
Retail occupancy tax	100	0	100	100	0
Licenses and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Grants for services	0	0	0	0	0
Grants and interest free	1,450,171	0	1,450,171	1,450,500	11,671
Gaming tax and commission	0	0	0	0	0
	<u>1,450,171</u>	<u>0</u>	<u>1,450,171</u>	<u>1,450,500</u>	<u>11,671</u>
Fees and Forfeitures	0	0	0	0	0
Interest income	71,704	0	71,704	70,000	1,704
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>1,621,204</u>	<u>0</u>	<u>1,621,204</u>	<u>1,471,000</u>	<u>9,009</u>
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES and OTHER FINANCING SOURCES	<u>1,621,204</u>	<u>0</u>	<u>1,621,204</u>	<u>1,471,000</u>	<u>9,009</u>
Expenditures					
Current					
Personal Services					
Salaries	442,287	0	442,287	440,000	2,287
Employee benefits	85,213	(100)	85,113	100,000	14,887
Supplies	41,043	1,207	41,780	40,000	1,780
Professional Services					
Professional and technical	129,487	0	129,487	144,000	13,513
Property	89,700	(400)	89,300	111,000	21,700
Other	210,888	0	210,788	241,000	30,212
Capital expenses	8,294	(400)	8,094	8,200	106
Other outlay	27,870	(2,287)	26,400	17,811	8,589
TOTAL EXPENDITURES	<u>1,041,689</u>	<u>(1,000)</u>	<u>1,040,689</u>	<u>1,154,014</u>	<u>113,447</u>
Other financing uses					
Operating transfers out	(40,000)	100,000	60,000	60,000	0
TOTAL EXPENDITURES and OTHER FINANCING USES	<u>1,001,689</u>	<u>99,000</u>	<u>1,060,689</u>	<u>1,214,014</u>	<u>153,779</u>
Excess (deficiency) of revenues and other financing uses expenditures and other uses	<u>75,704</u>	<u>99,000</u>	<u>154,704</u>	<u>(75,014)</u>	<u>121,709</u>
Fund balance (deficit)					
Beginning of year	0	0	0	0	0
Residual equity transfer	0	0	0	0	0
End of Year	<u>\$ 75,704</u>	<u>\$ 99,000</u>	<u>\$ 154,704</u>	<u>\$ (75,014)</u>	<u>\$ 121,709</u>

(Continued)

JEFFERSON PARISH, LOUISIANA

OFFICIAL REVENUE FUNDS - CULTURE & RECREATION FUNCTION
(CONTINUING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED)

Year Ended December 31, 2009

	AMOUNT				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL OR BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Oil activities	\$ 1,100,000	\$ 0	\$ 1,100,000	\$ 1,100,000	\$ (20,000)
Non-occupational tax	0	0	0	0	0
	1,100,000	0	1,100,000	1,100,000	(20,000)
License and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	588,171	0	588,171	588,171	0
Other	0	0	0	0	0
	588,171	0	588,171	588,171	0
Charges for services					
Service and miscellaneous fees	85,899	0	85,899	88,100	7,899
Dorming fees and commissions	0	0	0	0	0
	85,899	0	85,899	88,100	7,899
Fees and forfeitures	118,000	0	118,000	118,000	1,000
Interest income	381,478	0	381,478	381,000	478
Miscellaneous	48,828	0	48,828	48,800	28
TOTAL REVENUES	2,100,876	0	2,100,876	2,101,067	18,284
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCIAL SOURCES	2,100,876	0	2,100,876	2,101,067	18,284
Expenditures					
Current					
Personnel Services					
Salaries	4,124,874	0	4,124,874	4,078,523	46,351
Employee benefits	887,200	0	887,278	886,111	1,167
Supplies	242,704	180,145	422,849	370,800	52,049
Purchased Services					
Professional and technical	988,808	800	989,608	1,014,044	24,436
Property	713,371	(5,880)	707,491	714,379	6,888
Other	858,889	(248)	858,641	858,440	201
Contract expenses	8,414	(8,414)	0	8,784	3,370
Capital outlay	478,278	(87,107)	391,171	400,880	9,709
TOTAL EXPENDITURES	7,489,648	28,128	7,461,520	7,200,210	261,310
Other financing uses					
Operating transfers out	48,800	0	48,800	48,800	0
TOTAL EXPENDITURES AND OTHER FINANCIAL USES	7,538,448	28,128	7,510,400	7,249,010	271,310
Excess (deficiency) of revenues and other financial sources over expenditures and other uses	(437,524)	(28,128)	(465,652)	(1,200,148)	800,117
Fund balance (deficit)					
Beginning of year	1,801,888	(48,000)	1,753,888	1,753,888	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 1,364,364	\$ (48,000)	\$ 1,316,364	\$ 553,740	\$ 800,117

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	COMMUNITY SERVICES				
	ACTUAL GAAP BASED	BUDGET TO BUDGETARY BASED	ACTUAL (on BUDGETARY BASED)	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	0	0
Hotel occupancy tax	0	0	0	0	0
	0	0	0	0	0
Licenses and permits	26,475	0	26,475	26,750	1,325
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services					
Service and contractual fees	0	0	0	0	0
Concessions fees and commissions	495,135	0	495,135	443,000	(28,835)
	495,135	0	495,135	443,000	(28,835)
Fees and forfeitures	0	0	0	0	0
Interest income	(2,748)	0	(2,748)	6,194	11,455
Miscellaneous	7,734	0	7,734	6,800	1,134
TOTAL REVENUES	498,692	0	498,692	485,744	(21,828)
Other financing sources					
Operating transfers in	555,505	0	555,505	574,576	24,109
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,054,197	0	1,054,197	1,060,320	(61,661)
Expenditures					
Current					
Personnel Services					
Salaries	241,295	0	241,295	265,523	24,228
Employee benefits	55,252	55	55,177	72,579	9,402
Supplies	12,268	17	12,268	15,157	1,799
Purchased Services					
Professional and technical	26,800	0	26,800	26,757	2,455
Property	5,848	55	5,848	6,824	2,155
Other	27,555	55	27,555	38,335	8,295
General expenses	627,532	0	627,532	634,700	7,865
Capital outlay	25,732	(25,732)	0	6,885	(1,285)
TOTAL (EXPENSE FUNDS)	1,029,627	(19,977)	1,019,650	1,079,718	60,268
Other financing uses					
Operating transfers out	60,654	0	60,654	63,621	0
TOTAL (EXPENSE FUNDS AND OTHER FINANCING USES)	1,090,281	(19,977)	1,080,304	1,143,339	60,268
Excess (deficiency) of revenues and other sources over expenditures and other uses	(21,828)	19,977	(66,117)	(66,619)	(1,000)
Inventory balances (initial)					
Beginning of year	115,055	(115,055)	66,117	66,117	0
Revised equity transfer	0	0	0	0	0
End of Year	\$ 93,227	\$ 0	\$ 0	\$ 1,395	\$ (1,395)

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & RECREATION FUND YEAR
COMBINED SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 2008

	CER - TOURISM REVENUE				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL (VS. BUDGETARY BASE)	BUDGET	YEAR-END UNAVAILABLE
Revenues					
Taxes					
All visitors	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Local occupancy tax	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Impassmentals	0	0	0	0	0
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services	0	0	0	0	0
Service and delivery fees	258,150	0	258,150	248,000	10,150
Consign fees and commission	258,150	0	258,150	248,000	10,150
Fees and forfeitures	0	0	0	0	0
Interest income	0,000	0	0,000	0,000	0,000
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	258,150	0	258,150	248,000	10,150
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	258,150	0	258,150	248,000	10,150
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Fees	0	0	0	0	0
Professional Services					
Professional and technical	0	0	0	0	0
Printing	0	0	0	0	0
Other	0	0	0	0	0
Supplies and services	15,600	0	15,600	17,100	1,500
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	15,600	0	15,600	17,100	1,500
Other financing uses					
Operating transfers out	14,000	0	14,000	14,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	14,000	0	14,000	14,000	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	24,150	0	24,150	19,000	5,150
Fund balance (deficit)					
Beginning of year	24,065	0	24,065	24,065	0
Reversals/points transfer	0	0	0	0	0
END OF YEAR	\$ 24,150	\$ 0	\$ 24,150	\$ 24,065	\$ 85

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1994

FUNCTION	BUDGET FINDER				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL OR BUDGETARY BASE	REVENUE	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Local occupancy fee	0	0	0	0	0
License and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
Charges for services					
Service and defendant fees	0	0	0	0	0
Surveys fees and commission	1,482,882	0	1,482,882	1,171,882	311,000
	1,482,882	0	1,482,882	1,171,882	311,000
Fees and Penalties	0	0	0	0	0
Interest income	32,517	0	32,517	48,898	(16,381)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,482,882	0	1,482,882	1,171,882	311,000
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES, CHARGES AND OTHER FINANCING SOURCES	1,482,882	0	1,482,882	1,171,882	311,000
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Purchased Services					
Professional and technical	0	0	0	0	0
Printing	0	0	0	0	0
Other	0	0	0	0	0
Capital expenses	178,483	0	178,483	587,487	408,994
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	178,483	0	178,483	587,487	408,994
Other financing uses					
Operating transfers out	1,304,399	0	1,304,399	1,190,299	114,100
TOTAL EXPENDITURES, CHARGES AND OTHER FINANCING USES	1,304,399	0	1,304,399	1,190,299	408,994
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	178,483	0	178,483	(578,417)	121,040
Fund balance profile					
Beginning of year	442,524	0	442,524	442,524	0
Revolving/ equity transfer	0	0	0	0	0
END OF YEAR	\$ 178,483	\$ 0	\$ 178,483	\$ 442,524	\$ 121,040

(Continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUND - CULTURE & RECREATION FUNCTION
COMBING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - (CONTINUED)

Year Ended December 31, 1998

	SHEET PAGE 10/16/98				
	ACTUAL GAAP BASE	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Motor occupancy tax	110,000	0	110,000	100,000	10,000
	110,000	0	110,000	100,000	10,000
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
Charged to services					
Service and telephone fees	0	0	0	0	0
Gaming fees and commission	0	0	0	0	0
	0	0	0	0	0
Fees and royalties	0	0	0	0	0
Interest income	0	0	0	0	0
Investment income	2,070	0	2,070	0	(2,070)
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	110,070	0	110,070	100,000	10,070
Other financing sources					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	110,070	0	110,070	100,000	10,070
Expenditures					
Current					
Personal Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Supplies	0	0	0	0	0
Professional Services					
Professional and technical	0	0	0	0	0
Property	0	0	0	0	0
Other	0	0	0	17,000	17,000
Debt expenditures	0	0	0	0	0
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	17,000	17,000
Other financing uses					
Operating transfers out	17,000	0	17,000	17,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	17,000	0	17,000	34,000	17,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,000)	0	(7,000)	(14,000)	07,000
Fund balance (deficit)					
Beginning of year	100,000	0	100,000	100,000	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 93,000	\$ 0	\$ 93,000	\$ 86,000	\$ 07,000

(continued)

JEFFERSON PARISH, LOUISIANA

SPECIAL REVENUE FUNDS - CULTURE & REFORMATION FUNCTION
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CONTINUED

Year Ended December 31, 1999

Resources	WEST BANK RIVERBOAT CASINO				
	ACTUAL GAAP BASE	ALLOTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY BASE	BUDGET	VARANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad returns	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Hotel occupancy tax	0	0	0	0	0
License and permits	0	0	0	0	0
Intergovernmental					
State income sharing	0	0	0	0	0
GRF	0	0	0	0	0
Charges for services					
Service and delinquent fees	0	0	0	0	0
Gaming fees and commission	1,249,889	0	1,249,889	1,249,158	731
	1,249,889	0	1,249,889	1,249,158	731
Fees and forfeitures	0	0	0	0	0
Interest income	27,213	0	27,213	8,888	18,325
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	1,249,889	0	1,249,889	1,258,046	8,157
Other financing sources					
Operating transfers in	8,288	0	8,288	8,288	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,258,177	0	1,258,177	1,266,334	8,156
Expenditures					
Current					
Personnel Services					
Salaries	0	0	0	0	0
Employee benefits	0	0	0	0	0
Travel	0	0	0	0	0
Purchased Services					
Professional and technical	0	0	0	0	0
Printing	0	0	0	0	0
Property	0	0	0	0	0
Other	0	0	0	0	0
Contract expenses	83,238	0	83,238	88,678	5,440
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	83,238	0	83,238	88,678	5,440
Other financing uses					
Operating transfers out	81,438	0	81,438	81,438	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,021,887	0	1,021,887	1,069,116	(44,971)
Excess (deficiency) of revenues and other sources over expenditures and other uses	211,290	0	211,290	197,218	14,072
Fund balance (deficit)					
Beginning of year	181,883	0	181,883	181,280	603
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 393,173	\$ 0	\$ 393,173	\$ 378,498	\$ 14,675

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1994

NET BANK REVENUE MONITORING

	ACTUAL GAAP SPES	ADJUSTMENT TO BUDGETARY BASE	ACTUAL ON BUDGETARY SPES	BUDGET	VARIANCE- FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
Ad valorem	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State occupancy tax	0	0	0	0	0
	0	0	0	0	0
License and permits	0	0	0	0	0
Intergovernmental					
State revenue sharing	0	0	0	0	0
Other	0	0	0	0	0
	0	0	0	0	0
Charges for services					
Service and dedicated fees	0	0	0	0	0
Gaming fees and commissions	18,247	0	18,247	18,228	219
	18,247	0	18,247	18,228	219
Fees and interests	0	0	0	0	0
Interest income	2,248	0	2,248	0	2,248
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	18,247	0	18,247	18,228	219
FUND FINANCING SOURCE					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCE	18,247	0	18,247	18,228	219
Expenditures					
Current					
Personal Services					
Salaries	8,870	0	8,870	8,898	(28)
Employee benefits	878	0	878	1,410	(448)
Supplies	0	0	0	490	490
Purchased Services					
Professional and technical	4,188	0	4,188	0	4,188
Property	0	0	0	80	80
Other	0	0	0	800	800
General equipment	10,284	0	10,284	11,911	(1,627)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	24,220	0	24,220	24,689	(2,469)
Other financing items					
Operating transfers out	8,288	0	8,288	8,084	204
TOTAL EXPENDITURES AND OTHER FINANCING USES	32,508	0	32,508	32,773	(2,265)
Excess (deficiency) of revenues and other financing items expenditures and other uses					
	18,228	0	18,228	(14,220)	4,008
Fund balance (deficit) Beginning of year	18,228	0	18,228	18,228	0
Residual equity transfer	0	0	0	0	0
END OF YEAR	\$ 18,228	\$ 0	\$ 18,228	\$ 7,236	\$ 11,000

(Continued)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 1999

	TOTAL - CULTURE AND RECREATION FUNCTION				
	ACTUAL GAAP BASIS	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE, FAVORABLE (UNFAVORABLE)
Revenues					
Taxes					
All voters	\$ 11,024,840	\$ 0	\$ 11,024,840	\$ 11,021,021	\$ 3,819
Hotel occupancy tax	110,888	0	110,888	120,000	(9,112)
	11,135,728	0	11,135,728	11,141,021	(5,293)
Licenses and permits	28,478	0	28,478	28,700	(222)
Intergovernmental					
State revenue sharing	938,740	0	938,740	938,740	0
Other	133,369	0	133,369	130,000	3,369
	1,114,109	0	1,114,109	1,068,740	45,369
Charges for services					
Garage and equipment fees	3,110,443	0	3,110,443	3,050,000	60,443
Gaming fees and commissions	3,833,091	0	3,833,091	3,044,212	788,879
	6,943,534	0	6,943,534	6,094,212	849,322
Fees and salaries	118,000	0	118,000	118,000	0
Interest income	664,713	0	664,713	614,000	50,713
Miscellaneous	168,160	0	168,160	64,400	103,760
TOTAL REVENUES	21,027,389	0	21,027,389	21,071,389	(44,000)
Other financing sources					
Operating transfers in	671,667	100,000	671,667	698,648	(26,981)
TOTAL REVENUES AND OTHER FINANCING SOURCES	21,699,056	100,000	21,709,056	21,769,037	(59,981)
Expenditures					
Current					
Personnel Services					
Salaries	10,332,267	0	10,332,267	11,147,889	(815,622)
Employee benefits	1,892,088	64	1,892,152	2,115,245	(223,093)
Supplies	1,078,858	145,947	1,224,805	1,993,014	(768,209)
Purchased services					
Professional and technical	1,675,657	(3,000)	1,672,657	3,021,191	(1,348,534)
Property	1,885,472	(20,000)	1,865,472	3,117,000	(1,251,528)
Other	2,389,389	(1,000)	2,388,389	3,988,947	(1,600,558)
Capital expenses	1,629,289	4,141	1,633,430	1,921,888	(288,458)
Capital outlay	719,139	(89,000)	630,139	753,000	(122,861)
TOTAL EXPENDITURES	21,087,170	(87,859)	21,009,311	24,574,148	(3,564,837)
Other financing uses					
Operating transfers out	3,108,884	100,000	3,208,884	3,249,821	(41,037)
TOTAL EXPENDITURES AND OTHER FINANCING USES	24,196,054	100,000	24,094,498	27,823,969	(3,729,471)
Income (deficiency) of revenues and other sources over expenditures and other uses	1,682,979	(87,859)	1,595,120	(1,491,178)	3,086,298
Fund balance (deficit)					
Beginning of year	8,664,610	(7,187)	8,661,423	8,661,423	0
Residual equity (transfer)	7,023	0	7,023	0	(7,023)
END OF YEAR	\$ 16,349,052	\$ (7,187)	\$ 16,341,865	\$ 8,170,245	\$ 8,170,245

JEFFERSON PARISH, LOUISIANA
SPRING BUDGET FUND
SCHEDULE OF OPERATING TRANSFERS IN & OUT
For Fiscal Year 2011, 2012

(SPECIAL) RECEIVABLE FUNDS	FUND TRANSFERRED TO OR FROM	OPERATING TRANSFER \$	OPERATING TRANSFER \$
		IN	OUT
Health and Human Services Grants	General Fund	\$ 415,054	-
	Miscellaneous Grants	15,488	150,903
	West Bank Recreational Centering	150,000	-
		<u>570,542</u>	<u>150,903</u>
Department of Justice Grants	General Fund	21,994	4,833
	Criminal Justice	4,704	-
	Juvenile Services	15,830	-
		<u>42,528</u>	<u>4,833</u>
Housing and Urban Development Grants	General Fund	151,520	-
	Village Point	150,000	-
		<u>301,520</u>	<u>-</u>
Department of Labor Grants	Miscellaneous Grants	-	1,000
	Aviation Services	9,000	-
		<u>9,000</u>	<u>1,000</u>
Miscellaneous Grants	General Fund	141,021	-
	Health and Human Services Grants	150,903	15,488
	Department of Labor Grants	1,000	-
	Miscellaneous Grants	40,487	40,487
	Juvenile Services	82,158	-
	Consolidated Storage (District #1)	25,994	-
	Fourth Jefferson Garage District	90,438	-
	Storage District #6	11,000	-
	Storage Plant Station	34,430	-
	Transit-Operations	44,000	-
	Library	52,000	-
	State Capital Program	188,840	-
	Consolidated Wastewater District No. 1 Enterprise	94,479	-
		<u>1,497,636</u>	<u>16,975</u>
Department of Transportation Grants	Transit - Elderly and Handicapped	30,000	-
	Village Point	691,000	-
	West Bank Transit	181,000	-
	West Bank Recreational Centering	525,434	-
		<u>1,487,434</u>	<u>-</u>
Criminal Justice	Department of Justice Grants	-	4,704
Juvenile Services	General Fund	-	150,000
	Department of Justice Grants	-	15,830
	Department of Labor Grants	-	9,000
	Miscellaneous Grants	-	81,158
		<u>-</u>	<u>305,000</u>
Emergency Communications	Emergency Communications Capital Project	-	250,000
Fire District #0	Fire District #0 Capital Project	121,438	-
Fire District #4	Fire District #4 Capital Project	-	60,000
Fire District #6	West Bank Recreational Centering	60,000	-
Fire District #7	West Bank Recreational Centering	10,000	-

GENERAL FUND - CONTINUED
OPERATING FUNDS
SCHEDULE OF OPERATING TRANSFERS IN & OUT - CONTINUED
For the Year Ended December 31, 1994

SPECIAL (REVENUE) FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFER IN	OPERATING TRANSFER OUT
Five District #2	Water Board (Special) Grant	21,000	-
Streets Department	Parsons Department	-	3,743,870
	Streets Capital Program	-	634,000
	Public Works Capital Program	-	375,000
		-	4,752,870
Parsons Department	Streets Department	3,243,870	-
	Water Police	17,000	-
	North Jefferson Drainage District	99,000	-
	Drainage Pump Stations	555,000	-
	Garbage District #1	97,000	-
	Garbage District #2	97,000	-
		4,001,870	-
Garbage District #1	Parsons Department	-	97,000
	Garbage District #2	19,000	-
	Landfill Division	-	3,940,000
	Jefferson Water/Landfill Capital Project	-	524,000
		19,000	4,561,000
Garbage District #2	Parsons Department	-	197,000
	Garbage District #1	-	19,000
	Landfill Division	-	1,800,170
		-	2,016,170
Garbage District #3	Landfill Division	-	99,000
Landfill Division	Garbage District #1	2,990,000	-
	Garbage District #2	1,500,170	-
	Garbage District #3	99,000	-
		4,589,170	-
Consolidated Drainage District #1	Miscellaneous Grants	-	22,000
	Water Board (Special) Grant	99,000	-
	USDA Watershed Program Capital Project	-	99,000
	Drainage Capital Program	-	275,100
		99,000	396,100
North Jefferson Drainage District	Miscellaneous Grants	-	99,400
	Parsons Department	-	99,000
	Water Police	179,200	-
	Public Works Capital Program	-	34,000
	USDA Watershed Program Capital Project	-	190,000
		179,200	342,400
Drainage District #3	Miscellaneous Grants	-	71,000
	USDA Watershed Program Capital Project	-	90,000
		-	161,000
Drainage Pump Stations	Miscellaneous Grants	-	94,400
	Parsons Department	-	333,000
	Pump Station Improvements Capital Project	-	1,095,000
	Drainage Capital Program	-	303,200
		-	1,825,600

JEFFERSON, LOUISIANA
BY THE COMMISSIONERS
ANNUAL REPORT OF OPERATIONS FISCAL YEAR 2008-09 - CONTINUED
FOR FISCAL YEAR 2008-09

SPECIAL REVENUE FUNDS	FUND TRANSFER(S) TO OR FROM	OPERATING TRANSFER IN	OPERATING TRANSFER OUT
Transit Operations	Maintenance Grants	-	44,000
	Tuition - Elderly and Handicapped	34,800	-
		34,800	44,000
Tuition - Elderly and Handicapped	Department of Transportation Grants	-	50,000
	Transit Operations	31,500	-
		31,500	50,000
Health Unit	Health Unit Improvements Capital Project	-	268,000
East Bank Consolidated Playground District	East Bank Consolidated Playground Capital Improvements Project	-	150,000
West Bank Consolidated Playground District #1	West Bank Playground-Caring	10,000	-
	West Bank Playground Capital Improvements	-	50,000
		10,000	50,000
Lafayette Park Recreation District	Lafayette Park Recreation District Ball Service	-	287,200
	West Repairs/Improvements Capital Project	-	38,000
	Lafayette Park Capital Project	-	130,000
		-	455,200
Library	Maintenance Grants	-	50,000
Community Services	General Fund	500,000	-
	Public Works Capital Program	-	9,910
	Fire District #4 Capital Project	-	39,000
	Garage Capital Program	-	67,400
		500,000	106,310
Off Track Betting	Fire District #4 Capital Project	-	34,000
Video Poker	General Fund	-	24,000
	Housing and Urban Development Grants	-	160,000
	Department of Transportation Grants	-	307,000
	Police Department	-	11,820
	Fourth Jefferson-Gearage District	-	150,000
	Public Works-Capital Program	-	228,000
	Federal Hill Union-Capital Project	-	100,000
	West Bank Playground Capital Improvements	-	7,100
	Fire District #4 Capital Project	-	80,000
	Garage Capital Program	-	247,000
	Harvey Child Center Capital Project	-	6,000
		-	1,660,000
West Bank Tourism	Department of Transportation Grants	-	100,000
West Bank Recreation-Caring	Health and Human Services Grants	-	100,000
	Department of Transportation-Grants	-	280,000
	Fire District #6	-	80,000
	Fire District #7	-	10,000
	Fire District #8	-	20,000
	Consolidated Garage District #1	-	50,000

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

SPECIAL REVENUE FUNDS	FUNDS TRANSFERRED TO OR FROM	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
	West Bank Consolidated Playground District #1	-	10,000
	West Bank Riverboat Monitoring	5,250	-
	Public Works Capital Program	-	100,000
	Federal Wet Land Capital Project	-	25,000
	Drainage Capital Program	-	7,000
	Harvey Class Center Capital Project	-	200,000
		<u>5,250</u>	<u>342,000</u>
West Bank Riverboat Monitoring	West Bank Riverboat Gaming	-	5,250
	Total	\$ 5,250	\$ 347,250

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 LaBelle needed to comply with the interest and principal redemption requirements of the bond indentures for the following funds:

SS1 Revenue Refunding Series A 1991

SS2 Revenue Refunding 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:

Lafayette Park Recreation District

LaBelle Tract Revenue Series A - 1995*

LaBelle Property

LaBelle Tract Revenue Series B - 1995*

LaBelle Tract Revenue Refunding Bonds - 1995*

First Parish Court Building Fund

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:

Erwood Building

East Bank Office Building Series 1994

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

Road District #1, Sub #1

Playground District #15

Consolidated Road District A

Five District #7

Consolidated Road District A, Sub #1

First Parish Consolidated Sewerage District

New Prison

Parishwide Drainage

Juvenile Detention Home

Consolidated Drainage District #1

Playground District #10

Fourth Drainage District

Playground District #11

Drainage District #7

Playground District #12

Drainage District #9

Playground District #13

Drainage District #6, Sub #1

Playground District #14

Drainage Improvement Refunding Bonds

Consolidated Waterworks District 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

Consolidated Sewerage Lien Ordinances

Consolidated Water Lien Ordinances

* Created in 1995

**AMERICAN PEOPLE'S UNIVERSITY
 4815 UNIVERSITY DRIVE
 WASHINGTON, D.C. 20007-2000**

UNIVERSITY FUND BALANCE

	AMOUNT AVAILABLE	DUE TO OTHERS	AMOUNT WITHHELD	AMOUNTS RECEIVED	TOTAL LIABILITIES	AMOUNT FOR CURRENT YEAR	FUND BALANCE		TOTAL
							UNRESERVED	RESERVED	
2000	1,000			1,000		1,000		1,000	1,000
2001				1,000		1,000		2,000	2,000
2002				1,000		1,000		3,000	3,000
2003				1,000		1,000		4,000	4,000
2004				1,000		1,000		5,000	5,000
2005				1,000		1,000		6,000	6,000
2006				1,000		1,000		7,000	7,000
2007				1,000		1,000		8,000	8,000
2008				1,000		1,000		9,000	9,000
2009				1,000		1,000		10,000	10,000
2010				1,000		1,000		11,000	11,000
2011				1,000		1,000		12,000	12,000
2012				1,000		1,000		13,000	13,000
2013				1,000		1,000		14,000	14,000
2014				1,000		1,000		15,000	15,000
2015				1,000		1,000		16,000	16,000
2016				1,000		1,000		17,000	17,000
2017				1,000		1,000		18,000	18,000
2018				1,000		1,000		19,000	19,000
2019				1,000		1,000		20,000	20,000
2020				1,000		1,000		21,000	21,000
2021				1,000		1,000		22,000	22,000
2022				1,000		1,000		23,000	23,000
2023				1,000		1,000		24,000	24,000
2024				1,000		1,000		25,000	25,000
2025				1,000		1,000		26,000	26,000
2026				1,000		1,000		27,000	27,000
2027				1,000		1,000		28,000	28,000
2028				1,000		1,000		29,000	29,000
2029				1,000		1,000		30,000	30,000
2030				1,000		1,000		31,000	31,000
2031				1,000		1,000		32,000	32,000
2032				1,000		1,000		33,000	33,000
2033				1,000		1,000		34,000	34,000
2034				1,000		1,000		35,000	35,000
2035				1,000		1,000		36,000	36,000
2036				1,000		1,000		37,000	37,000
2037				1,000		1,000		38,000	38,000
2038				1,000		1,000		39,000	39,000
2039				1,000		1,000		40,000	40,000
2040				1,000		1,000		41,000	41,000
2041				1,000		1,000		42,000	42,000
2042				1,000		1,000		43,000	43,000
2043				1,000		1,000		44,000	44,000
2044				1,000		1,000		45,000	45,000
2045				1,000		1,000		46,000	46,000
2046				1,000		1,000		47,000	47,000
2047				1,000		1,000		48,000	48,000
2048				1,000		1,000		49,000	49,000
2049				1,000		1,000		50,000	50,000
2050				1,000		1,000		51,000	51,000
2051				1,000		1,000		52,000	52,000
2052				1,000		1,000		53,000	53,000
2053				1,000		1,000		54,000	54,000
2054				1,000		1,000		55,000	55,000
2055				1,000		1,000		56,000	56,000
2056				1,000		1,000		57,000	57,000
2057				1,000		1,000		58,000	58,000
2058				1,000		1,000		59,000	59,000
2059				1,000		1,000		60,000	60,000
2060				1,000		1,000		61,000	61,000
2061				1,000		1,000		62,000	62,000
2062				1,000		1,000		63,000	63,000
2063				1,000		1,000		64,000	64,000
2064				1,000		1,000		65,000	65,000
2065				1,000		1,000		66,000	66,000
2066				1,000		1,000		67,000	67,000
2067				1,000		1,000		68,000	68,000
2068				1,000		1,000		69,000	69,000
2069				1,000		1,000		70,000	70,000
2070				1,000		1,000		71,000	71,000
2071				1,000		1,000		72,000	72,000
2072				1,000		1,000		73,000	73,000
2073				1,000		1,000		74,000	74,000
2074				1,000		1,000		75,000	75,000
2075				1,000		1,000		76,000	76,000
2076				1,000		1,000		77,000	77,000
2077				1,000		1,000		78,000	78,000
2078				1,000		1,000		79,000	79,000
2079				1,000		1,000		80,000	80,000
2080				1,000		1,000		81,000	81,000
2081				1,000		1,000		82,000	82,000
2082				1,000		1,000		83,000	83,000
2083				1,000		1,000		84,000	84,000
2084				1,000		1,000		85,000	85,000
2085				1,000		1,000		86,000	86,000
2086				1,000		1,000		87,000	87,000
2087				1,000		1,000		88,000	88,000
2088				1,000		1,000		89,000	89,000
2089				1,000		1,000		90,000	90,000
2090				1,000		1,000		91,000	91,000
2091				1,000		1,000		92,000	92,000
2092				1,000		1,000		93,000	93,000
2093				1,000		1,000		94,000	94,000
2094				1,000		1,000		95,000	95,000
2095				1,000		1,000		96,000	96,000
2096				1,000		1,000		97,000	97,000
2097				1,000		1,000		98,000	98,000
2098				1,000		1,000		99,000	99,000
2099				1,000		1,000		100,000	100,000
2100				1,000		1,000		101,000	101,000
2101				1,000		1,000		102,000	102,000
2102				1,000		1,000		103,000	103,000
2103				1,000		1,000		104,000	104,000
2104				1,000		1,000		105,000	105,000
2105				1,000		1,000		106,000	106,000
2106				1,000		1,000		107,000	107,000
2107				1,000		1,000		108,000	108,000
2108				1,000		1,000		109,000	109,000
2109				1,000		1,000		110,000	110,000
2110				1,000		1,000		111,000	111,000
2111				1,000		1,000		112,000	112,000
2112				1,000		1,000		113,000	113,000
2113				1,000		1,000		114,000	114,000
2114				1,000		1,000		115,000	115,000
2115				1,000		1,000		116,000	116,000
2116				1,000		1,000		117,000	117,000
2117				1,000		1,000		118,000	118,000
2118				1,000		1,000		119,000	119,000
2119				1,000		1,000		120,000	120,000
2120				1,000		1,000		121,000	121,000
2121				1,000		1,000		122,000	122,000
2122				1,000		1,000		123,000	123,000
2123				1,000		1,000		124,000	124,000
2124				1,000		1,000		125,000	125,000
2125				1,000		1,000		126,000	126,000
2126				1,000		1,000		127,000	127,000
2127				1,000		1,000		128,000	128,000
2128				1,000		1,000		129,000	129,000
2129				1,000		1,000		130,000	130,000
2130				1,000		1,000		131,000	131,000
2131				1,000		1,000		132,000	132,000
2132				1,000		1,000		133,000	133,000
2133				1,000		1,000		134,000	134,000
2134				1,000		1,000		135,000	135,000
2135				1,000		1,000		136,000	136,000
2136									

CONDENSED CONSOLIDATED STATEMENTS

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL BALANCE

As of December 31, 1992

	1992		1991		1990		1989		1988	
	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES	ASSETS	LIABILITIES
Current Assets:	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Investments:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Property, Plant & Equipment:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Intangible Assets:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Assets:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Current Liabilities:	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Long-Term Debt:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Liabilities:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Equity:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Common Stock:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Retained Earnings:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Equity:	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total:	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1996

FUNDING SOURCES	FINDINGS	QUESTIONED COSTS
	Finding	
	Jefferson Parish is required to monitor its subscribers of grant funds as part of the subgrantee agreements. During our testing of subgrantee recording, we noted that subgrantees were not being monitored in a timely fashion as required.	
	Recommendation	
	Jefferson Parish should monitor its subscribers as required in a timely fashion to avoid losing grant funds.	
	Response	
	Due to time constraints, the Parish has fallen behind and is attempting to catch up on its monitoring requirements of subscribers.	
Department of Transportation		
Federal Transit Capital Operating Assistance Formula Grants CADA No. 29-587	Finding	
	During the testing of the Transit Department's grant expenditures, it was noted that the Federal Financial Status Reports for the first and second quarters were submitted with errors. Federal Financial Status Reports which detail the expenditures incurred by the Parish are prepared and submitted quarterly. These reports are prepared by the Transit Department and forwarded to accounting for its review for accuracy. If errors are noted by accounting, the reports are returned to the Transit Department for correction prior to their submission to FTA. The errors were not detected until the third quarter reports were filed, which included corrections from the first two quarters.	
	Recommendation	
	Parish personnel should reconcile all financial status reports and procedures should be in place to ensure that all reports are corrected prior to their being submitted to the FTA.	

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
 Year Ended December 31, 1996

FUNDING SOURCE	FINDINGS	QUESTIONED COSTS
	<p>Response:</p> <p>Beginning in the fourth quarter of 1996, Parish personnel have been directed to perform a more precise reconciliation and all reports are reviewed by the Accounting Department Director prior to their release.</p>	
	<p>Finding:</p> <p>Equal Employment Opportunity posters were not prominently displayed at the Transportation Department in accordance with the regulations and guidance and federal employment policies of the Parish.</p>	*
	<p>Recommendation:</p> <p>The Transit Department should contact the required agency to acquire the necessary posters for display.</p>	
	<p>Response:</p> <p>The Transit Department has requested EEO posters, and they will be posted upon receipt.</p>	
	<p>Finding:</p> <p>While performing tests of transactions for internal control procedures related to grant revenues and receipts, we noted a lack of supporting documentation for grant receipts on one of the 25 receipts we reviewed. Without adequate support it is difficult for a third party reviewer to determine if the receipt was properly recorded in the general ledger.</p>	*
	<p>Recommendation:</p> <p>We recommend that Parish accounting personnel obtain adequate supporting documentation on all receipts of revenues to ensure proper posting to the appropriate general ledger account.</p>	
	<p>Response:</p> <p>A memo will be sent to individual grant department personnel requesting that adequate support on all receipts be forwarded to accounting along with the receipt.</p>	



STATE OF LOUISIANA
LEGISLATIVE AUDITOR
57-1030 PL: 34

MEMORANDUM OF ADVISORY COMMENTS

JEFFERSON PARISH

DECEMBER 31, 1996

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

Release Date _____

Memorandum of Advisory Comments

JEFFERSON PARISH

December 31, 1996

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*INTERNAL CONTROL STRUCTURE
AND RELATED MATTERS*

REDOWE & COMPANY / HANFORD M. HARRISON
KUSHNER, LAGRATZ & MOORE LLP
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 May 20, 1997. 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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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.

REDDIE & COMPANY/HANFORD M. HARRISON

A Professional Corporation

Reddie & Company

Hanford M. Harrison

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

Kushner, Lagraize & Moore, L.L.P.

Metairie, Louisiana

May 20, 1997

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS
For the Year Ended December 31, 1996

REVENUES, RECEIVABLES AND RECEIPTS

1. Comment

The Jefferson Parish Departments of Central Photography and Central Printing operated at deficits of approximately \$52,000 and \$68,000, respectively, which had to be absorbed by the General Fund. As internal service funds, Central Photography and Central Printing should operate at or near break-even.

Recommendation

We recommend that a review of fees charged for services to other departments be performed for possible revisions.

Response

In an attempt to keep its fees below outside market prices, the Departments of Central Photography and Central Printing have operated in a deficit situation. Beginning in 1998, the Departments will cease to operate as internal service funds and all costs and all fees collected associated with these funds will be absorbed by the General Fund.

2. Comment

During testing of revenues for Engineering (Fund No. 03810), it was noted that cost allocations to the benefiting funds are based on estimates by management and are not supported by empirical data. It appears that management estimates are 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 some other means to capture actual cost.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

Response

The Parish continues to allocate costs associated with engineering using management's estimates, which is its best available method of allocation until a better method can be found.

3. Comment

The revenues of the Juvenile Services Fund have exceeded expenditures by approximately \$1,000,000 for each of the past four years. The principal source of revenues for the fund is a 3.95 mill tax levy which was renewed in 1991 for a period of 10 years. As of December 31, 1996, the undesignated fund balance was \$5,535,301.

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, 1998

REVENUES, RECEIVABLES AND RECEIPTS (Continued)

A. Comment

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

		<u>On Budgetary Basis</u>		
<u>Fund Number</u>	<u>Fund Name</u>	<u>1998 Excess (Deficiency) of Revenues Over Expenditures</u>	<u>12/31/98 Fund Balance</u>	<u>1997 Budgeted Excess (Deficiency) of Revenues Over Expenditures</u>
20680	Criminal Justice	\$ 14,811	\$ 76,373	\$ (81,368)
20770	Ambulance District #3	(8)	8	(592)
20330	Road Lighting District #7	(1,272)	58,527	(76,520)
20720	Mosquito Control	8	24,871	(12,527)
20740	Human Services Authority	(10,308)	70,844	(88,891)

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 1999 operating budget.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GRANTS AND SIMILAR PROGRAMS

1. Comment

In our testing of drawdowns for Jefferson Parish Community Development Department we noted that drawdowns for the Home Program were not filed timely and that many drawdowns were delayed due to time constraints. Untimely drawdowns cause an unnecessary drain on Parish funds.

Recommendation

We recommend that the Department become current in filing its drawdown requests, and once current file all future requests timely to prevent unnecessary drains on Parish funds.

Response

The drawdowns in question were delayed due to the hiring of new personnel who were not familiar with deadlines and new procedures. These employees have since been informed of these requirements and are performing them accordingly.

2. Comment

The Louisiana Department of Housing & Urban Development requires that HOME funds are to be committed by the Parish within 24 months of receiving its grant award or the funds are forfeited. The Parish Community Development Program received a HOME grant award for 1995 of approximately \$2 million. These funds must be committed by the Parish by August 1997. As of December 31, 1996, the Parish had not yet committed the grant due to lack of local matching funds.

Recommendation

The Department of Community Development and the Parish administration should actively pursue the required matching funds in order to be able to commit this grant award.

Response

The Department of Community Development and the Parish administration are working together to find the necessary matching funds.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GRANTS AND SIMILAR PROGRAMS (Continued)

3. Comment

During our testing of expenditures for the Community Development Block Grant (CDBG), we noted that in two instances expenditures were miscoded. Once the error was brought to the attention of the accountant, a journal entry was prepared and the miscoding corrected.

Recommendation

More attention should be given to proper coding of expenditures to ensure accurate records for financial statement presentation.

Response

Additional instruction has been given to all accountants to pay additional attention to account coding.

4. 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 it updates its separate Movable Asset Listing.

Recommendation

We recommend that the Accounting Department reconcile its 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, 1996

GRANTS AND SIMILAR PROGRAMS (Continued)

5. Comment

During testing of the Community Development Program, we noted that the Grant Program funding was reduced during the year by the Department of Housing and Urban Development for a loan payment on a Section 108 loan default. Jefferson Parish did not amend their budget to reflect this reduction in available funding.

Recommendation

We recommend that the status of all federal funding be closely monitored by the Parish and record all transactions timely.

Response

Beginning in 1997, monthly reconciliations will be performed to ascertain that the Parish's funding available agrees with HUD's records and any adjustments will be made accordingly.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

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 are in better shape than in prior years. The Parish will contract with an outside professional service corporation to begin taking an inventory for movables and fixed assets in 1997.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1998

SELF-INSURANCE

1. Comment

As noted in prior years, loss reserves of the Parish for auto, general liability, and workers compensation claims are established and monitored by the Parish's third-party administrators (P. 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 the loss reserves. The resulting liability is recorded in the Parish's General Liability Internal Service Fund (Fund 60750). Over the past few years the Parish's loss reserves have continued to climb. At December 31, 1998, the claims liability was approximately \$22.8 million. Due to the significance of the liability, we recommended that the Parish consider having the loss reserve evaluated by an actuary at least once every 3 years. The Parish has responded that they feel the reserves are calculated using sound methodology and in compliance with GASB 10. The Parish believes, however, that the actuarial evaluation should be done once every 5 years. As of December 31, 1998, no actuarial evaluation has been performed.

Recommendation

We recommend that the services of an actuary should be obtained as soon as possible in order to ensure that loss reserves are sufficient to meet the needs of the Parish.

Response

The Parish believes that it was premature to hire an actuary because of changes in reserving practices since 1993. Now that the Parish has developed a history under the new method, it will begin development of a plan for services to verify reserves.

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 outdated appraisals. Although in 1998 the Parish began having its properties appraised, as of December 31, 1998, not all properties had been appraised.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

SELF-INSURANCE (Continued)

Recommendation

The Parish should continue to have appraisals performed on its properties until all its properties have been properly valued to ensure adequate insurance coverage. Also, a plan should be formulated to ensure that the values are reassessed on a routine basis to ensure they remain properly valued for insurance purposes.

Response

This project is underway and is expected to conclude by July 1997.

3. Cancer

As noted in prior years, we observed that the charges to other funds and to employees for health insurance exceeded the premiums charged by the insurance carriers. Thus, Fund 66750 operated at a profit of approximately \$375,000 for 1996, which added to an already existing fund balance of \$3.8 million. 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. We recommended in prior years that a study be made to determine the remaining liability from claims made while covered under self-insurance. The Parish Insurance Advisory Coordinating Committee responded with its own recommendation that premiums would be frozen for at least 1 year, and the results of such freeze monitored beginning in 1997.

Recommendation

We recommend that the Insurance Advisory Coordinating Committee's recommendation be implemented in 1997.

Response

As of January 1998, charges for insurance will be reduced to a level equal to or below premiums charged by the insurance carriers. Also, in 1998 the Insurance Advisory Coordinating Committee will again review this fund and make a new recommendation to the Parish to eliminate the surplus.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

DATA PROCESSING (DSP)

1. Comment

As noted in prior years, the Department of Code Enforcement has not yet fully computerized its records. The Department 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 not successfully completed the work.

Recommendation

The project begun in prior years should be completed to allow the Department to operate more efficiently.

Response

The Parish has made available the modules needed to complete the computerization of the Department's records and the project is currently 90 percent complete.

2. 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 safeguarding of the records of the Parish.

Response

The Parish has plans to develop and implement a disaster recovery plan in the future.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GENERAL COMMENTS

1. Current

During our comparison of budget-to-actual expenditures and revenues, we noted that interfund transfers exceeded the budget amounts for the year in Garbage Districts #2 and #5. According to Parish personnel, a budget amendment is required whenever proposed expenditures or revenues will exceed the existing budget.

Recommendation

The budget is an effective tool used by the Parish to control expenditures and revenues. Controls should be implemented to prevent actual expenditures or revenues from exceeding the budget.

Response

There are controls in effect to prevent budget overages. However, at year-end, a transfer was made to eliminate a deficit in the Landfill Division which required more funding from the affected Special Revenue funds. The Parish is reviewing the funding procedures for the garbage collection and disposal functions to ensure that this problem does not recur.

2. Current

The Parish is maintaining fund balances in excess of those required in the following Bond Sinking and Reserve Funds:

<u>Fund</u>	<u>Required</u>	<u>Actual</u>	<u>Excess</u>
39170	0	64,770	64,770
39300	72,319	231,060	158,741
39570	614,716	2,821,716	1,607,001

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

GENERAL COMMENTS (Continued)

Recommendation

Bond Sinking and Reserve Funds require monies to be held in escrow which normally could be put to more effective uses. We recommend that any excess capital should be moved out of these funds so that it may be used more effectively.

Response

Fund 28170 - Parish personnel will review this fund to determine how these monies can be spent, and once this is determined they will be transferred accordingly.

Fund 29300 - In 1997 the budgeted transfers to this account will be reduced accordingly so that the remaining balance at December 31, 1997, will be in line with what is required.

Fund 29870 - In 1997 the budgeted transfers to this account will be reduced accordingly so that the remaining balance at December 31, 1997, will be in line with what is required.

3. Comment

The accounting manual for the Parish is outdated. Due to the implementation of the Parish's new computer system in 1996, the existing manuals used by the Accounting Department have been rendered obsolete and a new manual must be generated.

Recommendation

The Parish should update its accounting manuals to reflect all changes that have occurred since the implementation of the new computer system.

Response

A formal training policy is in effect for all Parish accounting personnel so that all employees will be versed on new procedures. In addition, the Accounting Department has begun drafting a new accounting manual and will contract with an outside professional service corporation to have it completed by the end of 1997.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GENERAL COMMENTS (Continued)

4. Comment

Reconciliations or "tieouts" of information via the new computer system to subsidiary records were not performed on an interim basis by the Accounting Department. Because these tieouts were not performed in the interim, severe delays were experienced at year end in preparing schedules needed by external auditors while these reconciliations were being performed.

Recommendation

We recommend that reconciliations to subsidiary records be performed intermittently during the year to facilitate the verification of financial information for an accurate and usable format prior to year end.

Response

Beginning in 1997, monthly reconciliations will be performed to prepare for year end.

5. Comment

During our testing of controls related to budgets, we noted that budget amendments in excess of \$15,000, which are required to be approved by council, were posted to the computer system as a potential journal entry using the "general ledger" date. The general ledger date is the same date that an amendment is proposed, and is usually before the "posting date" which would be the date that a journal entry is approved. By using the general ledger date it appears that budget amendments were posted prior to approval by the council, which is a violation of law. Upon investigation we discovered that this appears to be a glitch in the new computer system which allows the general ledger date to circumvent the posting date. We do not believe that the Parish was posting budget amendments prior to receiving the council approval but, based upon our review, we were unable to determine that expenditures were not incurred during this time frame prior to obtaining approval.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GENERAL COMMENTS (Continued)

Recommendation

We recommend that the posting of budget amendments using the general ledger date should be discontinued, that the Parish discuss this with its computer software consultants to determine the cause of this error, and that it be corrected to prevent any appearance of impropriety.

Response

The Parish discontinued using the general ledger date as the posting date upon our discovery.

6. Conflict

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 procedures revised as needed.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

GENERAL COMMENTS (Continued)

7. Comment

The operation of the Library Fund has resulted in deficits for the past four years. Several new branches are completed, 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 \$409,611 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.

8. Comment

During testing of encumbrances, it was noted that there were purchase orders dated early in the year, but were shown as encumbrances at year-end. Normally, open purchase orders should not be more than a few months old.

Recommendation

We recommend that a review of open purchase orders be made periodically in order to provide more accurate information regarding financial commitments of the Parish.

Response

Open purchase orders will be reviewed on a quarterly basis by the Accounting Department, as well as the various departments involved.

JEFFERSON PARISH, LOUISIANA
COMMENTS AND SUGGESTIONS - CONTINUED
For the Year Ended December 31, 1996

NEW PRONOUNCEMENTS AFFECTING THE PARISH

1. Comment

In February 1996 the Governmental Accounting Standards Board (GASB) issued Statement Number 30, "Risk Financing Omnibus". GASB 30 amends GASB 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", for public entity risk pools and for entities that pools. The provisions for GASB 30 are effective for financial statements for periods beginning after June 15, 1996.

Recommendation

We recommend that the Parish review GASB 30 so that its provisions are applied.

Response

We concur.

2. Comment

In November 1994, the Government 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.

COMPLIANCE WITH LAWS AND REGULATIONS

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

AUDITORS' LETTER

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the general-purpose financial statements of Jefferson Parish, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 20, 1997. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. Our objective was not, however, to provide an opinion on overall compliance with such provisions.

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

We have already discussed this finding with various Parish personnel and 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.

REBOWE & COMPANY/HANFORD M. HARRISON
A Professional Corporation

Rebowe & Company

Hanford M. Harrison

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

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Metairie, Louisiana
May 20, 1997

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JEFFERSON PARISH, LOUISIANA
SCHEDULE OF NONCOMPLIANCE WITH LAWS AND REGULATIONS
For the Year Ended December 31, 1999

I. Finding

As noted in prior years, the Garbage District Number 1 (Fund 22400) transferred funds to the Parkways Department (Fund 22210) for reimbursement for collecting litter along the Parish's roadsides, medians, roadways, drainage canals, abandoned lots, and for clearing the screens at the various pump stations. In the past, these services were paid by the Streets Department as part of a 1/2-cent sales tax collection dedicated to construction and maintenance of roadways. Revenues for Garbage District Number 1 are derived from ad valorem taxes collected on properties throughout the district, and use of these funds for collection of litter on roadways does not appear to meet the intended purpose for these taxes.

Response

Garbage District and Pump Station revenues are used to reimburse the Parkways Department for the cost of litter collection along Parish roadways, medians, etc. The Parish believes that these expenditures are legitimate uses of these funds, and reimbursement of such is proper. It is advantageous for the Parkways Department to employ personnel to perform these services for the Garbage and Pump Station Departments in their slack time, and to be reimbursed for these services rather than to have the Garbage and Pump Station Departments hire their own crews to perform these duties. The Garbage and Pump Station Departments pay for only those services provided to them by the Parkways Department.