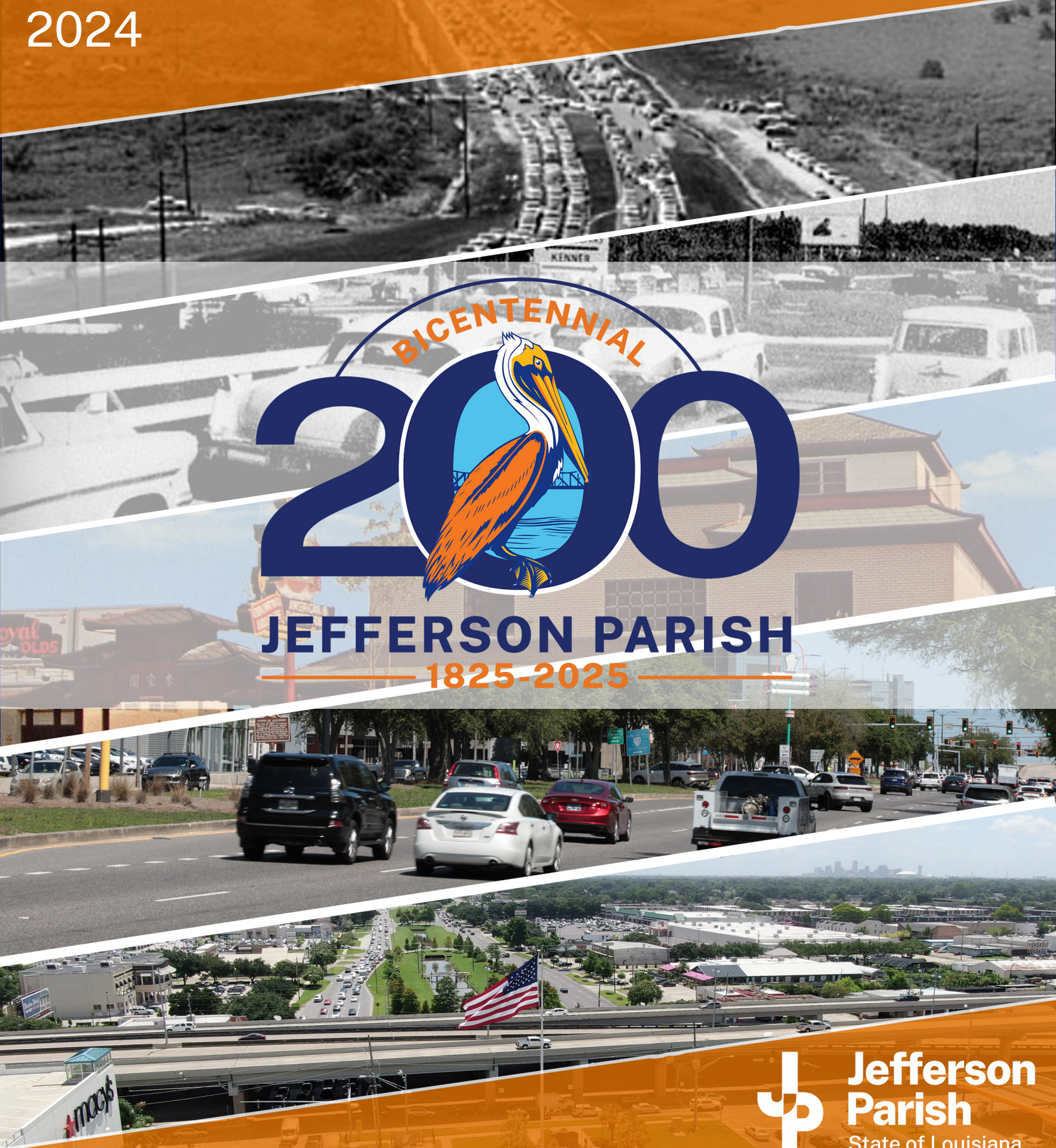


Annual Comprehensive
Financial Report for the
year ended December 31,
2024





JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended December 31, 2024

Prepared By:

DEPARTMENT OF FINANCE

**JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024**

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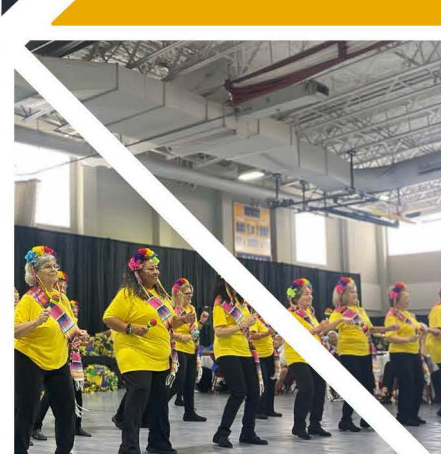
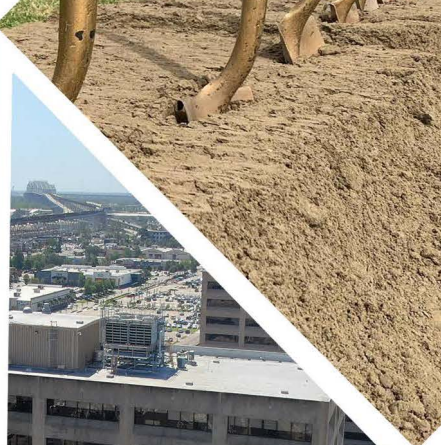
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Introductory







JEFFERSON PARISH

DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG
PARISH PRESIDENT

VICTOR J. LAROCCA III
INTERIM DIRECTOR

The Honorable Parish President, Honorable Council members,
and Citizens of Jefferson Parish, Louisiana

State law requires that all local governments in Louisiana publish its audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles ("GAAP"). The Office of the Louisiana Legislative Auditor granted Jefferson Parish extensions in accordance with the Louisiana Governmental Audit Guide, Section 500-1210. Pursuant to those provisions, we hereby issue the Annual Comprehensive Financial Report of Jefferson Parish, Louisiana for the year ended December 31, 2024, for your review.

This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been combined and condensed wherever possible to provide meaningful and accurate financial data for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish's Administration. We believe the data, as presented, is accurate in all material respects and presented in a manner which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The Parish's independent certified public accountants, EisnerAmper LLP, have audited the accompanying financial statements and issued unmodified (or "clean") opinions that the financial statements for the year ended December 31, 2024, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditors' report is located at the front of the financial section of this report.

The independent auditors also performed a "Single Audit" of all federal grant awards deemed major programs for conformance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit is provided in a separate report which include comments and recommendations on compliance or internal controls over compliance relative to the major federal programs audited. These recommendations will be evaluated by the Parish's Administration and will be implemented, as applicable, to improve compliance and internal controls over compliance on the federal programs.

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

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PROFILE OF THE PARISH OF JEFFERSON

Jefferson Parish, Louisiana was established in 1825 and was named in honor of President Thomas Jefferson, commemorating his role in purchasing the Louisiana territory from France in 1803. The Parish originally extended from present day Felicite Street in New Orleans, Louisiana, to the St. Charles Parish line. As Orleans Parish grew, it annexed from Jefferson Parish such established areas as the Garden District, Lafayette, Jefferson, and Carrollton. The present boundary was set in 1874, and in 1884 the seat of Parish government was transferred to Gretna, where it remains to this day.

The Parish straddles the Mississippi River and encompasses some 359 square miles of land from Lake Pontchartrain on the north to the Gulf of America on the south.

Future job growth in Jefferson Parish is expected to be concentrated heavily in the construction and service industries, especially in professional services such as law, medicine, accounting engineering, information technology, and financial services.

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians which provides a full range of services including acute care as well as specialized services. Jefferson Parish Hospital Service District No. 1 ("District") d/b/a, West Jefferson Medical Center executed a forty-five year Master Hospital Lease with LCMC, effective October 1, 2015, for the lease of the West Jefferson Medical Center and all other real property owned by the District that is used in connection with the business, control and operations of the facilities. The 2024 financial activities of Hospital Service District No. 1 are contained in the accompanying financial statements.

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

REPORTING ENTITY AND ITS SERVICES

The Parish of Jefferson's system of government was established by its Home Rule Charter which became effective in 1958 with charter amendments in 1996, 2002, 2011, 2014, and 2024. Pursuant to Home Rule Charter, Section 6.08, which provides for the automatic review of the Charter at least once every ten years through appointment of a Charter Advisory Committee, the Council appointed a Charter Advisory Committee which conducted public meetings throughout 2021. The Charter Advisory Committee has submitted its Report of Recommendations for Charter Amendments to the Council and those Recommendations are available on the Jefferson Parish website. The Parish operates under a president-council form of government with seven Councilmembers and a Parish President who are each elected for four-year, concurrent terms.

The Parish President is the Chief Administrative Officer of the Parish. The Parish President is responsible to the Parish Council for carrying out policies adopted by the Council, and is the supervisor of all Parish departments and offices. The Parish President has the power to appoint and remove, subject to the provisions of the Charter, all administrative officers and employees responsible to the Parish President. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the calendar year.

The Parish Council is the legislative body of the Parish and may adopt such ordinances and resolutions as may be needed to function. The Council consists of two Councilmembers-At-Large who are elected parish-wide and five Councilmembers elected in geographic districts of the Parish. The Council elects one at-large member to be designated Council Chair and another councilmember to serve as Vice-Chair. The present Council was inaugurated in January 2024 and will serve for four years.

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

As required by GAAP, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the Parish Council is financially accountable, and additional information on all of the component units (either as blended or discretely presented) can be found in the notes to the financial statements. See Note A - Reporting Entity.

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. Examples include the Jefferson Parish Public School Board, Sheriff, District Attorney, Clerk of Court, Assessor, and Coroner. Each of these Districts 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 operations of these entities. Those officials prepare their own budgets, designate their own management teams, and levy their own taxes or fees. While some financial burdens are placed upon the Parish by these Districts, their financial statements are not included here.

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

YEAR IN REVIEW, STRATEGIC GOALS AND PRIORITIES

The following strategic goals and priorities provide a framework for the public and the Parish to provide a link between its long-term financial plans, its budget and its funding priorities:

- Providing efficient and effective government including developing and supporting E-Government services and operations to bring the provision of those services and operations to the "Next Level" in offering new, innovative services and ideas. Our organizational chart has been reconfigured into governmental services "Clusters" to assemble the best management team to implement "Next Level" initiatives.
- Improving customer service and citizen accessibility to their government.
- Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- Implementing innovation and creativity in providing public service also requires an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics and natural disasters. We welcome the developing demands and expectations of the public with creative strategic thinking, innovation, cutting edge technology and more efficient processes.
- Promoting fiscal accountability and responsibility in all departments through the preparation of, and adherence to, budgets and financial reports that comply with the best recognized principles of governmental finance.
- Restoring and maintaining our bond ratings with rating agencies by providing timely, comprehensive financial information to allow for the issuance of the lowest cost debt for capital improvement programs.
- Refinancing debt at lower interest rates to provide lower debt service requirements and increased funds for additional capital improvement projects.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative "Next Level" business and strategic economic growth and development.

Noted below are "Next Level" initiatives, accomplishments and strategic goals started, completed or ongoing during 2024 in support and furtherance of the strategic priorities, strategic goals, and ongoing long-term financial plans:

- Water and Sewer Improvements. Continued Implementation of the Water and Sewer Systems improvement plan, with forward looking technologically sophisticated vision, to comprehensively upgrade and modernize the Sewer and Water Systems of Jefferson Parish. The issuance of bonded indebtedness was completed in 2022 with improvement project ongoing. The comprehensive upgrade, and modernization plan include the following active and ongoing projects, including but not limited to:
 - a. \$185 million for a new East Bank Water Treatment Plant is currently under design and is anticipated to go out for competitive bid later this year and construction estimated to begin in late 2026;

- b. \$116 million for an Automated Water Meter Reading Program to eliminate the need for manual reading and to provide customers with accurate billing, and allowing them to monitor and manage usage in real time with implementation scheduled for 2025-2028;
- c. \$13 million for the rehabilitation of 11 Water Towers with completion by 2026;
- d. Water Line replacement projects throughout Jefferson Parish to replace outdated water infrastructure with \$215 million in design and construction costs during 2022-2030 and an additional \$575 million for on-going design and construction from 2027 through 2041. The Water Department currently responds to 350 waterline breaks per week;
- e. \$7 million for the East Bank Mississippi River Water Intake Facility Rehabilitation project completed in 2022. Phase II of the project, the levee station intake, is currently under design;
- f. \$5 million for the West Bank Treatment Plant Backup Generator Replacement which is currently under construction;
- g. \$20.5 million in design and construction of 26 lift station back-up generators, from 2022 through 2028 with all stations equipped with SCADA equipment so that remote monitoring can advise our personnel when there is a problem with a station prior to overflow. Six are installed and in service, two are under construction and eighteen are in the design phase;
- h. Began construction on the Terrytown II Force Main Project, which will be installing 12,500 linear feet of 36" diameter fusible PVC pipe to replace the old Price Brothers force main from the lift station to the Harvey plant. The total project cost will be \$16 million with \$4.25 million coming from a state grant;
- i. Received a grant from the Louisiana Water Sector Program in the amount of \$5 million for the Regional Force Main Lining Project, which will install a CIPP liner in the regional force main along Transcontinental from West Napoleon to West Metairie for a total project cost of \$11 million; and,
- j. Sewer Line Replacement and Lift Station Upgrades throughout Jefferson Parish including \$224 million in design and construction from 2022 through 2031 and an additional \$576 million for the on-going design and construction from 2028 to 2041.

Water System

The Jefferson Parish Water System consists of two water treatment plants, 1,787 miles of pipe, 23,732 valves, 11 water storage tanks and towers, and 18,000 hydrants. The East Bank production capacity is 70 million gallons per day. The West Bank production capacity is 55 million gallons per day. The Jefferson Parish Water Department continued its partnership with Money Gram and Check Free to provide more than 100 collection locations throughout Jefferson Parish for residents to pay water and utility bills at their convenience. We have also partnered with Paystar to update the way we coordinate payments not only on the utility side but across all departments (including library fees, rental costs, recreation programming and registration fees, and more). The Water Department utilizes technology such as Genesys Cloud and Qless to provide customer service over the phone and to schedule in-person services. Real-time water consumption can be managed and monitored by the consumer using Jefferson Parish's Dropcountr application. The Jefferson Water Department has the only municipal water lab in the state of Louisiana. We have the ability to conduct bacteriological test on our own water for faster results, test for chemical byproducts, and various metals such as lead and copper samples.

Sewer System

The Jefferson Parish Sewer System consists of five major treatment plants with a combined design capacity to treat approximately 50 million gallons of wastewater daily. The collection system consists of over 500 lift stations, each having 2-7 pumps, over 1300 miles of gravity pipe and about 100 miles of force main pipe conveying wastewater from homes and businesses to the treatment plants. The system also includes over 21,000 manholes.

- The Public Works Road and Sewer Bond program continues with major improvements undertaken in 2026. As part of the Parish's long-term capital plan, in 2017, as a result of the voters renewing a 7/8th cents sales tax for an additional twenty years through 2042, the Parish refinanced and restructured its debt through a bond issue to provide \$120 million in additional funds for road and sewerage projects without an increase in annual debt service. In 2019 the Parish issued in excess of \$280 million in Special Sales Tax Revenue Bonds for road and sewerage projects. The revenue stream through 2042 provides funding for improvements in streets, drainage, and sewerage including, but not limited to, the Causeway Corridor Improvements which will provide a widened Causeway Boulevard between West Napoleon and Airline and will provide a full interchange of all directions at Causeway Boulevard and the Earhart Expressway without leaving Jefferson Parish. The improvements will also include improved regional connections to

and from the new Louis Armstrong International Airport and the extension of Dickory Boulevard, improving access to and from the businesses in the Elmwood area. The revenues and proceeds will also be used to fund the design of a new bascule bridge along Lapalco Boulevard over the Harvey Canal to expand Lapalco Bridge from a single 4-lane bascule bridge to two (2) 3-lane bascule bridges creating a 6-lane Lapalco crossing of the Harvey Canal.

- The Jefferson Parish Capital Improvement Department completed 33 Capital Projects (ranging from \$316,000 to \$12.5 million) in 2025 and started 32 more (ranging from \$150,000 to \$32.6 million) in 2025. In 2026, 7 projects are starting construction (ranging from \$710,000 to \$3.7 million) and 40 projects (ranging from \$500,000 to \$21 million) are scheduled to start construction prior to the end of 2026. As a Next Level Initiative, current status information on Active Capital Projects, Road Bond Programs Projects, and the Sewer Capital Improvement Program are available on the Jefferson Parish website (Capital Projects | Jefferson Parish, LA).
- During 2025, the Recreation Reimagined initiative continued advancing the Parish's long-term strategy to modernize recreation services and better align programming with evolving community needs. The department broadened its offerings beyond traditional seasonal sports to include expanded youth leagues, camps, clinics, and emerging activities, while strengthening partnerships to enhance program delivery and access to quality facilities. Investments in new, renovated, and repurposed spaces have supported increased year-round utilization and reinforced recreation sites as community hubs serving residents of all ages. Moving forward, the focus remains on expanding youth, young adult, and senior programming; continuing systemwide facility improvements; and strengthening inclusive, community-centered offerings that blend traditional activities with new recreational opportunities.
- The Mike Miley Playground Pickleball complex has nine, covered competition style pickleball courts. This facility hosted a tournament in early 2026, the NOLA Pickle Gras Tournament, which medalists qualified for the Southern Pickleball Championship. This event capitalizes on the sports tourism in connection with Jefferson Parish's Family Gras event as well as Mardi Gras parades.
- The John A. Alario, Jr. Sports Complex sits on 148 acres in Avondale, Louisiana designed to serve local sports and attract youth sports tournaments to Jefferson Parish and the New Orleans Metropolitan area. The Sports Complex reached full completion in 2025 and is now operational as a premier multi-field athletics venue serving both local users and large-scale events. The complex includes eight (8) multipurpose fields, a concession building, a maintenance building, a restroom building, and 300 parking spaces. The complex is supporting a growing schedule of tournaments while also functioning as a regular play site for Parish teams, reinforcing its dual role as a community asset and a regional sports tourism driver.
- The Parish continues to enhance Parc de Families, a 610-acre park with an 18-hole disc golf course, soccer and football fields, visitor information center, fishing pier and kayak launch, mountain bike/obstacle trail with a one-mile wilderness trail, splash park, dog park, 3.6 miles cross country course and enhanced landscaping. Parc des Familles has continued to evolve into a major multi-use outdoor destination offering a broad mix of active and passive recreational amenities that support individual, family, and organized activities. The Park is also supporting an expanding schedule of community events and organized activities, reinforcing its function as both a day-to-day recreational asset and an event venue. Ongoing efforts emphasize continued programming growth and amenity enhancements to further establish Parc des Familles as a destination for outdoor recreation and community engagement. In early 2026, Jefferson Parish hosted the first ever Disc Golf Pro Tour event in Louisiana, the MVP Big Easy Open. The event hosted more than 150-disc golf players who competed in the event.
- The Flood Plain Management and Hazard Mitigation Department released their 2025 reports as part of the National Flood Insurance Program (NFIP) Community Rating System (CRS) requirements. The Community Rating System program rewards participating communities for implementing floodplain management activities that exceed the minimum requirements of the NFIP. As of October 1st, unincorporated Jefferson Parish has increased our CRS rating from a Class 5 to a Class 3. Jefferson Parish is now the first CRS Class 3 in Louisiana and one of only 11 Class 3s in the country. The new rating gives new policyholders a 35 percent discount while renewing policyholders will receive an additional 10 percent discount on top the 25 percent that was already in place.

- Jefferson Parish continues to expand innovative programs that reflect evolving community needs, including:
 - Flex-library designs at Avondale and River Ridge
 - Microchipping stations at regional libraries through Jefferson Protection & Animal Welfare Services (JPAWS)
 - The Library of Things and foster programs supporting animal welfare
 - A one-stop homeless assistance day center in partnership with the Jefferson Parish Human Services Authority (JPHSA)
 - Expanded emergency preparedness training
 - Opening of a new Juvenile Services Administration and Probation facility
 These initiatives demonstrate a commitment to innovation, efficiency, and compassionate service delivery.

- Recognizing the importance of efficient development processes, Jefferson Parish has undertaken a comprehensive review of its permitting and planning operations. Key improvements include:
 - New online permit portal interface
 - Enhanced Planning and Zoning Map with updated aerial imagery
 - Automation of fee verification and permit issuance
 - Geo-tagged inspection documentation
 - Increased outreach and pre-construction meetings
 - Creation of a Parish President’s Advisory Committee on Permitting and Planning
 - Additionally, a comprehensive rewrite of the Unified Development Code is underway to streamline land-use regulations, eliminate inconsistencies, and create a clearer, more predictable framework for growth.

- As part of continued Next Level modernization efforts, Jefferson Parish is advancing the implementation of its new Enterprise Resource Planning (ERP) system, Infor Public Sector, Inc. The ERP solution will manage finance, procurement, human resources, personnel, and asset management functions, modernizing business processes throughout the Parish. Implementation efforts are ongoing, with an anticipated go-live in July 2026. The new system will replace the nearly 30-year-old AS400 legacy platform.

- Building on the ERP implementation, Jefferson Parish is preparing for the next major legacy system modernization: the replacement of the Public Works work order tracking system. Since the 1990s, the Oracle-based Work Order system developed and maintained in-house has served as the backbone for managing service requests and work orders for Public Works, as well as maintenance divisions within Recreation, General Services, and Fleet Management. While the system has performed reliably, it lacks the capabilities of modern asset and work management platforms, including a 311-style citizen reporting and engagement interface, automated warehouse inventory management, data analytics, dashboards, reporting tools, and workflow automation to streamline business processes. Following a competitive selection process, Nexgen Asset Management, Inc. was selected to provide the new system. Implementation is anticipated to begin upon completion of the ERP go-live, ensuring a coordinated and strategic transition to modernized operational platforms.

- Millage Renewals. The Jefferson Parish Council in 2025, authorized the call for three renewal millage elections which were approved by the voters:
 - Consolidated Jefferson Recreation and Community Center and Playground District for the purpose of acquiring, constructing, improving, maintaining and operating recreation and other facilities within the district renewing in 2027.
 - Consolidated Drainage District No. 2 for the purpose of acquiring, constructing, improving, maintaining or operating the drainage works within the district renewing in 2027.
 - Jefferson Parish Library for the purpose of acquiring, constructing, improving, maintaining and operating public library facilities and equipment renewing in 2028.
 There were six renewed millages and one security enhancement tax that went into effect in 2026:
 - Jefferson Parish Consolidated Road Lighting District
 - Road Lighting District No. 7 in Grand Isle
 - Ambulance Service District No. 2 in Grand Isle
 - Fire Protection District No. 3 in River Ridge
 - Court & Judicial/Comm. Park which consists of a portion of the Criminal Justice millage and the Culture and Parks millage

- Special Services District which consists of Criminal Justice, Culture and Parks, Economic Development and Senior Services millages
- Stonebridge Subdivision Special District for the annual security enhancement tax

The next three millage authorizations set to expire are the Public Transportation System, Transportation for the mobility impaired, physically disadvantaged and the elderly and Fire Protection District No. 4 (Lafitte), expiring December 31, 2028.

- Throughout 2025, Jefferson Parish and JEDCO supported 13 major groundbreaking and ribbon cuttings across a wide range of industries. These projects represent real capital investment, job creation, and renewed confidence in Jefferson Parish as a premier place to do business.
 - UBE broke ground on its first U.S. manufacturing facility — a \$500 million foreign direct investment that strengthens the domestic EV battery supply chain.
 - RNGD opened its \$25 million headquarters, creating 130 new jobs and retaining 265.
 - Reily Foods relocated its headquarters to Elmwood, retaining 500 jobs and reinforcing Jefferson Parish as a food and beverage hub.
 - Amazon launched Louisiana’s first Same Day Delivery facility in Jefferson Parish, expanding its footprint following prior successful partnerships.
 - Ochsner broke ground on a \$45.6 million Sports Medicine Complex, creating new jobs and long-term economic impact.
 - Lauricella Land Company began redevelopment of the former K-Mart site into The Francis, a 251-unit mixed-use development bringing housing, retail, and revitalization to Elmwood.
 - Clearview City Center redevelopment accelerated, transforming a traditional mall property into a modern mixed-use district.
 - Healthcare expansions at East Jefferson General Hospital and West Jefferson Medical Center continued to strengthen the Parish’s healthcare ecosystem.

These projects span manufacturing, healthcare, logistics, hospitality, retail, and mixed-use redevelopment demonstrating a diversified and resilient local economy.

- For nearly 25 years, the Jefferson EDGE has guided economic development strategy in Jefferson Parish. In 2025, that vision evolved into EDGE 2030 — a comprehensive five-year action plan focused on six interconnected priorities Industry Ecosystem Development, Talent Attraction, Retention, and Development, Place-Based Development, Business Climate Improvements, Regional Positioning, and Organizational Effectiveness. EDGE 2030 provides a clear, measurable roadmap for strengthening Jefferson Parish’s competitive position, diversifying its economy, and expanding opportunity for residents.
- In addition to major project announcements, 2025 saw the launch of several transformative initiatives. Jefferson Parish introduced Grand Isle Jewels, a new umbrella brand supporting Grand Isle’s off-bottom oyster industry revitalizing a struggling sector and elevating local producers to statewide and national markets.
- The Parish also established the Jefferson Parish Design District, supporting more than a dozen design-focused businesses within a 320-acre corridor and providing access to specialized financing tools and incentives.
- At the Churchill Technology & Business Park, progress continued with infrastructure funding for new roads, preparations for hotel development, expansion of the Alario Sports Complex, and the selection of Eskew Dumez Ripple to design the Greater New Orleans Food + Beverage Incubator — a catalytic project that will support entrepreneurs and strengthen Jefferson Parish’s signature industry cluster. Additional initiatives included:
 - Expansion of the Terrytown Neighborhood Façade Improvement Program
 - Continued redevelopment through the Brownfield Program
 - Launch of a new JEDCO website as the economic “front door” for Jefferson Parish
 - Financing activities supporting over \$13 million in project investment
 - Business retention visits across every corner of the Parish

All of the above initiatives were accomplished through current year funding, state capital outlay, federal grants, bond issues, or one-time revenues.

Source: State of Jefferson Parish as presented by Parish President Cynthia Lee Sheng, Council Chairman Scott Walker; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

FINANCIAL POLICIES

The Jefferson Parish Council has established and adopted the following comprehensive financial policies to improve the Parish's financial stability and assist the Parish in fiscal planning. These policies set forth consistent guidelines for fiscal planning and performance, and support the Parish's commitment to sound financial management and fiscal stability. These practices enable the Parish to maintain a favorable credit rating and achieve a low cost of capital.

FISCAL MANAGEMENT AND PLANNING POLICIES

- The annual budget process includes review of the budget and programs by staff, management, the Parish Council, and citizens of the Parish.
- The Finance Department evaluates services provided and projects the revenue generated and expenses of each department. The departments provide input to the Finance Department and Administration, and they participate in meetings with the Parish Council.
- Through the budget process, all requests for Parish resources are evaluated with consideration given to needs, costs, and benefits.
- The budget process emphasizes the use of current revenues to fund current operations.
- Revenue sources of the Parish are analyzed annually to maintain stability.
- All user fees and charges are examined annually to ensure the rates of recovery of the costs of services are at acceptable levels.
- Parish funds are managed with a focus on safety of principal, liquidity, and return on investment, in that order, and in accordance with investment policy.

RESERVE POLICIES

- All departments and funds maintain a fund balance at least equal to 15% of the budgeted expenditures to provide financial and operational stability to the Parish.
- Equipment and capital purchases, including office equipment; commercial equipment, vehicles, fire equipment, etc. are generally conducted on a "pay-as-you-go" basis and are funded from annual operations or reserves within the applicable fund.
- The Parish regularly evaluates its debt service reserves to determine the most cost-effective method of maintaining or utilizing these reserves, in a manner consistent with and allowed by the governing bond documents.

CAPITAL POLICIES

- A five-year capital plan is updated annually for capital needs and anticipated funding sources.
- Whenever possible, all capital purchases are funded from current operations including the access of grant funds whenever available.
- For major infrastructure projects such as road, drainage, water, and sewerage projects, separate plans are developed that include the priority of the projects, estimated costs, and expected sources of debt and revenue funding.

DEBT POLICIES

- Maintain/improve bond rating to minimize borrowing costs and preserve access to capital.
- General Obligation debt, or other debt supported by property tax, is utilized only as authorized by the voters of the Parish.
- Debt secured by sales tax revenue is utilized by the Parish for purposes approved by the voters. The Parish targets a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana law.
- The Parish reviews its existing and proposed debt to maintain a level of debt per capita that is consistent with the guidelines set forth by the rating agencies for local governments of comparable demographics or with a similar credit rating.
- The Parish conducts an analysis of new bond issues to show the impact to the Parish's debt service requirements and debt capacity. That analysis includes a review of the revenue source pledged to be used to service the debt, and reflects other debt paid from such revenue.

- Fees and charges for proprietary funds are maintained to ensure the revenues produced are sufficient to meet operating needs as well as the debt service secured by such revenues as necessary to meet the coverage ratios required by the bond ordinances.
- Refinancing of debt is considered when savings exceed the costs of refinancing, unless restructuring or revisions are necessary in order to provide services or issue additional debt.
- Other forms of debt, leases, or project financing are analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

REPORTING POLICIES

- Accounting and Financial Reporting is maintained in accordance with state and federal laws, GAAP, standards of the Government Accounting Standards Board ("GASB"), and the Government Finance Officers Association ("GFOA").
- An annual audit is performed by an independent public accounting firm and completed within six months of year end, unless an official extension is granted by the Louisiana State Legislative Auditor.
- The Parish prepares an annual Popular Report.
- The Annual Comprehensive Financial Report is submitted to the Louisiana State Legislative Auditor and to the GFOA for consideration.
- The annual budget of the Parish is submitted to the GFOA for consideration.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Finance Department is responsible for providing all Parish financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investments management, debt management, budgeting, purchasing, contract administration, and special financial analyses for Parish management. The Finance Department is also responsible for the establishment and maintenance of an internal control structure to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

In addition to the internal accounting controls noted above, the Parish maintains budgetary controls designed to ensure compliance with the legal provisions embodied in the annual operating budget. The budget, as proposed by the Parish President and adopted by the Parish Council, includes the activities of the general fund, special revenue funds, and the water and sewer districts' proprietary funds. Management control of the Operating Budget is maintained at the fund/departmental level. Further details on the budgetary process and control are explained in the Notes to the Financial Statements.

PROSPECTS FOR THE FUTURE

Major Issues and Budget Outlook

As Jefferson Parish moves forward in 2026, the Parish remains financially stable however, several key fiscal challenges require continued attention. The most significant long-term fiscal issue continues to be the General Fund. Sales and use taxes represent a substantial portion of General Fund revenues, and while collections have demonstrated moderate growth, economic uncertainties including inflationary pressures, consumer spending volatility, and broader economic conditions require cautious forecasting and prudent expenditure management.

In addition, State-mandated costs continue to exert structural pressure on the General Fund. In 2026, State-mandated appropriations accounted for approximately 40 percent of the General Fund budget, representing a net cost impact of approximately \$51.3 million. As these mandated expenditures continue to grow, the Parish must evaluate operational efficiencies, expenditure controls, and potential revenue strategies to ensure long-term structural balance. Maintaining adequate General Fund reserves remains a top priority. Conservative fiscal policies and ongoing monitoring of revenues and expenditures will be essential to preserving financial flexibility and protecting service levels.

In 2025, the Parish experienced the withdrawal of its bond rating due to delayed audited financial reporting. This action was not the result of weakened financial condition, but rather the absence of updated audited financial data. In 2026, Jefferson Parish will formally reengage with the rating agencies following completion of updated financial reporting. Strengthened internal controls, enhanced audit readiness, and improved financial processes position the Parish for restoration of its bond ratings. The 2026 Budget has been developed to support that objective while maintaining structural balance and disciplined capital planning.

Jefferson Parish continues to demonstrate economic resilience, supported by diversified industry growth, strategic redevelopment initiatives, and capital investment. Sales tax collections remain stable, and ad valorem growth has been modest but steady. Major infrastructure investments, sports tourism expansion, healthcare growth, manufacturing projects, and redevelopment activity are expected to contribute to continued economic momentum. However, the Parish will continue to monitor economic indicators closely to ensure that revenue projections remain realistic and sustainable.


Jefferson Parish remains financially strong, with healthy reserves, balanced operations, disciplined capital planning, and a clear path toward bond rating restoration. While structural pressures within the General Fund require careful long-term management, the Parish's conservative fiscal approach, strategic modernization efforts, and diversified economic base position it well to navigate future challenges. Through continued fiscal responsibility, operational efficiency, and strategic investment, Jefferson Parish remains poised to sustain growth, strengthen resilience, and deliver quality services to its residents well into the future.

AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded Jefferson Parish the Distinguished Budget Presentation Award for its 2024 and 2025 Annual Budget. This was the 31st and 32nd consecutive year the Parish has achieved this prestigious award. In order to qualify for the award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this Report could not have been accomplished without the dedicated services of the highly qualified staff of the Accounting Department, a division of the Finance Department. I express my sincere appreciation to all members of the Accounting Department who assisted and contributed to the preparation of this report. Credit also must be given to our Parish Council and Parish President for their unfailing support for maintaining the highest standards of professionalism in the management of the financial operations of Jefferson Parish.

Respectfully submitted,



Victor J. LaRocca III
Interim Finance Director
April 21, 2026

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2024

THE PARISH COUNCIL

Scott A. Walker	Council Chairman
	Councilmember-at-Large, Division B
Jennifer Van Vrancken	Councilmember-at Large, Division A
Marion F. Edwards	Councilmember - District 1
Deano Bonano	Councilmember - District 2
Byron Lee	Councilmember - District 3
Arita Bohannan	Councilmember - District 4
Hans Liljeberg	Councilmember - District 5

THE EXECUTIVE STAFF

Cynthia Lee Sheng	Parish President
Steve LaChute	Chief Operating Officer
Cherreen Gegenheimer	Deputy Chief Operating Officer
Toni Hurley	Parish Attorney
Gregory Giangosso	C.A.A., Compliance & Research
Sarah Babcock	C.A.A., Innovation & Strategic Initiatives
Victor LaRocca III	C.A.A., Internal Services
Nicole Thompson	C.A.A., Engagement & Community Services
Mario Bazile	C.A.A., External Citizens Services
Juliette Cassagne	C.A.A., Land Use & Development
Timothy Palmatier	Director of Finance
Mark Drewes	Director of Public Works
Daniela Bello	Cross Cultural Coordinator

THE DEPARTMENT HEADS

Susan Andrews	Director, Accounting
Ryan Favret	Manager, Alario Center
Michelle Carr	Director, Animal Shelter

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2024

Madison Martin	Director, Budget
Neil Schneider	Director, Capital Projects
Donna Russo	Director, Citizens Affairs
Stephanie Brumfield	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Ben Lepine	Director, Drainage
Michelle Gonzales	Director, Ecosystem & Coastal Management
Jeb Tate	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Management
Angela Desoto	Director, Engineering
Charles Hudson	Director, EB Consolidated Fire Department (Interim)
Don Robertson	Director, Fire Services
Randy Belanger	Director, Fleet Management
Maggie Talley	Director, Flood Plane Management & Hazard Mitigation
Ryan Babcock	Director, General Services
Gretchen Tilton	Director, Human Resource Management (interim)
Danny Farrera	Director, Inspection & Code Enforcement
Matthew Villio	Director, Juvenile Services
Jessica Styons	Director, Library
Harold Buhler III	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Bessie "Bess" Martin	Director, Planning
Liza Caluda	Director, Property Maintenance Zoning & Quality of Life
Nicole Gaubert	Director, Public Safety Grants & Administration
Gretchen Hirt	Director, Public Information Office
Renny Simno	Director, Purchasing
Maria Leon	Director, Risk Management
Steven Quaintance	Director, Security
Hubert Franklin III	Director, Sewerage

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2024

Brook Burmaster

Director, Streets

Ninette Barrios

Director, Transit Administration

Sidney Bazely III

Director, Water

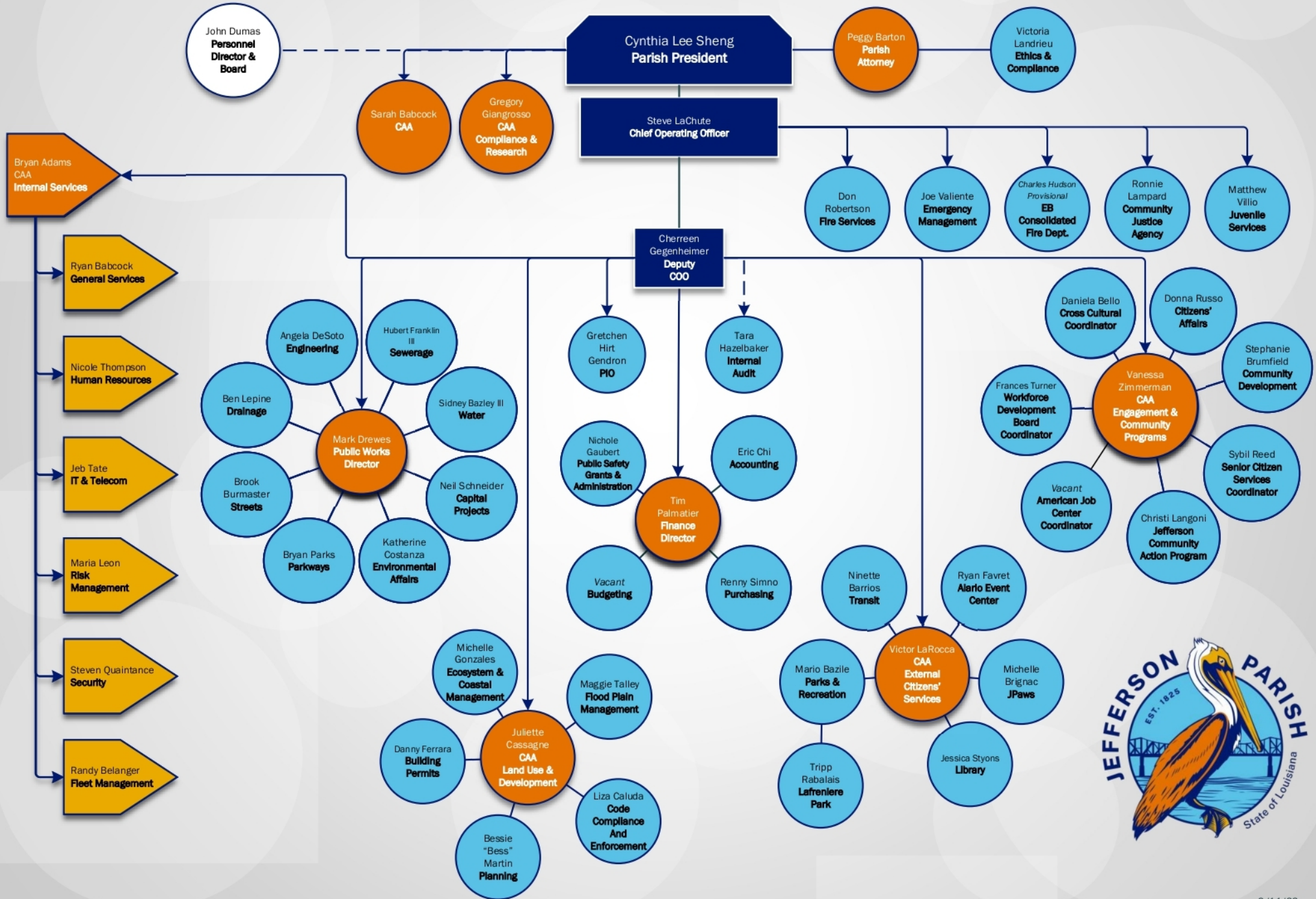
Frances Turner

Director, Work Force Connection

Lizabeth Johnston

Clerk, Parish Council

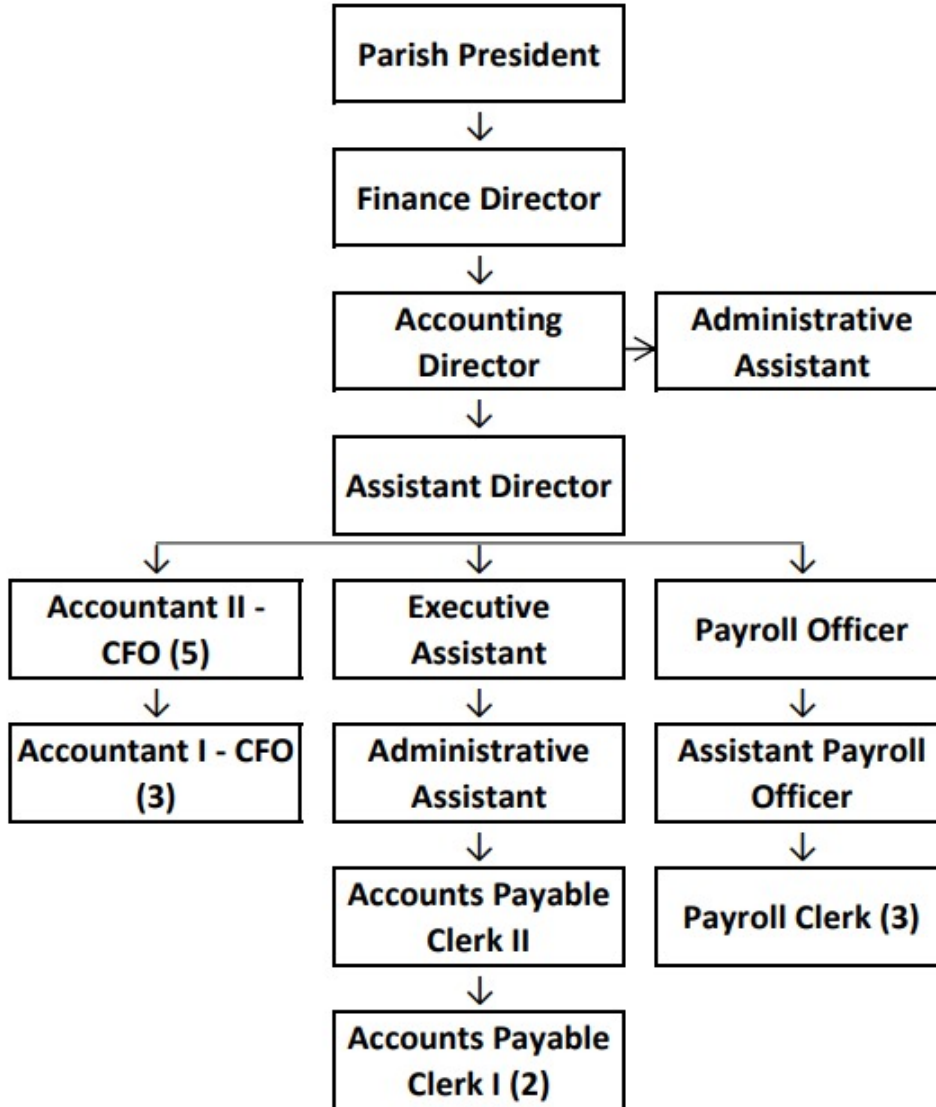
Jefferson Parish Administrative Structure Overview



JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

DEPARTMENT OF ACCOUNTING

ORGANIZATIONAL CHART



Accounting Department 10010-0061
21 Positions

Financial





INDEPENDENT AUDITORS' REPORT

The Honorable Parish President and Members of the Council
of Jefferson Parish, Louisiana:

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., and Jefferson Parish Finance Authority, which represent 95% of assets and 99% of revenue of the aggregate discretely presented component units; nor the Employees' Retirement System Pension Trust Fund, which represents 5.3% of the assets and 1.2% of the revenues and additions of the aggregate remaining fund information as of and for the year ended December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter Regarding Correction of Errors

As discussed in Note U to the financial statements, the beginning net position or fund balance of governmental activities, business-type activities, General Fund, Federal and State Grants fund, East Bank Consolidated Fire District fund, Drainage and Pump Station Capital fund, nonmajor governmental funds, Consolidated Sewerage District No. 1, Consolidated Waterworks District No. 2, and custodial funds were restated for the correction of accounting errors. Our opinion is not modified with respect to these matters.

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 17; the schedules of net pension liability, contributions and changes in net pension liability on pages 116 through 123; the schedules of cost sharing pension plan contributions and proportionate share of net pension liability on pages 124 through 127; the schedule of changes in total OPEB liability and related ratios on page 128; the budgetary comparison information on pages 129 through 131; and the notes to required supplementary information on page 132 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The combining and individual nonmajor fund financial statements; general fund budgetary schedule; combining schedule of net positions – pension trust funds; combining schedule of changes in net position – pension trust funds; schedule of compensation, benefits, and other payments to agency head or chief executive officer; schedule of councilmember's compensation; and justice system funding schedules on pages 135 through 250 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2026, on our consideration of the Parish’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish’s internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
April 20, 2026

EISNERAMPER
LLP



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

As financial management of Jefferson Parish (the Parish), we offer readers of these financial statements a narrative overview and analysis of the financial activities of the Parish for the fiscal year ended December 31, 2024. Please read it in conjunction with the Letter of Transmittal and the Parish's financial statements. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

FINANCIAL HIGHLIGHTS

- Total net position of the Parish was \$3,138,694 in 2024 compared to \$2,926,493 (as restated) in 2023, representing an increase of \$212,201 or 7.3%. The unrestricted net position of Business-type Activities was \$160,258. Governmental-type Activities had a balance in unrestricted net position of \$315,062.
- At the close of 2024, the Parish's total fund balance for the governmental funds reported ending fund balances of \$1,146,764 compared to \$1,231,205 (as restated) in 2023, a net decrease of \$84,441 or 6.9%, of which, \$24,060 and \$27,657, respectively, were available for spending at the government's discretion (unassigned fund balance).
- At the end of 2024, the Parish's total fund balance for the general fund was \$45,569 compared to \$51,961 (as restated) in 2023 representing a decrease of \$6,392 or 12.3%. Of these amounts, \$45,263 and \$49,563, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 36.9% and 45.2%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 15% of budgeted operating expenditures.
- The Parish's total outstanding debt for governmental activities decreased to \$871,719 from \$959,736 representing a decrease of \$88,017 or 9.2% from the prior year. This change is primarily due to a decrease in the net pension liability and a reduction due to annual debt service payments.
- The Parish corrected errors in previously issued financial statements that overstated total understated total assets, understated total liabilities and overstated net position. The corrections increased assets by \$5.1 million, increased total liabilities by \$1.3 million and decreased net position in the Government-Wide Statement of Net Position, by a total of \$3.7 million. The Parish also corrected errors related to the Federal and State Grants fund that decreased total assets by \$11.4 million, decreased deferred inflows by \$27.0 million, decreased liabilities by \$1.3 million, for a net fund balance decrease of \$39.8 million. See Note U.
- The Parish adopted a new standard, GASB Statement No. 101, "Compensated Absences" during 2024, causing a restatement of 2023 total net position of \$9.7 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Parish's basic financial statements which consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the Parish's finances in a manner similar to private-sector businesses.

The statement of net position presents financial information on all of the Parish's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The statement of activities presents information showing how the Parish's net position changed during the most recent year.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

Both of the government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees or charges (business-type activities). Governmental activities include general government, public safety, roads and streets, and recreation. The business-type activities of the Parish include three enterprise activities—a water system, a sewer system and a hospital service district.

The government-wide financial statements include not only the Parish itself (known as the primary government), but also four component units (see pages 33-36):

- Jefferson Parish Economic Development and Port District (JEDCO),
- Jefferson Facilities Inc. (JFI),
- Jefferson Redevelopment Inc. (JRI), and
- Jefferson Parish Finance Authority

Financial information for these component units is reported separately from the financial information presented for the primary government itself. Complete financial statements of these entities, which include separate Management's Discussion and Analysis Reports, may be obtained directly from the respective administrative offices.

Government-wide financial statements can be found on pages 20-22 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Parish, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Parish funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds account for similar functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund reporting focuses on near-term inflows and outflows of spendable sources, as well as on balances of spendable resources available at the end of the year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance, provide a reconciliation to facilitate its comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 23-26 of this report.

Proprietary funds encompass both enterprise and internal service funds. Enterprise funds involve providing goods or services to outside parties similar to business-type activities. Internal service funds accumulate and allocate costs internally among the Parish's various functions (e.g. self-insurance, fleet maintenance, and electronic information systems). The services provided by these funds have been included within governmental activities in the government-wide financial statements and are included in the combining and individual fund statements following the basic financial statements.

The basic proprietary fund financial statements can be found on pages 27-30 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Parish's own programs.

The fiduciary fund financial statements can be found on pages 31-33 of this report.

Notes to the financial statements: Notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

The notes to the financial statements can be found on pages of this report 38-114.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the Parish's progress in funding its obligation to provide pension and Other Post-Employment Benefits ("OPEB") to its employees.

Required supplementary information can be found on pages 116-132.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds can be found on pages of this report 141-208 and 210-215, respectively.

The combining fiduciary fund statements can be found on pages 218-225.

Other supplemental information can be found on pages 226-250.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2024, with comparative figures from 2023:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF NET POSITION
(in thousands of dollars)

	Governmental activities		Business-type activities		Total	
	2024	2023 (restated)	2024	2023 (restated)	2024	2023 (restated)
Assets:						
Current and other assets	\$1,643,331	\$1,692,333	\$ 202,855	\$ 442,312	\$1,846,186	\$2,134,645
Restricted assets	14,263	14,450	261,535	977	275,798	15,427
Capital assets	2,158,444	2,004,239	661,473	658,273	2,819,917	2,662,512
Total assets	3,816,038	3,711,022	1,125,863	1,101,562	4,941,901	4,812,584
Total deferred outflows of resources	65,243	113,285	9,821	20,435	75,064	133,720
Liabilities:						
Current liabilities	165,587	147,202	39,527	31,131	205,114	178,333
Noncurrent liabilities	820,902	926,816	365,417	389,031	1,186,319	1,315,847
Total liabilities	986,489	1,074,018	404,944	420,162	1,391,433	1,494,180
Total deferred inflows of resources	289,388	317,428	197,450	208,203	486,838	525,631
Net Position:						
Net investment in capital assets	1,537,682	1,850,678	338,642	323,683	1,876,324	2,174,361
Restricted	752,660	754,469	34,390	49,441	787,050	803,910
Unrestricted	315,062	(172,286)	160,258	120,508	475,320	(51,778)
Total net position	\$2,605,404	\$2,432,861	\$ 533,290	\$ 493,632	\$3,138,694	\$2,926,493

Parish's Net Position

Total Net Position increased to \$3,138,694 from \$2,926,493, representing an increase of \$212,201 or 7.3%.

The largest portion of the Parish's net position is its net investment in capital assets which amounted to \$1,876,324 in 2024 and \$2,174,361 in 2023 representing a decrease of \$298,037 or 13.7%. This investment in capital assets represented 59.8% and 74.3% of total net position in 2024 and 2023, respectively. These capital assets, reported net of related debt, are used to provide services to citizens and are not available for future spending.

Total restricted net position decreased to \$787,050 from \$803,910 representing a decrease of \$16,860 or 2.1%. These restricted amounts are only available for spending as required by law and/or contract and grant agreements. Total unrestricted net position increased to \$475,320 from a deficit of \$51,778 representing an increase of \$527,098 or 1018.0%. This increase is due to decreased liabilities caused by reduced pension liabilities compared to 2023, as well as various other factors described on pg. 10.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

The following table reflects the condensed Statement of Changes in Net Position for 2024, with comparative figures from 2023:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	Governmental activities		Business-type activities		Total	
	2024	2023 (restated)	2024	2023 (restated)	2024	2023 (restated)
Revenues:						
Program Revenues:						
Charges for Services	\$ 120,170	\$ 109,771	\$ 124,044	\$ 108,370	\$ 244,214	\$ 218,141
Operating grants and contributions	200,775	301,641	10,380	28,981	211,155	330,622
Capital grants and contributions	13,871	23,203	-	-	13,871	23,203
General revenues:						
Ad valorem taxes	255,743	244,147	36,173	23,099	291,916	267,246
Franchise fees	3,401	3,205	-	-	3,401	3,205
Sales taxes	203,930	200,420	4,000	4,000	207,930	204,420
Hotel/Motel taxes	4,348	4,011	-	-	4,348	4,011
Other Taxes	2,014	1,801	-	-	2,014	1,801
Investment Earnings (loss)	67,641	69,400	16,405	17,149	84,046	86,549
Miscellaneous	38,392	28,110	21,433	28,770	59,825	56,880
Total Revenues	<u>910,285</u>	<u>985,709</u>	<u>212,435</u>	<u>210,369</u>	<u>1,122,720</u>	<u>1,196,078</u>
Expenses						
General Government	261,399	242,293	-	-	261,399	242,293
Public Safety	138,987	127,962	-	-	138,987	127,962
Public Works	83,367	252,868	-	-	83,367	252,868
Transit	30,339	24,119	-	-	30,339	24,119
Health and Welfare	64,973	56,456	-	-	64,973	56,456
Culture and Recreation	89,086	80,174	-	-	89,086	80,174
Economic Development	4,143	6,077	-	-	4,143	6,077
Urban Redevelopment and Housing	61,230	64,076	-	-	61,230	64,076
Interest on Long-Term Debt	32,856	33,548	-	-	32,856	33,548
Water	-	-	73,359	80,974	73,359	80,974
Sewer	-	-	64,663	70,354	64,663	70,354
Hospital District No. 1	-	-	6,117	7,588	6,117	7,588
Total Expenses	<u>766,380</u>	<u>887,573</u>	<u>144,139</u>	<u>158,916</u>	<u>910,519</u>	<u>1,046,489</u>
Excess or (deficiency) before transfers	143,905	98,136	68,296	51,453	212,201	149,589
Transfers	28,638	104,079	(28,638)	(104,079)	-	-
Increase (Decrease) in Net Position	<u>172,543</u>	<u>202,215</u>	<u>39,658</u>	<u>(52,626)</u>	<u>212,201</u>	<u>149,589</u>
Net Position - Beginning	<u>2,432,861</u>	<u>2,230,646</u>	<u>493,632</u>	<u>546,258</u>	<u>2,926,493</u>	<u>2,776,904</u>
Net Position - December 31	<u>\$2,605,404</u>	<u>\$2,432,861</u>	<u>\$ 533,290</u>	<u>\$ 493,632</u>	<u>\$3,138,694</u>	<u>\$2,926,493</u>

Governmental Activities: Ad valorem (property) taxes increased to \$255,743 from \$244,147 representing an increase of \$11,596 or 4.7%. The increase is primarily due to higher assessments in 2024 than in 2023.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

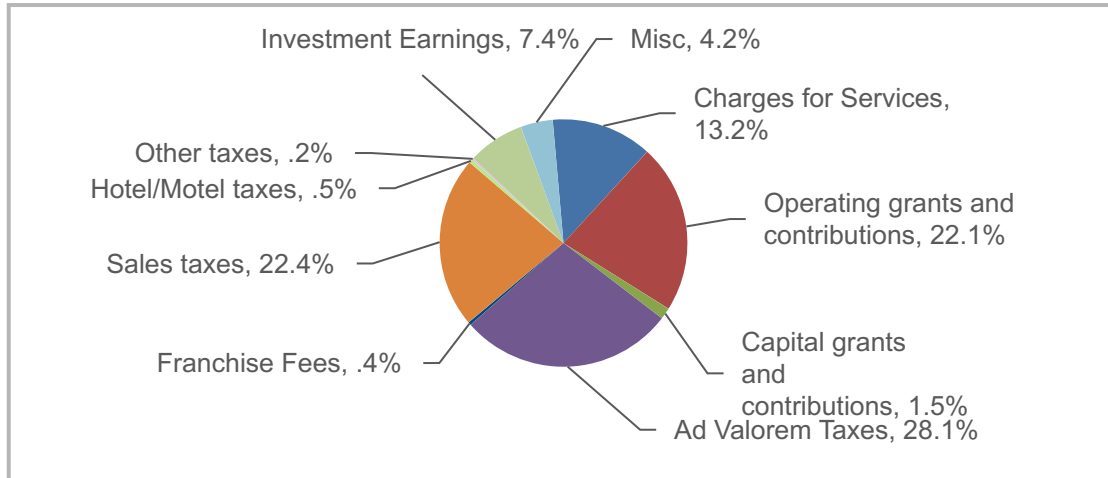
Charges for services increased to \$120,170 from \$109,771 representing an increase of \$10,399 or 9.5%, primarily due to increased garbage collection fees in Consolidated Garbage District #1.

Operating Grants and Contributions decreased to \$200,775 from \$301,641 representing a decrease of 33.4%. This decrease is due to the decrease in grant awards and grant funding year over year, largely due to decreases in the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA) and the Emergency Rental Assistance Program (ERAP) in 2024 compared to 2023. Miscellaneous revenues increased to \$38,392 from \$28,110 representing an increase of \$10,282 or 36.6% due to some insurance proceeds received by the playground & library improvements fund and an increase in royalties collected in the general fund.

General Government expenses increased to \$261,399 in 2024 from \$242,293 in 2023, representing an increase of \$19,106 or 7.9%. This increase is primarily due to an increase in capital outlays.

Public works expenses decreased to \$83,367 in 2024 from \$252,868 in 2023, representing a decrease of \$169,501 year over year. This decrease is primarily attributable to the cost associated with the Salt water intrusion event that threatened drinking water in Jefferson Parish and disaster recovery costs as a result of Hurricane Ida, which devastated large parts of Jefferson Parish and southeastern Louisiana, not reoccurring in 2024.

Revenues by Source – Governmental Activities (2024)



The Statement of Activities, located in the financial statements, shows the cost of program services net of charges for services and grant funding. In the table on the following page, total and net cost are presented allowing the taxpayer to see the portion which is left to be funded from general sources such as taxes.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

Total and Net Cost of Governmental Activities
(in thousands of dollars)

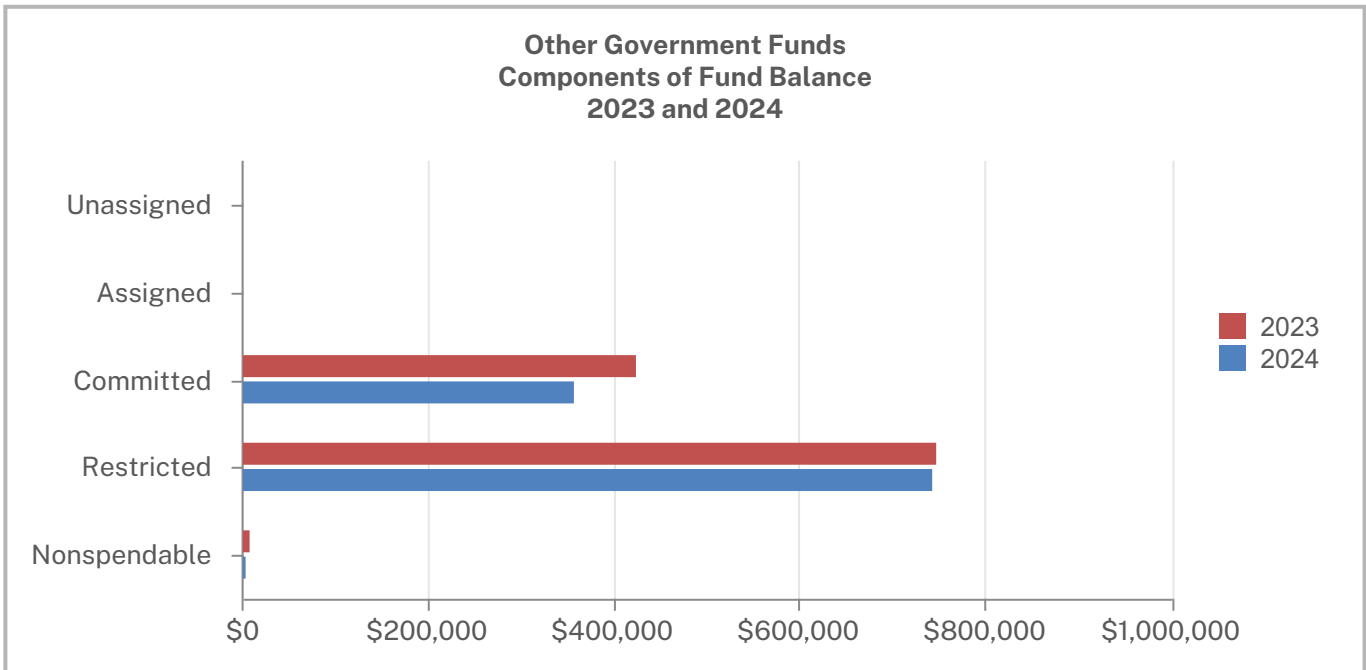
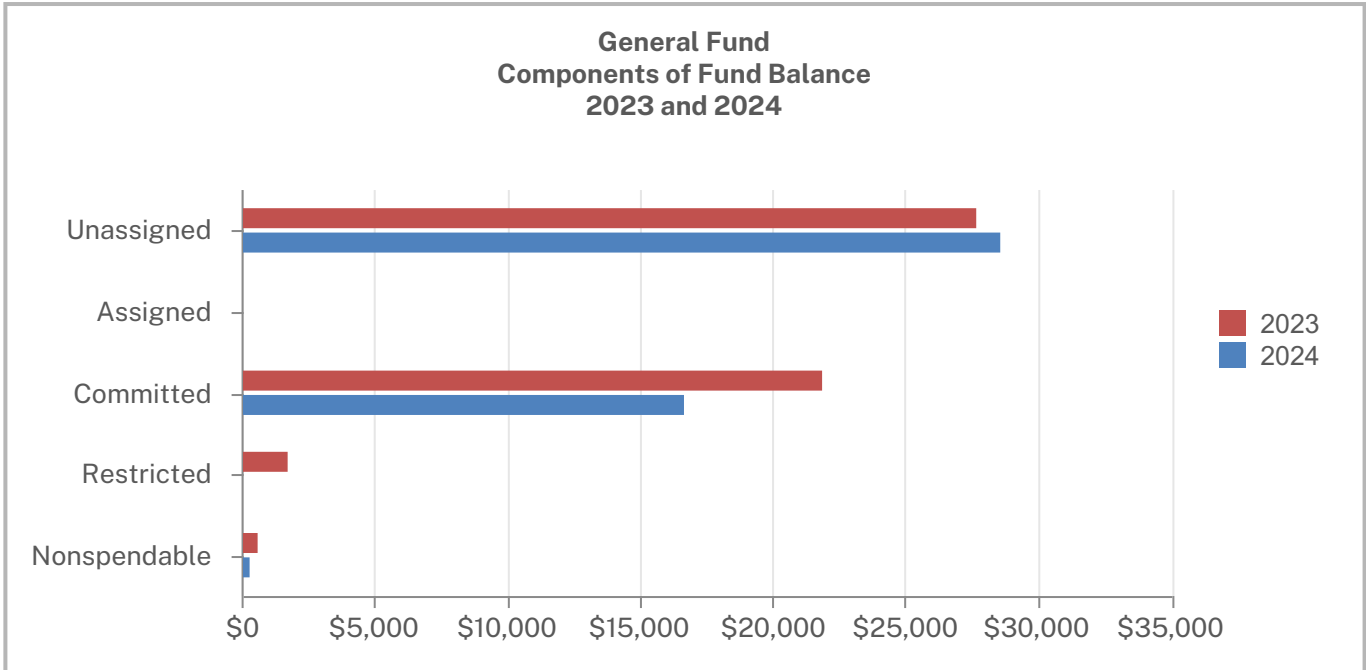
	Total Cost of Services	Charges for Services	Grant Funding	Net Cost of Services
General Government	\$ 261,399	\$ 56,116	\$ 36,040	\$ 169,243
Public Safety	138,987	9,483	6,782	122,722
Public Works	83,367	35,468	16,309	31,590
Transit	30,339	2,573	15,935	11,831
Health and Welfare	64,973	5,810	25,317	33,846
Culture and Recreation	89,086	6,165	5,378	77,543
Economic Development	4,143	4,555	-	(412)
Urban Redevelopment	61,230	-	108,885	(47,655)
Other	32,856	-	-	32,856
Total	\$ 766,380	\$ 120,170	\$ 214,646	\$ 431,564

Business-Type Activities: Expenses for the Sewer Department for 2024 in the amount of \$64,663 decreased \$5,691 or 8.1% from \$70,354 in 2023. The Water Department operating expenses decreased \$7,615 or 9.4% from \$80,974 in 2023 to \$73,359 in 2024 primarily due to the costs associated with the salt water intrusion event not reoccurring in 2024, as well as decreased pension costs in 2024. In 2024, charges for services for the Sewer District increased \$8,500 or 16.8% to \$59,038 from \$50,538 in 2023. Charges for services for the Water Department increased by \$7,174 or 12.4% from \$57,832 in 2023 to \$65,006 in 2024. These increases in charges for services are due to the annual Consumer Price Index (CPI) adjustment. In accordance with Parish ordinance, the base rates of monthly service charges are adjusted annually based on the percentage change of the CPI.

Expenses for Hospital District No. 1 decreased to \$6,117 in 2024 from \$7,588 in 2023 primarily due to a decrease in the pension costs. Correspondingly, revenues increased slightly to \$5,233 in 2024 from \$5,131 in 2023.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024**

Financial Analysis of the Government's Funds



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. In particular, unassigned fund balance serves as a useful measure of net resources available for spending at the end of the year.

At December 31, 2024, the Parish's total fund balance for the governmental funds was \$1,146,764 compared to \$1,231,205 (as restated) in 2023, representing a decrease of \$84,441 or 6.9%. This decrease is primarily driven by increased operating costs related to inflation, including costs related to continued Hurricane IDA recovery. Please see below for detail on the fund balance for each major fund.

Of the \$1,146,764 fund balance, \$24,060 remains unassigned.

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2024 was \$28,622 as compared to \$27,657 in 2023 representing a decrease of \$3,597 or 13.0%.

Total fund balance for the general fund decreased to \$45,569 from \$51,961 in 2024 representing a decrease of \$6,392 or 12.3%.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned general fund balance and total fund balance for the general fund to total general fund expenditures which were \$122,753 and \$109,735 in 2024 and 2023, respectively.

The unassigned general fund balance and total fund balance for the general fund was approximately 23.3% and 37.1%, respectively, of total general fund expenditures in 2024 compared to 25.2% and 47.3% in 2023.

Major Funds

The Parish has presented the following as major funds which are funds comprising at least 10% of the assets, liabilities, revenues, or expenditures of the relevant fund category and at least 5% of the total governmental and enterprise funds combined:

1. General Fund,
2. Federal and State Grants,
3. East Bank Consolidated Fire District,
4. Drainage and Pump Station Capital Improvements Fund, and
5. Road & Sewerage Sales Tax Capital Improvements Fund.

All other governmental funds are presented in one column, titled Other Governmental Funds.

- The General Fund is the primary operating fund of the Parish and a budgetary comparison statement has been provided to demonstrate compliance with the annually adopted budget. At the end of the current fiscal year, the General Fund's fund balance is \$45,569 compared to \$51,961 at the end of 2023 representing a decrease of \$6,392 or 12.3%. This decrease is primarily driven by a decrease in General Fund departmental spending coming in under budget due to conservative fiscal policy. The General Fund also saw increased revenues due to higher charges for services, increased licenses and permits and a slightly higher investment income than in 2023. Of the \$45,569 and \$51,961 fund balances in 2024 and 2023, respectively, \$45,263 and \$49,563, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 36.9% and 45.2% respectively, of total general fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

- The Federal and State Grants Special Revenue Fund reported a fund deficit of \$4,381 compared to \$7,962 (as restated) in 2023 representing a decrease of \$12,343 in fund balance (deficit) for the year ended December 31, 2024. The decrease is primarily due to the decrease in intergovernmental revenues and transfers out caused by the Parish receiving less grants in 2024 than it did in 2023, which also led to less transfers out in 2024 than in 2023.
- The East Bank Consolidated Fire District reported a fund balance of \$22,455 compared to \$18,649 (as restated) in 2023 representing a \$3,806 increase or 20.4%. The increase is primarily due to transfers to capital projects not reoccurring in 2024.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$147,467 compared to \$129,664 (as restated) in 2023 representing an increase of \$17,803 or 13.7%. The increase is primarily due to transfers from other funds for capital projects that had unused funds.
- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$295,760 compared to \$280,582 in 2023 representing an increase of \$15,178 or 5.4% primarily due to a reduction in expenditures as compared to the prior year for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

Proprietary Funds

The Parish accounts for the following enterprise funds which are a type of proprietary fund:

- *Consolidated Sewerage District No. 1* total Net position was \$288,614 compared to \$291,231 (as restated) in 2023 representing a decrease of \$2,617 or 0.9% due to transfers out to fund capital improvements. Most of this fund's net position are capital assets net of related debt in the amount of \$235,608. Unrestricted net position amounts to \$52,215 with the remaining \$791 restricted for pension benefits.
- *Consolidated Waterworks District No. 2* total net position was \$332,492 compared to \$291,312 (as restated) in 2023 representing an increase of \$41,180 or 14.1% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. A portion of this fund's net position is in net investment in capital assets in the amount of \$45,587. Unrestricted net position amounts to \$283,456 with \$2,433 restricted for future capital improvements and \$1,016 restricted for pension benefits.
- *Hospital Service District No. 1* total net deficit was \$87,816. A portion of this fund's net position are net investments in capital assets in the amount of \$57,447. The remaining net position is restricted for health and welfare in the amount of \$30,000, construction in the amount of \$57,447, and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$175,413.

General Fund Budgetary Highlights

Original budget compared to final budget. The Parish's operating budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more.

Information showing the Parish's original and final budget compared with actual operating results is provided in the required supplementary information. The General Fund's final budgeted revenues were more than the original budgeted revenues by \$2,402 primarily due to the fact that the Parish budgets very conservatively for its original budgeted revenues and makes adjustments during the year to more closely align to actual revenue collection which is the case with sales tax collections.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

The General Fund's final budgeted expenditures were less than the original budgeted expenditures by \$(689). Expenditures are budgeted to account for all possible costs. This is primarily due to transfers from operations to fund capital improvements.

Final budget compared to Actual. The General Fund's actual revenues exceeded the final budgeted revenues by \$5,388 or 4.8%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$9,642 or 7.5%.

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2024 amounts to \$2,819,917 (net of accumulated depreciation) compared to \$2,662,512 at December 31, 2023, representing an increase of \$157,405 or 5.9%. This investment in capital assets includes land, construction, buildings, plants, improvements, vehicles, machinery and equipment, and infrastructure.

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2024 and 2023 in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 78,960	\$ 73,695	\$ 30,254	\$ 30,254	\$ 109,214	\$ 103,949
Construction in progress	518,662	361,003	101,121	68,943	619,783	429,946
Buildings	168,304	182,954	46,847	51,319	215,151	234,273
Plants	-	-	108,229	114,021	108,229	114,021
Improvements other than buildings	111,297	120,487	27,682	28,724	138,979	149,211
Vehicles	10,731	8,989	3,844	3,075	14,575	12,064
Machinery & equipment	91,742	97,975	2,495	3,093	94,237	101,068
Infrastructure	1,177,251	1,157,878	341,001	358,844	1,518,252	1,516,722
Subscription assets	1,497	1,258	-	-	1,497	1,258
Total	\$2,158,444	\$2,004,239	\$ 661,473	\$ 658,273	\$ 2,819,917	\$2,662,512

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

Project	Department	Amount Expended in 2024
Sewer Manhole Assessment & Rehabilitation	Sewerage	\$ 12,958
West Metairie Ave Improvements (David - Roosevelt)	Streets	9,473
Woodmere South I/I Rehabilitation	Sewerage	7,478
Veterans Pump Station	Drainage	6,906
Canal Bank Improvements	Drainage	6,337
Water Treatment Plant Blue House Water Intake	Water	6,331

Additional information on the Parish's capital assets can be found in Note G - Capital Assets on pages 57-60 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2024 (in thousands of dollars):

	Beginning of Year (restated)	Additions	Reductions	Balance at Year End	Due Within One Year
<u>Governmental Activities:</u>					
Bonds	\$ 371,690	\$ -	\$ 9,210	\$ 362,480	\$ 9,665
Bonds - Direct Placement	45,840	-	6,815	39,025	6,771
Loan Programs	76,415	-	5,375	71,040	5,275
Loan Program - Direct Placement	29,263	-	2,142	27,121	2,295
Bond Premium	55,554	-	4,132	51,422	4,132
Compensated Absences (net change)	35,013	1,166	-	36,179	9,848
Southeast Louisiana Project	85,840	-	2,553	83,287	2,631
Claims and judgments payable	30,018	8,583	9,704	28,897	9,642
Landfill Postclosure Costs	29,510	-	-	29,510	-
Net Pension Liability	115,552	-	55,902	59,650	-
Total Post-Employment Liability	81,847	-	1,616	80,231	-
SBITA Liability	1,248	349	447	1,150	558
Pension Payable - Judges Annuities	1,739	-	12	1,727	-
Total Governmental Activities	\$ 959,529	\$ 10,098	\$ 97,908	\$ 871,719	\$ 50,817
<u>Business-type Activities:</u>					
Bonds	\$ 271,785	\$ -	\$ 8,130	\$ 263,655	\$ 9,065
Bond Premium	25,673	-	1,660	24,013	1,660
Bonds - Direct Borrowing	38,351	-	3,189	35,162	3,082
Total Post-Employment Liability	10,454	-	335	10,119	-
Compensated Absences (net change)	4,336	532	-	4,868	1,318
Net Pension Liability	42,079	-	13,458	28,621	-
Total Business-type Activities	\$ 392,678	\$ 532	\$ 26,772	\$ 366,438	\$ 15,125

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

Additional information on the Parish's long-term debt can be found in Note I – Long Term Debt can be found on pages 62-74 of this report.

Economic Factors and Next Year's Budgets and Rates

During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2024

The 2025 Budget was adopted by the Parish Council on December 11, 2024 with parish-wide revenues of \$1,008,319 and parish-wide expenditures of \$1,029,954. Additionally, the 2026 Budget was adopted by the Parish Council on December 10, 2025 with parish-wide revenues of \$1,011,082 and parish-wide expenditures of \$1,029,162, the Parish continued its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance.

Since sales tax serves as a major revenue source for the General Fund and two special revenue funds of the Parish, a conservative budget approach was used with the assumption of 0% growth of 2023 actuals for the 2025 Budget and 2024 actuals for the 2026 Budget. Property tax projections were based on current taxable assessments and average percent collection in each taxing district.

On the expenditure side, per the Parish budget practices, expenditures are budgeted in anticipation of all possible costs and projects. However, departments were asked to budget within their current revenues where reasonably possible to reduce the impact to the department's available fund balance.

Conservative fiscal policies and adequate fund balances are imperative to handling the challenges incumbent in a balanced budget while maintaining the same level of service to the Jefferson Parish citizens.

Requests for Information

This financial report is designed to provide a general overview of the Parish's finances for all those with an interest in the Parish's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Jefferson Parish Finance Director's Office, General Government Building, Suite 4200, Gretna, Louisiana, 70053, or by calling (504) 364-2767 during regular office hours, Monday through Friday, 8:30 a.m. to 4:30 p.m., Central Standard (Daylight) Time.



**BASIC FINANCIAL
STATEMENTS**

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

DECEMBER 31, 2024

(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 94,969	\$ 1,715	\$ 96,684	\$ 11,207
Investments	153,383	-	153,383	23,871
Share of pooled assets	996,390	163,096	1,159,486	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	478	264	742	-
Ad valorem tax	245,180	15,622	260,802	-
Accounts	35,782	11,799	47,581	243
Notes	-	-	-	9,749
Intergovernmental	108,254	1,307	109,561	105
Other	-	-	-	450
Inventories	2,231	7,910	10,141	-
Prepaid items	3,776	371	4,147	280
Restricted assets:				
Cash and cash equivalents	4,289	29,333	33,622	-
Investments	-	164,561	164,561	-
Share of pooled assets	-	46,067	46,067	-
Investment in joint venture	-	150	150	-
Receivables	-	19,617	19,617	-
Total current assets	<u>1,644,732</u>	<u>461,812</u>	<u>2,106,544</u>	<u>45,905</u>
Noncurrent assets:				
Lease receivables	2,888	771	3,659	-
Restricted assets:				
Deposits and other assets	306	-	306	-
Net pension asset	9,668	1,807	11,475	-
Mortgage loans receivable	-	-	-	8,292
Capital assets not being depreciated	597,622	131,375	728,997	9,866
Capital assets being depreciated, net	1,560,822	530,098	2,090,920	13,622
Total noncurrent assets	<u>2,171,306</u>	<u>664,051</u>	<u>2,835,357</u>	<u>31,780</u>
TOTAL ASSETS	\$ 3,816,038	\$ 1,125,863	\$ 4,941,901	\$ 77,685
DEFERRED OUTFLOW OF RESOURCES				
Deferred charges on debt refunding	\$ 3,927	\$ -	\$ 3,927	\$ -
OPEB-related deferred outflows of resources	1,734	151	1,885	-
Pension-related deferred outflows of resources	59,582	9,670	69,252	45
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 65,243	\$ 9,821	\$ 75,064	\$ 45

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2024
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 86,856	\$ 16,494	\$ 103,350	\$ 658
Claims and judgments payable	9,642	-	9,642	-
Intergovernmental payable	6,379	1,424	7,803	-
Current portion of long term liabilities	41,175	13,807	54,982	916
Deposits	18	-	18	-
Accrued salaries payable	10,799	2,807	13,606	-
Accrued interest payable	8,151	4,441	12,592	31
Unearned revenues	1,694	-	1,694	-
Other payables and accruals	873	554	1,427	429
Total current liabilities	<u>165,587</u>	<u>39,527</u>	<u>205,114</u>	<u>2,034</u>
Noncurrent liabilities:				
Net pension liability	59,650	28,621	88,271	-
Total other post-employment benefit liability	80,231	10,119	90,350	-
Other long term liabilities	-	3,746	3,746	38
Customers' deposits	-	13,907	13,907	-
Other payments due in more than one year	681,021	309,024	990,045	29,082
Total noncurrent liabilities	<u>820,902</u>	<u>365,417</u>	<u>1,186,319</u>	<u>29,120</u>
TOTAL LIABILITIES	<u>\$ 986,489</u>	<u>\$ 404,944</u>	<u>\$ 1,391,433</u>	<u>\$ 31,154</u>
DEFERRED INFLOWS OF RESOURCES				
Taxes levied for a future year	261,371	37,067	298,438	-
Deferred lease revenue	2,670	156,004	158,674	-
OPEB-related deferred inflows of resources	14,135	2,837	16,972	-
Pension-related deferred inflows of resources	11,212	1,542	12,754	6
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 289,388</u>	<u>\$ 197,450</u>	<u>\$ 486,838</u>	<u>\$ 6</u>
NET POSITION				
Net Investment in capital assets	1,537,682	338,642	1,876,324	20,722
Restricted for:				
Public Safety	74,738	-	74,738	-
Public Works	523,158	-	523,158	-
Transit	29,293	-	29,293	-
Health and Welfare	24,336	30,000	54,336	-
Culture and Recreation	42,704	-	42,704	-
Economic Development	9,889	-	9,889	-
Construction	-	2,433	2,433	-
Debt service	38,874	-	38,874	16,774
Investment in joint venture	-	150	150	-
Pension benefits	9,668	1,807	11,475	-
Unrestricted	<u>315,062</u>	<u>160,258</u>	<u>475,320</u>	<u>9,074</u>
Total Net Position	<u>\$ 2,605,404</u>	<u>\$ 533,290</u>	<u>\$ 3,138,694</u>	<u>\$ 46,570</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government								
Governmental activities								
General government	\$ 261,399	\$ 56,116	\$ 35,135	\$ 905	\$ (169,243)	\$ -	\$ (169,243)	
Public safety	138,987	9,483	6,481	301	(122,722)	-	(122,722)	
Public works	83,367	35,468	6,763	9,546	(31,590)	-	(31,590)	
Transit	30,339	2,573	15,935	-	(11,831)	-	(11,831)	
Health and welfare	64,973	5,810	25,317	-	(33,846)	-	(33,846)	
Culture and recreation	89,086	6,165	2,259	3,119	(77,543)	-	(77,543)	
Economic development	4,143	4,555	-	-	412	-	412	
Urban redevelopment and housing	61,230	-	108,885	-	47,655	-	47,655	
Interest on long-term debt	32,856	-	-	-	(32,856)	-	(32,856)	
Total governmental activities	<u>766,380</u>	<u>120,170</u>	<u>200,775</u>	<u>13,871</u>	<u>(431,564)</u>	<u>-</u>	<u>(431,564)</u>	
Business-type activities								
Consolidated Waterworks District No 2	73,359	65,006	9,010	-	-	657	657	
Consolidated Sewerage District No 1	64,663	59,038	1,370	-	-	(4,255)	(4,255)	
Hospital District No. 1	6,117	-	-	-	-	(6,117)	(6,117)	
Total business-type activities	<u>144,139</u>	<u>124,044</u>	<u>10,380</u>	<u>-</u>	<u>-</u>	<u>(9,715)</u>	<u>(9,715)</u>	
Total primary government	<u>\$ 910,519</u>	<u>\$ 244,214</u>	<u>\$ 211,155</u>	<u>\$ 13,871</u>	<u>\$ (431,564)</u>	<u>\$ (9,715)</u>	<u>\$ (441,279)</u>	
Component units								
JEDCO	\$ 6,162	\$ 1,224	\$ 1,366	\$ 89				\$ (3,483)
Jefferson Facilities, Inc	540	396	-	-				(144)
Jefferson Redevelopment, Inc	243	-	-	-				(243)
Jefferson Parish Finance Authority	1,588	-	-	-				(1,588)
Total component units	<u>\$ 8,533</u>	<u>\$ 1,620</u>	<u>\$ 1,366</u>	<u>\$ 89</u>				<u>(5,458)</u>
General revenues								
Taxes								
Ad valorem					\$ 255,743	\$ 36,173	\$ 291,916	-
Alcoholic beverage					238	-	238	-
Chain store					187	-	187	-
Franchise fees					3,401	-	3,401	-
Sales					203,930	4,000	207,930	-
Hotel/Motel					4,348	-	4,348	-
Auto Rental					327	-	327	-
Severance					1,262	-	1,262	-
Unrestricted investment earnings					67,641	16,405	84,046	2,502
Miscellaneous					38,392	21,433	59,825	4,410
Transfers					28,638	(28,638)	-	-
Total general revenues and transfers					<u>604,107</u>	<u>49,373</u>	<u>653,480</u>	<u>6,912</u>
Change in net position					<u>172,543</u>	<u>39,658</u>	<u>212,201</u>	<u>1,454</u>
Net position - beginning, as previously presented					<u>2,437,794</u>	<u>478,771</u>	<u>2,916,565</u>	<u>45,116</u>
Change in accounting principle (GASB 101)					(8,673)	(1,020)	(9,693)	-
Error Corrections					3,740	15,881	19,621	-
Net position - beginning, as restated					<u>2,432,861</u>	<u>493,632</u>	<u>2,926,493</u>	<u>45,116</u>
Net position - ending					<u>\$ 2,605,404</u>	<u>\$ 533,290</u>	<u>\$ 3,138,694</u>	<u>\$ 46,570</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024
(in thousands of dollars)**

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 5,556	\$ 3,504	\$ -	\$ -	\$ 17,401	\$ 55,474	\$ 81,935
Investments	-	-	-	-	73,592	48,373	121,965
Share of pooled assets	44,200	(4)	28,516	152,115	211,025	560,538	996,390
Receivables, net of allowances for estimated uncollectibles							
Interest	-	-	-	-	31	323	354
Ad valorem tax	4,748	-	46,863	19,838	-	173,731	245,180
Accounts	882	24	-	-	-	34,714	35,620
Leases	1,066	-	-	-	-	1,822	2,888
Intergovernmental	15,921	60,417	12	4,118	17	27,744	108,229
Due from other funds	1,211	-	-	-	-	-	1,211
Inventories	-	-	-	-	-	652	652
Prepaid expenses	-	181	-	-	-	3,595	3,776
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	4,289	4,289
Deposits and other assets	306	-	-	-	-	-	306
TOTAL ASSETS	\$ 73,890	\$ 64,122	\$ 75,391	\$ 176,071	\$ 302,066	\$ 911,255	\$ 1,602,795
LIABILITIES							
Accounts and contracts payable	\$ 15,118	\$ 6,244	\$ 579	\$ 7,559	\$ 6,304	\$ 49,306	\$ 85,110
Intergovernmental payable	3,889	27	-	2	-	2,461	6,379
Due to other funds	-	35,507	-	-	-	-	35,507
Deposits	18	-	-	-	-	-	18
Accrued salaries payable	2,511	507	2,012	-	-	3,807	8,837
Unearned revenues	27	1,659	-	-	-	8	1,694
Other payables and accruals	398	856	-	-	-	557	1,811
TOTAL LIABILITIES	21,961	44,800	2,591	7,561	6,304	56,139	139,356
DEFERRED INFLOWS OF RESOURCES							
Taxes levied for a future year	5,122	259	50,345	21,043	-	184,602	261,371
Lease related	1,009	-	-	-	-	1,661	2,670
Unavailable revenues	229	23,444	-	-	2	28,959	52,634
TOTAL DEFERRED INFLOWS OF RESOURCES	6,360	23,703	50,345	21,043	2	215,222	316,675
FUND BALANCES (DEFICIT)							
Nonspendable	306	181	-	-	-	4,246	4,733
Restricted	-	-	22,455	147,467	295,760	277,310	742,992
Committed	16,641	-	-	-	-	358,338	374,979
Unassigned	28,622	(4,562)	-	-	-	-	24,060
TOTAL FUND BALANCES (DEFICIT)	45,569	(4,381)	22,455	147,467	295,760	639,894	1,146,764
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICIT)	\$ 73,890	\$ 64,122	\$ 75,391	\$ 176,071	\$ 302,066	\$ 911,255	\$ 1,602,795

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024
(in thousands of dollars)

	<u>Primary Government</u>
Amounts reported for governmental funds in the statement of net position are different because:	
Total Fund Balances at December 31, 2024 - Governmental Funds	\$ 1,146,764
Capital Assets net of accumulated depreciation	2,153,585
Net pension asset	9,668
Internal Service Fund Assets and Liabilities	49,206
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on debt refunding and the impact of OPEB and pension-related transactions	65,243
Deferred inflows of resources were reported in the governmental funds that represent revenues in the government-wide statements	52,634
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of OPEB and pension-related transactions	(25,347)
Accrued interest payable on long-term debt	(8,151)
Long term liabilities at December 31, 2024	
Bonds payable (net of premiums and discounts)	(452,927)
Loans payable	(98,161)
Southeast Louisiana Project	(83,287)
Compensated absences payable	(32,389)
Judges annuities payable	(1,727)
Landfill postclosure costs	(29,510)
Net pension liability	(59,650)
SBITA liability	(316)
Total other post-employment benefit liability	(80,231)
Total long term liabilities	<u>(838,198)</u>
Total Net Position - Governmental Activities	<u><u>\$ 2,605,404</u></u>

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 56,199	\$ -	\$ 49,930	\$ 39,225	\$ 23,980	\$ 300,102	\$ 469,436
Licenses and permits	17,947	-	-	-	-	611	18,558
Intergovernmental	1,229	116,756	2,391	960	43	25,340	146,719
Charges for services	32,182	-	-	-	-	62,442	94,624
Fines and forfeitures	4,922	6	-	-	-	2,061	6,989
Investment earnings	5,363	70	1,628	6,421	14,118	36,484	64,084
Miscellaneous	1,718	161	277	746	-	15,064	17,966
TOTAL REVENUES	119,560	116,993	54,226	47,352	38,141	442,104	818,376
Expenditures							
Current							
General government	74,619	-	-	-	-	2,247	76,866
Public safety	29,504	449	49,176	-	-	62,352	141,481
Public works	-	-	-	5,793	10,324	193,499	209,616
Transit	-	1,921	-	-	-	25,660	27,581
Health and welfare	3,081	42,093	-	-	-	21,101	66,275
Culture and recreation	8,958	-	-	-	-	65,951	74,909
Economic Development	-	-	-	-	-	4,116	4,116
Urban redevelopment and housing	-	61,246	-	-	-	-	61,246
Debt service							
Principal	-	-	-	2,553	-	23,542	26,095
Interest and other charges	-	-	-	2,688	7	22,136	24,831
Capital outlay	6,591	19,170	1,753	33,495	30,714	124,582	216,305
TOTAL EXPENDITURES	122,753	124,879	50,929	44,529	41,045	545,186	929,321
Excess (deficiency) of revenues over (under) expenditures	(3,193)	(7,886)	3,297	2,823	(2,904)	(103,082)	(110,945)
Other financing sources (uses)							
Transfers in	5,261	4,517	509	14,980	18,162	99,636	143,065
Transfers out	(8,979)	(8,974)	-	-	(80)	(99,271)	(117,304)
SBITAs	519	-	-	-	-	224	743
TOTAL OTHER FINANCING SOURCES (USES)	(3,199)	(4,457)	509	14,980	18,082	589	26,504
Net change in fund balances	(6,392)	(12,343)	3,806	17,803	15,178	(102,493)	(84,441)
Fund Balance							
BEGINNING OF YEAR, as previously presented	51,935	47,804	18,471	128,632	280,582	725,719	1,253,143
Error Corrections	26	(39,842)	178	1,032	-	16,668	(21,938)
Fund Balance (Deficit)							
BEGINNING OF YEAR, as restated	51,961	7,962	18,649	129,664	280,582	742,387	1,231,205
END OF YEAR	<u>\$ 45,569</u>	<u>\$ (4,381)</u>	<u>\$ 22,455</u>	<u>\$ 147,467</u>	<u>\$ 295,760</u>	<u>\$ 639,894</u>	<u>\$ 1,146,764</u>

The accompanying notes are an integral part of these statements.

JEFFERSON PARISH, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are differences because:		<u>Primary Government</u>
Net change in fund balance - total governmental funds		\$ (84,441)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlays	240,949	
Depreciation expense	<u>(86,936)</u>	154,013
Revenues earned but not available for certain grant revenues.		21,213
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal consumes current financial resources. Neither transaction, however, has any effect on net position. Governmental funds also report the effect of insurance costs, premiums, discounts, and similar items when debt is first issued, whereas those amounts are deferred and amortized in the statement of activities.		
The following itemizes the differences in the treatment of long-term debt and related items.		
Principal payments	26,095	
Bond premium amortization	4,132	
Deferred charge on debt refunding	(727)	
Increase in SBITA liability	(157)	
Decrease in accrued interest payable	(280)	
Changes in net pension asset/liabilities	59,251	
Change in total post-employment benefit liability	1,616	
Decrease in judges annuities	12	
Change in compensated absences payable	(984)	
Net change in deferred inflows/outflows related to post-employment benefits	28,001	
Net change in deferred inflows/outflows related to pensions	<u>(44,035)</u>	72,924
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		402
Indirect expenses allocated between the governmental activities and proprietary funds		6,122
The net effect of certain activities of internal service funds is reported with governmental activities.		<u>2,310</u>
Change in net position of governmental activities		<u><u>\$ 172,543</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 1,715	\$ -	\$ 1,715	\$ 13,034
Investments	-	-	-	-	31,418
Share of Pooled Assets	17,095	144,664	1,337	163,096	-
Receivables, Net of Allowances for estimated Uncollectibles:					
Ad Valorem Tax	15,622	-	-	15,622	-
Interest	-	40	224	264	124
Accounts	7,425	4,374	-	11,799	162
Intergovernmental	760	547	-	1,307	25
Due From Other Funds	-	-	-	-	34,296
Inventories	3,512	4,398	-	7,910	1,579
Prepaid Items	-	-	371	371	-
Restricted assets:					
Cash and cash equivalents	1,837	24,807	2,689	29,333	-
Investments	-	133,656	30,905	164,561	-
Share of Pooled Assets	30,431	15,636	-	46,067	-
Investment in joint venture	-	-	150	150	-
Receivables:					
Ad Valorem Tax	-	18,843	-	18,843	-
Interest	-	768	-	768	-
Intergovernmental	-	6	-	6	-
Total Current Assets:	76,682	349,454	35,676	461,812	80,638
Noncurrent assets:					
Lease Receivables	-	771	-	771	-
Restricted assets:					
Net pension asset	791	1,016	-	1,807	-
Capital assets not being depreciated	13,202	101,224	16,949	131,375	-
Capital assets being depreciated, net	355,175	134,425	40,498	530,098	4,859
Total noncurrent assets:	369,168	237,436	57,447	664,051	4,859
TOTAL ASSETS	\$ 445,850	\$ 586,890	\$ 93,123	\$ 1,125,863	\$ 85,497
DEFERRED OUTFLOWS OF RESOURCES					
OPEB-related deferred outflows	\$ 27	\$ 124	\$ -	\$ 151	\$ -
Pension-related deferred outflows	4,054	5,208	408	9,670	-
TOTAL DEFERRED OUTFLOWS	\$ 4,081	\$ 5,332	\$ 408	\$ 9,821	\$ -

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 1,355	\$ 15,139	\$ -	\$ 16,494	\$ 1,746
Claims and judgments payable	-	-	-	-	9,617
Intergovernmental payable	92	1,205	127	1,424	-
Current portion of bonds payable	9,475	4,332	-	13,807	-
Accrued payroll expenses	1,111	1,696	-	2,807	1,962
Accrued interest payable	1,528	2,913	-	4,441	-
Accrued expenses and other liabilities	-	438	116	554	269
TOTAL CURRENT LIABILITIES	13,561	25,723	243	39,527	13,594
Noncurrent Liabilities:					
Claims and judgments payable	-	-	-	-	19,280
Net pension liability	1,327	1,704	25,590	28,621	-
Total other postemployment benefits liability	3,441	6,678	-	10,119	-
Other	1,328	2,222	196	3,746	3,417
Payable from restricted assets:					
Customers' deposits	-	13,907	-	13,907	-
Bonds payable	123,294	185,730	-	309,024	-
Total noncurrent liabilities from restricted assets	129,390	210,241	25,786	365,417	22,697
TOTAL LIABILITIES	\$ 142,951	\$ 235,964	\$ 26,029	\$ 404,944	\$ 36,291
DEFERRED INFLOWS OF RESOURCES					
Taxes levied for a future year	\$ 16,806	\$ 20,261	\$ -	\$ 37,067	\$ -
OPEB-related deferred inflows	885	1,952	-	2,837	-
Pension-related deferred inflows	675	867	-	1,542	-
Deferred lease revenue	-	686	155,318	156,004	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 18,366	\$ 23,766	\$ 155,318	\$ 197,450	\$ -
NET POSITION					
Net investment in capital assets	\$ 235,608	\$ 45,587	\$ 57,447	\$ 338,642	\$ 4,858
Restricted for construction	-	2,433	-	2,433	-
Restricted for health and welfare	-	-	30,000	30,000	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for pension benefits	791	1,016	-	1,807	-
Unrestricted	52,215	283,456	(175,413)	160,258	44,348
TOTAL NET POSITION	\$ 288,614	\$ 332,492	\$ (87,816)	\$ 533,290	\$ 49,206

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 59,038	\$ 65,006	\$ -	\$ 124,044	\$ 32,066
Other operating revenue	-	-	5,233	5,233	86
Premiums	-	-	-	-	24,262
Total operating revenues	<u>59,038</u>	<u>65,006</u>	<u>5,233</u>	<u>129,277</u>	<u>56,414</u>
OPERATING EXPENSES					
Personnel services	11,243	14,671	969	26,883	19,803
Contractual services, supplies, materials, and other	28,521	40,971	313	69,805	27,649
Depreciation and amortization	18,498	8,622	4,631	31,751	1,123
Claims	-	-	204	204	8,219
Total operating expenses	<u>58,262</u>	<u>64,264</u>	<u>6,117</u>	<u>128,643</u>	<u>56,794</u>
Operating income/(loss)	776	742	(884)	634	(380)
NONOPERATING REVENUES (EXPENSES)					
Taxes	20,400	19,773	-	40,173	-
Intergovernmental revenues	1,370	9,010	-	10,380	177
Investment earnings (losses)	854	13,682	1,869	16,405	3,557
Interest and other charges	(3,618)	(5,756)	-	(9,374)	-
Other	117	3,729	110	3,956	2,200
Total nonoperating revenues (expenses)	<u>19,123</u>	<u>40,438</u>	<u>1,979</u>	<u>61,540</u>	<u>5,934</u>
Income (loss) before contributions and transfers	19,899	41,180	1,095	62,174	5,555
Transfers in	300	-	-	300	10
Transfers out	(22,816)	-	-	(22,816)	(3,255)
Change in Net Position	<u>(2,617)</u>	<u>41,180</u>	<u>1,095</u>	<u>39,658</u>	<u>2,310</u>
Total net position - beginning of year, as previously presented	291,316	276,366	(88,911)	478,771	50,447
Change in accounting principle (GASB 101)	(329)	(691)	-	(1,020)	(3,609)
Error corrections	244	15,637	-	15,881	58
Total net position - beginning of year, as restated	<u>291,231</u>	<u>291,312</u>	<u>(88,911)</u>	<u>493,632</u>	<u>46,896</u>
Total net position - end of year	<u>\$ 288,614</u>	<u>\$ 332,492</u>	<u>\$ (87,816)</u>	<u>\$ 533,290</u>	<u>\$ 49,206</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 53,627	\$ 58,605	\$ 447	\$ 112,679	\$ 31,803
Payments to suppliers	(28,285)	(31,483)	(692)	(60,460)	(64,128)
Payments to employees	(11,754)	(13,273)	(2,093)	(27,120)	(26,536)
Payments for claim settlements	-	-	(204)	(204)	15,820
Net cash provided by (used in) operating activities	<u>13,588</u>	<u>13,849</u>	<u>(2,542)</u>	<u>24,895</u>	<u>(43,041)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	-	-	-	10
Transfers to other funds	(22,816)	-	-	(22,816)	(3,223)
Net cash provided by (used in) noncapital financing activities	<u>(22,929)</u>	<u>-</u>	<u>-</u>	<u>(22,929)</u>	<u>(3,213)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Taxes from millage	48,966	19,659	-	68,625	-
Intergovernmental revenues	1,288	6,342	186	7,816	159
Acquisition and construction of capital assets	(29,283)	(5,516)	-	(34,799)	(552)
Principal payments on SBITAs	-	-	-	-	(256)
Principal payments on borrowing	(5,688)	(7,290)	-	(12,978)	-
Interest and other charges	(3,618)	(5,756)	-	(9,374)	-
Other	117	3,729	110	3,956	2,200
Net cash provided by (used in) capital and related financing activities	<u>11,782</u>	<u>11,168</u>	<u>296</u>	<u>23,246</u>	<u>1,551</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	43,433	6,566	49,999	7,342
Investment earnings and other	854	13,682	1,869	16,405	3,572
Net cash provided by (used in) investing activities	<u>854</u>	<u>57,115</u>	<u>8,435</u>	<u>66,404</u>	<u>10,914</u>
Net increase (decrease) in cash and cash equivalents	3,295	82,132	6,189	91,616	(33,789)
Cash and cash equivalents, January 1, 2024	46,068	104,690	(2,163)	148,595	46,823
Cash and cash equivalents, December 31, 2024	<u>\$ 49,363</u>	<u>\$ 186,822</u>	<u>\$ 4,026</u>	<u>\$ 240,211</u>	<u>\$ 13,034</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ 776	\$ 742	\$ (884)	\$ 634	\$ (380)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	18,498	8,622	4,631	31,751	1,123
Interest on SBITAs	-	-	-	-	30
(Increase) decrease in accounts receivable	(1,621)	(779)	(5,172)	(7,572)	(155)
Change in due to/from other funds	-	-	-	-	(34,151)
(Increase) decrease in inventories, prepaid and other assets	(106)	(6)	(36)	(148)	(1,162)
Increase/(decrease) in deposits	-	1,266	-	1,266	-
Increase (decrease) in accounts payable	130	9,482	(415)	9,197	289
Increase in claims and judgements payable	-	-	-	-	(1,096)
Increase/(decrease) in accrued expense and other liabilities	(669)	(519)	485	(703)	(7,539)
Change in deferred charges related to total OPEB liability	(2,186)	(3,330)	-	(5,516)	-
Change in deferred charges related to net pension liability	3,481	3,901	3,227	10,609	-
Increase (decrease) in total OPEB liability	(137)	(198)	-	(335)	-
Change in net pension assets & liabilities	(4,578)	(5,332)	(4,378)	(14,288)	-
Total adjustments	<u>12,812</u>	<u>13,107</u>	<u>(1,658)</u>	<u>24,261</u>	<u>(42,661)</u>
Net cash provided by (used in) operating activities	<u>\$ 13,588</u>	<u>\$ 13,849</u>	<u>\$ (2,542)</u>	<u>\$ 24,895</u>	<u>\$ (43,041)</u>
Cash and cash equivalents, December 31, 2024					
Current assets:					
Cash and cash equivalents	\$ -	\$ 1,715	\$ -	\$ 1,715	\$ 13,034
Share of pooled assets	17,095	144,664	1,337	163,096	-
Restricted assets:					
Cash and cash equivalents	1,837	24,807	2,689	29,333	-
Share of pooled assets	30,431	15,636	-	46,067	-
Cash and cash equivalents per Statement of Net Position	<u>\$ 49,363</u>	<u>\$ 186,822</u>	<u>\$ 4,026</u>	<u>\$ 240,211</u>	<u>\$ 13,034</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2024
(in thousands of dollars)

	<u>Total Pension Trust Funds</u>	<u>Custodial Funds Totals</u>
ASSETS		
Cash and cash equivalents	\$ 2,088	\$ 125
Investments		
Mutual funds - Money market/cash reserve	2,375	-
Mutual funds-Fixed income	17,030	-
Mutual funds-Equity	39,392	-
Common stocks	28,267	-
Corporate bonds	8,715	-
Real estate investments	7,098	-
US Treasury obligations	8,702	-
US Government agencies	6,056	-
Share of Pooled Assets	-	1,677
Receivables		
Contributions	21	-
Miscellaneous	-	637
Due from other agency	-	2,204
Interest	193	-
Total Assets	<u>119,937</u>	<u>4,643</u>
Deferred outflows of resources	<u>184</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	154	240
Accrued Expense	162	221
Total current liabilities	<u>316</u>	<u>461</u>
Noncurrent liabilities:		
Net pension liability	26	-
Net other postemployment benefit obligations (OPEB)	117	-
Total noncurrent liabilities	<u>143</u>	<u>-</u>
Total Liabilities	<u>459</u>	<u>461</u>
Deferred inflows of resources	<u>132</u>	<u>-</u>
NET POSITION		
Restricted for:		
Pension	119,530	-
Other individuals, organizations and other governments	-	4,180
Total net position	<u>\$ 119,530</u>	<u>\$ 4,180</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands)

	Total Pension Trust Funds	Custodial Funds Totals
Additions		
Contributions:		
Employer	\$ 2,539	\$ -
Plan members	2	5,100
Total Contributions	2,541	5,100
Other income		
Investment Income:		
Net Appreciation (depreciation) in Fair Value of Investments	10,798	-
Realized gains (losses) from sale of investments	699	-
Interest/ Dividends	1,439	-
Total Investment Income (Loss)	12,936	-
Less: Investment Expense	(372)	-
Net Investment Income (Loss)	12,564	-
Fine & Fees	-	1,410
Total Additions	15,105	6,510
Deduction		
Benefits	10,698	3,989
Refunds and withdrawals	36	-
Administrative expense	585	1,106
General Expense	-	899
Total Deductions	11,319	5,994
Net increase (decrease) in fiduciary net position	3,786	516
Net position-beginning-as previously stated	115,744	5,330
Error correction	-	(1,666)
Net position-beginning - restated	115,744	3,664
Net position-ending	\$ 119,530	\$ 4,180

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2024
(in thousands of dollars)

	Governmental Fund Type		Proprietary Fund type			Total	Total
	JEDCO	Jefferson Facilities, Inc ¹	Jefferson Redevelopment, Inc ¹	Jefferson Parish Finance Authority	Total		
ASSETS							
Current Assets							
Cash and cash equivalents	\$ 4,964	\$ 117	\$ -	\$ 6,126	\$ 6,243	\$ 11,207	
Investments	4,404	-	-	19,467	19,467	23,871	
Receivables, net of allowances for estimated uncollectibles							
Accounts	237	6	-	-	6	243	
Notes	9,749	-	-	-	-	9,749	
Intergovernmental	105	-	-	-	-	105	
Other	-	-	-	450	450	450	
Prepaid items	266	14	-	-	14	280	
Total current assets	19,725	137	-	26,043	26,180	45,905	
Noncurrent Assets							
Restricted Assets							
Mortgage loans receivable	-	-	-	8,292	8,292	8,292	
Capital assets not being depreciated	8,294	1,572	-	-	1,572	9,866	
Capital assets being depreciated, net	9,564	-	3,983	75	4,058	13,622	
Total noncurrent assets	17,858	1,572	3,983	8,367	13,922	31,780	
TOTAL ASSETS	\$ 37,583	\$ 1,709	\$ 3,983	\$ 34,410	\$ 40,102	\$ 77,685	
DEFERRED OUTFLOWS OF RESOURCES							
Pension-related deferred outflows	\$ -	\$ -	\$ -	\$ 45	\$ 45	\$ 45	

¹ As of June 30, 2024

(Continued)

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2024
(in thousands of dollars)

	Governmental Fund Type		Proprietary Fund type			Total	Total
	JEDCO	Jefferson Facilities, Inc ¹	Jefferson Redevelopment, Inc ¹	Jefferson Parish Finance Authority	Total		
LIABILITIES							
Current Liabilities							
Account payable	\$ 173	\$ 485	\$ -	\$ -	\$ 485	\$ 658	
Accrued interest payable	-	23	-	8	31	31	
Other payables and accruals	156	1	-	272	273	429	
Current portion of bonds payable	168	-	-	-	-	168	
Current portion of loan payable	-	405	-	343	748	748	
Total current liabilities	497	914	-	623	1,537	2,034	
Long-term debt less current maturities							
Other payable and accruals	-	25	-	13	38	38	
Bonds payable	951	-	-	24,850	24,850	25,801	
Loan payable	-	3,281	-	-	3,281	3,281	
Total Long-term debt	951	3,306	-	24,863	28,169	29,120	
TOTAL LIABILITIES	\$ 1,448	\$ 4,220	\$ -	\$ 25,486	\$ 29,706	\$ 31,154	
DEFERRED INFLOWS OF RESOURCES							
Pension-related deferred inflows	\$ -	\$ -	\$ -	\$ 6	\$ 6	\$ 6	
NET POSITION							
Net investment in capital assets	16,739	-	3,983	-	3,983	20,722	
Restricted	14,861	-	-	1,913	1,913	16,774	
Unrestricted (deficit)	4,535	(2,511)	-	7,050	4,539	9,074	
Total net position (deficit)	\$ 36,135	\$ (2,511)	\$ 3,983	\$ 8,963	\$ 10,435	\$ 46,570	

¹ As of June 30, 2024

The accompanying notes are an integral part this statement.

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

Functions/ Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
JEDCO	\$ 6,162	\$ 1,224	\$ 1,366	\$ 89
Total governmental activities	<u>6,162</u>	<u>1,224</u>	<u>1,366</u>	<u>89</u>
Business-type activities				
Jefferson Facilities, Inc ¹	540	396	-	-
Jefferson Redevelopment, Inc ¹	243	-	-	-
Jefferson Parish Finance Authority	1,588	-	-	-
Total business type activities	<u>2,371</u>	<u>396</u>	<u>-</u>	<u>-</u>
Total component units	<u>\$ 8,533</u>	<u>\$ 1,620</u>	<u>\$ 1,366</u>	<u>\$ 89</u>

¹ As of June 30, 2024

The accompanying notes are an integral part of this statement

(Continued)

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS ¹
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

Functions/ Programs	Net (Expense) Revenue and Changes in Net Position				Total
	JEDCO ¹	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority ¹	
Governmental Activities					
JEDCO	\$ (3,483)	\$ -	\$ -	\$ -	\$ (3,483)
Total governmental activities	(3,483)	-	-	-	(3,483)
Business-type activities					
Jefferson Facilities, Inc ¹	-	(144)	-	-	(144)
Jefferson Redevelopment, Inc ¹	-	-	(243)	-	(243)
Jefferson Parish Finance Authority	-	-	-	(1,588)	(1,588)
Total business type activities	-	(144)	(243)	(1,588)	(1,975)
Total component units	(3,483)	(144)	(243)	(1,588)	(5,458)
General revenues					
Unrestricted investment earnings	954	-	-	1,548	2,502
Miscellaneous	2,692	1,679	3	36	4,410
Total general revenues and transfers	3,646	1,679	3	1,584	6,912
Change in net position	163	1,535	(240)	(4)	1,454
Net position - beginning	35,972	(4,046)	4,223	8,967	45,116
Net position - ending	\$ 36,135	\$ (2,511)	\$ 3,983	\$ 8,963	\$ 46,570

**NOTES TO THE
FINANCIAL STATEMENTS**

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

Jefferson Parish, Louisiana's (the Parish) system of government was established by its Home Rule Charter which became effective in 1958 and was revised effective for 2012. The Parish operates under a president-council form of government. As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the Parish) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

a. Blended Component Units

A component unit is blended if any one of the following criteria are met 1) The component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or management of the primary government has operational responsibility for the component unit, 2) The component unit provides services exclusively, or almost exclusively, to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government even though it does not provide services directly to the primary government, or 3) The component unit's outstanding debt is expected to be repaid entirely or almost entirely with resources of the primary government.

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

Community Justice Agency	Garbage District
Ambulance District	Drainage District
Emergency Communications District	Playground & Recreation Districts
Road Lighting Districts	Fire Districts
Hospital District No. 1	Waterworks District
Hospital District No. 2	Special Tax Development Districts
	Housing Services Development District

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Discretely Presented Component Units

The component units' columns in the combined financial statements include the financial data of the Parish's four other component units. These units are reported in separate columns apart from the primary government to emphasize that they are legally separate from the Parish.

Jefferson Parish Economic Development and Port District (JEDCO): The District was created to oversee and promote economic development activities within the Parish under the name Jefferson Parish Economic Development and Port District. In accordance with its bylaws, it operates under the name Jefferson Parish Economic Development Commission (JEDCO). JEDCO is governed by a 21-member board. The Parish Council appoints seven members, the Parish President appoints one member and thirteen members are appointed by various business and civic associations in the Parish. JEDCO is considered to be fiscally dependent on the Parish as its major funding source for operations comes from the Parish's dedication of a portion of occupational license tax revenues annually. JEDCO must also submit an annual budget to the Parish Council for approval.

Jefferson Facilities Inc. (JFI): Jefferson Facilities Inc. is a non-profit economic development corporation created in accordance with state statutes with its jurisdiction limited to the West Bank of the Parish. The corporation entered into a cooperative endeavor agreement with the Parish to facilitate the development, design, financing, construction and operation of a parking garage at the "Jefferson Parish Courthouse Campus". The corporation is governed by a three-member board of directors appointed by the Parish Council. Jefferson Facilities Inc. is considered to be fiscally dependent on the Parish as the Parish will guarantee any shortfall in debt service owed on the bonds issued to build the facility should net revenues of the parking garage be insufficient for such purpose. See Note Q – Commitments and Contingencies.

Jefferson Redevelopment, Inc. (JRI): Jefferson Redevelopment, Inc. is a non-profit public benefit corporation created in accordance with state statutes authorized to transact business in the State of Louisiana. The corporation entered into a lease agreement with Jefferson Parish for a certain tract of land situated in Jefferson Parish, Louisiana with obligation to sub-lease the same plot of land to Jefferson Facilities, Inc. for the purpose of design, construction and operation of a parking garage. The corporation is governed by a three-member board of directors appointed by the Parish Council.

Jefferson Parish Finance Authority: The Jefferson Parish Finance Authority is a public trust created in accordance with state statutes with the Parish named as the beneficiary. The Authority is authorized to undertake various programs to assist in the financing and development of home ownership in the public interest within the Parish boundaries. The eight trustees of the Authority are appointed by the Parish Council and may be removed at will. Although the Parish does not have the authority to approve or modify the operational and capital budgets of the Authority, the Parish does have the authority to veto, overrule or modify certain decisions of the trustees.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Jefferson Parish Economic Development and Port District 700 Churchill Parkway Boulevard Avondale, Louisiana 70095	Jefferson Parish Finance Authority 1221 Elmwood Park Boulevard, Suite 505 Harahan, Louisiana 70123
Jefferson Facilities, Inc. 230 Huey P. Long Avenue Gretna, Louisiana 70053	Jefferson Redevelopment, Inc. 230 Huey P. Long Avenue Gretna, Louisiana 70053

c. Related Organization (in thousands)

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 the Jefferson Parish Human Services Authority. In 2024, the Parish provided \$2,415 in financial support to the Jefferson Parish Human Services Authority, but there is no fiscal dependency on the Parish as the majority of funding comes from the State.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany, St. Bernard, St. Charles, St. John and Tangipahoa Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$294,424 as an operating grant to the RPC for 2024.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Annual Comprehensive Financial Report for the year ended December 31, 2024 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position and the Statement of Activities include the governmental and business type activities of the Parish and also the component units for which the Parish is financially accountable. These government wide statements for governmental activities begin with the governmental funds financial statements balances and adjust them to incorporate the Parish's capital assets, long term debt and internal service funds. These adjustments are detailed in the financial statements in the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Changes in Revenues Expenditure and Fund Balance to the Statement of Activities. For the most part the effect of interfund activity has been removed from the government wide statements. Additional explanation for these adjustments can be found in the following section on measurement focus. The Statement of Activities presents financial information in a manner that shows the income and expenses generated by each individual governmental function or unit. Taxes are reported as general revenues along with other items that cannot be properly included in program revenues.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, fiduciary funds, and component units. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

Fiduciary funds include custodial funds and are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a trust fund is established. The pension trust fund accounts for the assets of the Employees' Retirement System, West Jefferson Medical Center Employee Retirement Plan and the East Jefferson General Hospital Retirement Plan. These funds are excluded from the government - wide financial statements.

The Parish Implemented the following accounting standards for the year ended December 31, 2024:

- a. The remaining portions of GASB Statement No. 99, Omnibus 2022 (Leases, PPPs, and SBITAs) not effective in the previous year.
- b. GASB Statement No. 100, Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62.
- c. GASB Statement No. 101, Compensated Absences.

GASB Statements No. 99 and 100 did not have an effect on beginning net position. The implementation of GASB Statement No. 101 required a restatement of beginning net position. See Note U for additional information regarding the effect of the adoption of GASB Statement No. 101.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied after they are received. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these fund's present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The modified accrual basis of accounting is used by all governmental fund types. Under this method, revenues are recognized when susceptible to accrual (i.e., when they became both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within 60 days or soon enough thereafter to be used to pay liabilities of the current period. The Parish considers grant revenues available if collected within 180 days of year end. The Parish considers ad valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue, and charges for services. In accordance with GASB Statement No. 33, sales taxes collected and held by merchants and the intermediary collecting governments at year end on behalf of the Parish government also are recognized as revenue. Permits are not susceptible to accrual because generally they are not measurable until received in cash.

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

The Parish reports deferred outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

Ad valorem (property) taxes revenue levied for the subsequent year are reported as a deferred inflow on the Balance Sheet and Statement of Net position as taxes levied for a future year. In the subsequent period, the deferred inflow is removed from the Balance Sheet/Statement of Net Position and revenue is recognized. Total taxes levied for a future year reported on the Statement of Net Position are \$298,438, of which \$261,371 is related to government type activities and \$37,067 for business type activities.

A deferred charge on refunding is the result of the difference between the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized as an adjustment to interest expense over the shorter of the life of the refunded or the refunding debt. The Parish reports the unamortized portion of these deferred charges as a deferred inflow on the Statement of Net Position. The Parish also reports deferred inflows/outflows of resources related to pensions in recognition of changes in the net pension liability. Further information can be found in Note S – Pension Plans.

Unearned revenues arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. Unearned revenue is presented as a liability on both the Statement of Net Position and the Governmental Funds Balance Sheet.

Unavailable revenues are reported in the deferred inflows section of the Governmental Funds Balance Sheet. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the deferred inflow for Unavailable revenue is removed from the Balance Sheet and revenue is recognized. For the year ended December 31, 2024, the Parish reported unavailable revenues in the amount of \$52,634 in the Governmental Funds Balance Sheet.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The government reports the following major governmental funds:

The General Fund is the Parish's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Federal and State Grants account for grant reimbursements received from the Federal and State governments to fund such programs as:

Federal Emergency Management Grants	Labor Grants
Health and Human Services Grants	Miscellaneous Grants
Housing and Urban Development Grants	Transit Grants

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

Drainage & Pump Stations Improvements Capital Projects Fund accounts for sales taxes, federal grants and transfers from other Parish funds necessary to improve the drainage canals and pump stations in the Parish.

The Road and Sewer Sales Tax Capital Improvements Capital Projects Fund accounts for bond proceeds, taxes, intergovernmental revenues, and transfers from Parish funds for constructing and improving public roads, streets, sewerage and other capital projects consistent with the use of the tax within the Parish.

The government reports the following proprietary funds:

Enterprise Funds:

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

Consolidated Waterworks District No. 1 accounts for the provision of water services to the residents of the Parish. Waterworks District No. 1 of the Town of Grand Isle was consolidated as a sub-district of Consolidated Waterworks District No. 2 effective July 13, 2005. All activities are accounted for in this fund which is necessary to provide such services, including but not limited to administration, operations, maintenance, and billing and collections of a water user fee.

Hospital District No. 1 was organized in accordance with state statutes to provide the citizens of the Parish with acute care hospital services. Hospital District No. 1 services the West Bank of the Parish and is governed by the Parish Council. Hospital District No. 1 also provides a single-employer defined benefit pension plan for hospital employees which is also governed by the Parish Council.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Internal Service Funds:

Internal service funds account for fleet maintenance, telephone, electronic information systems, engineering, environmental, public works administration and warehouse, and self-insurance services to other departments or agencies of the government, or other governments, on a cost reimbursement basis. Since the primary users of the internal service funds are the Parish governmental funds, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level.

To the extent possible, the costs of these services are reflected in the appropriate functional activity.

Additionally, the government reports the following fiduciary funds:

The pension trust fund accounts for activities of the Employee's Retirement System of Jefferson Parish and the Hospital District No. 1, Employees Retirement Plan, which accumulates resources for pension benefit payments to qualified participants of these plans employees.

Custodial funds are used to account for assets held by the government as an agent for the District Courts, First and Second Parish Courts, Juvenile Court, District Attorney and the East Bank Consolidated Firefighters' Emergency Relief Fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interest income and intergovernmental revenues derived from providing services to entities outside the primary government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Consolidated Sewerage District No. 1, Consolidated Waterworks District No. 2, and Hospital District No. 1 enterprise funds, and of the internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include personnel services, contractual services, supplies, materials, depreciation on capital assets, and claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Parish's policy to use restricted resources first, then unrestricted resources as they are needed.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. BUDGETARY ACCOUNTING

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

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

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

5. ENCUMBRANCES (in thousands)

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund and Special Revenue Funds. Encumbrances lapse at year-end however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 2024 represented by purchase orders, contracts and other commitments were approximately \$8,225. These encumbrances are recorded as follows: General Fund \$2,460, and Other Governmental Funds \$5,765.

6. CASH, INVESTMENTS AND POOLED ASSETS

The Parish follows the practice of pooling its cash and investments in order to maximize earnings potential. All funds of the Parish participate in the pool except for the Employees' Retirement System Pension Trust.

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

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

Investments are stated at fair value in accordance with the hierarchy established with GASB Statement No. 72 "Fair Value Measurement and Application". The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH, INVESTMENTS AND POOLED ASSETS (Continued)

The investments of the pension trust funds are reported at fair value. Short-term investments are reported at cost which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established fair value are reported at estimated fair value. Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: bonds, debentures, notes or other indebtedness issued by a state of the U. S., investment grade commercial paper of domestic U. S. corporations, certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies. The Parish investment policy does not include derivative instruments as authorized investments, and as part of the daily monitoring of investment transactions, the Finance Department looks for any unauthorized investments such as derivatives. The Parish did not have any investments in derivative instruments for the year ending December 31, 2024.

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the Combined Balance Sheet. See Note J - Interfund Receivables, Payables and Transfers. These amounts are eliminated in the Government-Wide Statement of Net Position.

8. INVENTORIES

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

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2024 are recorded as prepaid items.

10. ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation. The Parish did not have any long-term interfund loan receivables as of December 31, 2024.

11. RESTRICTED ASSETS

Included in restricted assets of the enterprise funds are: 1) The "Customer Deposits" account, which is used to segregate water meter deposits used to pay any outstanding water bills when customers discontinue service, 2) The "Construction Fund" account, which is used to segregate those resources accumulated by collection of sewer availability fees and transfers from the operating fund to be used for capital improvements and renovations, and 3) Hospital District No. 1 restricted assets to be used for funding of retirement plans, account for advance portion of prepaid rent under lease agreement and an escrow fund that has been set up for performance consideration. Those restricted assets are included in cash and cash equivalents, share of pooled assets and receivables in the Statement of Net Position of the enterprise funds. See Note F – Restricted Assets.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and put into service.

Intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish does not currently have any reportable intangible assets that meet the capitalization threshold for intangible assets.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The estimated useful lives may be found in Note G.

13. COMPENSATED ABSENCES (in thousands)

The Parish accrues accumulated unpaid vacation and sick leave that has not been used if all the following are true: (1) The leave is attributable to services already rendered; (2) The leave accumulates; and (3) The leave is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means. The Parish recorded the following liabilities, including the salary-related benefits associated with the payment of compensated absences as of December 31, 2024:

- Sick leave that is expected to be used based on years of service and an average of hours non-forfeited multiplied by current year pay rates.
- Vacation leave based on maximum vested amount multiplied by current year pay rates.

The amount of annual leave earned and estimated sick leave earned that will be utilized based on average days used, estimated salaries and estimated amounts remaining to be settled in cash under the conversion option available to all employees included in the statement of net position as of December 31, 2024 is \$36,179. For governmental funds, a liability for unpaid compensated absences is only recorded if they have matured, for example, as a result of employee's resignation or retirement. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. The governmental funds had no unpaid liability for compensated absences relating to terminated employees at year end.

14. LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. LONG-TERM OBLIGATIONS (Continued)

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

15. FUND EQUITY

The Parish investment policy states that all funds will maintain a fund balance equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish.

The Parish Council is the highest level of decision-making authority for the Parish that can, by adoption of an ordinance prior to the fiscal year end, commit fund balance.

Non spendable fund balance represents resources that are not in a spendable form. The non spendable category would include items such as inventories, prepaid expenses, the long-term portions of receivables, and amounts that were legally or contractually required to remain intact.

Restricted fund balance must be set aside for a specific purpose as stipulated by the legislative authority of the Federal, State or Parish government. This would include funds receiving tax revenues dedicated for a specific purpose authorized by a voter election. Other legally enforceable restrictions of fund balance would include amounts that are restricted by bond covenants or by creditors.

Committed fund balance must be used as determined by Parish Council budget ordinance such as the formally adopted budget as described above in the Budgetary Accounting policy. Additional Parish Council ordinance is required to remove the constraint of committed funds.

Assigned fund balance classifications are for funds intended for specific purposes that do not have the constraints required to be classified as restricted or committed. Authority to assign fund balance is granted by the Parish Council by budget ordinance.

Unassigned fund balance is the residual classification for the General Fund and negative fund balances in other governmental funds.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance are available, the Parish considers restricted amounts to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balance amounts are available, the Government considers committed fund balance to have been spent first, followed by assigned, then unassigned.

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. The Parish did not have any stabilization agreements for the year ended December 31, 2024.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. INTERFUND TRANSACTIONS

On fund financial statements, long-term interfund loans are classified as “advances to/from other funds” on the balance sheet and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues with the exception of interfund transfers.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/ expenses to the funds that initially paid for them are not presented on the financial statements.

17. INDIRECT COSTS (in thousands)

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 2024 amounted to \$579 for grant programs and \$25,197 for other funds.

18. USE OF ESTIMATES

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

19. LEASES

At the commencement of a lease, the Parish initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized in revenue over the life of the lease term.

Key estimates and judgments include how the Parish determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The Parish uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Parish monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

20. SUBSCRIPTION ASSETS AND LIABILITIES

The Parish has entered into noncancellable subscription-based information technology arrangements (SBITAs). The Parish recognizes a SBITA liability and intangible subscription asset in the financial statements. At the commencement of a SBITA, the Parish initially measures the SBITA liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the payments made.

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus the subscription payments made at or before the commencement of the SBITA term, less any SBITA vendor incentives received from the SBITA vendor at or before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

The Parish monitors changes in circumstances that would require a remeasurement of its subscriptions and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. BUDGET

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

- a. Not less than 60 days before the end of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain citizens' comments.
- c. The operating budget is then legally adopted through Council "ordinance" at the fund/department level.
- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2024) is presented below in thousands:

	Original	Revised	Favorable/ (Unfavorable)
<u>General Fund</u>			
Revenues and other financing sources	\$ 115,048	\$ 118,714	\$ 3,666
Expenditures and other financing uses	136,952	138,252	(1,300)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (21,904)	\$ (19,538)	\$ 2,366
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 73,807	\$ 252,227	\$ 178,420
Expenditures and other financing uses	73,807	308,493	(234,686)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ (56,266)	\$ (56,266)
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 51,372	\$ 54,402	\$ 3,030
Expenditures and other financing uses	53,573	57,747	(4,174)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (2,201)	\$ (3,345)	\$ (1,144)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

1. BUDGET (Continued)

- e. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2024, is presented below (in thousands of dollars):

	General	Federal and State Grants	East Bank Consolidated Fire District
Net changes in fund balances (budgetary basis)	\$ (4,502)	\$ 15,345	\$ 4,129
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(2,759)	(38,681)	(395)
To adjust expenditures for unpaid payroll expenditures	(3,341)	(507)	(2,012)
To adjust share of pooled assets to fair value	(1,324)	35,507	3,286
To adjust revenues for accrued/deferred revenues	5,534	(24,007)	(1,202)
Net changes in fund balances (GAAP basis)	\$ (6,392)	\$ (12,343)	\$ 3,806

2. INDIVIDUAL FUND DISCLOSURE

The Parish did not have any funds or departments within funds that had expenditures in excess of appropriations for the year ended December 31, 2024.

3. DEFICIT FUND BALANCE

The Federal and State Grants Fund had a deficit fund balance at December 31, 2024 of \$4,381. This deficit was the result of timing differences in when revenues are recognized.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$199,757. The bank balance of the deposits was \$202,820 and is categorized as follows (in thousands):

Amount insured by the FDIC or collateralized by pledged securities	\$ 41,299
Cash held in trust	<u>161,521</u>
Total Bank Balance	<u><u>\$ 202,820</u></u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Parish's deposits may not be returned to it. At year end, the Parish's deposits were not exposed to any custodial credit risk. Cash held in trust represents the balance of as yet to be invested held in Capital One Wealth Management, Bank of New York Trust and Regions Trust. The remaining cash held in trust represents the unspent portion from proceeds of certain Public Improvement Revenue bonds held in Whitney Trust.

INVESTMENTS

Custodial Credit Risk - Investments

Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. The Parish investment policy requires that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Parish's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year end the Parish's investments were not exposed to any custodial credit risk.

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Level 2 inputs include trade prices for identical assets in markets where there isn't sufficient range or volume or observable inputs from trade prices of similar assets in active markets. Level 2 inputs other than quoted prices that are observable for the asset(s) may include observable and commonly quoted interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risks, default rates, inputs that are derived principally from or corroborated by observable market data, and others. A Level 2 requires that all inputs and/or adjustments are observable and documentable in the marketplace. A Level 3 is assigned for items which have no observable trades or items are too unique to have strong comparable.

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE C - DEPOSITS AND INVESTMENTS (Continued) (in thousands)

	All Investments Fair Value	Level 1	Level 2
U.S. Government Agencies	\$ 575,421	\$ 46,321	\$ 529,100
U S Treasury Notes	173,742	52,174	121,568
U S Treasury Bills	162,569	53,430	109,139
Mutual funds - Money market/cash reserve	2,375	—	2,375
Common stock	28,267	28,267	—
Municipal bonds	525,114	—	525,114
Corporate Bonds	<u>32,686</u>	<u>8,715</u>	<u>23,971</u>
Total	1,500,174	<u>\$ 188,907</u>	<u>\$ 1,311,267</u>

Investments measured at Net Asset Value (NAV)

Mutual funds - fixed income	17,030
Mutual funds - equity	39,392
Real estate funds	<u>7,099</u>
Total investments measured at NAV	<u>63,521</u>
Total Investments	<u>\$ 1,563,695</u>

Per Combined Statement of Net Position

Assets	
Investments	\$ 153,383
Restricted assets	
Investments	164,561
Investments included in pooled assets	1,128,116
Per Combined Statement of Fiduciary Net Position	<u>117,635</u>
Total per above	<u>\$ 1,563,695</u>

Credit Risk and Concentration of Credit Risk - The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P), Moody's and Fitch. The ratings in the table below are listed based on the availability of ratings by each of these agencies, respectively. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools).

The Parish has an investment policy relating to credit risk and concentration of credit risk. The policy does not allow for investments in any one issuer (other than those issued or guaranteed by the U. S. government) to equal more than 5% of its total investments.

The investment policies of the pension plans prescribe the level of credit risk and concentration of credit risk to which their investments in debt securities are exposed. There were no investment holdings that exceeded the pension plans concentration of credit risk investment policies.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

The following table illustrates the Parish's investment exposure to credit risk as of December 31, 2024 (excludes investments held by the retirement plans for Hospital District No. 1 and Jefferson Parish Employees Retirement Plan)(in thousands):

<u>Ratings</u>	<u>Fair Value</u>
A	\$ 2,629
A-	4,757
A+	15,731
A1	1,583
A2	85,924
AA	493
AA-	21,996
AA+	834,309
Aa1	39,738
Aa2	52,131
Aa3	9,292
Aaa	<u>200,157</u>
Total	<u>\$ 1,446,061</u>

The unfunded commitments and redemption terms for investments measured at the net asset value (NAV) per share (or its equivalent) as of December 31, 2024 are presented in the following table:

	<u>Fair Value 2024</u>	<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption Notice Period</u>
		<u>Commitments</u>	<u>Frequency</u>	
Fixed income funds	\$ 17,031	\$ —	Daily	Trade Date 1 Business Day by Noon ET
Equity funds	39,392	—	Daily	Same Day - 1 Business Day by Noon ET
Real estate funds	7,099	—	Daily to Quarterly	Same Day - 105 Days Prior to Quarter End
Total investments at NAV	<u>\$ 63,522</u>			

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE D - POOLED ASSETS

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

<u>Pooled Assets</u>		
Cash and cash equivalents	\$	69,350
Investments		1,128,116
Accrued interest and other		<u>9,764</u>
Total Pooled Assets	\$	<u><u>1,207,230</u></u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 44,200	—
Special Revenue	274,267	\$ 11,036
Debt Service	2,676	1,921
Capital Project	688,204	—
Enterprise	209,163	—
Custodial	<u>1,677</u>	<u>—</u>
Total Equity	1,220,187	<u>\$ 12,957</u>
less: Advances	<u>(12,957)</u>	
Total Equity in Pool	<u><u>\$ 1,207,230</u></u>	

NOTE E - RECEIVABLES (in thousands)

All receivables are considered collectible as of December 31, 2024, accordingly, an allowance for estimated uncollectible is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 2 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$4,798 and \$3,672 on December 31, 2024 for each respective District.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE F - RESTRICTED ASSETS

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

	Governmental Activities:	Business-type activities:			Total
		Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1	
Cash and cash equivalents	\$ 4,289	\$ 1,837	\$ 24,807	\$ 2,689	\$ 33,622
Deposits and other assets	306	-	-	-	306
Investments	-	-	133,656	30,905	164,561
Share of pooled assets	-	30,431	15,636	-	46,067
Investment in joint venture	-	-	-	150	150
Receivables	-	-	19,617	-	19,617
Net Pension asset	9,668	791	1,016	-	11,475
	<u>\$ 14,263</u>	<u>\$ 33,059</u>	<u>\$ 194,732</u>	<u>\$ 33,744</u>	<u>\$ 275,798</u>

NOTE G - CAPITAL ASSETS

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

	Governmental Activities	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Hospital District No. 1
Buildings	50	50	50	10-40
Improvements other than buildings	10-50	10-50	25	10
Vehicles	5	5	5	5
Machinery & equipment	5-10	5-10	5-10	3-25
Infrastructure	20	50	50	

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE G - CAPITAL ASSETS (Continued)

The following is a summary of governmental fund-type capital assets at December 31, 2024 (in thousands of dollars):

	Beginning Balance	Increase	Decrease	Completed Construction	Transfer (To) From Other Funds	Ending Balance
Primary Government:						
Government activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 73,695	\$ 5,265	\$ -	\$ -	\$ -	\$ 78,960
Construction in progress	361,001	227,118	-	(69,457)	-	518,662
Total capital assets not being depreciated	<u>434,696</u>	<u>232,383</u>	<u>-</u>	<u>(69,457)</u>	<u>-</u>	<u>597,622</u>
Capital assets being depreciated:						
Buildings	489,934	-	-	-	-	489,934
Improvements other than buildings	289,520	-	-	1,118	-	290,638
Vehicles	88,791	7,542	-	-	-	96,333
Machinery & equipment	349,143	1,283	-	-	-	350,426
Subscription assets	1,533	1,221	(205)	-	-	2,549
Infrastructure	3,988,470	-	-	68,339	-	4,056,809
Total capital assets being depreciated	<u>5,207,391</u>	<u>10,046</u>	<u>(205)</u>	<u>69,457</u>	<u>-</u>	<u>5,286,689</u>
Less accumulated depreciation for:						
Buildings	306,980	14,650	-	-	-	321,630
Improvements other than buildings	169,033	10,308	-	-	-	179,341
Vehicles	79,802	5,800	-	-	-	85,602
Machinery & equipment	251,168	7,516	-	-	-	258,684
Subscription assets	275	819	(42)	-	-	1,052
Infrastructure	2,830,592	48,966	-	-	-	2,879,558
Total accumulated depreciation	<u>3,637,850</u>	<u>88,059</u>	<u>(42)</u>	<u>-</u>	<u>-</u>	<u>3,725,867</u>
Total capital assets being depreciated, net	<u>1,569,541</u>	<u>(78,013)</u>	<u>(163)</u>	<u>69,457</u>	<u>-</u>	<u>1,560,822</u>
Governmental activities capital assets, net	<u>\$ 2,004,237</u>	<u>\$ 154,370</u>	<u>\$ (163)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,158,444</u>

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

	Project Authorization	Expended to December 31, 2024	Committed
General Government	\$ 35,739	\$ 26,965	\$ 8,774
Public Safety	29,576	12,460	17,116
Public Works	565,071	372,443	192,628
Transit	30,116	18,194	11,922
Health & Welfare	41,213	34,438	6,775
Culture & Recreation	121,706	54,162	67,544
	<u>\$ 823,421</u>	<u>\$ 518,662</u>	<u>\$ 304,759</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE G - CAPITAL ASSETS (Continued)

The following is a summary of proprietary fund-type capital assets at December 31, 2024 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfer (To) From Other Funds	Ending Balance
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 30,254	\$ -	\$ -	\$ -	\$ -	\$ 30,254
Construction in progress	68,943	32,527	-	(349)	-	101,121
Total capital assets not being depreciated	99,197	32,527	-	(349)	-	131,375
Capital assets being depreciated:						
Buildings	245,344	-	-	-	-	245,344
Collection and distribution systems	790,892	-	-	-	-	790,892
Plants	288,210	-	-	-	-	288,210
Improvements other than buildings	51,033	-	-	349	-	51,382
Machinery & equipment	148,682	482	(8,093)	-	-	141,071
Vehicles	17,670	1,940	-	-	-	19,610
Total capital assets being depreciated	1,541,831	2,422	(8,093)	349	-	1,536,509
Less accumulated depreciation for:						
Buildings	194,025	4,472	-	-	-	198,497
Collection and distribution systems	432,048	17,844	-	-	-	449,892
Plants	174,189	5,792	-	-	-	179,981
Improvements other than buildings	22,309	1,391	-	-	-	23,700
Machinery & equipment	145,589	1,080	(8,093)	-	-	138,576
Vehicles	14,595	1,171	-	-	-	15,766
Total accumulated depreciation	982,755	31,750	(8,093)	-	-	1,006,412
Total capital assets being depreciated, net	559,076	(29,328)	-	349	-	530,097
Business-type activities capital assets, net	\$ 658,273	\$ 3,199	\$ -	\$ -	\$ -	\$ 661,472

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

	Project Authorization	Expended to December 31, 2024	Committed
Sewer	\$ 3,662	\$ 652	\$ 3,010
Water	526,553	73,801	452,752
Water - Ida	45,798	25,663	20,135
HSD1	1,005	1,005	-
	\$ 577,018	\$ 101,121	\$ 475,897

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE G - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows (in thousands of dollars):

Governmental activities:	
General Government	\$ 9,921
Public Safety	3,755
Public Works	58,703
Transit	2,355
Health & Welfare	1,170
Culture & Recreation	12,155
Total Governmental activities depreciation expense	\$ 88,059
Business-type activities:	
Water	\$ 8,622
Sewer	18,497
Hospital District No. 1	4,631
Total Business-type activities depreciation expense	\$ 31,750

NOTE H - LESSOR LEASES AND INVESTMENT IN JOINT VENTURE (in thousands)

Governmental fund-types (in thousands):

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The terms of these leases vary from 4 to 45 years with payments being made monthly. The Parish recognizes a lease receivable of \$2,888 and a deferred inflow of resources of \$2,670 in the government-wide and governmental fund financial statements.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$1,338 for the year ended December 31, 2024.

Proprietary fund-types:

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The lease terms are for 25 years, which commenced in 2002 and 2003. The Parish recognizes a lease receivable of \$771 and a deferred inflow of resources of \$686 in the proprietary fund financial statements. These leases are accounted for in the same manner as the Parish's governmental funds.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$5,233 for the year ended December 31, 2024.

Hospital District No. 1 (Service District) entered into a cooperative endeavor and lease agreement with Louisiana Children's Medical Center (LCMC) for operation of the West Jefferson Medical Center and facilities. This partnership will allow for healthcare delivery on a more efficient and cost effective basis. The term of the lease agreement is for a period of 45 years.

Effective October 1, 2015, the financial statements of the Service District no longer contain the operations of the Facilities, including and not limited to, net patient accounts receivable, hospital inventory, investments in joint ventures, net patient service revenue, salaries, wages, and benefits of hospital employees, along with any other items related to the operations of the Facilities. The employees of West Jefferson Medical Center are not employees of the Service District.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE H - LESSOR LEASES AND INVESTMENT IN JOINT VENTURE (Continued) (in thousands)

The lease agreement terms included payment by LCMC in the amount of \$200,000 for prepaid rent under the master hospital lease. The Parish has reported a deferred inflow of resources in the amount of \$155,318 for the unamortized portion of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 24.

Hospital District No. 1 and LCMC have created a Louisiana Partnership known as the Community Services Collaborative (CSC) to provide a vehicle to allow the parties to collaboratively monitor and address any service needs by the residents of the West Bank Community. The CSC has been initially funded with equal contributions of \$150, with each partner having a fifty percent (50%) vote in the governance of the Partnership.

The Parish's current equity interest in the joint venture remains equal to the originally contributed amount of \$150 and is reported in the Proprietary Fund Statement of Net Position. Any increase or decrease in the Parish's equity interest will be reported in the Statement of Revenues, Expenses and Changes in Net Position

Future recognition of advanced lease payment and lease payment revenues are as follows (in thousands):

Year	Amount
2025	\$ 5,338
2026	5,445
2027	5,554
2028	5,665
2029	5,778
2030-2034	24,292
2035-2039	33,199
2040-2044	36,665
2045-2049	40,470
2050-2054	44,682
2055-2059	49,332
2060-2062	18,433
Total	\$ 274,853

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2024, includes the following (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payment		Amount Issued	Amount Outstanding 12/31/2024
			From	To		
GOVERNMENTAL ACTIVITIES						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Series 2017 B	5.00	12/01/2042	\$ 4,155	\$ 11,140	\$ 107,815	\$ 107,815
Special Sales Tax Refunding Series 2019 A	5.00	12/01/2027	1,315	9,465	52,635	19,790
Special Sales Tax Revenue Series 2019 B	4.0-5.0	12/01/2042	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					387,815	354,970
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.60	12/01/2030	2,090	6,100	41,675	31,080
<u>Hotel Occupancy Tax Bonds - Direct Displacement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.90	12/01/2031	515	680	7,020	4,400
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	3.0-4.0	03/01/2033	180	285	4,010	2,225
24th Judicial District Court Refunding Bond Series 2014	3.0-4.0	04/01/2034	385	625	9,010	5,285
Total Revenue Bonds - Public Improvement					13,020	7,510
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.00	02/01/2028	162	193	1,728	743
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.00	02/01/2028	337	400	3,270	1,543
LDNR Taxable Bonds Series 2023 Bonnabel Greenway	2.0	02/01/2033	139	141	1,400	1,260
Total Revenue Bonds - Public Improvement - Direct Placement					6,398	3,546
<u>Loan Program - Southeast Louisiana Project</u>						
SELA PPA & SELA DPA	3.25-4.88	10/20/2027	34	2,398	108,983	83,287
<u>Loan Program - Direct Placement</u>						
Master Equipment Lease/Purchase Agreement	2.00	07/22/2037	220	359	15,075	13,667
<u>Loan Program - Louisiana Development Community Authority Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/2027	1,060	1,220	11,320	3,580
LCDA Series 2022 Culture and Parks Project	3.12	04/01/2035	239	1,231	10,358	9,874
					21,678	13,454
<u>Loan Programs - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/2030	305	430	6,770	2,340
LCDA Series 2016 Revenue Refunding Parish Projects	2.0-5.0	04/01/2031	2,735	4,775	43,010	27,830
LCDA Series 2019 Jefferson Parish GOMESA Project	4.00	11/01/2044	35	1,955	23,500	19,370
LCDA Series 2020 Jefferson CPZ Beautification Project	3.00-4.00	10/01/2040	120	215	3,270	2,760
LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Families Project)	3.00-4.00	10/01/2039	315	595	8,245	6,894
LCDA Series 2023 Jefferson Protection and Animal Welfare	4.0-5.0	03/01/2051	220	730	12,065	11,845
Total Loan Programs - Louisiana Development Community Authority					96,860	71,039
TOTAL GOVERNMENTAL ACTIVITIES					\$ 698,524	\$ 582,953

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

BONDS, CERTIFICATES AND LOANS (Continued)

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payment		Amount Issued	Amount Outstanding 12/31/2024
			From	To		
BUSINESS-TYPE ACTIVITIES						
<i>Revenue Bonds - Public Improvement</i>						
Cons Sewerage Dist No 1 Revenue Bonds Series 2022	3.0-4.0	02/01/2042	\$ 1,015	\$ 9,315	\$ 94,785	\$ 91,680
Cons Waterworks Dist Revenue & Refunding Bonds Series 2022	3.0-4.0	02/01/2042	2,765	13,190	180,780	171,975
					<u>275,565</u>	<u>263,655</u>
<i>Public Improvement Revenue Bonds - Direct Borrowing</i>						
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.45	02/01/2034	737	809	15,250	6,873
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/2035	957	1,062	20,000	12,564
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.45	02/01/2038	930	966	20,000	15,426
LDNR Taxable Sewer Revenue Bonds Series 2015	2.00	02/01/2025	300	300	3,000	300
TOTAL BUSINESS-TYPE ACTIVITIES					<u>333,815</u>	<u>298,818</u>
TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES					<u>\$ 1,032,339</u>	<u>\$ 881,771</u>

Additional information pertaining to the foregoing bonds and certificates is as follows (in thousands):

Special Sales & Use Tax Revenue Refunding Bonds (in thousands)

1. Special Sales Tax Revenue Bonds

In 2017, the Parish issued \$41,675 of Special Sales Tax Refunding Series 2017 A and \$107,815 of Special Sales Tax Revenue Series 2017 B. The Series 2017A Bonds were issued as direct placement for the purpose of refunding \$5,375 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007B and \$35,250 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2015.

The Series 2017B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2024, \$31,080 and \$107,815 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$52,635 of Special Sales Tax Refunding Series 2019 A for the purpose of redeeming \$52,635 aggregate principal amount of the Series 2009B Revenue Bonds. This refunding was undertaken to favorably restructure debt service payments by \$1,501 and resulted in an economic impact of \$3,488. The 2009B bonds were issued for the purpose of refunding the Special Sales Tax Revenue Refunding Bonds Series 2007, which were issued to redeem \$39,135 of the Series 1998 Refunding Bonds. The Series 1998 Refunding bonds were issued to partially refund the Series 1991A and 1991B bonds which were issued to refund the Revenue Refunding Bonds Series 1986A and Special Revenue Bonds Series 1986B. At December 31, 2024, \$19,790 remained outstanding for Series 2019A Revenue Refunding Bonds.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

Special Sales & Use Tax Revenue Refunding Bonds (in thousands) (Continued)

1. Special Sales Tax Revenue Bonds (Continued)

In 2019, the Parish also issued \$227,365 of Special Sales Tax Revenue Series 2019 B. The Series 2019B Special Sales Tax Revenue Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2024, \$227,365 remained outstanding for the Series 2019B Revenue Bonds.

At December 31, 2024, the combined total of \$386,050 of all Special Sales Tax Bonds remained outstanding and \$33,518 was available in the various Debt Service Funds to service the debt. In the event of default, such as non-payment of principal and interest or other default in the performance of the terms in the Bond Ordinances, the Trustee shall mail notice to all Bondholders within 30 days. Upon continuance of default, the Bondholders have the legal right to file suit to recover any expenses, liabilities, principal or interest due and payable.

2. Hotel Occupancy Tax Bonds (in thousands)

In 2017 the Parish issued \$7,020 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018. The Series 2018 Bonds were issued as direct placement for the purpose of refunding \$130 aggregate principal amount of the East Bank Occupancy Refunding & Improvement Bonds Series 1997, \$1,880 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Series 2009B Bonds, and \$4,060 aggregate principal amount of the LCDA Series 2009C Bonds. The 2009B and 2009C LCDA bonds were issued to fund the costs of construction and equipping the Jefferson Parish Performing Arts Center. This refunding was undertaken to reduce total debt service by \$415 and resulted in an economic impact of \$348.

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. Any event of default, including failure to make punctual principal and interest payments, and failure to observe any of the terms of the indenture agreement related to the Occupancy Tax allows the Trustee to sue for any and all costs, expenses, unpaid principal, interest and moneys adjudged or decreed to be payable. At December 31, 2024, \$4,400 of such bonds remained outstanding and \$1,821 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds (in thousands)

In 2022, the Parish issued \$180,780 of Consolidated Waterworks District No. 2 Revenue and Refunding Bonds - Series 2022. The Series 2022 Bonds were issued for the purpose of refunding \$1,723 aggregate principal amount of the Consolidated Waterworks District No. 2 loan from the Louisiana Department of Health and Hospitals and for the purpose of acquiring and construction additions, extensions and improvements to the drinking water system of the District. At December 31, 2024, \$171,975 of such bonds remained outstanding.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

3. Public Improvement Revenue Bonds (in thousands) (Continued)

In 2023, the Parish executed a loan agreement with the Louisiana Public Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,400 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Bonnabel Greenway. The Louisiana Public Facilities Authority loan is secured by a not to exceed ten-year tax pledge and dedication of the revenues of the Parish, specifically that portion of the tax dedicated to Council District 5. As of December 31, 2024, loan proceeds of \$1,400 have been drawn down under this agreement and \$1,260 remained outstanding.

In 2022, the Parish issued \$94,785 of Consolidated Sewerage District No. 1 Revenue Bonds - Series 2022. The Series 2022 Bonds were issued for the purpose of making additions, extensions, and improvements to the collecting, treating, storing, holding, and transporting and disposing of sewerage and wastewater in the District. At December 31, 2024, \$91,680 of such bonds remained outstanding.

In 2014, the Parish issued \$4,010 of Second Parish Court Revenue Refunding Bonds for the purpose of redeeming \$3,885 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$320 and resulted in an economic impact of \$233. If an event of default occurs, such as non-payment of indentured obligations to the Trustee or paying agent, and when not less than 25% of the aggregate principal is outstanding, the Trustee notifies bondholders of the claim to file suit for recovery in an appropriate court of jurisdiction. At December 31, 2024, \$2,225 of such bonds remained outstanding.

The Second Parish Court Building Series 2014 bonds are secured by a charge for each criminal case brought to the Second Parish Court of Jefferson which results in a criminal conviction, a guilty plea, or bond forfeiture. The maximum permitted Judicial Expense Fund Revenues charge per case will be \$15. In addition for all cases over which the Second Parish Court has jurisdiction a service charge of \$7 per filing will be imposed. Also, in each proceeding where a fine is imposed or court costs are ordered to be paid a service charge of \$7 shall be collected. The \$7 filing charge and service charges are considered Parish Court Building Revenues. If sufficient funding is not generated from these service charges, then revenues generated in the 'Second Parish Court Expense Fund are pledged.

In 2014 the Parish issued \$9,010 of 24th Judicial District Court Revenue Refunding Bonds for the purpose of redeeming \$8,385 aggregate principal amount of the 24th Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$847 and resulted in an economic impact of \$734. The 24th Judicial District Court Series 2014 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24th Judicial District Revenues and, to such extent that 24th Judicial District Revenues are insufficient, any legally available funds of the Parish. Events of default arising from non-payment of principal, interest or other default in the performance according to the terms in the Bond Ordinance(s) would entitle bondholders, or the Trustee to act on their behalf, to file suit to recover any and all expenses, liabilities, principal and interest due and payable. At December 31, 2024, \$5,285 of such bonds remained outstanding and \$1,079 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds Series 2013 issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250. The Taxable Sewer Revenue 2013 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2020, the principal amount of \$9 was forgiven and reported as a gain on extinguishment of debt. Since 2013 the total principal forgiven is \$1,935. As of December 31, 2024, \$13,079 were drawn down and \$6,873 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$20,000. The Taxable Sewer Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2024, total loan proceeds of \$20,000 were drawn down and \$12,564 remain outstanding.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

3. Public Improvement Revenue Bonds (in thousands) (Continued)

In 2017 the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000 to provide funds for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish. The LDEQ loan is secured by a pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2024, total loan proceeds of \$19,097 were drawn down under this agreement and \$15,426 remain outstanding.

The Taxable Sewer Revenue Bonds 2015 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$3,000 to provide funds for improvements to the Terrytown No.2 Wastewater Pump Station, the Helios Avenue Wastewater Pump Station, and the Transcontinental Drive Wastewater Pump Station. The Taxable Sewer Revenue Bonds Series 2015 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2024, \$3,000 were drawn down and \$300 of such bonds remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,728 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Causeway and at Green Acres Road. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2024, \$743 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270 to provide funds for energy efficiency upgrades and improvements to the street lighting on the East Bank at Metairie Road and West Metairie Avenue and the West Bank at Jamie Boulevard, Cousins Boulevard, and Medical Center Boulevard. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2024, \$1,543 remain outstanding.

4. Loan Programs - Louisiana Community Development Authority (in thousands)

The Louisiana Community Development Authority (LCDA) Series loans are authorized by Council Ordinance. Events of default occur from non-payment of indentured obligations to the Trustee or for any other nonperformance event as outlined in the loan agreement. If continuance of default is remedied within 30 days and before final decree of court suit, the Trustee has the option to annul such declaration of default, provided all amounts due and payable sufficiently remedy the event of default. However, upon an Event of Default, the Trustee can notify the Authority and the Parish and declare the Bonds then outstanding immediately due and payable.

In 2008, the Parish executed two loan agreements with the LCDA. The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$6,770. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455 to provide for advance refunding of the Issuer's Outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing Program) 2001 Series-D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87% and repaid over the next 22 years. At December 31, 2024, \$2,340 of the LCDA Series 2008A remain outstanding with \$322 available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

4. Loan Programs - Louisiana Community Development Authority (in thousands) (Continued)

In 2016, the Parish issued \$43,010 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding a portion of the LCDA Revenue Refunding 2009A Series. The Revenue Refunding Series 2009A authorized a loan amount of \$63,850 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrower's Notes for Safehouse Series 2006 and Safehouse Series 2007. At December 31, 2024, \$27,830 of the LCDA Series 2016 Bonds remain outstanding with \$259,323 available in Debt Service Fund to service the debt.

In 2020, the Parish executed a loan agreement with the Louisiana Local Governmental Environmental Facilities and Community Development Authority (the "LDCA") for an aggregate principal amount of \$3,270 to provide for the current refunding of the outstanding LCDA Series 2010 CPZ Beautification Bonds. The refunding was undertaken to reduce total debt service payments by \$133 and resulted in an economic impact of \$170. The Series 2010 CPZ Bonds were issued to finance the Jefferson CPZ beautification improvements within the Parish. At December 31, 2024, \$2,760 remained outstanding of the LCDA Series 2020 CPZ Beautification Project loan with \$15,141 available in the Debt Service Fund to service the debt..

In 2020 the Parish issued West Jefferson Park and Community Center and Playground District Revenue and Refunding Series 2020 loan (Parc Des Families Project) for an aggregate principal amount of \$8,245 to refund the 2014 LCDA Series 2014 loan. The bonds are secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. At December 31, 2024, \$6,894 remained outstanding of the Series 2020 West Jefferson Park and Community Center and Playground District (Parc Des Families) Bonds with \$24,498 available in the Debt Service Fund to service the debt.

In 2015, the Parish issued \$11,320 LCDA Revenue Refunding Bonds (Recreation and Cultural Projects) Series 2015 by direct borrowing for the purpose of redeeming \$10,265 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$732 and resulted in an economic impact of \$645. At December 31, 2024, \$3,580 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$11 available in Debt Service Fund to service the debt.

In 2019, the Parish authorized a loan agreement in the amount of \$23,500 for Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") Revenue Bonds (Jefferson Parish GOMESA Project) Series 2019. The loan was acquired for the purpose of financing capital projects as authorized by the Gulf of Mexico Energy Security Act, Public Law 109-432, to provide funds for GOMESA eligible projects for the Barataria and Lake Pontchartrain Basins, including Grand Isle and Lafitte. Under the agreement, the Parish receives annual GOMESA revenues from a portion of federal funds collected from offshore lease bonuses, royalties and rentals. At December 31, 2024, \$19,370 of the LCDA GOMESA Series 2019 remain outstanding with \$1,821 available in the Debt Service Fund to service the debt.

In 2022, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the LCDA). The LCDA Revenue Bonds – Series 2022 (Culture and Parks Project) authorized a loan amount of \$10,358 for the purpose of acquiring, constructing, replacing, improving, and maintaining capital improvement in the Parish. At December 31, 2024, \$9,874 of such bonds remained outstanding.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

4. Loan Programs - Louisiana Community Development Authority (in thousands) (Continued)

In 2023, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds - Series 2023 (Jefferson Protection and Animal Welfare Services (JPAWS) Department East Bank Animal Shelter Project) authorized a loan amount of \$12,065 to provide funds for the purpose of acquiring, constructing, and equipping a humane animal control shelter. The loan is secured by lawfully available funds of the Parish, which includes ad valorem taxes dedicated to Health and Human Services and the Animal Shelter. As of December 31, 2024, \$11,845 of the LCDA Series 2023 loan remained outstanding with \$1,483 available in the Debt Service Fund to service the debt.

5. Equipment Lease/Purchase Agreement (in thousands)

In 2021 the Parish authorized by Resolution 137631, RFP 347, in the amount \$15,075 a Lease/Purchase agreement to finance the acquisition of certain energy efficiency improvements (collectively, the "Equipment") procured under a guaranteed savings energy performance contract with Siemens. At December 31, 2024, \$13,667 of the principal amount remains outstanding with \$11,398 available in the Debt Service Fund to service the debt.

GENERAL DEBT (in thousands)

Compensated Absences

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

The Parish recognizes a liability for compensated absences that are attributable to services already rendered, accumulate, and are more likely than not to be either taken as paid time off or settled in cash or through non-cash means.

Compensated absences consist primarily of annual (vacation) leave and sick leave earned by Parish employees. The Parish's policies permit employees to accumulate unused annual and sick leave up to established maximums based on years of service and employment classification.

The compensated absences liability includes:

- Vested and accumulated annual leave, and
- An estimate of sick leave balances that are more likely than not to be used for paid time off or otherwise settled, based on historical usage patterns and management's expectations.

The liability is measured using current pay rates and includes applicable salary-related payments, such as the employer's share of payroll-related costs, to the extent those payments are directly and incrementally associated with the payment of compensated absences.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

GENERAL DEBT (in thousands) (Continued)

Compensated Absences (Continued)

For budgetary purposes, requests for reimbursement must be submitted to the Finance Department in writing not later than July 1 of the year preceding the year in which reimbursement is to be made.

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

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 2024 in accordance with GASB Statement No. 101 for those employees hired after April 1, 1986.

At December 31, 2024, the amount of accumulated annual and sick leave and salary-related costs was \$36,179 for all governmental activities. The current liability related to annual and sick leave for 2024 is \$9,848. These funds are provided through budget appropriations in the General Fund, Special Revenue Funds, Enterprise and Internal Service Funds. As internal service funds predominantly serve governmental funds, accordingly, at year end \$3,790 of internal service funds compensated absences is included in the total for all governmental funds.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,135 is required as of December 31, 2024. The Parish has \$306 in accumulated value of previously purchased annuities as of December 31, 2024 leaving an unfunded amount of \$1,727.

Landfill Closure and Post closure Care (in thousands)

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into four phases, with each phase being further divided into "cells". Phase I initially stopped accepting waste in 1988. Phase II was opened and accepted waste from August 1988 to September 1993. Upon closure of Phase II, Phase I was reopened through a "vertical" expansion. The Phase I expansion ceased operations on December 31, 1997 and is considered to be at 100% capacity. Phase III of the landfill commenced operations January 2, 1998 and is now at 100% capacity. Phase IV was permitted by LADEQ on January 22, 2010. At December 31, 2024, the combined post closure costs for all phases are estimated to be \$29,510 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2024 is 16 years.

State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for all phases. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for post closure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated post closure care costs.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Post Closure Care (in thousands) (Continued)

Although the post closure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2024 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the post closure care liability. Accordingly, no liabilities are due within the next year.

The \$29,510 post closure care liability on phases in operation at December 31, 2024 is made up of the following (in thousands):

	PHASE I	PHASE II	PHASES III	PHASE IV	TOTAL
Area (acres)	75	78	117	200	470
Percentage	16%	17%	25%	42%	100%
Total estimated postclosure care costs	\$ 6,664	\$ 7,081	\$ 10,412	\$ 17,493	\$ 41,650
Estimated capacity used	100%	100%	100%	30.6%	
Liability at year end	\$ 6,664	\$ 7,081	\$ 10,412	\$ 5,353	\$ 29,510

The amounts noted above are based on what it would have cost to perform all post closure care in 2024. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the post closure care costs. At December 31, 2024, \$219 is in escrow for these purposes.

Southeast Louisiana Project (in thousands)

In 2009, the Coastal Protection and Restoration Authority of Louisiana entered into agreements (SELA PPA and SELA DPA) with the Department of the Army for the Southeast Louisiana, Louisiana Project in Jefferson and Orleans Parishes (the Project). The purpose of the Project is to provide flood damage reduction and interior drainage for Orleans and Jefferson Parishes in southeast Louisiana. The agreements set forth the obligations of the federal government and nonfederal sponsors, including the Parish, regarding the construction and the operation, maintenance, repair, rehabilitation, and replacement of the Project. For the SELA DPA projects, the federal government is responsible for 65% of the project costs and the non-federal sponsors are responsible for the remaining 35% less credits for work-in-kind contributions and other allowances. For the other SELA projects the federal government is responsible for 100% or 75% of the project costs and the remaining cost is the responsibility of the non-federal sponsor. Project costs are included in the capital assets of the Board.

Under the agreement, the Department of the Army, subject to the availability of funds appropriated by the Congress of the United States, shall design and construct specified work at 100% federal expense. The Parish will be allowed to defer payment of its required non-federal contribution of funds of 35% and to pay said contribution of funds with interest over a period of not more than 30 years from the date of completion of the project or separable element of the project. The interest rate to be used in computing the interest shall be determined by the Secretary of the Treasury, taking into consideration average market yields on outstanding marketable obligations of the United States with remaining periods of maturity comparable to the payment period during the month preceding the Government fiscal year in which the first federal construction contract for such separable element is awarded to the SELA PPA, plus a premium of one-eighth of one percentage point for transaction costs. The amount of principal due as of December 31, 2024 is \$83,287.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

Southeast Louisiana Project (in thousands) (Continued)

The Project consists of 7 contracts, grouped in 7 basins. Project completion date, payment start date, as well as interest rate for each basin are as follows:

Basin	Completion Date	Payment Start Date	Interest Rate
JP-2	6/1/2018	6/16/2018	3.500%
JP-3	3/1/2015	4/3/2015	3.250%
JP-4	1/1/2015	3/13/2015	3.250%
JP-5	9/1/2018	10/20/2018	3.500%
JP-6	10/1/2017	2/6/2018	2.000%
JP-7	8/1/2017	8/24/2017	2.000%
JP-8	10/1/2017	12/1/2017	2.000%

As of December 31, 2024, projected debt service requirements relating to the total amount due are as follows (in thousands):

Year Ending December 31,	Principal	Interest	Total
2025	\$ 2,631	\$ 2,609	\$ 5,240
2026	2,712	2,528	5,240
2027	2,796	2,445	5,241
2028	2,883	2,358	5,241
2029	2,972	2,269	5,241
2030-2034	16,300	9,904	26,204
2035-2039	19,003	7,201	26,204
2040-2044	22,173	4,031	26,204
2045-2049	11,817	752	12,569
Total debt service to maturity	<u>\$ 83,287</u>	<u>\$ 34,097</u>	<u>\$ 117,384</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2024 (In thousands of dollars):

	Beginning of Year (restated)	Additions	Reductions	Balance at Year End	Due Within One Year
<u>Governmental Activities:</u>					
Bonds	\$ 371,690	\$ -	\$ 9,210	\$ 362,480	\$ 9,665
Bonds - Direct Placement	45,840	-	6,815	39,025	6,771
Loan Programs	76,415	-	5,375	71,040	5,275
Loan Program - Direct Placement	29,263	-	2,142	27,121	2,295
Bond Premium	55,554	-	4,132	51,422	4,132
Southeast Louisiana Project	85,840	-	2,553	83,287	2,631
Compensated Absences (net change)	35,013	1,166	-	36,179	9,848
Claims and judgments payable	30,018	8,583	9,704	28,897	9,642
Landfill Postclosure Costs	29,510	-	-	29,510	-
Net Pension Liability	115,552	-	55,902	59,650	-
Total Post-Employment Liability	81,847	-	1,616	80,231	-
SBITA Liability	1,248	349	447	1,150	558
Pension Payable - Judges Annuities	1,739	-	12	1,727	-
Total Governmental Activities	<u>\$ 959,529</u>	<u>\$ 10,098</u>	<u>\$ 97,908</u>	<u>\$ 871,719</u>	<u>\$ 50,817</u>
<u>Business-type Activities:</u>					
Bonds	\$ 271,785	\$ -	\$ 8,130	\$ 263,655	\$ 9,065
Bond Premium	25,673	-	1,660	24,013	1,660
Bonds - Direct Borrowing	38,351	-	3,189	35,162	3,082
Total Post-Employment Liability	10,454	-	335	10,119	-
Compensated Absences (net change)	4,336	532	-	4,868	1,318
Net Pension Liability	42,079	-	13,458	28,621	-
Total Business-type Activities	<u>\$ 392,678</u>	<u>\$ 532</u>	<u>\$ 26,772</u>	<u>\$ 366,438</u>	<u>\$ 15,125</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

Annual debt service to maturity on bonds, certificates and loans other than the SELA project (which is located on a previous page), including interest of \$325,158 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities			Business-Type Activities			Total Primary Government
	Sales & Use Tax Bond	Direct Placement Sales & Use Tax Bond	Loan Programs	Direct Placement Loan Programs	Revenue Bond	Revenue Bonds	
2025	\$ 26,222	\$ 7,771	\$ 8,221	\$ 2,935	\$ 3,242	\$ 19,542	\$ 67,933
2026	26,227	7,770	8,429	2,965	2,953	19,846	68,190
2027	26,219	7,771	8,441	2,993	2,968	19,848	68,240
2028	26,226	7,773	8,444	2,407	2,981	19,844	67,675
2029	26,222	7,168	8,462	2,438	2,996	19,848	67,134
2030-2034	160,242	4,131	27,892	12,698	15,202	99,229	319,394
2035-2039	158,017	-	14,477	4,747	5,872	108,931	292,044
2040-2044	94,809	-	3,957	-	-	69,039	167,805
2045-2049	-	-	3,736	-	-	-	3,736
2050-2054	-	-	1,493	-	-	-	1,493
Total debt service to maturity	<u>\$ 544,184</u>	<u>\$ 42,384</u>	<u>\$ 93,552</u>	<u>\$ 31,183</u>	<u>\$ 36,214</u>	<u>\$ 376,127</u>	<u>\$ 1,123,644</u>

Less amounts representing interest:

2025	\$ 16,557	\$ 1,000	\$ 2,946	\$ 640	\$ 160	\$ 10,477	\$ 31,780
2026	16,082	826	2,704	585	144	10,101	30,442
2027	15,584	648	2,436	529	132	9,703	29,032
2028	15,061	465	2,154	475	119	9,289	27,563
2029	14,512	283	1,857	425	106	8,858	26,041
2030-2034	60,707	135	5,747	1,294	333	37,184	105,400
2035-2039	35,487	-	2,682	114	57	22,621	60,961
2040-2044	7,714	-	1,262	-	-	4,239	13,215
2045-2049	-	-	661	-	-	-	661
2049-2053	-	-	63	-	-	-	63
Total interest:	<u>181,704</u>	<u>3,357</u>	<u>22,512</u>	<u>4,062</u>	<u>1,051</u>	<u>112,472</u>	<u>325,158</u>
Total principal:	<u>\$ 362,480</u>	<u>\$ 39,027</u>	<u>\$ 71,040</u>	<u>\$ 27,121</u>	<u>\$ 35,163</u>	<u>\$ 263,655</u>	<u>\$ 798,486</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE I - LONG-TERM DEBT (Continued)

Subscription-Based Information Technology Arrangements (SBITAs) (in thousands)

The Parish has entered into subscription-based information technology arrangements (SBITAs) involving various types of software. The Parish has recorded a subscription asset and liability for future payments. The total of the Parish's subscription assets are recorded at costs of \$2,549, less accumulated amortization of \$1,052, for a net SBITA asset of \$1,497 at December 31, 2024. The subscription liabilities, recorded at present value using a discount rate of 3.02% are \$1,150 as of December 31, 2024.

Total payments due under the SBITAs over the next five years are as follows (in thousands):

<u>Year Ending December 31,</u>	<u>Total</u>
2025	\$ 558
2026	354
2027	76
2028	76
2029	76
Thereafter	<u>76</u>
Total SBITA Payments	1,216
Less Imputed Interest	<u>(66)</u>
Total	<u><u>\$ 1,150</u></u>

During 2024, the Parish prepaid \$8,895 related to a SBITA that will be implemented in a future year. Once implementation is complete, the amount will be amortized over the useful life of the SBITA.

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2024 is as follows:

	<u>Receivable Fund</u>	<u>Payable Fund</u>
General Fund	\$ 1,211	\$ —
Federal and State Grands Fund	—	35,507
Internal Service Funds	<u>34,296</u>	<u>—</u>
Total	<u><u>\$ 35,507</u></u>	<u><u>\$ 35,507</u></u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

The outstanding balances between funds represent the advance of pooled cash as disclosed in Note A - Summary of Significant Accounting Policies and Note D - Pooled Assets (in thousands).

	Transfers in:								Total
	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewerage Sales Tax Capital Imps	Nonmajor Governmental Funds	Cons. Sewerage District Enterprise Fund	Internal Service Funds	
<u>Transfers out:</u>									
General Fund	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ 8,899	\$ -	\$ -	\$ 8,979
Federal and State Grants	-	-	-	-	-	8,974	-	-	8,974
Road & Street Capital Improvements	-	-	-	-	-	80	-	-	80
Nonmajor Governmental Funds	5,261	4,388	509	14,980	18,089	55,734	300	10	99,271
Cons. Sewerage District Enterprise Fund	-	-	-	-	73	22,743	-	-	22,816
Governmental Activities-Internal Services Funds	-	49	-	-	-	3,206	-	-	3,255
Total	<u>\$ 5,261</u>	<u>\$ 4,517</u>	<u>\$ 509</u>	<u>\$ 14,980</u>	<u>\$ 18,162</u>	<u>\$ 99,636</u>	<u>\$ 300</u>	<u>\$ 10</u>	<u>\$ 143,375</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE K - RESTRICTIONS AND DESIGNATIONS OF FUND BALANCES (DEFICIT)

Fund balance and net position classifications disclose the constraints on use of fund balances for governmental funds. The tables below provide additional detail for these classifications (expressed in thousands):

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory and long-term receivables	\$ 306	\$ 181	\$ -	\$ -	\$ -	\$ 4,246	\$ 4,733
Restricted for:							
Public Safety	-	-	22,455	-	-	52,283	74,738
Public Works	-	-	-	147,467	295,760	79,930	523,157
Transit	-	-	-	-	-	29,293	29,293
Health and Welfare	-	-	-	-	-	24,336	24,336
Culture And Recreation	-	-	-	-	-	42,704	42,704
Economic Development	-	-	-	-	-	9,889	9,889
Debt Service	-	-	-	-	-	38,875	38,875
Committed for:							
Subsequent Year Expenditures	16,641	-	-	-	-	-	16,641
Capital Projects	-	-	-	-	-	358,338	358,338
Unassigned	28,622	(4,562)	-	-	-	-	24,060
Total Fund Balance (Deficit)	<u>\$ 45,569</u>	<u>\$ (4,381)</u>	<u>\$ 22,455</u>	<u>\$ 147,467</u>	<u>\$ 295,760</u>	<u>\$ 639,894</u>	<u>\$ 1,146,764</u>

NOTE L - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain millage for its services. The taxes remitted by the Sheriff's Department to the Parish are net of assessor's commission and pension fund contribution. Ad valorem taxes are recorded as revenue of the period for which levied, thus the 2023 property tax which was levied to finance the budget for 2024 and was recorded as revenue for the year 2024. The 2024 property tax which was levied to finance the budget for 2025 will be recorded as revenue in 2025.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE L - AD VALOREM TAX (Continued)

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

	Number of Mills			
	2024 Budget (2023 Levied)		2025 Budget (2024 Levied)	
	Maintenance and Operation	Debt Service and Capital Improvements	Maintenance and Operation	Debt Service and Capital Improvements
Jefferson Parish (excluding City of Kenner)	1.21	-	1.21	-
Jefferson Parish (Kenner)	0.59	-	0.59	-
Jefferson Parish Library	5.72	-	5.72	-
Jefferson Parish Health Unit	2.15	-	2.15	-
Juvenile Detention	3.34	-	3.34	-
Consolidated Garbage District #1	3.80	-	3.80	-
Consolidated Road Lighting	2.68	-	3.00	-
Road Lighting District #7	4.91	-	5.46	-
East Bank Consolidated Fire District	23.76	-	23.76	-
Fire District #3	18.93	-	25.00	-
Fire District #4	13.21	-	13.21	-
Fire District #5	25.00	-	25.00	-
Fire District #6	24.81	-	24.81	-
Fire District #7	23.23	-	23.23	-
Fire District #8	23.60	-	23.60	-
Fire District #9	18.98	-	18.98	-
Consolidated Waterworks District No. 2	-	4.76	-	4.76
Consolidated Sewerage District No. 1	4.75	-	4.75	-
Consolidated Recreation and Community Center and Playground District	9.22	-	9.22	-
Playground District #16	9.89	-	9.89	-
Consolidated Drainage District #2	4.30	-	4.30	-
Consolidated Drainage District #2 (SELA)	4.77	-	4.77	-
Ambulance District #2	9.82	-	20.00	-
Transportation System	1.85	-	1.85	-
Transportation System-Disabled	0.92	-	0.92	-
Culture & Parks	0.90	-	0.90	-
Special Services District	2.23	-	2.23	-
Office of Inspector General	0.47	-	0.47	-

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE N - TAX ABATEMENTS

As of December 31, 2024, the Parish provides tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Parish enters into ad valorem (property) tax abatement agreements with local businesses through its economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 et seq, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a Payment in Lieu of Tax (PILOT) program, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis. There are currently six active PILOT programs in the Parish. Payments received or due at December 31, 2024 under these PILOT agreements amounted to \$2,163 and were allocated to the following agencies (in thousands):

Taxing Agency	2024 Pilot Payments
Jefferson Parish	\$ 1,264
Jefferson Parish School Board	481
Jefferson Parish Sheriff's Office	258
West Jefferson Levee District	119
Jefferson Parish Coroner	26
East Jefferson Levee District	15
Total	\$ 2,163

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE N - TAX ABATEMENTS (Continued)

- **Restoration Tax Abatement (RTA) program** is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial and residential properties in Downtown Development Districts, Economic Development Districts, or Historic Districts. The Parish has several eligible districts on both the east and west banks of the river. The program is authorized under LRS 47:4311-4319 and is administered by the Louisiana Department of Economic Development (LED). Abatements are obtained through application by the property owner, subject to approval by the Governor, the Louisiana Board of Commerce and Industry, and the local governing authority (i.e., the Parish), which includes proof that the property is in a targeted district and that the improvements have been made. The program allows the owner the right for five (5) years, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. Thus, the RTA abatement is equal to 100 percent of the additional ad valorem (property) tax resulting from the increase in assessed value as a result of the improvements. The contract may be eligible for renewal, subject to the same conditions, for an additional five (5) years, if approved. Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There are 11 active RTA abatement contracts in the Parish.

- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls. While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There are 82 active ITEP abatements in the Parish.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE N - TAX ABATEMENTS (Continued)

The amount of tax abatements granted during 2024 under each program is as follow/s (in thousands):

Source/Tax Abatement Program	Type of Tax	Total Amount of Tax Abated	Parish's Share of Abated Taxes
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	\$ 650	\$ 384
Industrial Tax Exemption Program (ITEP)	Ad Valorem	\$ 6,304	\$ 3,695

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE M - SALES TAX

At December 31, 2024, the total sales tax levied in Jefferson Parish was 9.2 percent. The state sales tax is 4.45 percent of these 9.2 percent. Sales taxes, except sales tax on motor vehicles and remote seller taxes, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

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

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

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

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE M - SALES TAX (Continued)

- 2007 Ordinance #23155 dated October 17, 2007, was adopted by the Parish Council establishing the Terrytown Redevelopment & Restoration District. The district is comprised of that portion of Jefferson Parish lying within the West Bank Expressway in Jefferson Parish, Highway 23, the Plaquemines Parish line and the Orleans Parish line. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be accounted for in that district. Ordinance #23177 dated November 14, 2007 established the baseline of this district to be \$423,796. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. The specific revenue is undedicated ½ penny of sales taxes (General Fund) that are collected in an area in and around Oakwood shopping center. The ordinance established a 2006 baseline of \$211,898 as the Parish - s share and any sales tax received over this amount should be credited to the established fund.
- 2007 Ordinance # 23179 dated November 14, 2007, was adopted by the Parish Council establishing the Churchill Economic Development District. The district is comprised of that portion of property bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and the Westbank Expressway in Jefferson Parish. The district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in a special trust fund, and are dedicated to the District solely for the purpose of promoting economic development throughout the District, including but not limited to the Churchill Technology and Business Park and other business and industries, and commercial, industrial, residential and recreational developments situated within the District; and for any other authorized purpose of the District. This baseline includes a portion of the Sales and Use Tax, a ½ % Sales and Use Tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 24101 dated August 31, 2011 established an annual baseline of \$80,485 and any sales tax received over this amount should be credited to the established fund.
- 2008 Ordinance # 23449 dated December 10, 2008, was adopted by the Parish Council establishing the Metairie CBD Economic Development District No 1. The district is comprised of that portion of unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in the special trust fund, and are dedicated to the District solely for the purpose of paying the costs of infrastructure and economic development projects in the area within the described boundaries, or for the payment of debt service on bonds or other indebtedness incurred for economic development projects. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½ % Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 23507 dated March 18, 2009 established a baseline of zero as the Parish's share, as no sales taxes were collected within the boundaries of the District during the 2007 fiscal year, and any sales tax received over this amount should be credited to the established fund.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE M - SALES TAX (Continued)

2016 Ordinance # 25143 dated April 20, 2016 was adopted by the Parish Council establishing the Jefferson Highway Economic Development District, a Tax Incentive District (TIF), to leverage Ochsner Medical Center Expansion Project. The geographical boundaries beginning at the point on the bank of the Mississippi River located at the intersection of the River Road and the Jefferson Parish line; then north along the Parish line to the intersection of the Parish line and Earhart Expressway; then west along the Earhart Expressway to the intersection of North Causeway Boulevard and the Earhart Expressway; then south along North Causeway Boulevard to the point on the bank of the Mississippi River located at the intersection of North Causeway Boulevard and River Road; then east along the bank of the Mississippi River to the point of the beginning. Any revenues collected in this district over and above the baseline are dedicated to the District solely for providing significant infrastructure improvements and economic development projects in the area. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE O - MISCELLANEOUS REVENUES

Revenues that are infrequent or immaterial to individual funds are reported under Miscellaneous Revenue on the fund financial statements. Below is a table detailing the amounts recorded in Miscellaneous Revenue on the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance (in thousands):

	Major Fund General Fund and General Government	Major Fund Federal and State Grants	Major Fund EB Consolidated Fire	Drainage and Pump Station Capital	Non Major Funds	Total
Other Income (loss)	\$ 341	\$ 160	\$ 4	\$ 344	\$ 11,479	\$ 12,328
Adjudicated property sales	5	-	-	-	-	5
Lease-Rental Income	232	1	-	-	1,105	1,338
Surplus auction proceeds	228	-	224	402	1,170	2,024
Other Fees	90	-	49	-	-	139
Royalties	822	-	-	-	1,310	2,132
	<u>\$ 1,718</u>	<u>\$ 161</u>	<u>\$ 277</u>	<u>\$ 746</u>	<u>\$ 15,064</u>	<u>\$ 17,966</u>

NOTE P - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE (in thousands)

The Parish is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. To account for and finance its uninsured risks of loss, the Parish has established a General Liability Fund (an internal service fund). Under this program, the General Liability Fund provides coverage for up to a maximum of \$1,000 per each general liability claim and automobile claim subsequent to May 1, 2005 and \$500 prior to this date. Additionally, the General Liability Fund provides coverage for up to a maximum of \$2,000 per each workers' compensation claim subsequent to May 1, 2015; \$1,000 per each workers' compensation claim between May 1, 2005 and April 30, 2015, and \$500 prior to this date. The Parish also purchases commercial insurance for claims in excess of coverage provided by the fund. There have been no significant reductions in insurance coverages from the prior year nor has the Parish had any claims settled in excess of its insurance coverage over the past three years.

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2024, the outstanding claims liability was \$28,842, which includes an estimated liability for incurred but not reported claims of \$55. The estimated claim liability is determined by the third-party administrator based on historical information, anticipated payments and actuarial calculations. These liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable and the amount of the loss can be reasonably estimated.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE P - RISK MANAGEMENT (continued)

The Fund's claim liability at December 31, 2024 is included on the Statement of Net Position. The current portion of the liability is \$9,581 and the noncurrent portion is \$19,261. Changes in the Fund's claims liability amount for the years ended December 31, 2022, 2023 and 2024 were (in thousands):

	Beginning of Year Liability	Current Year Claims and Estimates	Claim Payments	Balance at Year End
2022	\$ 27,767	\$ 9,816	\$ (9,464)	\$ 28,119
2023	28,119	11,102	(9,245)	29,976
2024	29,976	8,538	(9,672)	28,842

HEALTH INSURANCE

The Parish provides health and accident insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (POS's). Under these types of programs, the Parish pays initial premiums based on the level of the employee's participation and has no further liabilities on any claims.

UNEMPLOYMENT COMPENSATION

The Parish is self-insured for unemployment claims filed with the state. To account for and finance these claims, the Parish has established an Unemployment Compensation Fund (an internal service fund) whereby each fund contributes .20 percent of its annual payroll into the fund. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2024 is shown on the Statement of Net Position. The current portion of the liability is \$36 and the noncurrent portion is \$18. Changes in the Fund's claims liability amount for the years ended December 31, 2022, 2023 and 2024 were (in thousands):

	Beginning of Year Liability	Current Year Claims and Estimates	Claim Payments	Balance at Year End
2022	\$ 35	\$ 10	\$ (19)	\$ 26
2023	26	49	(33)	42
2024	42	44	(32)	54

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE Q - COMMITMENTS AND CONTINGENCIES (in thousands)

FUTURE COMMITMENT - JEFFERSON FACILITIES INC (JFI)

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$9,315. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2024 the Parish made a payment in the amount of \$545 for debt service based on this agreement and an amount of \$545 has been appropriated for debt service for 2025.

LITIGATION

The Parish is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and construction claims. The Parish Attorney and the outside administrator of the Parish's Risk Management Fund have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if any, of the amount or range of potential loss to the Parish. As a result of such review, the various claims and lawsuits have been categorized into "probable," "reasonably possible," and "remote" contingencies, as defined in National Council on Governmental Accounting Statement 4 for Claims and Judgments.

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has recorded a liability of \$853 at December 31, 2024. Additional rebate calculations are scheduled to be performed in 2025.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

Supplemental salary payments are made by the State directly to fire employees. The Parish is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure (expense) payments is the actual contribution made by the State. Also, funding is received from the State for retirement supplemental reimbursements for parish court judges and supplemental pay for justices of peace and constables. These funds are remitted first to the Parish, then to the employees.

On-behalf payments recorded as revenues and expenditures in the 2024 financial statements are as follows (in thousands):

General Fund	
Parish Court Judges retirement supplement	\$ 9
Justices of Peace and Constables	23
Special Revenue fund	
Fire employees supplement salaries	1,905
Total on-behalf payments	\$ 1,937

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE R - POST-EMPLOYMENT BENEFITS (in thousands)

HEALTH AND LIFE INSURANCE

Plan Description. The Parish provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but at a reduced amount of coverage. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: for employees hired prior to January 1, 2007, 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service basis; for employees hired after January 1, 2007, age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service basis. The plan is a fully insured, single-employer defined benefit plan.

Life insurance coverage is provided in the amount of \$10 for retirees under age 70 and \$5 for retirees age 70 and older.

A summary of members participating in the plan at January 1, 2024 is as follows:

	Plan Membership
Retirees and beneficiaries currently receiving benefit payments	2,103
Active employees	2,933
Total	5,036

Funding Policy. In 2024, The Parish’s portion of health care contributions for retired employees totaled \$4,869 and the life insurance totaled \$400.

The Parish has set up an internal service fund as a dedicated reserve for the post-employment benefit obligation. As of December 31, 2024, \$56,930 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish’s total OPEB liability of \$90,350 was measured as of December 31, 2024, and was determined by an actuarial valuation as of January 1, 2025.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

HEALTH AND LIFE INSURANCE (Continued)

Actuarial Methods and Other Inputs. The total OPEB liability in the January 1 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increase	2.50% per annum
Discount rate	4.28% per annum based on the S&P 500 High Grade 20 Year Rate Index as of December 31, 2024.
Healthcare cost trend rates	7.50% graded uniformly to 6.60% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.
Retiree' share of benefit-related costs	Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

Changes in the Total OPEB Liability (in thousands)

	Total OPEB Liability
Balance at 12/31/2023	\$ 92,301
Changes for the year:	
Service cost	1,215
Interest	3,512
Difference between expected and actual experience	-
Changes in assumptions and other inputs	(970)
Benefit payments	(5,708)
Net Changes	(1,951)
Balance at 12/31/2024	<u>\$ 90,350</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.31 percent as of the beginning of the measurement period to 4.00 percent based on the S&P Municipal Bond 20 Year High Grate Rate Index as of 12/31/2024.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the discount rate (in thousands of dollars):

	1% Decrease (3.28%)	Discount Rate (4.28%)	1% Increase (5.28%)
Total OPEB liability	\$ 101,835	\$ 90,350	\$ 80,951

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the assumed trend rate (in thousands of dollars):

	1% Decrease (6.50%, to 5.60% over 3 years, and following the Getzen model thereafter)	Healthcare Cost Trend Rates (7.50%, to 6.60% over 3 years, and following the Getzen model thereafter)	1% Increase (8.50%, to 7.60% over 3 years, and following the Getzen model thereafter)
Total OPEB liability	\$ 81,236	\$ 90,350	\$ 101,390

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

For the year ended December 31, 2024, the Parish recognized total OPEB expense of \$29,127. At December 31, 2024, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 16,326
Changes in assumptions and other inputs	1,885	646
Total	\$ 1,885	\$ 16,972

Amounts reported by the Parish as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (in thousands):

Year ended December 31:	Net Amount Recognized in OPEB Expense
2025	\$ (14,766)
2026	(321)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE R - POST-EMPLOYMENT BENEFITS (Continued)

COST OF LIVING PLAN

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 64 retirees received the cost of living adjustment from the Parish in 2024. The total calculated benefits to be paid to the Parish retirees in 2024 were \$76,800. This amount was reduced by \$14,476 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$62,324 in cost of living adjustment payments.

NOTE S - PENSION PLANS

Jefferson Parish participates in five cost-sharing defined benefit pension plans each administered by separate public employee retirement systems.

PLAN DESCRIPTIONS

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

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

The System governing body is comprised of a 7-member Board of Trustees, as follows: (1) The Parish's Finance Director is automatically a member. (2) The Parish's Clerk of Court is automatically a member and remains on the Board until the Parish Council appoints a new Clerk. (3) The Parish Council can appoint an additional seat on the Board. (4) The Personnel Director serves as ex-officio and is appointed by the personnel board and remains on the Board until retirement. (5, 6 & 7) Three Board members are retirees, and are elected by retirees of the System. They serve four-year terms.

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2024:

Retired plan members or beneficiaries currently receiving benefits	255
Retired plan members with contingent survivor benefits	161
Inactive plan members entitled to but not yet receiving benefits	18
Active plan members	3
Total	437

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 2024 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

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

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

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

The Parochial Employees' Retirement System Board of Trustees (The Board), an Administrative Director, an Actuary and Legal Counsel administer the Parochial Employees' Retirement System (the State Plan), a cost-sharing multiple-employer defined benefit plan established by the Louisiana legislature as of January 1, 1953, by Act 205 of 1952. The State Plan was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". Plan B Fund replaced the "regular plan" (the Parish does not have any participants in this plan). The State Plan is operating pursuant to LSA-R.S. 11:1901 through 11:2015. The State Plan covers employees who were hired subsequent to December 15, 1979.

Under the State Plan, for employees hired prior to January 1, 2007, a member is eligible for normal retirement if the participant has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old or 7 years of creditable service and is at least 65 years old. For employees hired after January 1, 2007, a member is eligible for normal retirement if the participant has at least 30 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 62 years old or 7 years of creditable service and is at least 67 years old.

The monthly retirement benefit is equal to three percent of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100 percent of the member's final compensation. Retirement benefits are payable monthly for the life of the retiree. Under certain conditions, upon the retiree's death, benefits are payable to the retiree's surviving spouse and minor children.

The State Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 2022 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees' Retirement System financial report was not available. The financial information presented below is based on the financial report for the year ended December 31, 2024.

FIREFIGHTERS' RETIREMENT SYSTEM

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM (Continued)

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100 percent. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. Employees terminating before rendering 12 years of service forfeit the right to receive accumulated plan benefits attributable to their employer's contributions. Benefits are payable over the employees' lives in the form of a monthly annuity.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 2022 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

HOSPITAL DISTRICT NO. 1

West Jefferson Medical Center operates under the jurisdiction of the Parish Council of Jefferson Parish, Louisiana (the "Parish") as Jefferson Parish Hospital Service District No. 1. A Louisiana Attorney General opinion empowers hospital service districts to create pension plans for officers and employees and to fund the plan with district funds. The Retirement Plan for Employees of West Jefferson Medical Center (the "Plan") is a single-employer, non-contributory, defined public employee retirement system (PERS). The Plan covers certain employees of West Jefferson Medical Center (the Employer) who meet certain length of service requirements and is funded through employer contributions and investment earnings. Employees or former employees who were not participants in the Plan as of December 31, 2005 are not eligible to participate in the Plan after December 31, 2005. Active participants in the Plan as of December 31, 2005 made a one-time, irrevocable election to either continue as an active participant in the Plan effective January 1, 2006, earning future benefit accruals under the applicable provisions of the Plan, or to instead become a participant effective January 1, 2006 in a Defined Contribution Plan. Any participant of the Plan that elected to participate effective January 1, 2006 in the Defined Contribution Plan would not accrue further benefits under the Plan for service or earnings after December 31, 2005. As a governmental entity, the Plan provides disclosures required by the Governmental Accounting Standards Board (GASB).

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2024.

Retired plan members or beneficiaries currently receiving benefits	866
Terminated employees entitled to but not yet receiving benefits	419
Active plan members	-
Total	1,285

An employee was eligible to participate in the Plan as of the date they had completed one year of service of 1,000 hours or more and attained the age of 21. No new entrants are allowed to participate in the Plan after December 31, 2005.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 1 (Continued)

The Plan provides retirement benefits as well as death and disability benefits. Prior to July 1, 2002, all benefits were fully vested after 10 years of credited service. Effective July 1, 2002, all employees become fully vested after 5 years of credited service. The basic annual retirement benefit at age 65 is a benefit payable for life in an amount equal to the number of years of credited service up to 30 years, multiplied by the sum of (1) 1.2 percent of final average monthly compensation and (2) .65 percent of final average monthly compensation in excess of "covered" compensation, which is defined as the average of the Social Security Taxable Wage Base for the 35-year period ending in the year in which social security normal retirement age is attained. Final average monthly compensation is defined as the monthly compensation of a participant averaged over the 5 consecutive calendar years which produces the highest monthly average within the last 10 calendar years preceding the earlier of retirement or termination of employment. Employees with 10 years of credited service may elect to receive a reduced benefit beginning at age 55.

A Plan member leaving employment after 10 years of credited service but before attaining retirement age or who ceases active employment because of total and permanent disability after 10 years of credited service but before attaining retirement age is eligible for deferred benefits or may elect to receive reduced benefits beginning on the early retirement date.

The survivor benefit provided under the Plan is a death benefit for a vested participant in the form of a survivor annuity. Such annuity payments are generally equal to 50 percent of the amount which would be payable to the participant if he or she had survived and elected to commence receiving a retirement income at the earliest date allowed under the Plan. The Parish has the right under the Plan to discontinue its contributions at any time and to terminate the Plan.

Effective October 1, 2015, Jefferson Parish Hospital Service District No. 1 and Jefferson Parish entered into a long-term agreement to lease West Jefferson Medical Center to Louisiana Children's Medical Center (LCMC). Effective October 1, 2015, the employees of West Jefferson Medical Center are employees of LCMC, and are no longer employees of Jefferson Parish Hospital Service District No. 1.

Hospital District No. 1 issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. The financial report for year ended December 31, 2024 may be obtained by writing to: Jefferson Parish Hospital Service District No. 1, c/o Jefferson Parish General Government Building, 200 Derbigny St, Suite 6700, Gretna, LA 70053 or by calling 504-364-2626.

CONTRIBUTIONS

Employee and employer contributions for the Employees Retirement System of Jefferson Parish (JPERS) are actuarially determined. Member contribution rates may be amended only by the Jefferson Parish Council. Employer contribution rate changes can be recommended by the system Board of Trustees but the Jefferson Parish Council must approve the change. Employees who are members of JPERS contribute 6.05% of pay. Employees who are members of both JPERS and Parochial Employees'

Retirement System or the Firefighters' Retirement System (PERS/FRS) contribute an additional 4% of all monthly earnings over \$100; JPERS receives the excess, if any, of these contributions over 9.25% of pay.

Employer contributions for the Retirement Plan for Employees of West Jefferson Medical Center are actuarially determined.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

CONTRIBUTIONS (Continued)

Employee contributions for the Parochial Employees Retirement System of Louisiana and the Firefighters' Retirement System are established by State Statute. According to State statute, contributions for all employers are actuarially determined each year.

In addition, according to State statute, the Parochial Employees Retirement System of Louisiana also receives ¼ of 1% of ad valorem taxes collected within the respective parishes except for Orleans and East Baton Rouge Parish. The system also receives revenue sharing funds each year as appropriated by Legislature. According to state statute Firefighters Retirement System receives insurance premium tax funds from the State of Louisiana. This additional source of income is used as an additional employer contribution and is reported as a non-employer contribution.

These additional sources of revenues are considered to be support from non-contributing entities.

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit pension plans in which the Parish is a participating employer:

Defined Benefit Pension Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Non-employer Contributing Entities (in Thousands)	Amount of Parish Contributions (in Thousands)
Employees' Retirement System of Jefferson Parish	6.05 %	0.21 %	\$ -	\$ 419
Parochial Employees' Retirement System of Louisiana	9.50	11.00	2,000	18,101
Firefighters' Retirement System	10.00	33.25	2,405	7,384
Hospital District No. 1	0.00	-	-	2,120

Employer contributions for the Employees' Retirement System of Jefferson Parish and Hospital District No. 1 are actuarially determined, as stated in the Plans' audit reports.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY/ASSET

The Parish's net pension liability/asset at December 31, 2024 is comprised of the entire net pension liability/asset relating to the Parish's single employer plans for the Employees' Retirement System of Jefferson Parish and the Retirement Plan for Employees of West Jefferson Medical Center and the Parish's proportional share of the net pension liability/asset related to the cost sharing plans in which the Parish is a participating employer, Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System. The Parish's net pension liabilities for the cost sharing plans were measured as of December 31, 2023 and June 30, 2024, respectively. The Parish's net pension liabilities for the single employer plans was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as follows shown below.

The following table presents the changes in the Parish's net pension liability/asset for single employer plans for the year ended December 31, 2024 (in thousands):

	Net Pension Liability	Net Pension Asset
	Hospital District 1	Employees' Retirement System of Jefferson Parish
<u>Total Pension Liability:</u>		
Service cost	\$ —	\$ 7
Interest	6,273	2,031
Differences between expected and actual experience	(1,456)	(891)
Benefit payments	(8,278)	(2,420)
Refunds of member contributions	—	(36)
Net change in total pension liability	(3,461)	(1,309)
Total pension liability - beginning	94,441	43,975
Total pension liability - ending (a)	\$ 90,980	\$ 42,666
<u>Plan Fiduciary Net Position:</u>		
Contributions - employer	\$ 2,120	\$ 2
Contributions - member	—	419
Net investment income	7,261	5,303
Benefit payments	(8,278)	(2,420)
Refunds of member contributions	—	(36)
Administrative expenses	(187)	(398)
Net change in plan fiduciary net position	916	2,870
Plan fiduciary net position - beginning	64,473	51,271
Plan fiduciary net position - ending	65,389	54,141
Parish net pension liability (asset) - ending	\$ 25,591	\$ (11,475)

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY/ASSET (Continued)

The Parish's proportionate share of the net pension liability/asset for each of the cost-sharing plans in which it participates was based on the Parish's required contributions in proportion to the total required contributions for all employers (in thousands).

	State of Louisiana Firefighters' Retirement System	Parochial Employees Retirement System of Louisiana
Proportionate share of net pension liability/(asset)	\$43,423	\$19,257
Parish proportion (%) of net pension liability	7.71%	20.21%
Increase/Decrease from prior measurement date	0.13%	(0.10)%
Actuarial valuation dates	06/30/2024	12/31/2023

The net pension liability is based on the fiduciary net position for each of the plans as of the valuation dates shown above. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish's net pension liability is available for the Parochial Employees Retirement System of Louisiana here <https://persla.org/gasb-68-reports> and for the Firefighters Retirement System here <https://ffret.com/gasp-reporting/>.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

ACTUARIAL ASSUMPTIONS

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit pension plans in which the Parish is a participating employer:

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1
Date of experience study on which significant assumptions are based	01/01/2010 - 12/31/2014	01/01/2018 - 12/31/2022	01/01/2014 - 06/30/2019	12/31/2020- 12/31/2021
Projected Salary Increase	5.00%	4.25% - 4.75%	5.20% - 14.10%	N/A
Inflation rate	2.10	2.30	2.50	2.30
Source of mortality assumptions	1	2	3	4

¹ Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sex distinct MP2020 improvement scales for active members. Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sex distinct MP2020 improvement scales for annuitants.

² The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

³ For the June 30, 2024 valuation, assumptions for mortality rates were based on the following:

For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees.

For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.

For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees.

In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.

⁴ Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sex distinct MP2020 improvement scales for plan participants. Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sex distinct MP2020 improvement scales for surviving spouses.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

DISCOUNT RATE

The discount rate used to measure the total pension liabilities is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the benefits. The discount rate for each of the Parish's defined benefit pension plans administered by each system and the sensitivity of the net pension liability to changes in the discount rate (in thousands of dollars) is shown below:

	Employees' Retirement System of Jefferson Parish	State of Louisiana Firefighters' Retirement System	Hospital District No.1	Parochial Employees' Retirement System of Louisiana
Discount Rate	4.75%	6.90%	7.00%	6.40%
Net Pension (Asset)/Liability	\$ (11,475)	\$ 43,423	\$ 25,591	\$ 19,257
Net Pension (Asset)/Liability Assuming a 1% decrease in the discount rate	(6,885)	72,092	33,428	137,403
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	(15,587)	19,511	18,825	(79,914)

TARGET ALLOCATION

The Employees Retirement System of Jefferson Parish gave consideration to several factors in determining the valuation interest rate. First, consensus estimates of rates of return, standard deviations, and correlation coefficients for asset classes derived from various asset consulting firms were developed. These factors were used to derive forward estimates of the Fund's portfolio earnings rate. Given recognition to the expected variance in returns, the assumed rate of return for the valuation was set at 4.75%. The salary increase rate for the report was based on forward estimates of future increases in pay resulting from three sources; inflation, merit, and productivity. An inflation rate of 2.10% was implicit in both the assumed rate of return and rate of salary increases. Based on updated experience, the overall salary scale was set at 5.0%.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

TARGET ALLOCATION (Continued)

The rates of return on assets were calculated by assuming uniform distribution of income and expense throughout the fiscal year. The rates of return based on the above assumption are as follows:

	Fair Value	Actuarial Value
2015	1.40%	8.80%
2016	4.10	3.00
2017	14.30	6.10
2018	(4.20)	4.40
2019	17.00	8.30
2020	11.30	8.00
2021	12.70	13.70
2022	(13.20)	3.20
2023	11.70	2.50
2024	10.60	2.00

The market rate of return gives a measure of investment return on a total return basis and includes realized and unrealized capital gains and losses as well as interest income. This rate of return gives an indication of performance for an actively managed portfolio where securities are bought and sold with the objective of producing the highest total rate of return. During 2024, the fund earned \$1,341 of dividends, interest and other recurring income. During the same period, the Fund had net realized and unrealized capital gains on investments and non-recurring income of \$4,146. The fund had investment expenses of \$184.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 4.75% used for the valuation. This rate is calculated based on the actuarial value of assets and the fair value income adjusted for actuarial smoothing. Investment income used to calculate this yield is based upon a smoothing of investment income above or below the valuation interest rate over a three year period subject to constraints. The difference between rates of return on an actuarial and fair value basis results from the smoothing utilized. Yields in excess of the 4.75% assumption will reduce future costs; yields below 4.75% will increase future costs.

The Parochial Employees' Retirement System of Louisiana determined the long-term expected rate of return on pension plan investments by using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% as of the measurement date of December 31, 2023.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the measurement date of December 31, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33.00%	1.12%
Equity	51.00	3.20
Alternatives	14.00	0.67
Real assets	2.00	0.11
Totals	100.00%	5.10
Inflation		2.40
Expected Arithmetic Nominal Return		7.50

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class for years before 2023. Starting in 2024, the long-term expected real rate of return presented information from the System's actuary. The actuary's method uses information from consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrate various sources to produce average values thereby reducing reliance on a single data source.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return 2024
Fixed income	U.S. Core Fixed Income	22.00%	2.09%
	U.S. TIPS	2.00	2.00
	Global Multisector Fixed Income	2.00	4.05
	Emerging Market Debt	4.00	2.34
Equity	US Equity	28.50	6.24
	Non-US Equity	11.00	6.36
	Global Equity	10.00	6.42
	Emerging Market Equity	4.50	8.26
Alternatives	Private Equity	9.00	9.77
	Real Estate	4.00	4.85
	Real Assets	3.00	5.93

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer entities will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of FRS' actuary. Based on these assumptions, FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Retirement Plan for Employees of West Jefferson Medical Center

Asset Allocation

The following table illustrates the assumed asset allocation and the expected real rates of return for each of the major asset classes as of the measurement date. An inflation assumption of 2.30% was assumed in deriving the expected nominal rate of return. This information is based on proposed investment policy. Rates shown are on an arithmetic basis.

Asset Class	Assumed Allocation	Expected Real Rate of Return
Global Equity	61.00 %	4.80 %
Real Estate	11.00	3.50
Fixed Income	28.00	2.80
Total	100.00 %	11.10 %

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2024, the Parish recognized \$7,293, \$7,197, \$(1,599) and \$969 in pension (benefit) expense related to the Parochial Employees' Retirement System of Louisiana, State of Louisiana Firefighters' Retirement System Employees' Retirement System of Jefferson Parish and Hospital District #1's retirement system, respectively. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$2,000 and \$2,405 (in thousands) from non-employer contributing entities, respectively. At December 31, 2024, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	Employees' Retirement System of Jefferson Parish		Parochial Employees' Retirement System of Louisiana		State of Louisiana Firefighters' Retirement System	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ (1,033)	\$ 31,036	\$ -	\$ 439	\$ -
Differences between required and actual employer contributions.	-	-	2	(239)	-	(211)
Differences between expected and actual experience in the measurement of the total pension liability	-	-	9,119	(5,169)	3,260	(1,033)
Changes in assumptions	-	-	-	(3,355)	1,858	-
Changes in proportion	-	-	584	-	749	(1,714)
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	-	-	18,101	-	3,695	-
Total	\$ -	\$ (1,033)	\$ 58,842	\$ (8,763)	\$ 10,001	\$ (2,958)

Pension expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (in thousands)

	Hospital District 1 Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 409

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE S - PENSION PLANS (Continued)

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$21,796 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

<u>Year ended December 31:</u>	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District 1
2025	\$ (40,416)	\$ 2,746	\$ (505)	\$ 707
2026	21,421	15,722	5,240	1,626
2027	34,756	26,124	(1,216)	(1,346)
2028	(16,794)	(12,616)	(1,000)	(579)
2029	-	-	402	-
2030	-	-	427	-
	<u>\$ (1,033)</u>	<u>\$ 31,976</u>	<u>\$ 3,348</u>	<u>\$ 408</u>

NOTE T - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

	Total Bank Balance	Total Carrying Amount
JEDCO	\$ 5,124	\$ 4,964
Jefferson Facilities, Inc.	117	117
J P Finance Authority	6,126	6,126
Totals	<u>\$ 11,367</u>	<u>\$ 11,207</u>

Custodial Credit Risk - Investments

Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Component Unit's will be able to recover the value of the investment. The Component Unit's investment policies require that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Component Unit's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. At year end the Component Unit's investments were not exposed to any custodial credit risk.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

1. DEPOSITS AND INVESTMENTS

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

	Carrying Amount
Louisiana Asset Management Pool (LAMP)	\$ 4,404
Others	19,467
Total Investments	\$ 23,871

The \$4,404 invested in LAMP is owned by JEDCO. The \$19,467 in other investments is owned by the Jefferson Parish Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

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

Credit Risk and Concentration of Credit Risk - The credit risk of investments is the risk that the issuer will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. Obligations of the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. The individual J P Finance Authority investment contracts are unrated. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools).

2. MORTGAGE LOANS RECEIVABLE

At year end, the Jefferson Parish Finance Authority had \$8,292 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

Program Year	Type	Rate	Receivable
1991	GNMA & FNMA Certificates	7.13	\$ 208
2009ACF	GNMA & Certificates	2.32	4,479
2023	2023 Bond Program	3.90	3,605
			\$ 8,292

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

2. MORTGAGE LOANS RECEIVABLE (Continued)

The principal and interest payments for all of the programs are either secured by first liens on single family residential property, GNMA/FNMA certificates backed by certain qualifying mortgage loans for single-family residences within the Parish or are guaranteed by the U. S. Government or the Federal National Mortgage Association.

3. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2024, includes the following serial bonds and certificates (in thousands of dollars):

Description	Rates	Final Maturity Date	Range of Annual Principal Payments		Issued	Outstanding	Current Portion
			From	To			
<u>JEDCO</u>							
Revenue Bonds							
Revenue Bonds Series 2015	-	5/1/2030	\$ 155	\$ 594	\$ 2,420	\$ 1,119	\$ 168
Compensated Absences-LT	N/A	N/A	N/A	N/A	N/A	157	
<u>Jefferson Facilities, Inc.</u>							
Revenue Bonds							
Jefferson Facilities, Inc. - Jefferson Parking Garage Project	-	9/1/2031	380	2,310	7,615	3,686	405
<u>J P Finance Authority</u>							
Revenue Bonds							
Single Family Mortgage Revenue							
Refunding Bonds Series 2009ACF	-	12/1/2041	235	1,346	25,000	4,570	343
Single Family Mortgage Revenues							
Refunding bonds Series 2023	3.5 to 6.50	1/01/2055	140	9,800	20,000	20,623	-
Total all component units					<u>\$ 55,035</u>	<u>\$ 30,155</u>	<u>\$ 916</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$23,747 is as follows (in thousands of dollars):

Year Ending December 31,	JEDCO	Jefferson Facilities Inc.	Jefferson Parish Finance Authority	Total
2025	\$ 211	\$ 425	\$ 1,562	\$ 2,198
2026	211	450	1,692	2,353
2027	210	465	1,690	2,365
2028	211	475	1,696	2,382
2029	211	485	1,691	2,387
2030-2034	210	1,865	8,506	10,581
2035-2039	-	-	8,570	8,570
2040-2044			7,669	7,669
2044-2048			7,159	7,159
2049-2053			7,332	7,332
2054-2055			749	749
Total debt service to maturity	<u>1,264</u>	<u>4,165</u>	<u>48,316</u>	<u>53,745</u>
Less amount representing interest:				
2025	43	120	1,219	1,382
2026	36	99	1,204	1,339
2027	28	84	1,186	1,298
2028	21	69	1,167	1,257
2029	13	107	1,146	1,266
2030-2034	4	-	4,768	4,772
2035-2039	-	-	4,685	4,685
2040-2044	-	-	3,783	3,783
2044-2048	-	-	2,704	2,704
2049-2053	-	-	1,237	1,237
2054-2055	-	-	24	24
Total debt service to maturity	<u>145</u>	<u>479</u>	<u>23,123</u>	<u>23,747</u>
Total principal	<u>\$ 1,119</u>	<u>\$ 3,686</u>	<u>\$ 25,193</u>	<u>\$ 29,998</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

CONDUIT DEBT (in thousands)

Durr Heavy Construction

In 2008, the State of Louisiana authorized JEDCO to issue \$4.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued in 2009 for the purpose of financing the acquisition, installation of equipment of a manufacturing facility on behalf of a local corporation at its manufacturing plant located in Jefferson Parish. JEDCO's obligations under the Series 2009 Bonds are limited. These special obligations are payable solely from lawfully available funds from payments made by the corporation and certain funds held by the Trustee pursuant to the Trust Indenture. The bonds do not constitute a debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in their financial statements. No other assets are available for payment of the principal of or interest on the bonds. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). Beginning in the 2019 tax year and for the remaining term of the PILOT lease, the company must remit to the tax collector a payment equal to the amount of property tax that the company would be subject, if the project were owned by the company and not exempt.

For the 2024 tax year, the company owed a Base PILOT rent payment to the Jefferson Parish Sheriff's Office, as tax collector of Jefferson Parish, totaling \$42, and the amount of ad valorem taxes that would have been recognized by Jefferson Parish on the assessed value for 2024 totaled \$42. Additionally, as the business resides in the City of Harahan, taxes were due. The company made a PILOT Rent payment to the City of Harahan totaling \$11. Ad valorem taxes that would have been recognized by the City of Harahan for 2024 totaled \$11. Therefore, the total 2024 ad valorem property taxes abated by both Jefferson Parish and the City of Harahan equaled \$0.

CF Industries East Point, LLC (formerly Dyno Nobel)

On December 1, 2014, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with a private company to issue taxable revenue bonds of up to \$850,000. The bonds are for the purpose of financing the acquisition, construction and equipping of an ammonia manufacturing facility, on behalf of a local company located in Jefferson Parish. As of December 31, 2020, no bonds have been issued for the Project. During 2016, construction of the Project was completed and the company conveyed all of the Project's assets (buildings, machinery, equipment and personal property associated with the Project) to JEDCO. As a result of this conveyance, the Project's assets are not subject to ad valorem taxes. However, the Lease Agreement providing for the payment of rent in lieu of ad valorem taxes (PILOT Rent) became effective.

Unless extended, the Lease Agreement expires on December 31, 2035. For the effective term of the Lease Agreement and for the duration for which the Project's assets are owned by JEDCO, the Project shall be exempt from ad valorem tax. In return, the company agrees to make annual PILOT Rent payments commencing on or before December 31, 2016 and continuing through December 31, 2035.

The Lease Agreement also provides for Supplemental PILOT Rent for each year in which the Project's full-time payroll does not meet the minimum amounts established within the Lease Agreement. No amount of Supplemental PILOT Rent was required for 2024. The company is also required to pay an annual administrative rental fee of \$114 for the duration of the Lease Agreement. The amount of administrative rental fee revenue recognized by JEDCO during 2024, totaled \$114 and is included in charges for services revenue. With the 2024 PILOT rent of \$1,485 and the total ad valorem tax value of the PILOT property as confirmed by the Assessor's Office of \$7,808. The total amount of property taxes abated by Jefferson Parish in 2024 equaled \$6,323.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

3. LONG TERM DEBT (Continued) (in thousands)

CF Industries East Point, LLC (formerly Dyno Nobel) (Continued)

On December 31, 2024, CF Industries East Point, LLC ("CF Industries") acquired the Dyno Nobel anhydrous ammonia facility in Waggaman, Jefferson Parish, Louisiana. Effective December 31, 2024, Dyno Nobel and CF Industries East Point, LLC ("CF Industries") entered into an Assignment and Assumption Agreement, pursuant to which Dyno Nobel assigned all of its estate, right, title, and interest in and to the Lease Agreement to CF Industries and CF Industries has assumed all of Dyno Nobel's obligations under and estate, right, title and interest in and to the Lease subject to terms and conditions set forth in the agreement. The assignment of the Lease Agreement is authorized via Article VIII Assignment: Subleasing: Selling: Mortgaging: Redemption of the Lease Agreement.

Kenner Discovery Health Sciences Academy

In 2018, JEDCO issued \$43,895 million in tax-exempt revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018A) and \$915 in taxable revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018B). The tax-exempt and taxable bonds (together, the Series 2018 Bonds), the proceeds of which JEDCO will loan to Friends of Discovery Health Sciences Foundation, Inc. (the Borrower), were issued for the purposes of (a) financing the acquisition, construction, improvement and equipping of the first phase of the Project (the School Facility); (b) funding deposits to a subaccount of the Debt Service Reserve Fund; (c) funding capitalized interest during construction; (d) refinancing of certain outstanding indebtedness of the Borrower and Discovery Health Sciences Foundation, Inc.; and (e) paying all or a portion of the costs of issuance of the Series 2018 Bonds. The School Facility is to be leased by JEDCO to the Borrower pursuant to a lease agreement between JEDCO and the Borrower. JEDCO's obligations under the Series 2018 Bonds are limited. The Series 2018A bonds shall be subject to optional redemption prior to maturity in whole or in part on any date commencing June 15, 2028, of the maturity selected by the Borrower, at a redemption price equal to 100% of the principal amount to be redeemed, plus accrued interest to the redemption date. The Series 2018B bonds are not subject to optional redemption.

OMC West JV, LLC

On December 1, 2018, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with OMC West JV, L.L.C. in an aggregate principal amount of up to \$42,100 in taxable or tax-exempt Revenue Bonds to finance all or a portion of a 130,000 square foot medical facility building located at 2614 Jefferson Highway. As of December 31, 2020, no bonds have been issued for the Project. The purpose of the Lease Agreement is to provide for the reimbursement to the company of up to \$6,400 to offset the costs of certain public infrastructure improvements, including street, sidewalk, beautification and utility infrastructure improvements. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). JEDCO did not recognize the \$1 Base PILOT rent for the 2018 tax year by December 31, 2018, however the company remitted the combined base PILOT rent for all years of the term to JEDCO in 2019 for a total of \$10.00 dollars.

On May 5, 2021, JEDCO and OMC West JV, L.L.C. entered into a Memorandum of Understanding Regarding Expenditure Period Under PILOT Lease ("MOU") in response to a request from OMC West JV, L.L.C. to extend the Expenditure Period for two years to allow for delays in advancement of the infrastructure projects due to the effects of COVID-19. The MOU extended the term of the Expenditure Period through December 31, 2024. As of the date of the request, OMC West JV, L.L.C. had made approximately \$229,435 in reimbursable expenditures.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

3. LONG TERM DEBT (Continued) (in thousands)

OMC West JV, LLC (Continued)

In December 2023, by authorization of JEDCO's Board of Commissioners, JEDCO and OMC West L.L.C. entered into the First Amendment to Lease Agreement and Agreement to Issue Bonds ("First Amendment"). The agreement, which was effective December 1, 2023, extended the Expenditure Period through December 20, 2027, and allowed a forbearance in the payment of any increased Annual PILOT Rent to allow for delays in the ability of OMC JV West, L.L.C. to make infrastructure improvements caused by the continuing effects of COVID-19 changes in the nature and location of the infrastructure improvements, and other factors. Simultaneously, JEDCO, OMC West JV, L.L.C. and First Horizon Bank as Escrow Trustee entered into an Escrow Deposit Agreement to implement the amendments made in the First Amendment and allow OMC West JV, L.L.C. the opportunity to retain the ability to realize the reimbursement of infrastructure costs in an amount up to \$6,400 through December 20, 2027. Pursuant to the amendment agreement OMC West JV, L.L.C. deposited \$3,934 in a trust account to be held through the term of the amended agreement.

US Foods, Inc.

On January 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$51,900 in Taxable Revenue Bonds. The bonds are for the purpose of the acquisition and construction of a new food warehouse and distribution facility, including related equipment and information technology costs. As of December 31, 2024, no bonds have been issued for the Project. The Lease Agreement also provides for Targeted Employment Claw Back Rent for each year in which either the Project's full-time employment or full-time payroll does not meet the minimum amounts established in the Lease Agreement. Based on calculations performed by the Jefferson Parish Assessor's Office. The assessed value of the Project was \$795 for 2023, and the amount of ad valorem taxes that would have been recognized on this assessed value for 2023 totaled \$109. Therefore, the total 2023 property tax savings and, therefore, the total amount of Jefferson Parish property tax abated amounted to \$30. The Company is also required to pay an annual administrative rental fee of \$33 beginning in 2020 through 2022 and \$25 in 2023 through 2026. The amount of annual administrative rent received by JEDCO in 2024 totaled \$25 and is included in charges for services revenue

Avondale Marine LLC

On July 1, 2019, JEDCO entered into a Lease Agreement to Issue up to \$150,000 in Taxable and/or Tax-Exempt Revenue Bonds. The bonds are for the purpose of renovating and rehabilitating a 254-acre site on the west bank of the Mississippi River and putting that site back into commerce as a mixed-use industrial and commercial property that generates employment and economic activity in Jefferson Parish. As of December 31, 2024, no bonds have been issued for the Project. In accordance with the Lease Agreement, the company must remit a Base PILOT Payment to the Jefferson Parish Sheriff's Office beginning in 2019 and continuing each year for the 20-year lease term with a final payment due in 2038.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

3. LONG TERM DEBT (Continued) (in thousands)

Laitram, L.L.C.

On August 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$250,000 in Taxable and/or Tax- Exempt Revenue Bonds. The bonds are for the purpose of acquiring and installing capital expenditures and improvements made on or after January 1, 2018 and on or before December 31, 2023, including related equipment and IT costs. In accordance with the Lease Agreement, the total amount of capital expenditures and improvements allowed into the Lease Agreement equals \$250,000 and the company is allowed to include the expenditures into the Lease Agreement through year 2023. Also, in accordance with the Lease Agreement, the company must remit annually commencing December 31, 2019 a Base PILOT Payment to the Jefferson Parish Sheriff's Office. In December 2020 through the Second Supplemental Act of Conveyance, as amended through a Ratification of and Amendment to Second Supplemental Act of Conveyance, As of January 2021, the company conveyed \$20,024 in asset to JEDCO that it installed and placed in service from January 1, 2020 through December 31, 2020. In November 2021 through the Third Supplemental Act of Conveyance, the company conveyed \$29,318 in assets to JEDCO that it installed and placed in service from January 1, 2021 through December 31, 2021.

In December 2022 through the Fourth Supplemental Act of Conveyance, as amended through a Ratification of an Amendment to Fourth Supplemental Act of Conveyance in January 2023, the company conveyed \$32,990 in assets to JEDCO that it installed and placed in service from January 1, 2022, through December 31, 2022. The Lease Agreement also provides for targeted employment and payroll claw back rent for each year in which the project's full-time employment and full-time payroll does not meet the annual targeted amount as stipulated in the agreement, no claw back was required for 2024.

The company is also required to pay an annual administrative rental fee to JEDCO in an amount calculated using JEDCO's fee policy, which is incorporated as Exhibit D to the Lease Agreement, beginning in 2020 through the duration of the lease. In 2024, JEDCO collected administrative rent in the amount of \$60,001.

KHA Affordable Properties, LP

In 2024, JEDCO closed on a PILOT lease with KHA Affordable Properties, LP, a for-profit limited partnership with General Partner KHA GP, LLC, Integrand Development, LLC and R4 Ken Acquisition, LLC. KHA GP, LLC is owned by the Kenner Housing Alliance, Inc., a single purpose nonprofit organization created by the Kenner Housing Authority (KHA) whose mission is to provide affordable housing to very low-income residents in the City of Kenner. The subject property of the lease is the entire portfolio of 137 affordable housing units currently owned by the KHA, which experienced major damage during the onset of Hurricane Ida. The 137 residential units will be redeveloped into 121 residential units, including a mix of single-family residential structures, duplexes, and multifamily apartments; a maintenance building and an office for KHA. The project will consist of new construction of 42 units and the rehabilitation of 79 units at a total project cost of approximately \$33 million.

The properties are currently tax-exempt but will become taxable when conveyed to the for-profit development partnership for the purpose of construction and operation of the units. The for-profit partnership is needed to take advantage of Multifamily Revenue Bonds issued by the Louisiana Housing Corporation (LHC). The LHC bonds are tax-exempt and are provided to developers to finance the acquisition, construction and/or rehabilitation of affordable housing for low to moderate income families and individuals. This program works in conjunction with the Low Income Housing Tax Credit which subsidizes a portion of the cost of the development making the project financially feasible. The PILOT has been requested by KHA Affordable Properties, LP to make the project financially viable.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

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

3. LONG TERM DEBT (Continued) (in thousands)

As of December 31, 2024, the rehabilitation and construction of the properties have not been completed, though several units are expected to be completed in 2025 with some occurring in 2026. Upon the development entity's receipt of a certificate of occupancy from the City of Kenner on the completed units, the developer will convey the completed properties to JEDCO, which will effectuate the leasehold estate under the PILOT lease. Until then, the units will not enjoy tax-exempt status from JEDCO's ownership of the properties. In 2024, JEDCO realized a closing fee in the amount of \$16,100 and is included in charges for services revenue.

NOTE U - RESTATED NET POSITION AND FUND BALANCE (in thousands)

In the year ended December 31, 2024, the Parish adopted GASB Statement No. 101 retrospectively as a change in accounting principle through a cumulative effect adjustment to beginning Net Position for both Governmental Activities and Business-type Activities. The effect of these adjustments is shown in the table below (in thousands).

During the fiscal year ended December 31, 2024, the Parish identified errors in previously issued financial statements as of December 31, 2023. Because the financial statements present a single period, the errors were corrected through restatements of beginning net position, fund balance, or fund net position as of January 1, 2024 in accordance with GASB Statement No. 100.

The errors consisted of:

- (1) failure to properly record an interfund transfer related to the combination of a nonmajor governmental debt service fund with a proprietary fund, resulting in an overstatement of cash and fund balance in governmental activities;
- (2) improper recognition of a receivable in a custodial fund that did not meet the definition of an asset;
- (3) improper recognition and omission of intergovernmental grant revenues, receivables, and unavailable revenues due to incorrect application of availability and collectability criteria under the both the accrual and modified accrual basis of accounting; and
- (4) inclusion of the detailed account activities of the Housing Services Development District in the Federal and State Grants fund, resulting in understatements of assets, liabilities and fund balance.

The corrections resulted in prior period adjustments to beginning net position and fund balance of governmental activities, business-type activities, affected proprietary funds, and custodial funds and beginning fund balance of affected governmental funds, as noted below (in thousands).

	Reporting Units Affected by Restatements to Beginning Balances (Governmental Funds)			
	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital
Beginning Balances (as previously presented)	\$ 51,935	\$ 47,804	\$ 18,471	\$ 128,632
Change in accounting principle (GASB 101)	—	—	—	—
Error Correction - Total Assets (Overstatement) Understatement	26	(11,483)	178	1,032
Error Correction - Unavailable Revenues Overstatement (Understatement)	—	(27,022)	—	—
Error Correction - Total Liabilities Understatement	—	(1,337)	—	—
Beginning Balances (restated)	<u>\$ 51,961</u>	<u>\$ 7,962</u>	<u>\$ 18,649</u>	<u>\$ 129,664</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE U - RESTATED NET POSITION AND FUND BALANCE (Continued)

Reporting Units Affected by Restatements to Beginning Balances

	Nonmajor Governmental Funds	Governmental Activities	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 2	Custodial Funds
Beginning Balances (as previously presented)	\$ 725,719	\$ 2,437,794	\$ 291,316	\$ 276,366	\$ 5,330
Change in accounting principle (GASB 101)	—	(8,673)	(329)	(691)	—
Error Correction - Total Assets (Overstatement) Understatement	15,266	5,077	244	15,637	(1,666)
Error Correction - Unavailable Revenues Overstatement (Understatement)	1,402	—	—	—	—
Error Correction - Total Liabilities Understatement	—	(1,337)	—	—	—
Beginning Balances (restated)	<u>\$ 742,387</u>	<u>\$ 2,432,861</u>	<u>\$ 291,231</u>	<u>\$ 291,312</u>	<u>\$ 3,664</u>

NOTE V - SUBSEQUENT EVENTS (in thousands)

Resolution No. 144978 adopted on September 10, 2024 authorizing the Parish of Jefferson, State of Louisiana to proceed with a not to exceed \$9,500 financing through the Louisiana Local Government Environmental Facilities and Community Development Authority (“LCDA”) requesting the LCDA to issue its revenue bonds and authorizing application to the State Bond Commission. \$9,177 was drawdown in 2025.

Ordinance No. 27040 adopted on August 20, 2025 established the Design District Economic Development District for the benefits of the Restoration Tax Abatement Program in the eastern section of Old Jefferson.

Resolution No. 146919 adopted on August 20, 2025 providing for canvassing the returns and declaring the result of the special election held in the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2025 for authority to renew the levy and collection of an ad valorem tax in the Parish for the purpose of acquiring, constructing, improving, maintaining and operating public library facilities and equipment therefor within and for the Parish. There was a majority of 8,854 votes cast FOR the Proposition. The proposition authorized to renew the levy and collection of a tax not to exceed six and one-half (6 1/2) mills on all property subject to taxation in the Parish for a period of ten (10) years, beginning with the year 2028.

Resolution No. 146920 adopted on August 20, 2025 providing for canvassing the returns and declaring the result of the special election held in Consolidated Drainage District No. 2 of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2025 for authority to renew the levy and collection of an ad valorem tax in the District for the purpose of acquiring, constructing, improving, maintaining or operating the drainage works within and for said District. There was a majority of 11,889 votes cast FOR the Proposition. The proposition authorized to renew the levy and collection of a tax not to exceed six (6) mills on all property subject to taxation in said District for a period of ten (10) years, beginning with the year 2027.

Resolution No. 146921 adopted August 20, 2025 providing for canvassing the returns and declaring the result of the special election held in Consolidated Jefferson Recreation and Community Center and Playground District of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2025 for authority to renew the levy and collection of an ad valorem tax in the District for the purpose of acquiring, constructing, improving, maintaining and operating recreation and other facilities in said District. There was a majority of 8,003 votes cast FOR the Proposition. The proposition authorized to renew the levy and collection of a tax not to exceed ten (10) mills on all property subject to taxation in said District for a period of ten (10) years, beginning with the year 2027.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE V - SUBSEQUENT EVENTS (in thousands) (Continued)

Resolution No. 146967 adopted August 20, 2025 authorized the creation of a public benefit corporation known as the LaSalle Park Area Development Corporation and approving the attached Articles of Incorporation to develop the Park with a sports medicine clinic including outdoor rehabilitation and training facilities, parking and related and incidental uses or other commercial uses, including potentially a hotel.

Resolution No. 146969 adopted August 20, 2025 authorized a Ground Lease between the Parish of Jefferson and LaSalle Park Area Development Corporation, of a 13.1453-acre tract of land located at LaSalle Park, for the future development of the park.

Resolution No. 146970 adopted August 20, 2025 authorized the Parish of Jefferson to sign as intervenor in the Development Sublease Agreement between LaSalle Park Area Development Corporation and GMB Properties, L.L.C. for the use of a 10.8351-acre tract of land for the future development LaSalle Park.

Resolution No.147395 adopted October 22 , 2025 approved a Mutual Aid Agreement between the Louisiana Office of State Fire Marshall, East Bank Consolidated Special Service Fire Protection District of Jefferson Parish, Louisiana, and the Fire Chiefs of other Parish and City fire departments, to secure for each party the benefits of mutual aid and protection of life and property in the event of a disaster and/or civil emergency and for better coordination of effort, to ensure that adequate equipment is available.

Resolution No. 147280 adopted October 22, 2025 accepted the lowest responsible bid of Perrier Esquerre Contractors, LLC, under Bid No. 50-00148332, received on September 16, 2025 at the bid tabulation amount of \$15,300 for the construction of Jefferson Parish East Bank Animal Adoption and Services Facility replacing the East Bank Animal Shelter damaged after hurricane Ida.

Resolution No. 147833 adopted February 4, 2026 approved an Amended and Restated Cooperative Endeavor Agreement by and between the Louisiana Stadium and Exposition District and the Parish of Jefferson, which modifies the terms of the Original CEA in order to accomplish (i) the implementation and turnover of the completed portion of the Project to the Parish; and (ii) the completion of the construction of the remainder of the project by the Parish with the remaining Project Funding for the John A. Alario Jr. Sports Complex. The State of Louisiana appropriated capital outlay funds to the LSED for the initial design, development and construction of a Jefferson Parish Sports and Recreation Complex in Westwego, know as the John A. Alario, Jr Sports Complex. The Sports Complex sits on 148 acres and includes eight (8) multipurpose fields, a concession building, a maintenance building, a restroom building, and 300 parking spaces. It is now operational serving both local users and large-scale events.

Resolution No. 148045 adopted on February 25, 2026 approved the creation of a public benefit corporation known as METRY Public Benefit Corporation approving the attached Articles of Incorporation for the purposes set forth in the State law, including, without limitation, entering into agreements and engaging in financing arrangements, including new markets tax credit transactions, to plan, renovate, construct, lease, sublease, manage, operate and improve public property and facilities within the identified area.

NOTE W - FUTURE ACCOUNTING PRONOUNCEMENTS

The GASB has issued several Statements not yet implemented by the Parish. The Statements which may impact the Parish are as follows:

GASB Statement No. 102, Certain Risk Disclosures. The requirements of this statement are effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, Financial Reporting Model Improvements. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, Disclosure of Certain Capital Assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2024

NOTE W - FUTURE ACCOUNTING PRONOUNCEMENTS (continued)

GASB Statement No. 105, Subsequent Events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026.

The Parish's management has not yet determined the effect these Statements will have on the Parish's financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY**

	2024	2023	2022	2021	2020
Total Pension Liability	\$ 42,665,887	\$ 43,974,919	\$ 45,684,223	\$ 45,514,105	\$ 46,733,946
Plan Fiduciary Net Position	54,141,000	51,271,004	48,284,888	58,232,886	53,855,239
Net Pension Liability (Asset)	(11,475,113)	(7,296,085)	(2,600,665)	(12,718,781)	(7,121,293)
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	126.90%	116.59%	105.69%	127.94%	115.24%
Covered Payroll	\$ 215,347	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(5328.66)%	(3478.67)%	(1275.84)%	(3711.46)%	(2092.10)%

SCHEDULE OF CONTRIBUTIONS

	2024	2023	2022	2021	2020
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 418,980	\$ 354,689	\$ 401,701	\$ 393,290	\$ 412,120
Contribution in Relation to the Actuarially Determined Contribution	418,980	354,689	436,632	536,305	686,866
Contribution Deficiency / (Excess)	—	—	(34,931)	(143,015)	(274,746)
Covered Payroll	\$ 215,347	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390
Contribution as a Percentage of Covered Payroll	194.56%	169.11%	214.20%	156.50%	201.79%

Notes to Required Supplementary information:

The information presented in the preceding required supplementary schedule was determined as part of the actuarial valuation dates as of the year ended dates indicated above.

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2024	2023	2022	2021	2020
Discount rate:	4.75%	4.75%	4.75%	4.75%	6.50%

Additional information as of the latest valuation follows:

Valuation date	December 31, 2024
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.10%
Projected salary increase	N/A
Investment rate of return	4.75%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2023 was 4.75% and overall salary scale was 5.00%

¹ Audited by other auditors

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

	2019	2018	2017	2016	2015
Total Pension Liability	\$ 45,954,721	\$ 47,282,111	\$ 48,420,268	\$ 46,405,336	\$ 46,264,820
Plan Fiduciary Net Position	50,517,679	45,087,349	48,768,815	44,016,483	42,811,188
Net Pension Liability (Asset)	(4,562,958)	2,194,762	(348,547)	2,388,853	3,453,632
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	109.93%	95.36%	100.72%	94.85%	92.54%
Covered Payroll	\$ 518,446	\$ 325,187	\$ 624,890	\$ 618,467	\$ 988,525
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(880.12)%	674.92%	(55.78)%	386.25%	349.37%

SCHEDULE OF CONTRIBUTIONS

	2019	2018	2017	2016	2015
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 499,196	\$ 1,405,283	\$ 1,281,640	\$ 1,201,826	\$ 1,880,008
Contribution in Relation to the Actuarially Determined Contribution	831,994	1,437,221	1,562,975	2,497,301	2,387,312
Contribution Deficiency / (Excess)	(332,798)	(31,938)	(281,335)	(1,295,475)	(507,304)
Covered Payroll	518,446	325,187	624,890	618,467	988,525
Contribution as a Percentage of Covered Payroll	160.48%	441.97%	250.12%	403.79%	241.50%

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2019	2018	2017	2016	2015
Discount rate:	5.00%	5.00%	5.50%	5.50%	5.50%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020
Total Pension Liability:					
Service Cost	\$ 6,610	\$ 6,387	\$ 10,363	\$ 10,207	\$ 12,189
Interest	2,031,473	2,111,741	2,102,232	2,161,333	2,238,083
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(891,272)	(1,332,656)	621,141	(877,416)	(455,299)
Changes of assumptions	-	-	-	-	1,424,500
Benefit payment	(2,419,611)	(2,462,351)	(2,520,366)	(2,470,199)	(2,423,269)
Refunds of member contributions	(36,232)	(32,425)	(43,252)	(43,766)	(16,979)
Other	-	-	-	-	-
Net Change in Total Pension Liability	(1,309,032)	(1,709,304)	170,118	(1,219,841)	779,225
Total Pension Liability - Beginning	43,974,919	45,684,223	45,514,105	46,733,946	45,954,721
Total Pension Liability - Ending (a)	<u>\$ 42,665,887</u>	<u>\$ 43,974,919</u>	<u>\$ 45,684,223</u>	<u>\$ 45,514,105</u>	<u>\$ 46,733,946</u>
Plan Fiduciary Net Position					
Contributions - Member	\$ 1,591	\$ 1,539	\$ 1,557	\$ 2,563	\$ 3,603
Contributions - Employer	418,980	354,689	436,632	536,305	686,866
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	5,303,047	5,496,051	(7,545,316)	6,706,254	5,559,271
Other Income	(2,419,611)	-	-	-	-
Benefit payments	(36,232)	(2,462,351)	(2,520,366)	(2,470,199)	(2,423,269)
Refunds of member contributions	(397,770)	(32,425)	(43,252)	(43,766)	(16,979)
Administrative expenses	-	(371,387)	(277,253)	(353,510)	(471,932)
Net change in Plan Fiduciary Net Position	2,870,005	2,986,116	(9,947,998)	4,377,647	3,337,560
Plan Fiduciary Net Position - Beginning	51,271,004	48,284,888	58,232,886	53,855,239	50,517,679
Plan Fiduciary Net Position - Ending (b)	54,141,009	51,271,004	48,284,888	58,232,886	53,855,239
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (11,475,122)	\$ (7,296,085)	\$ (2,600,665)	\$ (12,718,781)	\$ (7,121,293)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.90%	116.59%	105.69%	127.94%	115.24%
Covered Payroll	\$ 215,347	\$ 209,738	\$ 203,840	\$ 342,689	\$ 340,390
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(5328.67)%	(3478.67)%	(1275.84)%	(3711.46)%	(2092.10)%

¹ Audited by other auditors

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH ¹
LAST TEN FISCAL YEARS

	2019	2018	2017	2016	2015
Total Pension Liability:					
Service Cost	\$ 14,757	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260
Interest	2,301,319	2,357,190	2,481,835	2,474,064	2,817,938
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(1,071,131)	(895,823)	(427,223)	285,538	(367,601)
Changes of assumptions	-	-	2,569,457	-	1,763,465
Benefit payment	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)
Refunds of member contributions	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)
Other	-	249	75	702	6,365
Net Change in Total Pension Liability	(1,327,390)	(1,138,157)	2,014,932	140,516	1,669,674
Total Pension Liability - Beginning	47,282,111	48,420,268	46,405,336	46,264,820	44,595,146
Total Pension Liability - Ending (a)	<u>\$ 45,954,721</u>	<u>\$ 47,282,111</u>	<u>\$ 48,420,268</u>	<u>\$ 46,405,336</u>	<u>\$ 46,264,820</u>
Plan Fiduciary Net Position					
Contributions - Member	\$ 4,761	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953
Contributions - Employer	831,994	1,437,221	1,562,975	2,497,301	2,387,312
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	7,509,901	(2,001,810)	6,198,990	1,747,381	573,394
Other Income	-	249	75	702	6,365
Benefit payments	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)
Refunds of member contributions	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)
Administrative expenses	(343,991)	(507,353)	(393,215)	(405,865)	(302,100)
Net change in Plan Fiduciary Net Position	5,430,330	(3,681,466)	4,752,332	1,205,295	103,171
Plan Fiduciary Net Position - Beginning	45,087,349	48,768,815	44,016,483	42,811,188	42,708,017
Plan Fiduciary Net Position - Ending (b)	50,517,679	45,087,349	48,768,815	44,016,483	42,811,188
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (4,562,958)	\$ 2,194,762	\$ (348,547)	\$ 2,388,853	\$ 3,453,632
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.93%	95.36%	100.72%	94.85%	92.54%
Covered Payroll	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(880.12)%	351.06%	(55.78)%	386.25%	349.37%

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY**

For the fiscal year ended December 31	2024	2023	2022	2021	2020
Total Pension Liability	\$ 90,980,008	\$ 94,441,160	\$ 96,455,211	\$ 98,081,553	\$ 100,549,959
Plan Fiduciary Net Position	65,389,418	64,473,499	63,030,802	79,027,999	75,971,789
Net Pension Liability	<u>\$ 25,590,590</u>	<u>\$ 29,967,661</u>	<u>\$ 33,424,409</u>	<u>\$ 19,053,554</u>	<u>\$ 24,578,170</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension liability	71.87%	68.27%	65.35%	80.57%	75.56%
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

SCHEDULE OF CONTRIBUTION

	2024	2023	2022	2021	2020
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 2,098,302	\$ 2,120,007	\$ 1,984,021	\$ 2,234,426	\$ 2,007,703
Contribution in Relation to the Actuarially Determined Contribution	2,120,007	1,984,021	2,135,475	2,234,426	2,007,703
Contribution Excess /(Deficiency)	<u>\$ 21,705</u>	<u>\$ (135,986)</u>	<u>\$ 151,454</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Contribution as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

Notes to Required Supplementary information:

The information presented in the preceding required supplementary schedule was determined as part of the actuarial valuation dates as of the year ended dates indicated above.

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2024	2023	2022	2021	2020
Discount rate:	7.00%	7.00%	7.00%	7.00%	7.00%

Additional information as of the latest valuation follows:

Valuation date	December 31, 2024
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.30%
Projected salary increase	N/A
Investment rate of return	7.00%

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

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS
SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31	2019	2018	2017	2016	2015
Total Pension Liability	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324
Plan Fiduciary Net Position	75,723,602	69,653,867	59,429,255	51,474,344	57,091,925
Net Pension Liability	<u>\$ 27,547,180</u>	<u>\$ 33,660,427</u>	<u>\$ 60,443,772</u>	<u>\$ 70,407,146</u>	<u>\$ 60,588,399</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.33%	67.42%	49.58%	42.23%	48.51%
Covered Payroll	N/A	N/A	N/A	N/A	28,964
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	-

SCHEDULE OF CONTRIBUTION

	2019	2018	2017	2016	2015
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 1,705,153	\$ 5,913,512	\$ 6,220,746	\$ 5,653,720	\$ 4,265,707
Contribution in Relation to the Actuarially Determined Contribution	1,705,153	5,913,512	-	-	-
Contribution Excess /(Deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,220,746)</u>	<u>\$ (5,653,720)</u>	<u>\$ (4,265,707)</u>
Covered Payroll	N/A	N/A	N/A	N/A	28,963,544
Contribution as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	14.73%

Notes to Required Supplementary information:

The information presented in the preceding required supplementary schedule was determined as part of the actuarial valuation dates as of the year ended dates indicated above.

Changes in assumptions include changes in the discount rate from year-to-year, as follows:

	2019	2018	2017	2016	2015
Discount rate:	7.00%	7.00%	7.00%	7.00%	7.00%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2024	2023	2022	2021	2020
Total Pension Liability:					
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	6,324,271	6,437,840	6,569,462	6,739,094	6,930,317
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	(1,455,679)	100,619	414,011	(750,573)	(549,585)
Changes of assumptions	-	-	-	244,621	(422,253)
Benefit payment	(8,329,744)	(8,552,510)	(8,609,815)	(8,701,548)	(8,679,302)
Refunds of member contributions	-	-	-	-	-
Other	-	-	-	-	-
Net Change in Total Pension Liability	(3,461,152)	(2,014,051)	(1,626,342)	(2,468,406)	(2,720,823)
Total Pension Liability - Beginning	94,441,160	96,455,211	98,081,553	100,549,959	103,270,782
Total Pension Liability - Ending (a)	90,980,008	94,441,160	96,455,211	98,081,553	100,549,959
Plan Fiduciary Net Position					
Contributions - Member	-	-	-	-	-
Contributions - Employer	2,120,007	1,984,021	2,135,475	2,234,426	2,007,703
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	7,261,401	8,195,343	(9,378,568)	9,734,826	7,020,130
Other Income	-	-	-	-	-
Benefit payments	(8,278,215)	(8,552,510)	(8,586,185)	(8,662,856)	(8,670,342)
Refunds of member contributions	-	-	-	-	-
Administrative expenses	(187,274)	(184,157)	(167,919)	(169,894)	(189,596)
Net change in Plan Fiduciary Net Position	915,919	1,442,697	(15,997,197)	3,136,502	167,895
Plan fiduciary Net Position - Beginning	64,473,499	63,030,802	79,027,999	75,891,497	75,723,602
Plan Fiduciary Net Position - Ending (b)	65,389,418	64,473,499	63,030,802	79,027,999	75,891,497
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 25,590,590	29,967,661	33,424,409	19,053,554	24,658,462
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.87%	68.27%	65.35%	80.57%	75.48%
Covered Payroll	N/A	N/A	N/A	N/A	N/A
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A

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

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER ¹
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2019	2018	2017	2016	2015
Total Pension Liability:					
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ 391,500
Interest	6,925,626	7,700,649	8,206,170	7,885,910	7,782,801
Change of benefits terms	-	-	-	-	-
Difference between expected and actual experience	145,320	(4,549,453)	(1,375,829)	(707,968)	4,051,107
Changes of assumptions	1,772,278	-	-	5,766,246	-
Benefit payment	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)
Refunds of member contributions	-	-	-	-	-
Other	-	-	-	-	-
Net Change in Total Pension Liability	(43,512)	(16,558,733)	(2,008,463)	4,201,166	5,474,234
Total Pension Liability - Beginning	103,314,294	119,873,027	121,881,490	117,680,324	112,206,090
Total Pension Liability - Ending (a)	103,270,782	103,314,294	119,873,027	121,881,490	117,680,324
Plan Fiduciary Net Position					
Contributions - Member	-	-	-	-	-
Contributions - Employer	1,705,153	35,694,829	9,919,427	-	3,601,769
Contribution - Nonemployer contributing entities	-	-	-	-	-
Net investment income	13,449,857	(4,996,725)	7,206,264	4,009,145	(54,972)
Other Income	-	-	-	-	-
Benefit payments	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)
Refunds of member contributions	-	-	-	-	-
Administrative expenses	(198,539)	(763,563)	(331,976)	(883,704)	(541,362)
Net change in Plan Fiduciary Net Position	6,069,735	10,224,612	7,954,911	(5,617,581)	(3,745,739)
Plan fiduciary Net Position - Beginning	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664
Plan Fiduciary Net Position - Ending (b)	75,723,602	69,653,867	59,429,255	51,474,344	57,091,925
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 27,547,180	33,660,427	60,443,772	70,407,146	60,588,399
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.33%	67.42%	49.58%	42.23%	48.51%
Covered Payroll	N/A		N/A	N/A	\$ 28,963,544
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	209.19%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2024		2023		2022	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$18,101,330	\$7,383,958	\$16,847,070	\$2,220,070	\$15,392,699	\$6,861,000
Contributions in relation to the contractually required contribution	18,101,330	7,383,958	16,871,640	2,220,070	15,392,699	6,861,000
Contribution deficiency/(excess)	\$ -	\$ -	\$ (24,570)	\$ -	\$ -	\$ -

Covered payroll	\$157,768,767	\$22,201,514	\$146,704,858	\$20,404,436	\$137,946,827	\$19,920,550
Contributions as a (%) of covered payroll	11.47%	33.26%	11.50%	10.88%	11.16%	34.44%

Notes to Required Supplementary information:

Changes in assumptions include changes in the discount rate from year-to-year, as follows:	2024		2023		2022	
		6.40 %	6.90 %	6.40 %	6.90 %	6.40 %

For the fiscal year ended December 31,	2019		2018		2017	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$15,011,910	\$5,274,122	\$14,492,541	\$5,129,982	\$15,382,585	\$5,127,754
Contributions in relation to the contractually required contribution	15,011,910	5,274,122	14,492,541	5,129,982	15,382,585	5,127,754
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Covered payroll	\$130,472,623	\$19,426,065	\$126,021,979	\$19,358,578	\$123,075,973	\$19,814,661
Contributions as a (%) of covered payroll	11.51%	27.15%	11.50%	26.50%	12.50%	25.88%

Notes to Required Supplementary information:

Changes in assumptions include changes in the discount rate from year-to-year, as follows:	2019		2018		2017	
		6.50 %	7.15 %	6.75 %	7.30 %	7.00 %

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

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS

For the fiscal year ended December 31,	2021		2020	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$17,488,424	\$6,588,205	\$16,672,289	\$5,913,876
Contributions in relation to the contractually required contribution	17,488,424	6,588,205	16,672,289	5,913,876
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$142,762,636	\$19,920,550	\$136,100,256	\$19,601,322
Contributions as a (%) of covered payroll	12.25%	33.07%	12.25%	30.17%

Notes to Required Supplementary information:

Changes in assumptions include changes in the discount rate from year-to-year, as follows:	2021		2020	
		6.40 %	6.90 %	6.50 %

For the fiscal year ended December 31,	2016		2015	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$15,800,719	\$5,208,580	\$16,573,230	\$5,562,649
Contributions in relation to the contractually required contribution	15,800,719	5,208,580	16,573,230	5,562,649
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$121,544,005	\$19,903,558	\$114,298,005	\$19,747,234
Contributions as a (%) of covered payroll	13.00%	26.17%	14.50%	28.17%

Notes to Required Supplementary information:

Changes in assumptions include changes in the discount rate from year-to-year, as follows:	2016		2015	
		7.00 %	7.50 %	7.25 %

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

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS

For the year ended December 31,	2024		2023		2022	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.21%	7.71%	20.31%	7.58%	21.25%	7.91%
Proportionate share of the net pension liability/(asset)	\$ 19,257	\$ 43,423	\$ 78,182	\$ 49,481	\$ (100,075)	\$ 55,790
Covered payroll	\$ 157,769	\$ 22,202	\$ 146,705	\$ 20,404	\$ 137,947	\$ 6,861
Proportionate share of the net pension liability (%) of employee payroll	12.21%	195.59%	53.29%	242.50%	(72.55)%	813.17%
Plan fiduciary net position as a (%) of the total pension liability	98.03%	81.68%	99.77%	77.69%	1056.39%	74.68%
	2019		2018		2017	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.40%	7.96%	22.26%	8.32%	20.47%	8.80%
Proportionate share of the net pension liability/(asset)	\$ 90,575	\$ 49,866	\$ (16,519)	\$ 47,860	\$ 42,153	\$ 50,424
Covered payroll	\$ 130,473	\$ 19,228	\$ 123,076	\$ 19,812	\$ 121,544	\$ 20,504
Proportionate share of the net pension liability (%) of employee payroll	69.42%	259.33%	(13.42)%	241.57%	34.68%	245.93%
Plan fiduciary net position as a (%) of the total pension liability	88.86%	74.76%	101.98%	74.76%	94.15%	73.55%

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

(Continued)

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS

For the year ended December 31,	2021		2020	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.35%	7.93%	20.55%	7.87%
Proportionate share of the net pension liability/(asset)	\$ (35,687)	\$ 28,125	\$ (967)	\$ 54,580
Covered payroll	\$ 142,763	\$ 8,575	\$ 130,473	\$ 19,733
Proportionate share of the net pension liability (%) of employee payroll	(25.00)%	327.98%	(0.74)%	276.60%
Plan fiduciary net position as a (%) of the total pension liability	104.00%	86.78%	99.89%	72.61%
	2016		2015	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	19.91%	8.81%	20.60%	8.08%
Proportionate share of the net pension liability/(asset)	\$ 52,406	\$ 57,639	\$ 5,636	\$ 43,546
Covered payroll	\$ 114,298	\$ 21,105	\$ 117,450	\$ 17,147
Proportionate share of the net pension liability (%) of employee payroll	45.85%	273.10%	4.80%	253.96%
Plan fiduciary net position as a (%) of the total pension liability	99.15%	72.45%	99.15%	72.45%

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS ¹

<u>Total OPEB Liability:</u>	2024	2023	2022	2021	2020
Service cost	\$ 1,215	\$ 1,705	\$ 3,061	\$ 1,850	\$ 1,431
Interest	3,512	5,604	4,201	3,267	5,156
Changes in benefit terms	-	-	-	-	-
Differences between expected and actual experience	-	(48,980)	(8,187)	13,605	(11)
Changes in assumptions/other inputs	(970)	5,649	(49,074)	5,336	11,853
Benefit payments	(5,708)	(5,335)	(7,814)	(7,735)	(7,496)
Net change in total OPEB Liability	(1,951)	(41,357)	(57,813)	16,323	10,933
Total OPEB liability - beginning	92,301	133,658	191,471	175,148	164,215
Total OPEB liability - ending	\$ 90,350	\$ 92,301	\$ 133,658	\$ 191,471	\$ 175,148

<u>Total OPEB Liability:</u>	2019	2018
Service cost	\$ 1,386	\$ 1,488
Interest	5,732	6,144
Changes in benefit terms	-	734
Differences between expected and actual experience	(42,219)	-
Changes in assumptions/other inputs	24,886	14,831
Benefit payments	(6,973)	(7,413)
Net change in total OPEB Liability	(17,188)	15,784
Total OPEB liability - beginning	181,403	165,619
Total OPEB liability - ending	\$ 164,215	\$ 181,403

<u>Covered Employee Payroll</u>	2024	2023	2022	2021	2020
	\$ 168,893	\$ 162,822	\$ 144,255	\$ 140,737	\$ 144,500
Total OPEB Liability as a percentage of covered employee payroll	53.50%	56.69%	92.65%	136.05%	121.21%
Changes of assumptions and other inputs reflect a change in the discount rate to:	4.31%	4.31%	4.31%	2.25%	1.93%

<u>Covered Employee Payroll</u>	2019	2018
	\$ 140,976	\$ 140,621
Total OPEB Liability as a percentage of covered employee payroll	116.48%	129.00%
Changes of assumptions and other inputs reflect a change in the discount rate to:	3.26%	3.23%

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

¹ The Parish OPEB liability for years prior to the year ended December 31, 2017 has not been actuarially determined. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive/ Negative
	Original	Final		
Revenues				
Taxes	\$ 55,085	\$ 55,356	\$ 56,199	\$ 843
Licenses And Permits	14,878	15,392	17,947	2,555
Intergovernmental Revenues	587	673	1,167	494
Charges For Services	30,993	31,742	32,182	440
Fines & Forfeitures	5,044	5,152	4,922	(230)
Interest Income	3,100	3,526	4,457	931
Miscellaneous Revenues	1,234	1,482	1,837	355
TOTAL REVENUES	110,921	113,323	118,711	5,388
Expenditures				
Legislative	8,439	8,589	7,978	611
Judicial	45,159	44,895	42,407	2,488
Executive	3,873	3,881	3,806	75
Elections	916	936	852	84
Financial Administration	24,512	23,367	22,141	1,226
General Services	438	399	310	89
Public Safety	32,185	31,037	28,268	2,769
Health and Welfare	2,794	3,195	2,908	287
Culture & Recreation	9,320	10,008	8,584	1,424
Capital Outlay	2,190	2,830	2,241	589
TOTAL EXPENDITURES	129,826	129,137	119,495	9,642
Excess (deficiency) of revenues over (under) expenditures	(18,905)	(15,814)	(784)	15,030
Other financing sources (uses)				
Transfers In	4,127	5,391	5,261	(130)
Transfers Out	(7,126)	(9,115)	(8,979)	136
TOTAL OTHER FINANCING SOURCES (USES)	(2,999)	(3,724)	(3,718)	6
NET CHANGES IN FUND BALANCES	(21,904)	(19,538)	(4,502)	15,036
Fund balance				
BEGINNING OF YEAR	57,283	57,283	57,283	-
END OF YEAR	\$ 35,379	\$ 37,745	\$ 52,781	\$ 15,036

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

(in thousands of dollars)

	Federal and State Grants			
	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive/ Negative
	Original	Final		
Revenue				
Taxes	\$ -	\$ (603)	\$ -	\$ 603
Intergovernmental	69,144	234,282	93,013	(141,269)
Fines and forfeitures	-	(83)	6	89
Investment earnings	-	2,301	3	(2,298)
Miscellaneous	-	10,421	261	(10,160)
TOTAL REVENUES	<u>69,144</u>	<u>246,318</u>	<u>93,283</u>	<u>(153,035)</u>
Expenditures				
Current	67,907	282,966	65,850	217,116
Capital outlay	-	12,293	7,631	4,662
TOTAL EXPENDITURE	<u>67,907</u>	<u>295,259</u>	<u>73,481</u>	<u>221,778</u>
Excess (deficiency) of revenues over (under) expenditures	1,237	(48,941)	19,802	68,743
Other financing sources (uses)				
Transfers in	4,663	5,909	4,775	(1,134)
Transfers out	(5,900)	(13,234)	(9,232)	4,002
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,237)</u>	<u>(7,325)</u>	<u>(4,457)</u>	<u>2,868</u>
NET CHANGE IN FUND BALANCES	-	(56,266)	15,345	71,611
Fund balance				
Beginning of year	(3,651)	(3,651)	(3,651)	-
END OF YEAR	<u>\$ (3,651)</u>	<u>\$ (59,917)</u>	<u>\$ 11,694</u>	<u>\$ 71,611</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	East Bank Cons Fire Dist			
	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget Positive/ Negative
	Original	Final		
Revenue				
Taxes	\$ 47,949	\$ 50,163	\$ 49,930	\$ (233)
Intergovernmental	2,387	2,573	2,569	(4)
Investment earnings	930	930	1,421	491
Miscellaneous	32	227	277	50
TOTAL REVENUES	<u>51,298</u>	<u>53,893</u>	<u>54,197</u>	<u>304</u>
Expenditures				
Current	52,099	52,710	48,703	4,007
Capital outlay	1,474	5,037	1,874	3,163
TOTAL EXPENDITURE	<u>53,573</u>	<u>57,747</u>	<u>50,577</u>	<u>7,170</u>
Excess (deficiency) of revenues over (under) expenditures	(2,275)	(3,854)	3,620	7,474
Other financing sources (uses)				
Transfers in	74	509	509	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>74</u>	<u>509</u>	<u>509</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,201)	(3,345)	4,129	7,474
Fund balance				
Beginning of year	20,884	20,884	20,884	-
END OF YEAR	<u>\$ 18,683</u>	<u>\$ 17,539</u>	<u>\$ 25,013</u>	<u>\$ 7,474</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

1. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2024, is presented below (in thousands of dollars):

2.

	General	Federal and State Grants	East Bank Consolidated Fire District
Net changes in fund balances (budgetary basis)	\$ (4,502)	\$ 15,345	\$ 4,129
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(2,759)	(38,681)	(395)
To adjust expenditures for unpaid payroll expenditures	(3,341)	(507)	(2,012)
To adjust share of pooled assets to fair value	(1,324)	35,508	3,286
To adjust revenues for accrued/deferred revenues	5,534	(24,008)	(1,202)
Net changes in fund balances (GAAP basis)	\$ (6,392)	\$ (12,343)	\$ 3,806

SUPPLEMENTAL INFORMATION

**OTHER GOVERNMENTAL
FUNDS**

NON MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

PUBLIC SAFETY

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

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

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

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

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

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

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

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

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

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

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

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

Criminal Justice accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating judicial services in the criminal justice system.

PUBLIC SAFETY (Continued)

Inspector General provides a full-time program of investigation, audit, inspections and performance review of parish government operations to assist in improving operations and deterring and identifying fraud, corruption, waste, mismanagement, or misconduct in government operations.

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

Opioid Settlement Fund accounts for settlement funds from litigation brought by the states and local governments to abate the opioid epidemic. As part of the settlement the use of the proceeds are to provide evidence-based forward-looking strategies, programming and services to provide treatment and support for those affected by substance use disorders.

PUBLIC WORKS

Streets Department accounts for the proceeds of the restricted one half cent sales tax revenue to maintain and improve public streets and roads within the unincorporated area of the parish and major streets in the municipalities. The department also provides all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on Parish roads of the unincorporated area of the Parish, major streets in the municipalities and rights-of-way to beautify the Parish.

Comprehensive Zoning Overlay accounts for the proceeds of the restricted revenue to maintain and sustain beautification improvements along the Veterans Boulevard corridor in conjunction with the CPZ program.

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

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

Consolidated Garbage District #1 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district. The district also accounts for service charges collected at the landfill, and provides all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

Consolidated Drainage District #2 accounts for the proceeds of restricted revenue to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, crossdrains, street subsurface drainage system and pump stations within the district.

BP Settlement Fund accounts for the portion of the litigation settlement allocated to the General Fund. A portion of these funds has been dedicated to fund projects to address flood control and coastal erosion issues in council district 3 and in council district 1 including (1) the Mississippi Long Distance Sediment Pipeline, Phase 2; (2) Segmented Breakwaters at Grand Isle, and (3) flood control projects in Lafitte. Appropriations are made by Council resolutions as projects are identified.

TRANSIT

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

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

HEALTH & WELFARE

Animal Shelter accounts for a portion of a special property tax levy for health services to respond to all citizens' calls for assistance with public health-related animal problems and provides shelter for abandoned small animals.

Mosquito Control accounts for service charges collected to provide services in the prevention of the proliferation of the mosquito population.

Health Unit accounts for a portion of a special property tax levy for health services to promote health and prevent disease among the residents of the Parish through a health care delivery system which promotes high-level wholeness by developing and enhancing the health capabilities of the people it serves.

Human Services Authority accounts for a portion of a special property tax levy for health services used to operate mental health, mental retardation/developmental disabilities and substance abuse programs in the Parish.

Senior Services accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating services and programs for the elderly.

CULTURE & RECREATION

Consolidated Jefferson Recreation and Community Center and Playground District accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the unincorporated areas of Jefferson Parish. This district was created as a result of the consolidation of the Consolidated Playground District #1 and Consolidated Playground District #2.

Alario Center accounts for the proceeds of restricted revenues designated by the State legislature, namely the hotel/motel tax collected on the West Bank to operate and maintain the multi-use facility.

Playground District #16 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

West Jefferson Park and Community Center and Playground District accounts for a service charge collected from West Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

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

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

Library accounts for the proceeds of restricted revenue to provide books, periodicals, and state documents, DVDs, CDs, online databases and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

Culture and Parks accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating cultural and recreational facilities and programs.

Hospital Service District No. 2 accounts for the assets acquired by the Parish in 2020 when the Parish Council became the governing authority of the District after the sale of the East Jefferson General Hospital to Louisiana Children's Medical Center. The residual assets of the district are restricted to health and wellness and are used to service the remaining liabilities of the District.

URBAN REDEVELOPMENT & HOUSING

Economic Development accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in Jefferson Parish.

Terrytown Redevelopment accounts for a portion of the sales and use tax collected within the taxing area within the district commonly known as the Oakwood Shopping Center to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

Metairie CBD District accounts for a portion of the sales and use tax collected within the taxing area within the unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard, to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

Jefferson Highway Economic Development District accounts for a portion of sales and use tax collected within the taxing area bounded by the Mississippi River at the intersection of River Road and the Jefferson Parish line, north to the intersection of the Parish line and Earhart Expressway, west along Earhart Expressway to North Causeway Boulevard then south to River Road. Collections are to provide funding for economic development and infrastructure improvements to leverage the Ochsner Medical Center Expansion Project enabling job growth, and other economic goals that will benefit the Parish.

Churchill Economic Development District accounts for a portion of the sales and use tax collected within the taxing area bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and Westbank Expressway in Jefferson Parish, to promote economic development in the Churchill Technology and Business Park and any authorized purpose of the District.

Public Education and Government Programming provides a comprehensive resource for citizens and visitors providing media and public relations for local, national and international media inquiries, government access television, news releases, alerts, and road closure notices.

Off Track Betting accounts for monies received from the off track betting parlors. Appropriations are made by Council resolutions as projects are identified.

Video Poker accounts for monies received from the various video poker machines located in the unincorporated areas of the Parish. Appropriations are made by Council resolution.

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

Westbank Riverboat Gaming accounts for revenue from the Boomtown Belle Riverboat located in the unincorporated area of the West Bank of Jefferson Parish. Appropriations are made by Council resolution to West Bank projects as identified.

DEBT SERVICE FUNDS

The Debt Service Funds are used to accumulate monies for the payment of principal, interest, and fiscal charges on the Parish's special tax, general obligation bonds and special assessment certificates.

Special Sales Tax Revenue Bonds Funds account for a special sales tax levy in the unincorporated area of the Parish and within the Town of Jean Lafitte needed to comply with the interest and principal redemption requirements of the following bond indentures:

- Special Sales Tax Revenue Refunding Bonds Series 2017A
- Special Sales Tax Revenue Bonds 2017B
- Special Sales Tax Revenue Refunding Bonds Series 2019A
- Special Sales Tax Revenue Bonds 2019B

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

- East Bank Hotel Occupancy Tax Refunding & Improvement Series 2018 Bonds

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

- Second Parish Court Building Revenue Refunding Series 2014
- 24th Judicial District Court Revenue Refunding Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2013
- LDEQ Taxable Sewer Revenue Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2017
- LDNR Taxable Sewer Revenue Bonds Series 2014
- LDNR Taxable Sewer Revenue Bonds Series 2015
- LDNR Taxable Road Lighting District Revenue Bonds Loan #1 Series 2018
- LDNR Taxable Road Lighting District Revenue Bonds Loan #2 Series 2018
- LDNR Taxable Bonnabel Greenway Series 2023

Louisiana Public Facilities Authority Certificates of Indebtedness Fund accounts for transfers from the General Fund needed to comply with the interest and principal redemption requirements of the Certificates of Indebtedness.

- Animal Shelter Project Series 2013

Loan Programs account for sales tax revenues and operating transfers needed for payment of interest and principal redemption requirements of the loan agreements for the following issues:

- Louisiana Community Development Authority Loans

CAPITAL PROJECTS FUNDS

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

GENERAL GOVERNMENT

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

Miscellaneous Capital Improvements accounts for fees, intergovernmental revenues and transfers from Parish funds to improve such facilities as the animal shelter, health unit and central garage.

PUBLIC SAFETY

Fire Capital Improvements accounts for property tax levies and bond proceeds for the construction, renovations, improvements and equipment for the fire stations within the districts.

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

PUBLIC WORKS

Roads and Streets Capital Improvements accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and improving public roads and streets within the Parish.

Sewer Capital Improvements accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and renovations to the sewer treatment plants and lines.

Environmental & Landfill Improvements accounts for intergovernmental revenues and transfers from other funds for the preservation of coastal wetlands and improvements to the Parish's landfill.

CULTURE & RECREATION

Playground & Library Improvements accounts for property tax levies, bond proceeds, and transfers from special revenue funds necessary for the construction and improvements to the playgrounds, libraries and other recreational facilities within the districts.

LaSalle Park accounts for bond proceeds, intergovernmental revenues and other revenues for the development of the LaSalle Tract recreational facilities.

Miscellaneous Capital Improvements accounts for intergovernmental revenues, miscellaneous revenues and transfers from other funds for improvements to such recreational facilities as Lafreniere Park, Alario Center and Linear parks.

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Assets					
				Receivables		
	Cash and Equivalents	Investments	Share of Pooled Assets	Prepaid Expenses	Interest	Ad Valorem Tax
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ -	\$ 161,123	\$ -	\$ -	\$ 483,042
Juvenile Services	-	-	15,034,965	-	-	14,114,055
Emergency Communications District	-	-	882,115	-	-	-
Security Enhancement Districts	-	-	70,243	-	-	605,075
24th Judicial District Court Commissioners	-	-	198,783	-	-	-
Fire District #3	-	-	3,163,598	-	-	3,699,691
Fire District #4	-	-	187,224	-	-	625,907
Fire District #5	-	-	5,214,553	-	-	5,096,341
Fire District #6	-	-	14,766,620	-	-	5,658,837
Fire District #7	-	-	3,853,963	-	-	6,024,496
Fire District #8	-	-	5,128,585	-	-	8,936,442
Fire District #9	-	-	552,270	-	-	933,479
Criminal Justice	-	-	768,505	-	-	4,827,178
Inspector General	-	-	1,910,318	-	-	1,532,877
Off Duty Witness Fees	-	-	4,131,724	-	-	-
Streets Department	-	-	15,716,767	-	-	-
Comprehensive Zoning Overlay	-	-	1,134,468	-	-	-
Consolidated Road Lighting District	-	-	3,081,546	-	-	8,740,711
Road Lighting District #7	-	-	2,396,932	-	-	241,485
Consolidated Garbage District #1	220,242	-	12,850,204	-	-	12,426,252
Consolidated Drainage District #2	-	-	28,374,410	-	-	17,909,674
Transit Operations	-	-	24,133,966	-	-	7,817,689
Transit - Mobility Impaired	-	-	9,532,584	-	-	3,887,710
Animal Shelter	-	-	8,657,721	-	-	5,814,640
Mosquito Control	-	-	5,217,979	-	-	-
Health Unit	-	-	1,474,592	-	-	908,537
Human Services Authority	-	-	918,261	-	-	2,362,197
Senior Services	-	-	1,461,205	-	-	1,462,792
Public Education & Government Programming	-	-	3,631,840	-	-	-
BP Settlement Fund	-	-	2,014,075	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	19,522,520	-	-	30,136,422
Alario Center	-	-	761,497	-	-	-
Playground District #16	-	-	862,246	-	-	486,413
West Jefferson Park and Community Center and Playground District	-	-	795,025	-	-	-
Lafreniere Park Recreation District	-	-	1,175,154	-	-	-
Library	-	-	13,681,234	-	-	24,171,380
LaSalle Park	-	-	2,081,917	-	-	-
Culture and Parks	-	-	2,209,010	-	-	3,364,386
Off Track Betting	-	-	439,666	-	-	-
Video Poker	-	-	2,772,245	-	-	-
Tourism	-	-	2,602,737	-	-	-
Riverboat Gaming	-	-	2,206,518	-	-	-
Economic Development	-	-	2,518,492	-	-	1,462,792
Terrytown Redevelopment	-	-	3,195,117	-	-	-
Metairie CBD District	-	-	343,805	-	-	-
Opioid Settlement Fund	-	-	10,591,070	-	-	-
Churchill Economic Development District	-	-	475,275	-	-	-
Jefferson Hwy Economic Development District	-	-	2,900,439	-	-	-
Hospital District 2	1,204,769	12,278,974	(11,036,338)	134,250	99,072	-
TOTAL SPECIAL REVENUE	\$ 1,425,011	\$ 12,278,974	\$234,718,768	\$ 134,250	\$ 99,072	\$173,730,500

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Assets						Total
	Receivables			Inventory Operating Supplies	Restricted		
	Accounts	Leases	Inter- Governmental		Cash and Cash Equivalents		
SPECIAL REVENUE:							
Ambulance District #2	\$ -	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ 644,218
Juvenile Services	-	-	19,456	-	-	-	29,168,476
Emergency Communications District	1,162,859	-	-	-	-	-	2,044,974
Security Enhancement Districts	-	-	-	-	-	-	675,318
24th Judicial District Court Commissioners	-	-	26,038	-	-	-	224,821
Fire District #3	63,102	-	596	-	-	-	6,926,987
Fire District #4	-	-	693	-	-	-	813,824
Fire District #5	-	-	919	-	-	-	10,311,813
Fire District #6	77	-	594	-	-	-	20,426,128
Fire District #7	65,995	-	170	-	-	-	9,944,624
Fire District #8	429	-	286	-	-	-	14,065,742
Fire District #9	11,501	-	103	-	-	-	1,497,353
Criminal Justice	-	-	1,193	-	-	-	5,596,876
Inspector General	-	-	311	-	-	-	3,443,506
Off Duty Witness Fees	-	-	15,723	-	-	-	4,147,447
Streets Department	-	-	8,331,117	157,434	-	-	24,205,318
Comprehensive Zoning Overlay	-	-	-	-	-	-	1,134,468
Consolidated Road Lighting District	-	-	1,779	-	1,684,392	-	13,508,428
Road Lighting District #7	-	-	27	-	-	-	2,638,444
Consolidated Garbage District #1	4,559,177	-	2,502	-	-	-	30,058,377
Consolidated Drainage District #2	-	349,085	4,877,152	455,735	-	-	51,966,056
Transit Operations	29,110	-	2,568	-	-	-	31,983,333
Transit - Mobility Impaired	-	-	1,240	-	-	-	13,421,534
Animal Shelter	1,275	321,257	31,339	-	-	-	14,826,232
Mosquito Control	585,191	-	-	-	-	-	5,803,170
Health Unit	-	-	288	-	-	-	2,383,417
Human Services Authority	13,685	-	748	-	-	-	3,294,891
Senior Services	-	-	296	-	-	-	2,924,293
Public Education & Government Programming	25,783	-	-	-	-	-	3,657,623
BP Settlement Fund	-	-	-	-	-	-	2,014,075
Consolidated Jefferson Recreation and Community Center and Playground District	3,044	1,152,133	262,997	-	-	-	51,077,116
Alario Center	-	-	-	-	-	-	761,497
Playground District #16	-	-	53	-	-	-	1,348,712
West Jefferson Park and Community Center and Playground District	121,798	-	-	-	-	-	916,823
Lafreniere Park Recreation District	226,214	-	3,275	-	-	-	1,404,643
Library	1,490	-	10,966	-	-	-	37,865,070
LaSalle Park	4,296	-	-	-	-	-	2,086,213
Culture and Parks	-	-	19,534	-	-	-	5,592,930
Off Track Betting	-	-	-	-	-	-	439,666
Video Poker	-	-	162,981	-	-	-	2,935,226
Tourism	-	-	254,561	-	-	-	2,857,298
Riverboat Gaming	126,410	-	-	-	-	-	2,332,928
Economic Development	-	-	296	-	-	-	3,981,580
Terrytown Redevelopment	-	-	84,111	-	-	-	3,279,228
Metairie CBD District	-	-	43,068	-	-	-	386,873
Opioid Settlement Fund	27,497,006	-	-	-	-	-	38,088,076
Churchill Economic Development District	-	-	27,550	-	-	-	502,825
Jefferson Hwy Economic Development District	-	-	395,522	-	-	-	3,295,961
Hospital District 2	-	-	-	-	-	-	2,680,727
TOTAL SPECIAL REVENUE	\$ 34,498,442	\$ 1,822,475	\$ 14,580,105	\$ 613,169	\$ 1,684,392	\$ -	\$475,585,158

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Assets					
	Cash and Equivalents	Investments	Share of Pooled Assets	Prepaid Expenses	Receivables	
					Interest	Ad Valorem Tax
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ 23,338,021	\$ -	\$ (1,864,171)	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	9,215	-	1,618,191	-	-	-
Public Improvement Revenue Bonds	913,907	-	(56,430)	-	-	-
Loan Programs	1,405,036	-	1,057,473	-	-	-
TOTAL DEBT SERVICE	25,666,179	-	755,063	-	-	-
CAPITAL PROJECTS:						
Courthouse Complex	-	-	9,789,785	-	-	-
General Government Misc Capital Improvements	14,779,409	5,970,015	10,183,818	3,460,502	-	-
Fire Capital Improvements	-	-	29,135,309	-	-	-
Public Safety Misc Capital Improvements	-	-	8,528,818	-	-	-
Roads and Streets Capital Improvements	1,074,314	-	119,938,276	-	-	-
Consolidated Sewerage Capital	10,312,710	30,123,961	37,594,809	-	223,973	-
Environmental & Landfill Improvements	-	-	14,059,625	-	-	-
Playground & Library Improvements	688,641	-	83,503,235	-	-	-
Lasalle Park	-	-	7,429,274	-	-	-
Culture & Recreation Misc Capital Improvements	1,527,371	-	4,901,319	-	-	-
TOTAL CAPITAL PROJECTS	28,382,445	36,093,976	325,064,268	3,460,502	223,973	-
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 55,473,635	\$ 48,372,950	\$560,538,099	\$ 3,594,752	\$ 323,045	\$173,730,500

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Assets					
	Receivables			Inventory Operating Supplies	Restricted	
	Accounts	Leases	Inter- Governmental		Cash and Cash Equivalents	Total
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ 12,044,432	-	\$ -	\$ 33,518,282
Hotel Occupancy Tax Bonds	-	-	193,650	-	-	1,821,056
Public Improvement Revenue Bonds	215,672	-	6,364	-	-	1,079,513
Loan Programs	-	-	-	-	-	2,462,509
TOTAL DEBT SERVICE	215,672	-	12,244,446	-	-	38,881,360
CAPITAL PROJECTS:						
Courthouse Complex	-	-	-	-	2,356,076	12,145,861
General Government Misc Capital Improvements	(7)	-	5,930	38,491	-	34,438,158
Fire Capital Improvements	-	-	-	-	-	29,135,309
Public Safety Misc Capital Improvements	-	-	-	-	-	8,528,818
Roads and Streets Capital Improvements	-	-	581,750	-	-	121,594,340
Consolidated Sewerage Capital	-	-	129,831	-	-	78,385,284
Environmental & Landfill Improvements	-	-	9,049	-	-	14,068,674
Playground & Library Improvements	-	-	170,383	-	-	84,362,259
Lasalle Park	-	-	-	-	-	7,429,274
Culture & Recreation Misc Capital Improvements	-	-	22,331	-	248,250	6,699,271
TOTAL CAPITAL PROJECTS	(7)	-	919,274	38,491	2,604,326	396,787,248
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 34,714,107	\$ 1,822,475	\$ 27,743,825	\$ 651,660	\$ 4,288,718	\$ 911,253,766

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Liabilities, Deferred Inflows And Fund Balances								
	Liabilities					Deferred Inflows			Total Liabilities And Deferred Inflows
	Accounts And Contracts Payable	Inter- Governmental Payable	Accrued Salaries Payable	Deferred Revenue	Other Payables and Accruals	Lease Related	Taxes Levied For A Future Year	Unavailable Revenue	
SPECIAL REVENUE:									
Ambulance District #2	\$ 12,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523,423	\$ -	\$ 536,230
Juvenile Services	221,411	633	420,324	-	-	-	14,987,434	-	15,629,802
Emergency Communications District	-	1,443,479	-	-	-	-	-	-	1,443,479
Security Enhancement Districts	773	-	-	-	-	-	652,289	-	653,062
24th Judicial District Court Commissioners	-	-	74,467	-	-	-	-	-	74,467
Fire District #3	2,146	-	-	-	-	-	3,937,584	-	3,939,730
Fire District #4	-	-	-	-	-	-	647,126	-	647,126
Fire District #5	-	-	-	-	-	-	5,422,608	-	5,422,608
Fire District #6	-	-	-	-	-	-	5,950,384	-	5,950,384
Fire District #7	-	-	-	-	-	-	6,105,976	-	6,105,976
Fire District #8	-	-	-	-	-	-	9,375,629	-	9,375,629
Fire District #9	21,316	-	-	-	-	-	1,011,667	-	1,032,983
Criminal Justice	-	-	-	-	-	-	5,122,350	-	5,122,350
Inspector General	17,293	-	65,602	-	-	-	1,627,529	-	1,710,424
Off Duty Witness Fees	5,200	-	-	-	-	-	-	-	5,200
Streets Department	1,505,813	196,041	690,674	-	83,508	-	-	-	2,476,036
Comprehensive Zoning Overlay	64,644	-	-	-	-	-	-	-	64,644
Consolidated Road Lighting District	1,059,994	-	23,312	-	-	-	9,336,947	-	10,420,253
Road Lighting District #7	-	-	-	-	-	-	261,984	-	261,984
Consolidated Garbage District #1	3,903,566	-	3,507	-	-	-	13,256,819	-	17,163,892
Consolidated Drainage District #2	2,364,981	153,373	658,746	-	-	319,797	19,167,351	508,095	23,172,343
Transit Operations	2,930,224	-	12,420	-	-	-	8,292,568	-	11,235,212
Transit - Mobility Impaired	749,465	-	3,105	-	-	-	4,123,866	-	4,876,436
Animal Shelter	50,520	-	113,737	-	-	293,959	6,215,477	-	6,673,693
Mosquito Control	322,658	-	-	-	-	-	-	-	322,658
Health Unit	63,957	-	-	-	-	-	971,169	-	1,035,126
Human Services Authority	-	-	-	-	-	-	2,525,038	-	2,525,038
Senior Services	98,654	-	10,505	-	-	-	1,552,622	-	1,661,781
Public Education & Government Programming	52,427	-	-	-	-	-	-	-	52,427
BP Settlement Fund	29,530	-	-	-	-	-	-	-	29,530
Consolidated Jefferson Recreation and Community Center and Playground District	518,655	609,340	878,766	-	-	1,046,773	32,118,853	118,297	35,290,684
Alario Center	78,811	-	14,417	-	-	-	-	-	93,228
Playground District #16	-	-	-	-	-	-	527,155	-	527,155
West Jefferson Park and Community Center and Playground District	6,641	-	9,557	-	-	-	-	-	16,198
Lafreniere Park Recreation District	13,628	15,195	77,185	-	-	-	-	2,700	108,708
Library	556,088	-	705,834	-	-	-	25,765,615	-	27,027,537
LaSalle Park	22,872	-	26,287	-	-	-	-	-	49,159
Culture and Parks	31,442	-	8,247	8,000	-	-	3,569,728	-	3,617,417
Off Track Betting	-	-	-	-	-	-	-	-	-
Video Poker	88,972	-	-	-	-	-	-	-	88,972
Tourism	-	-	-	-	-	-	-	-	-
Riverboat Gaming	96,194	-	-	-	-	-	-	-	96,194
Economic Development	-	-	4,871	-	-	-	1,552,622	-	1,557,493
Terrytown Redevelopment	-	-	-	-	-	-	-	-	-
Metairie CBD District	-	-	-	-	-	-	-	-	-
Opioid Settlement Fund	-	-	-	-	-	-	-	27,497,006	27,497,006
Churchill Economic Development District	-	-	-	-	-	-	-	-	-
Jefferson Hwy Economic Development District	-	-	-	-	-	-	-	-	-
Hospital District 2	340,420	-	-	-	473,595	-	-	-	814,015
TOTAL SPECIAL REVENUE	\$ 15,231,102	\$ 2,418,061	\$ 3,801,563	\$ 8,000	\$ 557,103	\$ 1,660,529	\$ 184,601,813	\$ 28,126,098	\$ 236,404,269

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Liabilities, Deferred Inflows And Fund Balances

Fund	Non-Spendable	Restricted	Committed	Unassigned	Total Fund Balance	Total
SPECIAL REVENUE:						
Ambulance District #2	\$ -	\$ 107,917	\$ -	\$ -	\$ 107,917	\$ 644,147
Juvenile Services	-	13,538,675	-	-	13,538,675	29,168,477
Emergency Communications District	-	601,494	-	-	601,494	2,044,973
Security Enhancement Districts	-	22,257	-	-	22,257	675,319
24th Judicial District Court Commissioners	-	150,354	-	-	150,354	224,821
Fire District #3	-	2,987,259	-	-	2,987,259	6,926,989
Fire District #4	-	166,697	-	-	166,697	813,823
Fire District #5	-	4,889,206	-	-	4,889,206	10,311,814
Fire District #6	-	14,475,743	-	-	14,475,743	20,426,127
Fire District #7	-	3,838,650	-	-	3,838,650	9,944,626
Fire District #8	-	4,690,114	-	-	4,690,114	14,065,743
Fire District #9	-	464,369	-	-	464,369	1,497,352
Criminal Justice	-	474,526	-	-	474,526	5,596,876
Inspector General	-	1,733,083	-	-	1,733,083	3,443,507
Off Duty Witness Fees	-	4,142,247	-	-	4,142,247	4,147,447
Streets Department	157,434	21,571,848	-	-	21,729,282	24,205,318
Comprehensive Zoning Overlay	-	1,069,824	-	-	1,069,824	1,134,468
Consolidated Road Lighting District	-	3,088,176	-	-	3,088,176	13,508,429
Road Lighting District #7	-	2,376,459	-	-	2,376,459	2,638,443
Consolidated Garbage District #1	-	12,894,484	-	-	12,894,484	30,058,376
Consolidated Drainage District #2	455,735	28,337,978	-	-	28,793,713	51,966,056
Transit Operations	-	20,748,120	-	-	20,748,120	31,983,332
Transit - Mobility Impaired	-	8,545,100	-	-	8,545,100	13,421,536
Animal Shelter	-	8,152,538	-	-	8,152,538	14,826,231
Mosquito Control	-	5,480,511	-	-	5,480,511	5,803,169
Health Unit	-	1,348,293	-	-	1,348,293	2,383,419
Human Services Authority	-	769,855	-	-	769,855	3,294,893
Senior Services	-	1,262,511	-	-	1,262,511	2,924,292
Public Education & Government Programming	-	3,605,196	-	-	3,605,196	3,657,623
BP Settlement Fund	-	1,984,546	-	-	1,984,546	2,014,076
Consolidated Jefferson Recreation and Community Center and Playground District	-	15,786,433	-	-	15,786,433	51,077,117
Alario Center	-	668,270	-	-	668,270	761,498
Playground District #16	-	821,559	-	-	821,559	1,348,714
West Jefferson Park and Community Center and Playground District	-	900,627	-	-	900,627	916,825
Lafreniere Park Recreation District	-	1,295,933	-	-	1,295,933	1,404,641
Library	-	10,837,833	-	-	10,837,833	37,865,370
LaSalle Park	-	2,037,055	-	-	2,037,055	2,086,214
Culture and Parks	-	1,975,751	-	-	1,975,751	5,593,168
Off Track Betting	-	439,666	-	-	439,666	439,666
Video Poker	-	2,846,254	-	-	2,846,254	2,935,226
Tourism	-	2,857,293	-	-	2,857,293	2,857,293
Riverboat Gaming	-	2,236,735	-	-	2,236,735	2,332,929
Economic Development	-	2,424,086	-	-	2,424,086	3,981,579
Terrytown Redevelopment	-	3,279,227	-	-	3,279,227	3,279,227
Metairie CBD District	-	386,872	-	-	386,872	386,872
Opioid Settlement Fund	-	10,591,071	-	-	10,591,071	38,088,077
Churchill Economic Development District	-	502,825	-	-	502,825	502,825
Jefferson Hwy Economic Development District	-	3,295,960	-	-	3,295,960	3,295,960
Hospital District 2	134,250	1,732,462	-	-	1,866,712	2,680,727
TOTAL SPECIAL REVENUE	\$ 747,419	\$ 238,433,942	\$ -	\$ -	\$ 239,181,361	\$ 475,585,630

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Fund	Liabilities, Deferred Inflows And Fund Balances								
	Liabilities					Deferred Inflows			
	Accounts And Contracts Payable	Inter-Governmental Payable	Accrued Salaries Payable	Deferred Revenue	Other Payables and Accruals	Lease Related	Taxes Levied For A Future Year	Unavailable Revenue	Total Liabilities And Deferred Inflows
DEBT SERVICE:									
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	-	-	-	-	-	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-	-	-	-	-	-
Loan Programs	5,800	-	-	-	(300)	-	-	-	5,500
TOTAL DEBT SERVICE	5,800	-	-	-	(300)	-	-	-	5,500
CAPITAL PROJECTS:									
Courthouse Complex	917,567	2,365	-	-	-	-	-	-	919,932
General Government Misc Capital Improvements	1,333,817	-	5,335	-	-	-	-	-	1,339,152
Fire Capital Improvements	520,106	-	-	-	-	-	-	-	520,106
Public Safety Misc Capital Improvements	1,005,332	-	-	-	-	-	-	-	1,005,332
Roads and Streets Capital Improvements	2,942,942	-	-	-	-	-	-	581,465	3,524,407
Consolidated Sewerage Capital	20,642,551	-	-	-	-	-	-	129,831	20,772,382
Environmental & Landfill Improvements	1,208,447	-	-	-	-	-	-	-	1,208,447
Playground & Library Improvements	3,854,309	40,940	-	-	-	-	-	108,372	4,003,621
Lasalle Park	264,249	-	-	-	-	-	-	-	264,249
Culture & Recreation Misc Capital Improvements	1,380,277	-	-	-	-	-	-	12,984	1,393,261
TOTAL CAPITAL PROJECTS	34,069,597	43,305	5,335	-	-	-	-	832,652	34,950,889
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 49,306,499	\$ 2,461,366	\$3,806,898	\$ 8,000	\$ 556,803	\$1,660,529	\$ 184,601,813	\$ 28,958,750	\$ 271,360,658

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2024

Liabilities, Deferred Inflows And Fund Balances						
Fund Balances (Deficits)						
	Non-Spendable	Restricted	Committed	Unassigned	Total Fund Balance	Total
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ 33,518,282	\$ -	\$ -	\$ 33,518,282	\$ 33,518,282
Hotel Occupancy Tax Bonds	-	1,821,056	-	-	1,821,056	1,821,056
Public Improvement Revenue Bonds	-	1,080,011	-	-	1,080,011	1,080,011
Loan Programs	-	2,456,841	-	-	2,456,841	2,462,341
TOTAL DEBT SERVICE	-	38,876,190	-	-	38,876,190	38,881,690
CAPITAL PROJECTS:						
Courthouse Complex	-	-	11,225,930	-	11,225,930	12,145,862
General Government Misc Capital Improvements	3,498,993	-	29,600,012	-	33,099,005	34,438,157
Fire Capital Improvements	-	-	28,615,202	-	28,615,202	29,135,308
Public Safety Misc Capital Improvements	-	-	7,523,484	-	7,523,484	8,528,816
Roads and Streets Capital Improvements	-	-	118,069,933	-	118,069,933	121,594,340
Consolidated Sewerage Capital	-	-	57,613,059	-	57,613,059	78,385,441
Environmental & Landfill Improvements	-	-	12,860,229	-	12,860,229	14,068,676
Playground & Library Improvements	-	-	80,358,130	-	80,358,130	84,361,751
Lasalle Park	-	-	7,165,025	-	7,165,025	7,429,274
Culture & Recreation Misc Capital Improvements	-	-	5,306,869	-	5,306,169	6,699,430
TOTAL CAPITAL PROJECTS	3,498,993	-	358,337,873	-	361,836,166	396,787,055
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 4,246,412	\$ 277,310,132	\$ 358,337,873	\$ -	\$ 639,893,717	\$ 911,254,375

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Revenue			
	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services
SPECIAL REVENUE:				
Ambulance District #2	\$ 530,644	\$ -	\$ -	\$ -
Juvenile Services	14,746,827	-	918,707	33,992
Emergency Communications District	-	-	-	7,398,640
Security Enhancement Districts	641,988	-	-	-
24th Judicial District Court Commissioners	-	-	-	-
Fire District #3	3,894,690	-	281,592	453,000
Fire District #4	605,773	-	340,158	-
Fire District #5	3,894,677	-	193,274	-
Fire District #6	5,799,635	-	252,812	-
Fire District #7	6,016,319	-	177,493	399,512
Fire District #8	9,198,419	-	374,504	-
Fire District #9	1,025,148	-	14,842	-
Criminal Justice	5,055,931	-	-	-
Inspector General	1,626,439	-	-	-
Off Duty Witness Fees	-	-	-	-
Streets Department	45,954,012	608,033	3,055,809	41,532
Comprehensive Zoning Overlay	-	-	-	-
Consolidated Road Lighting District	9,174,371	-	567,842	-
Road Lighting District #7	265,324	-	928	-
Consolidated Garbage District #1	13,044,476	-	324,345	34,815,621
Consolidated Drainage District #2	41,479,513	-	796,940	-
Transit Operations	8,174,384	-	267,889	2,396,746
Transit - Mobility Impaired	4,087,187	-	-	176,560
Animal Shelter	6,094,136	-	176,536	385,670
Mosquito Control	-	-	366,946	5,373,737
Health Unit	952,209	-	23,474	-
Human Services Authority	2,475,743	-	59,736	-
Senior Services	1,537,508	-	-	-
Public Education & Government Programming	331,821	-	9,947	-
BP Settlement Fund	-	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	31,645,765	-	1,090,810	1,386,880
Alario Center	-	-	343,074	828,604
Playground District #16	533,835	-	-	-
West Jefferson Park and Community Center and Playground District	-	-	-	942,874
Lafreniere Park Recreation District	-	-	575	2,422,276
Library	25,282,902	-	522,819	106,623
LaSalle Park	300,000	-	273,851	405,134
Culture and Parks	3,626,752	-	-	16,463
Off Track Betting	-	-	-	306,847
Video Poker	-	-	-	2,063,926
Tourism	1,622,427	-	-	-
Riverboat Gaming	-	-	-	2,184,153
Economic Development	1,536,896	-	-	-
Terrytown Redevelopment	168,465	-	-	-
Metairie CBD District	306,115	-	-	-
Opioid Settlement Fund	-	-	-	-
Churchill Economic Development District	112,347	-	-	-
Jefferson Hwy Economic Development District	646,229	-	-	-
Hospital District 2	-	-	-	-
TOTAL SPECIAL REVENUE	\$252,388,907	\$ 608,033	\$ 10,434,903	\$ 62,138,790

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Revenue			
	Fines and Forfeitures	Investment Earnings/ (Losses)	Miscellaneous	Total
SPECIAL REVENUE:				
Ambulance District #2	\$ -	\$ 13,443	\$ -	\$ 544,087
Juvenile Services	-	731,036	-	16,430,562
Emergency Communications District	-	46,080	-	7,444,720
Security Enhancement Districts	-	9,025	-	651,013
24th Judicial District Court Commissioners	931,331	4,910	319	936,560
Fire District #3	-	192,324	-	4,821,606
Fire District #4	-	13,532	497	959,960
Fire District #5	-	265,394	2,484	4,355,829
Fire District #6	-	846,037	14,744	6,913,228
Fire District #7	-	227,310	12,268	6,832,902
Fire District #8	-	278,404	17,733	9,869,060
Fire District #9	-	30,516	-	1,070,506
Criminal Justice	-	121,258	-	5,177,189
Inspector General	-	97,825	-	1,724,264
Off Duty Witness Fees	266,025	183,655	-	449,680
Streets Department	-	942,126	1,011,120	51,612,632
Comprehensive Zoning Overlay	-	83,986	755,996	839,982
Consolidated Road Lighting District	-	276,970	39,264	10,058,447
Road Lighting District #7	-	103,326	-	369,578
Consolidated Garbage District #1	-	715,699	1,363,424	50,263,565
Consolidated Drainage District #2	-	1,564,949	167,835	44,009,237
Transit Operations	-	1,299,478	89,122	12,227,619
Transit - Mobility Impaired	-	479,470	-	4,743,217
Animal Shelter	45,028	411,861	104,264	7,217,495
Mosquito Control	-	201,724	-	5,942,407
Health Unit	-	65,458	41,534	1,082,675
Human Services Authority	-	77,589	-	2,613,068
Senior Services	-	81,352	-	1,618,860
Public Education & Government Programming	-	180,197	-	521,965
BP Settlement Fund	-	90,060	-	90,060
Consolidated Jefferson Recreation and Community Center and Playground District	-	1,209,294	216,272	35,549,021
Alario Center	-	36,279	286,302	1,494,259
Playground District #16	-	38,364	-	572,199
West Jefferson Park and Community Center and Playground District	-	41,625	-	984,499
Lafreniere Park Recreation District	-	55,418	48,745	2,527,014
Library	56,560	840,635	253,258	27,062,797
LaSalle Park	-	77,805	-	1,056,790
Culture and Parks	-	141,029	-	3,784,244
Off Track Betting	-	20,341	-	327,188
Video Poker	-	118,315	-	2,182,241
Tourism	-	100,639	-	1,723,066
Riverboat Gaming	-	105,531	-	2,289,684
Economic Development	-	131,154	43,907	1,711,957
Terrytown Redevelopment	-	134,526	-	302,991
Metairie CBD District	-	7,559	-	313,674
Opioid Settlement Fund	-	152,609	5,027,703	5,180,312
Churchill Economic Development District	-	17,254	-	129,601
Jefferson Hwy Economic Development District	-	108,484	-	754,713
Hospital District 2	-	737,802	413,965	1,151,767
TOTAL SPECIAL REVENUE	\$ 1,298,944	\$ 13,709,657	\$ 9,910,756	\$350,489,990

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Revenue			
	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services
DEBT SERVICE:				
Special Sales Tax Revenue Bonds	\$ 33,789,630	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	898,521	-	-	-
Public Improvement Revenue Bonds	-	-	215,672	-
Loan Programs	4,711,000	-	1,822,984	-
TOTAL DEBT SERVICE	39,399,151	-	2,038,656	-
CAPITAL PROJECTS:				
Courthouse Complex	-	-	770,003	-
General Government Misc Capital Improvements	-	-	-	-
Fire Capital Improvements	-	-	300,825	-
Public Safety Misc Capital Improvements	-	-	-	-
Roads and Streets Capital Improvements	-	-	4,050,367	-
Consolidated Sewerage Capital	8,202,000	-	475,903	-
Environmental & Landfill Improvements	-	3,150	4,015,720	-
Playground & Library Improvements	2,760	-	2,955,874	-
Lasalle Park	-	-	134,566	302,710
Culture & Recreation Misc Capital Improvements	108,941	-	163,363	-
TOTAL CAPITAL PROJECTS	8,313,701	3,150	12,866,621	302,710
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 300,101,759	\$ 611,183	\$ 25,340,180	\$ 62,441,500

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Revenue			
	Fines and Forfeitures	Investment Earnings/ (Losses)	Miscellaneous	Total
DEBT SERVICE:				
Special Sales Tax Revenue Bonds	\$ -	\$ 1,923,408	\$ -	\$ 35,713,038
Hotel Occupancy Tax Bonds	-	83,491	-	982,012
Public Improvement Revenue Bonds	633,933	58,570	-	908,175
Loan Programs	-	172,535	-	6,706,519
TOTAL DEBT SERVICE	633,933	2,238,004	-	44,309,744
CAPITAL PROJECTS:				
Courthouse Complex	-	427,721	472,571	1,670,295
General Government Misc Capital Improvements	127,882	1,729,231	366,461	2,223,574
Fire Capital Improvements	-	1,229,910	861,867	2,392,602
Public Safety Misc Capital Improvements	-	508,183	-	508,183
Roads and Streets Capital Improvements	-	5,804,374	316,772	10,171,513
Consolidated Sewerage Capital	-	5,537,854	120,183	14,335,940
Environmental & Landfill Improvements	-	493,250	-	4,512,120
Playground & Library Improvements	-	4,027,285	2,721,189	9,707,108
Lasalle Park	-	333,357	-	770,633
Culture & Recreation Misc Capital Improvements	-	445,414	293,701	1,011,419
TOTAL CAPITAL PROJECTS	127,882	20,536,579	5,152,744	47,303,387
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 2,060,759	\$ 36,484,240	\$ 15,063,500	\$ 442,103,121

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Expenditure					
	Public Safety	Public Works	Transit	Health and Welfare	Culture and Recreation	Economic Development
SPECIAL REVENUE:						
Ambulance District #2	\$ 531,760	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Services	13,778,440	-	-	-	-	-
Emergency Communications District	6,923,710	-	-	-	-	-
Security Enhancement Districts	646,483	-	-	-	-	-
24th Judicial District Court Commissioners	1,690,061	-	-	-	-	-
Fire District #3	4,935,282	-	-	-	-	-
Fire District #4	1,025,955	-	-	-	-	-
Fire District #5	4,168,019	-	-	-	-	-
Fire District #6	6,332,097	-	-	-	-	-
Fire District #7	5,795,418	-	-	-	-	-
Fire District #8	8,378,300	-	-	-	-	-
Fire District #9	923,797	-	-	-	-	-
Criminal Justice	21,568	-	-	-	-	-
Inspector General	1,541,824	-	-	-	-	-
Off Duty Witness Fees	170,290	-	-	-	-	-
Streets Department	-	49,066,607	-	-	-	-
Comprehensive Zoning Overlay	-	538,720	-	-	-	-
Consolidated Road Lighting District	-	9,529,607	-	-	-	-
Road Lighting District #7	-	72,435	-	-	-	-
Consolidated Garbage District #1	-	48,453,681	-	-	-	-
Consolidated Drainage District #2	-	36,713,723	-	-	-	-
Transit Operations	-	-	20,820,936	-	-	-
Transit - Mobility Impaired	-	-	4,624,998	-	-	-
Animal Shelter	-	-	-	4,446,931	-	-
Mosquito Control	-	-	-	4,586,195	-	-
Health Unit	-	-	-	754,040	-	-
Human Services Authority	-	-	-	2,491,944	-	-
Senior Services	-	-	-	1,487,796	-	-
Public Education & Government Programming	-	-	-	336,805	-	-
BP Settlement Fund	-	-	-	112,177	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	-	31,217,646	-
Alario Center	-	-	-	-	1,565,759	-
Playground District #16	-	-	-	-	391,273	-
West Jefferson Park and Community Center and Playground District	-	-	-	-	278,803	-
Lafreniere Park Recreation District	-	-	-	-	2,578,011	-
Library	-	-	-	-	24,058,582	-
LaSalle Park	-	-	-	-	929,139	-
Culture and Parks	-	-	-	-	1,531,016	-
Off Track Betting	-	-	-	-	-	213,464
Video Poker	-	-	-	-	-	876,178
Tourism	-	-	-	-	-	613,078
Riverboat Gaming	-	-	-	-	-	1,313,695
Economic Development	-	-	-	-	-	892,168
Terrytown Redevelopment	-	-	-	-	-	265
Metairie CBD District	-	-	-	-	-	206,956
Opioid Settlement Fund	119,030	-	-	-	-	-
Churchill Economic Development District	-	-	-	-	-	118
Jefferson Hwy Economic Development District	-	-	-	-	-	-
Hospital District 2	-	-	-	6,451,065	-	-
TOTAL SPECIAL REVENUE	\$ 56,982,034	\$ 144,374,773	\$ 25,445,934	\$ 20,666,953	\$ 62,550,229	\$ 4,115,922

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Expenditure					Total	Excess/ (Deficiency) Of Revenue Over/(Under) Expenditure
	General Government	Principal	Interest and Other Charges	Capital Outlay	Debt Service		
SPECIAL REVENUE:							
Ambulance District #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,760	\$ 12,327
Juvenile Services	-	-	-	63,799	-	13,842,239	2,588,323
Emergency Communications District	-	-	-	-	-	6,923,710	521,010
Security Enhancement Districts	-	-	-	-	-	646,483	4,530
24th Judicial District Court Commissioners	-	-	-	-	-	1,690,061	(753,501)
Fire District #3	-	-	-	-	-	4,935,282	(113,676)
Fire District #4	-	-	-	-	-	1,025,955	(65,995)
Fire District #5	-	-	-	-	-	4,168,019	187,810
Fire District #6	-	-	-	-	-	6,332,097	581,131
Fire District #7	-	-	-	-	-	5,795,418	1,037,484
Fire District #8	-	-	-	-	-	8,378,300	1,490,760
Fire District #9	-	-	-	-	-	923,797	146,709
Criminal Justice	-	-	-	-	-	21,568	5,155,621
Inspector General	-	-	-	3,300	-	1,545,124	179,140
Off Duty Witness Fees	-	-	-	-	-	170,290	279,390
Streets Department	-	-	-	582,317	-	49,648,924	1,963,708
Comprehensive Zoning Overlay	-	-	-	-	-	538,720	301,262
Consolidated Road Lighting District	-	538,000	63,875	-	-	10,131,482	(73,035)
Road Lighting District #7	-	-	-	-	-	72,435	297,143
Consolidated Garbage District #1	-	-	-	3,434	-	48,457,115	1,806,450
Consolidated Drainage District #2	-	211,804	3,177	40,914	-	36,969,618	7,039,619
Transit Operations	-	-	-	1,070	-	20,822,006	(8,594,387)
Transit - Mobility Impaired	-	-	-	-	-	4,624,998	118,219
Animal Shelter	-	-	-	80,445	-	4,527,376	2,690,119
Mosquito Control	-	-	-	-	-	4,586,195	1,356,212
Health Unit	-	-	-	-	-	754,040	328,635
Human Services Authority	-	-	-	-	-	2,491,944	121,124
Senior Services	-	-	-	2,300	-	1,490,096	128,764
Public Education & Government Programming	-	-	-	428,115	-	764,920	(242,955)
BP Settlement Fund	-	-	-	-	-	112,177	(22,117)
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	1,100,741	-	32,318,387	3,230,634
Alario Center	-	-	-	52,824	-	1,618,583	(124,324)
Playground District #16	-	-	-	-	-	391,273	180,926
West Jefferson Park and Community Center and Playground District	-	-	-	-	-	278,803	705,696
Lafreniere Park Recreation District	-	-	-	14,301	-	2,592,312	(65,298)
Library	-	-	-	1,872,006	-	25,930,588	1,132,209
LaSalle Park	-	-	-	3,924	-	933,063	123,727
Culture and Parks	-	245,000	314,791	-	-	2,090,807	1,693,437
Off Track Betting	-	-	-	-	-	213,464	113,724
Video Poker	-	-	-	-	-	876,178	1,306,063
Tourism	-	-	-	-	-	613,078	1,109,988
Riverboat Gaming	-	-	-	15,205	-	1,328,900	960,784
Economic Development	-	-	-	-	-	892,168	819,789
Terrytown Redevelopment	-	-	-	-	-	265	302,726
Metairie CBD District	-	-	-	-	-	206,956	106,718
Opioid Settlement Fund	-	-	-	-	-	119,030	5,061,282
Churchill Economic Development District	-	-	-	-	-	118	129,483
Jefferson Hwy Economic Development District	-	-	-	-	-	-	754,713
Hospital District 2	-	-	-	-	-	6,451,065	(5,299,298)
TOTAL SPECIAL REVENUE	\$ -	\$ 994,804	\$ 381,843	\$ 4,264,695	\$ -	\$ 319,777,187	\$ 30,712,803

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Expenditure					
	Public Safety	Public Works	Transit	Health and Welfare	Culture and Recreation	Economic Development
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Occupancy Tax Bonds	-	-	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-	-	-
Loan Programs	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-
CAPITAL PROJECTS:						
Courthouse Complex	-	-	-	-	-	-
General Government Misc Capital Improvements	94,722	3,658,946	214,480	434,398	-	-
Fire Capital Improvements	1,304,606	-	-	-	-	-
Public Safety Misc Capital Improvements	3,970,624	-	-	-	-	-
Roads and Streets Capital Improvements	-	17,957,304	-	-	-	-
Consolidated Sewerage Capital	-	24,426,968	-	-	-	-
Environmental & Landfill Improvements	-	3,080,959	-	-	-	-
Playground & Library Improvements	-	-	-	-	2,367,470	-
Lasalle Park	-	-	-	-	-	-
Culture & Recreation Misc Capital Improvements	-	-	-	-	1,032,801	-
TOTAL CAPITAL PROJECTS	5,369,952	49,124,177	214,480	434,398	3,400,271	-
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 62,351,986	\$ 193,498,950	\$ 25,660,414	\$ 21,101,351	\$ 65,950,500	\$ 4,115,922

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Expenditure					Excess/ (Deficiency) Of Revenue Over/(Under) Expenditure
	General Government	Debt Service			Total	
		Principal	Interest and Other Charges	Capital Outlay		
DEBT SERVICE:						
Special Sales Tax Revenue Bonds	\$ -	\$ 13,945,000	\$ 17,669,170	\$ -	\$ 31,614,170	\$ 4,098,868
Hotel Occupancy Tax Bonds	-	560,000	146,340	-	706,340	275,672
Public Improvement Revenue Bonds	-	630,000	305,063	-	935,063	(26,888)
General Obligation Bonds	-	-	-	-	-	-
Loan Programs	-	7,411,706	3,633,524	-	11,045,230	(4,338,711)
TOTAL DEBT SERVICE	-	22,546,706	21,754,097	-	44,300,803	8,941
CAPITAL PROJECTS:						
Courthouse Complex	689,923	-	-	2,616,163	3,306,086	(1,635,791)
General Government Misc Capital Improvements	1,239,532	-	-	2,720,512	8,362,590	(6,139,016)
Fire Capital Improvements	-	-	-	1,084,236	2,388,842	3,760
Public Safety Misc Capital Improvements	-	-	-	1,511,649	5,482,273	(4,974,090)
Roads and Streets Capital Improvements	-	-	-	15,870,958	33,828,262	(23,656,749)
Consolidated Sewerage Capital	-	-	-	64,834,524	89,261,492	(74,925,552)
Environmental & Landfill Improvements	-	-	-	1,475,733	4,556,692	(44,572)
Playground & Library Improvements	-	-	-	21,982,760	24,350,230	(14,643,122)
Lasalle Park	317,677	-	-	1,402,994	1,720,671	(950,038)
Culture & Recreation Misc Capital Improvements	-	-	-	6,817,499	7,850,300	(6,838,881)
TOTAL CAPITAL PROJECTS	2,247,132	-	-	120,317,028	181,107,438	(133,804,051)
TOTAL NON MAJOR GOVERNMENTAL FUNDS	<u>\$ 2,247,132</u>	<u>\$ 23,541,510</u>	<u>\$ 22,135,940</u>	<u>\$ 124,581,723</u>	<u>\$545,185,428</u>	<u>\$(103,082,307)</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Other Financing Sources (Uses)			
	SBITAs	Transfer In	Transfer Out	Total
SPECIAL REVENUE:				
Ambulance District #2	\$ -	\$ -	\$ -	\$ -
Juvenile Services	-	-	(250,000)	(250,000)
Emergency Communications District	-	-	-	-
Security Enhancement Districts	-	-	-	-
24th Judicial District Court Commissioners	-	633,581	-	633,581
Fire District #3	-	-	(74,400)	(74,400)
Fire District #4	-	-	-	-
Fire District #5	-	-	-	-
Fire District #6	-	-	(3,000,000)	(3,000,000)
Fire District #7	-	-	(229,800)	(229,800)
Fire District #8	-	-	-	-
Fire District #9	-	-	-	-
Criminal Justice	-	-	(4,980,100)	(4,980,100)
Inspector General	-	-	-	-
Off Duty Witness Fees	-	-	(33,581)	(33,581)
Streets Department	-	1,365,708	(17,676,345)	(16,310,637)
Comprehensive Zoning Overlay	-	-	(687,570)	(687,570)
Consolidated Road Lighting District	-	-	-	-
Road Lighting District #7	-	-	-	-
Consolidated Garbage District #1	-	50,000	(1,400,000)	(1,350,000)
Consolidated Drainage District #2	-	-	(11,980,000)	(11,980,000)
Transit Operations	-	7,883,825	(3,161,468)	4,722,357
Transit - Mobility Impaired	-	-	(257,897)	(257,897)
Animal Shelter	-	4,000	(753,725)	(749,725)
Mosquito Control	-	-	-	-
Health Unit	-	-	(54,955)	(54,955)
Human Services Authority	-	-	(300,000)	(300,000)
Senior Services	-	-	(80,771)	(80,771)
Public Education & Government Programming	-	-	-	-
BP Settlement Fund	-	61,988	(16,000)	45,988
Consolidated Jefferson Recreation and Community Center and Playground District	-	113,780	(4,386,750)	(4,272,970)
Alario Center	-	45,000	(116,830)	(71,830)
Playground District #16	-	-	-	-
West Jefferson Park and Community Center and Playground District	-	-	(669,500)	(669,500)
Lafreniere Park Recreation District	-	-	-	-
Library	224,173	-	(706,821)	(482,648)
LaSalle Park	-	-	-	-
Culture and Parks	-	-	(1,752,335)	(1,752,335)
Off Track Betting	-	17,736	(87,857)	(70,121)
Video Poker	-	77,001	(878,170)	(801,169)
Tourism	-	89,632	(280,243)	(190,611)
Riverboat Gaming	-	4,925	(1,053,904)	(1,048,979)
Economic Development	-	267,992	(870,000)	(602,008)
Terrytown Redevelopment	-	60,000	-	60,000
Metairie CBD District	-	-	-	-
Opioid Settlement Fund	-	-	-	-
Churchill Economic Development District	-	-	-	-
Jefferson Hwy Economic Development District	-	-	-	-
Hospital District 2	-	-	(7,500,000)	(7,500,000)
TOTAL SPECIAL REVENUE	\$ 224,173	\$ 10,675,168	\$ (63,239,022)	\$(52,339,681)

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Fund Balance				
	Net Change in Fund Balances	Beginning of Year, as Previously Presented	Error Correction	Beginning of Year, as Restated	End of Year
SPECIAL REVENUE:					
Ambulance District #2	\$ 12,327	\$ 95,590	\$ -	\$ 95,590	\$ 107,917
Juvenile Services	2,338,323	11,200,173	179	11,200,352	13,538,675
Emergency Communications District	521,010	80,484	-	80,484	601,494
Security Enhancement Districts	4,530	17,727	-	17,727	22,257
24th Judicial District Court Commissioners	(119,920)	270,274	-	270,274	150,354
Fire District #3	(188,076)	3,175,335	-	3,175,335	2,987,259
Fire District #4	(65,995)	232,692	-	232,692	166,697
Fire District #5	187,810	4,701,396	-	4,701,396	4,889,206
Fire District #6	(2,418,869)	16,894,612	-	16,894,612	14,475,743
Fire District #7	807,684	2,894,642	136,324	3,030,966	3,838,650
Fire District #8	1,490,760	3,199,354	-	3,199,354	4,690,114
Fire District #9	146,709	317,660	-	317,660	464,369
Criminal Justice	175,521	299,005	-	299,005	474,526
Inspector General	179,140	1,553,943	-	1,553,943	1,733,083
Off Duty Witness Fees	245,809	3,896,438	-	3,896,438	4,142,247
Streets Department	(14,346,929)	34,514,610	1,561,601	36,076,211	21,729,282
Comprehensive Zoning Overlay	(386,308)	1,456,132	-	1,456,132	1,069,824
Consolidated Road Lighting District	(73,035)	3,161,211	-	3,161,211	3,088,176
Road Lighting District #7	297,143	2,079,316	-	2,079,316	2,376,459
Consolidated Garbage District #1	456,450	12,437,632	402	12,438,034	12,894,484
Consolidated Drainage District #2	(4,940,381)	32,690,467	1,043,627	33,734,094	28,793,713
Transit Operations	(3,872,030)	24,608,405	11,745	24,620,150	20,748,120
Transit - Mobility Impaired	(139,678)	8,684,778	-	8,684,778	8,545,100
Animal Shelter	1,940,394	6,211,544	600	6,212,144	8,152,538
Mosquito Control	1,356,212	4,124,299	-	4,124,299	5,480,511
Health Unit	273,680	1,074,613	-	1,074,613	1,348,293
Human Services Authority	(178,876)	948,731	-	948,731	769,855
Senior Services	47,993	1,214,518	-	1,214,518	1,262,511
Public Education & Government Programming	(242,955)	3,848,151	-	3,848,151	3,605,196
BP Settlement Fund	23,871	1,960,675	-	1,960,675	1,984,546
Consolidated Jefferson Recreation and Community Center and Playground District	(1,042,336)	16,825,908	2,861	16,828,769	15,786,433
Alario Center	(196,154)	864,424	-	864,424	668,270
Playground District #16	180,926	640,633	-	640,633	821,559
West Jefferson Park and Community Center and Playground District	36,196	864,431	-	864,431	900,627
Lafreniere Park Recreation District	(65,298)	1,361,231	-	1,361,231	1,295,933
Library	649,561	10,188,198	74	10,188,272	10,837,833
LaSalle Park	123,727	1,913,328	-	1,913,328	2,037,055
Culture and Parks	(58,898)	2,034,649	-	2,034,649	1,975,751
Off Track Betting	43,603	396,063	-	396,063	439,666
Video Poker	504,894	2,341,360	-	2,341,360	2,846,254
Tourism	919,377	1,937,916	-	1,937,916	2,857,293
Riverboat Gaming	(88,195)	2,324,930	-	2,324,930	2,236,735
Economic Development	217,781	2,206,305	-	2,206,305	2,424,086
Terrytown Redevelopment	362,726	2,916,501	-	2,916,501	3,279,227
Metairie CBD District	106,718	280,154	-	280,154	386,872
Opioid Settlement Fund	5,061,282	5,529,789	-	5,529,789	10,591,071
Churchill Economic Development District	129,483	373,342	-	373,342	502,825
Jefferson Hwy Economic Development District	754,713	2,541,247	-	2,541,247	3,295,960
Hospital District 2	(12,799,298)	14,666,010	-	14,666,010	1,866,712
TOTAL SPECIAL REVENUE	\$ (21,626,878)	\$258,050,826	\$ 2,757,413	\$260,808,239	\$ 239,181,361

(Continued)

JEFFERSON PARISH, LOUISIANA
BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Other Financing Sources (Uses)			
	SBITAs	Transfer In	Transfer Out	Total
DEBT SERVICE:				
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ (2,400,608)	\$ (2,400,608)
Hotel Occupancy Tax Bonds	-	-	-	-
Public Improvement Revenue Bonds	-	-	-	-
Loan Programs	-	4,472,269	-	4,472,269
TOTAL DEBT SERVICE	-	4,472,269	(2,400,608)	2,071,661
CAPITAL PROJECTS:				
Courthouse Complex	-	6,254,120	(263,588)	5,990,532
General Government Misc Capital Improvements	-	5,198,530	(995)	5,197,535
Fire Capital Improvements	-	3,331,859	(435,000)	2,896,859
Public Safety Misc Capital Improvements	-	1,033,082	(137,044)	896,038
Roads and Streets Capital Improvements	-	34,723,636	(11,392,670)	23,330,966
Consolidated Sewerage Capital	-	22,742,609	(19,612,293)	3,130,316
Environmental & Landfill Improvements	-	1,418,504	(194,533)	1,223,971
Playground & Library Improvements	-	8,483,318	(1,595,656)	6,887,662
Lasalle Park	-	-	-	-
Culture & Recreation Misc Capital Improvements	-	1,303,343	-	1,303,343
TOTAL CAPITAL PROJECTS	-	84,489,001	(33,631,779)	50,857,222
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 224,173	\$ 99,636,438	\$ (99,271,409)	\$ 589,202

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURE AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Fund	Fund Balance				
	Net Change in Fund Balances	Beginning of Year, as Previously Presented	Error Correction	Beginning of Year, as Restated	End of Year
DEBT SERVICE:					
Special Sales Tax Revenue Bonds	\$ 1,698,260	\$ 31,820,022	\$ -	\$ 31,820,022	\$ 33,518,282
Hotel Occupancy Tax Bonds	275,672	1,545,384	-	1,545,384	1,821,056
Public Improvement Revenue Bonds	(26,888)	1,106,899	-	1,106,899	1,080,011
General Obligation Bonds	-	-	-	-	-
Loan Programs	133,558	5,988,970	(3,664,687)	2,324,283	2,457,841
TOTAL DEBT SERVICE	<u>2,080,602</u>	<u>40,461,275</u>	<u>(3,664,687)</u>	<u>36,796,588</u>	<u>38,877,190</u>
CAPITAL PROJECTS:					
Courthouse Complex	4,354,741	6,707,600	163,589	6,871,189	11,225,930
General Government Misc Capital Improvements	(941,481)	34,039,486	-	34,039,486	33,098,005
Fire Capital Improvements	2,900,619	25,713,147	1,436	25,714,583	28,615,202
Public Safety Misc Capital Improvements	(4,078,052)	11,601,536	-	11,601,536	7,523,484
Roads and Streets Capital Improvements	(325,783)	118,386,069	9,647	118,395,716	118,069,933
Consolidated Sewerage Capital	(71,795,236)	115,142,283	14,266,012	129,408,295	57,613,059
Environmental & Landfill Improvements	1,179,399	9,184,261	2,496,569	11,680,830	12,860,229
Playground & Library Improvements	(7,755,460)	87,475,826	637,764	88,113,590	80,358,130
Lasalle Park	(950,038)	8,115,063	-	8,115,063	7,165,025
Culture & Recreation Misc Capital Improvements	(5,535,538)	10,841,407	-	10,841,407	5,305,869
TOTAL CAPITAL PROJECTS	<u>(82,946,829)</u>	<u>427,206,678</u>	<u>17,575,017</u>	<u>444,781,695</u>	<u>361,834,866</u>
TOTAL NON MAJOR GOVERNMENTAL FUNDS	<u>\$ (102,493,105)</u>	<u>\$ 725,718,779</u>	<u>\$ 16,667,743</u>	<u>\$ 742,386,522</u>	<u>\$ 639,893,417</u>

JEFFERSON PARISH, LOUISIANA

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024**

Ambulance District #2				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 510,800	\$ 536,800	\$ 530,644	\$ (6,156)
Investment earnings	9,500	9,500	11,511	2,011
TOTAL REVENUES	<u>520,300</u>	<u>546,300</u>	<u>542,155</u>	<u>(4,145)</u>
Expenditures				
Current	508,928	563,830	548,528	15,302
TOTAL EXPENDITURES	<u>508,928</u>	<u>563,830</u>	<u>548,528</u>	<u>15,302</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,372</u>	<u>(17,530)</u>	<u>(6,373)</u>	<u>11,157</u>
NET CHANGE IN FUND BALANCES	11,372	(17,530)	(6,373)	11,157
Fund balance Beginning of year	143,581	143,581	143,581	-
END OF YEAR	<u>\$ 154,953</u>	<u>\$ 126,051</u>	<u>\$ 137,208</u>	<u>\$ 11,157</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Juvenile Services			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 14,009,648	\$ 14,843,119	\$ 14,746,827	\$ (96,292)
Intergovernmental	653,451	720,066	918,789	198,723
Charges for services	30,000	30,000	33,992	3,992
Fines and forfeitures	5,000	5,000	-	(5,000)
Investment earnings	380,000	380,000	626,403	246,403
Miscellaneous	500	500	-	(500)
TOTAL REVENUES	15,078,599	15,978,685	16,326,011	347,326
Expenditures				
Current	15,977,951	16,134,733	13,639,321	2,495,412
Capital outlay	67,550	105,908	63,276	42,632
TOTAL EXPENDITURES	16,045,501	16,240,641	13,702,597	2,538,044
Excess (deficiency) of revenues over (under) expenditures	(966,902)	(261,956)	2,623,414	2,885,370
Other financing sources (uses)				
Transfers out	-	(250,000)	(250,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(250,000)	(250,000)	-
NET CHANGE IN FUND BALANCES	(966,902)	(511,956)	2,373,414	2,885,370
Fund balance Beginning of year	11,774,752	11,774,752	11,774,752	-
END OF YEAR	\$ 10,807,850	\$ 11,262,796	\$ 14,148,166	\$ 2,885,370

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Emergency Communications District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 7,600,000	\$ 7,600,000	\$ 7,398,640	\$ (201,360)
Investment earnings	11,500	11,500	48,390	36,890
TOTAL REVENUES	<u>7,611,500</u>	<u>7,611,500</u>	<u>7,447,030</u>	<u>(164,470)</u>
Expenditures				
Current	7,655,500	7,155,500	6,923,710	231,790
TOTAL EXPENDITURES	<u>7,655,500</u>	<u>7,155,500</u>	<u>6,923,710</u>	<u>231,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,000)</u>	<u>456,000</u>	<u>523,320</u>	<u>67,320</u>
NET CHANGE IN FUND BALANCES	(44,000)	456,000	523,320	67,320
Fund balance Beginning of year	81,989	81,989	81,989	-
END OF YEAR	<u><u>\$ 37,989</u></u>	<u><u>\$ 537,989</u></u>	<u><u>\$ 605,309</u></u>	<u><u>\$ 67,320</u></u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Security Enhancement Districts				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 633,681	\$ 633,681	\$ 641,988	\$ 8,307
Investment earnings	7,500	7,500	8,591	1,091
TOTAL REVENUES	641,181	641,181	650,579	9,398
Expenditures				
Current	645,710	646,484	646,483	1
TOTAL EXPENDITURES	645,710	646,484	646,483	1
Excess (deficiency) of revenues over (under) expenditures	(4,529)	(5,303)	4,096	9,399
NET CHANGE IN FUND BALANCES	(4,529)	(5,303)	4,096	9,399
Fund balance Beginning of year	18,409	18,409	18,409	-
END OF YEAR	\$ 13,880	\$ 13,106	\$ 22,505	\$ 9,399

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

24th Judicial District Court Commissioners

	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 1,055,300	\$ 904,300	\$ 931,331	\$ 27,031
Investment earnings	6,000	6,000	5,571	(429)
Miscellaneous	150	150	319	169
TOTAL REVENUES	<u>1,061,450</u>	<u>910,450</u>	<u>937,221</u>	<u>26,771</u>
Expenditures				
Current	1,711,930	1,711,939	1,682,485	29,454
TOTAL EXPENDITURES	<u>1,711,930</u>	<u>1,711,939</u>	<u>1,682,485</u>	<u>29,454</u>
Excess (deficiency) of revenues over (under) expenditures	(650,480)	(801,489)	(745,264)	56,225
Other financing sources (uses)				
Transfers in	633,581	633,581	633,581	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>633,581</u>	<u>633,581</u>	<u>633,581</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(16,899)	(167,908)	(111,683)	56,225
Fund balance Beginning of year	338,347	338,347	338,347	-
END OF YEAR	<u>\$ 321,448</u>	<u>\$ 170,439</u>	<u>\$ 226,664</u>	<u>\$ 56,225</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #3				
	Budgeted Amounts		Actual on Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,767,712	\$ 3,895,712	\$ 3,894,690	\$ (1,022)
Intergovernmental	283,793	285,708	281,592	(4,116)
Charges for services	450,592	450,592	448,011	(2,581)
Investment earnings	120,000	120,000	158,749	38,749
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>4,622,097</u>	<u>4,752,012</u>	<u>4,783,042</u>	<u>31,030</u>
Expenditures				
Current	4,378,023	4,951,114	4,934,158	16,956
TOTAL EXPENDITURES	<u>4,378,023</u>	<u>4,951,114</u>	<u>4,934,158</u>	<u>16,956</u>
Excess (deficiency) of revenue over (under) expenditures	244,074	(199,102)	(151,116)	47,986
Other financing sources (uses)				
Transfers out	(74,400)	(74,400)	(74,400)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(74,400)</u>	<u>(74,400)</u>	<u>(74,400)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	169,674	(273,502)	(225,516)	47,986
Fund balance Beginning of year	3,234,059	3,234,059	3,234,059	-
END OF YEAR	<u>\$ 3,403,733</u>	<u>\$ 2,960,557</u>	<u>\$ 3,008,543</u>	<u>\$ 47,986</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #4				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 573,100	\$ 610,100	\$ 605,773	\$ (4,327)
Intergovernmental	22,874	340,158	340,158	-
Investment earnings	13,500	13,500	10,592	(2,908)
Miscellaneous	-	-	497	497
TOTAL REVENUES	609,474	963,758	957,020	(6,738)
Expenditures				
Current	721,360	1,038,644	1,025,955	12,689
TOTAL EXPENDITURES	721,360	1,038,644	1,025,955	12,689
Excess (deficiency) of revenues over (under) expenditures	(111,886)	(74,886)	(68,935)	5,951
NET CHANGE IN FUND BALANCES	(111,886)	(74,886)	(68,935)	5,951
Fund balance Beginning of year	236,750	236,750	236,750	-
END OF YEAR	\$ 124,864	\$ 161,864	\$ 167,815	\$ 5,951

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #5				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,778,800	\$ 3,914,800	\$ 3,894,677	\$ (20,123)
Intergovernmental	194,968	196,245	193,274	(2,971)
Investment earnings	140,000	140,000	218,897	78,897
Miscellaneous	-	-	2,484	2,484
TOTAL REVENUES	4,113,768	4,251,045	4,309,332	58,287
Expenditures				
Current	4,055,251	4,170,528	4,168,019	2,509
TOTAL EXPENDITURES	4,055,251	4,170,528	4,168,019	2,509
Excess (deficiency) of revenues over (under) expenditures	58,517	80,517	141,313	60,796
NET CHANGE IN FUND BALANCES	58,517	80,517	141,313	60,796
Fund balance Beginning of year	4,776,901	4,776,901	4,776,901	-
END OF YEAR	\$ 4,835,418	\$ 4,857,418	\$ 4,918,214	\$ 60,796

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #6				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,276,800	\$ 5,806,800	\$ 5,799,635	\$ (7,165)
Intergovernmental	182,249	254,472	252,812	(1,660)
Investment earnings	400,000	400,000	659,995	259,995
Miscellaneous	9,314	9,314	14,744	5,430
TOTAL REVENUES	5,868,363	6,470,586	6,727,186	256,600
Expenditures				
Current	5,528,940	6,727,306	6,722,625	4,681
TOTAL EXPENDITURES	5,528,940	6,727,306	6,722,625	4,681
Excess (deficiency) of revenues over (under) expenditures	339,423	(256,720)	4,561	261,281
NET CHANGE IN FUND BALANCES	339,423	(3,256,720)	(2,995,439)	261,281
Fund balance Beginning of year	17,555,800	17,555,800	17,555,800	-
END OF YEAR	\$ 17,895,223	\$ 14,299,080	\$ 14,560,361	\$ 261,281

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #7				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,339,204	\$ 6,019,833	\$ 6,016,319	\$ (3,514)
Intergovernmental	153,306	290,656	313,817	23,161
Charges for services	380,049	380,049	399,512	19,463
Investment earnings	108,000	108,000	203,240	95,240
Miscellaneous	-	-	12,268	12,268
TOTAL REVENUES	5,980,559	6,798,538	6,945,156	146,618
Expenditures				
Current	5,199,886	5,800,297	5,795,418	4,879
TOTAL EXPENDITURES	5,199,886	5,800,297	5,795,418	4,879
Excess (deficiency) of revenues over (under) expenditures	780,673	998,241	1,149,738	151,497
Other financing sources (uses)				
Transfers out	(229,800)	(229,800)	(229,800)	-
TOTAL OTHER FINANCING SOURCES (USES)	(229,800)	(229,800)	(229,800)	-
NET CHANGE IN FUND BALANCES	550,873	768,441	919,938	151,497
Fund balance Beginning of year	2,941,631	2,941,631	2,941,631	-
END OF YEAR	\$ 3,492,504	\$ 3,710,072	\$ 3,861,569	\$ 151,497

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #8

	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 8,406,050	\$ 9,223,050	\$ 9,198,419	\$ (24,631)
Intergovernmental	332,000	382,530	374,504	(8,026)
Investment earnings	158,000	158,000	252,001	94,001
Miscellaneous	-	-	17,733	17,733
TOTAL REVENUES	<u>8,896,050</u>	<u>9,763,580</u>	<u>9,842,657</u>	<u>79,077</u>
Expenditures				
Current	<u>8,233,475</u>	<u>8,284,005</u>	<u>8,378,300</u>	<u>(94,295)</u>
TOTAL EXPENDITURES	<u>8,233,475</u>	<u>8,284,005</u>	<u>8,378,300</u>	<u>(94,295)</u>
NET CHANGE IN FUND BALANCES	662,575	1,479,575	1,464,357	(15,218)
Fund balance Beginning of year	<u>3,254,121</u>	<u>3,254,121</u>	<u>3,254,121</u>	<u>-</u>
END OF YEAR	<u>\$ 3,916,696</u>	<u>\$ 4,733,696</u>	<u>\$ 4,718,478</u>	<u>\$ (15,218)</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Fire District #9				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 987,714	\$ 1,036,714	\$ 1,025,148	\$ (11,566)
Intergovernmental	14,730	14,842	14,842	-
Investment earnings	13,500	13,500	27,897	14,397
TOTAL REVENUES	1,015,944	1,065,056	1,067,887	2,831
Expenditures				
Current	982,393	998,854	881,148	117,706
TOTAL EXPENDITURES	982,393	998,854	881,148	117,706
Excess (deficiency) of revenues over (under) expenditures	33,551	66,202	186,739	120,537
NET CHANGE IN FUND BALANCES	33,551	66,202	186,739	120,537
Fund balance Beginning of year, as restated	323,237	323,237	323,237	-
END OF YEAR	\$ 356,788	\$ 389,439	\$ 509,976	\$ 120,537

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Criminal Justice			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 4,800,380	\$ 5,085,182	\$ 5,055,931	\$ (29,251)
Investment earnings	8,500	8,500	119,271	110,771
TOTAL REVENUES	<u>4,808,880</u>	<u>5,093,682</u>	<u>5,175,202</u>	<u>81,520</u>
Expenditures				
Current	<u>881,585</u>	<u>21,585</u>	<u>21,568</u>	<u>17</u>
TOTAL EXPENDITURES	<u>881,585</u>	<u>21,585</u>	<u>21,568</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	3,927,295	5,072,097	5,153,634	81,537
Other financing sources (uses)				
Transfers out	<u>(4,120,100)</u>	<u>(4,980,100)</u>	<u>(4,980,100)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,120,100)</u>	<u>(4,980,100)</u>	<u>(4,980,100)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(192,805)	91,997	173,534	81,537
Fund balance Beginning of year	<u>303,651</u>	<u>303,651</u>	<u>303,651</u>	<u>-</u>
END OF YEAR	<u>\$ 110,846</u>	<u>\$ 395,648</u>	<u>\$ 477,185</u>	<u>\$ 81,537</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Inspector General				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,538,338	\$ 1,631,977	\$ 1,626,439	\$ (5,538)
Investment earnings	47,000	47,000	82,511	35,511
TOTAL REVENUES	1,585,338	1,678,977	1,708,950	29,973
Expenditures				
Current	1,641,682	1,676,789	1,512,153	164,636
Capital outlay	14,500	14,500	3,300	11,200
TOTAL EXPENDITURES	1,656,182	1,691,289	1,515,453	175,836
Excess (deficiency) of revenues over (under) expenditures	(70,844)	(12,312)	193,497	205,809
NET CHANGE IN FUND BALANCES	(70,844)	(12,312)	193,497	205,809
Fund balance Beginning of year	1,620,674	1,620,674	1,620,674	-
END OF YEAR	\$ 1,549,830	\$ 1,608,362	\$ 1,814,171	\$ 205,809

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Off Duty Witness Fees			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 299,000	\$ 299,000	\$ 266,025	\$ (32,975)
Investment earnings	75,000	75,000	146,952	71,952
TOTAL REVENUES	374,000	374,000	412,977	38,977
Expenditures				
Current	341,471	341,471	170,290	171,181
TOTAL EXPENDITURES	341,471	341,471	170,290	171,181
Excess (deficiency) of revenues over (under) expenditures	32,529	32,529	242,687	210,158
Other financing sources (uses)				
Transfers out	(33,581)	(33,581)	(33,581)	-
TOTAL OTHER FINANCING SOURCES (USES)	(33,581)	(33,581)	(33,581)	-
NET CHANGE IN FUND BALANCES	(1,052)	(1,052)	209,106	210,158
Fund balance Beginning of year	3,956,940	3,956,940	3,956,940	-
END OF YEAR	\$ 3,955,888	\$ 3,955,888	\$ 4,166,046	\$ 210,158

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Streets Department			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 44,818,556	\$ 44,818,556	\$ 45,954,012	\$ 1,135,456
Licenses and permits	611,000	340,000	608,033	268,033
Intergovernmental	1,499,090	2,827,378	3,216,662	389,284
Charges for services	45,000	45,000	41,532	(3,468)
Investment earnings	560,000	560,000	595,012	35,012
Miscellaneous	216,000	268,000	1,011,120	743,120
TOTAL REVENUES	<u>47,749,646</u>	<u>48,858,934</u>	<u>51,426,371</u>	<u>2,567,437</u>
Expenditures				
Current	47,511,090	54,954,248	45,635,959	9,318,289
Capital outlay	2,140,480	3,432,588	2,977,805	454,783
TOTAL EXPENDITURES	<u>49,651,570</u>	<u>58,386,836</u>	<u>48,613,764</u>	<u>9,773,072</u>
Excess (deficiency) of revenues over (under) expenditures	(1,901,924)	(9,527,902)	2,812,607	12,340,509
Other financing sources (uses)				
Transfers in	400,000	1,365,708	1,365,708	-
Transfers out	(17,176,345)	(17,676,345)	(17,676,345)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(16,776,345)</u>	<u>(16,310,637)</u>	<u>(16,310,637)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(18,678,269)	(25,838,539)	(13,498,030)	12,340,509
Fund balance Beginning of year	37,185,785	37,185,785	37,185,785	-
END OF YEAR	<u>\$ 18,507,516</u>	<u>\$ 11,347,246</u>	<u>\$ 23,687,755</u>	<u>\$ 12,340,509</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Comprehensive Zoning Overlay			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 36,000	\$ 36,000	\$ 66,532	\$ 30,532
Miscellaneous	696,500	696,500	755,996	59,496
TOTAL REVENUES	732,500	732,500	822,528	90,028
Expenditures				
Current	626,823	656,358	535,159	121,199
TOTAL EXPENDITURES	626,823	656,358	535,159	121,199
Excess (deficiency) of revenues over (under) expenditures	105,677	76,142	287,369	211,227
Other financing sources (uses)				
Transfers out	(222,850)	(687,570)	(687,570)	-
TOTAL OTHER FINANCING SOURCES (USES)	(222,850)	(687,570)	(687,570)	-
NET CHANGE IN FUND BALANCES	(117,173)	(611,428)	(400,201)	211,227
Fund balance Beginning of year	1,480,535	1,480,535	1,480,535	-
END OF YEAR	\$ 1,363,362	\$ 869,107	\$ 1,080,334	\$ 211,227

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Consolidated Road Lighting District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 8,683,777	\$ 9,215,379	\$ 9,174,371	\$ (41,008)
Intergovernmental	187,677	187,677	567,842	380,165
Investment earnings	150,000	150,000	289,415	139,415
Miscellaneous	5,000	8,254	39,264	31,010
TOTAL REVENUES	9,026,454	9,561,310	10,070,892	509,582
Expenditures				
Current	10,263,473	10,288,282	8,553,750	1,734,532
Debt Service				
Principal	538,000	538,000	538,000	-
Interest	63,875	63,875	63,875	-
Capital outlay	45,000	45,000	-	45,000
TOTAL EXPENDITURES	10,910,348	10,935,157	9,155,625	1,779,532
NET CHANGE IN FUND BALANCES	(1,883,894)	(1,373,847)	915,267	2,289,114
Fund balance Beginning of year	3,254,694	3,254,694	3,254,694	-
END OF YEAR	\$ 1,370,800	\$ 1,880,847	\$ 4,169,961	\$ 2,289,114

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Road Lighting District #7

	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 255,100	\$ 268,100	\$ 265,324	\$ (2,776)
Intergovernmental	1,095	1,095	928	(167)
Investment earnings	42,000	42,000	84,581	42,581
TOTAL REVENUES	<u>298,195</u>	<u>311,195</u>	<u>350,833</u>	<u>39,638</u>
Expenditures				
Current	183,665	183,665	72,435	111,230
TOTAL EXPENDITURES	<u>183,665</u>	<u>183,665</u>	<u>72,435</u>	<u>111,230</u>
Excess (deficiency) of revenues over (under) expenditures	<u>114,530</u>	<u>127,530</u>	<u>278,398</u>	<u>150,868</u>
NET CHANGE IN FUND BALANCES	114,530	127,530	278,398	150,868
Fund balance Beginning of year	2,111,729	2,111,729	2,111,729	-
END OF YEAR	<u>\$ 2,226,259</u>	<u>\$ 2,239,259</u>	<u>\$ 2,390,127</u>	<u>\$ 150,868</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Consolidated Garbage District #1			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 12,339,193	\$ 13,096,302	\$ 13,044,476	\$ (51,826)
Intergovernmental	218,226	329,692	325,148	(4,544)
Charges for services	33,947,590	33,947,590	34,242,968	295,378
Investment earnings	280,000	280,000	612,742	332,742
Miscellaneous	665,000	665,000	1,363,424	698,424
TOTAL REVENUES	47,450,009	48,318,584	49,588,758	1,270,174
Expenditures				
Current	48,708,428	50,691,862	47,606,167	3,085,695
Capital outlay	11,000	9,555	3,434	6,121
TOTAL EXPENDITURES	48,719,428	50,701,417	47,609,601	3,091,816
Excess (deficiency) of revenues over (under) expenditures	(1,269,419)	(2,382,833)	1,979,157	4,361,990
Other financing sources (uses)				
Transfers in	-	50,000	50,000	-
Transfers out	(1,400,000)	(1,400,000)	(1,400,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,400,000)	(1,350,000)	(1,350,000)	-
NET CHANGE IN FUND BALANCES	(2,669,419)	(3,732,833)	629,157	4,361,990
Fund balance Beginning of year	14,415,353	14,415,353	14,415,353	-
END OF YEAR	\$ 11,745,934	\$ 10,682,520	\$ 15,044,510	\$ 4,361,990

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Consolidated Drainage District #2			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 40,303,967	\$ 41,125,728	\$ 41,479,513	\$ 353,785
Intergovernmental	585,930	1,740,286	1,645,485	(94,801)
Investment earnings	650,000	650,000	1,236,132	586,132
Miscellaneous	80,095	80,095	171,506	91,411
TOTAL REVENUES	<u>41,619,992</u>	<u>43,596,109</u>	<u>44,532,636</u>	<u>936,527</u>
Expenditures				
Current	45,007,609	45,332,508	34,607,275	10,725,233
Debt Service				
Principal	211,805	211,805	211,804	1
Interest	3,179	3,179	3,177	2
Capital outlay	80,350	78,750	40,914	37,836
TOTAL EXPENDITURES	<u>45,302,943</u>	<u>45,626,242</u>	<u>34,863,170</u>	<u>10,763,072</u>
Excess (deficiency) of revenues over (under) expenditures	(3,682,951)	(2,030,133)	9,669,466	11,699,599
Other financing sources (uses)				
Transfers out	-	(11,980,000)	(11,980,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(11,980,000)</u>	<u>(11,980,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,682,951)	(14,010,133)	(2,310,534)	11,699,599
Fund balance Beginning of year, as restated	33,538,929	33,538,929	33,538,929	-
END OF YEAR	<u>\$ 29,855,978</u>	<u>\$ 19,528,796</u>	<u>\$ 31,228,395</u>	<u>\$ 11,699,599</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Transit Operations			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 7,703,193	\$ 8,229,672	\$ 8,174,384	\$ (55,288)
Intergovernmental	495,000	506,745	279,720	(227,025)
Charges for services	2,300,000	2,300,000	2,396,746	96,746
Investment earnings	500,000	500,000	1,044,929	544,929
Miscellaneous	-	-	89,122	89,122
TOTAL REVENUES	10,998,193	11,536,417	11,984,901	448,484
Expenditures				
Current	19,783,203	19,765,111	19,194,776	570,335
Capital outlay	13,339	6,146	1,070	5,076
TOTAL EXPENDITURES	19,796,542	19,771,257	19,195,846	575,411
Excess (deficiency) of revenues over (under) expenditures	(8,798,349)	(8,234,840)	(7,210,945)	1,023,895
Other financing sources (uses)				
Transfers in	5,800,000	5,800,000	7,883,825	2,083,825
Transfers out	(3,161,468)	(3,161,468)	(3,161,468)	-
TOTAL OTHER FINANCING SOURCES (USES)	2,638,532	2,638,532	4,722,357	2,083,825
NET CHANGE IN FUND BALANCES	(6,159,817)	(5,596,308)	(2,488,588)	3,107,720
Fund balance Beginning of year	26,326,941	26,326,941	26,326,941	-
END OF YEAR	\$ 20,167,124	\$ 20,730,633	\$ 23,838,353	\$ 3,107,720

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Transit - Mobility Impaired			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,903,382	\$ 4,114,622	\$ 4,087,187	\$ (27,435)
Charges for services	140,000	140,000	176,560	36,560
Investment earnings	245,000	245,000	387,714	142,714
TOTAL REVENUES	<u>4,288,382</u>	<u>4,499,622</u>	<u>4,651,461</u>	<u>151,839</u>
Expenditures				
Current	4,521,328	4,512,873	4,187,259	325,614
TOTAL EXPENDITURES	<u>4,521,328</u>	<u>4,512,873</u>	<u>4,187,259</u>	<u>325,614</u>
Excess (deficiency) of revenues over (under) expenditures	(232,946)	(13,251)	464,202	477,453
Other financing sources (uses)				
Transfers out	(790,367)	(790,367)	(257,897)	532,470
TOTAL OTHER FINANCING SOURCES (USES)	<u>(790,367)</u>	<u>(790,367)</u>	<u>(257,897)</u>	<u>532,470</u>
NET CHANGE IN FUND BALANCES	(1,023,313)	(803,618)	206,305	1,009,923
Fund balance Beginning of year	9,144,801	9,144,801	9,144,801	-
END OF YEAR	<u>\$ 8,121,488</u>	<u>\$ 8,341,183</u>	<u>\$ 9,351,106</u>	<u>\$ 1,009,923</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Animal Shelter			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,793,914	\$ 6,136,762	\$ 6,094,136	\$ (42,626)
Intergovernmental	161,862	162,462	147,638	(14,824)
Charges for services	331,000	331,000	385,670	54,670
Fines and forfeitures	23,000	23,000	45,028	22,028
Investment earnings	185,000	185,000	343,178	158,178
Miscellaneous	47,585	109,971	105,619	(4,352)
TOTAL REVENUES	6,542,361	6,948,195	7,121,269	173,074
Expenditures				
Current	5,151,486	5,198,511	4,395,142	803,369
Capital outlay	27,860	81,140	80,445	695
TOTAL EXPENDITURES	5,179,346	5,279,651	4,475,587	804,064
Excess (deficiency) of revenues over (under) expenditures	1,363,015	1,668,544	2,645,682	977,138
Other financing sources (uses)				
Transfers in	-	4,000	4,000	-
Transfers out	(753,725)	(753,725)	(753,725)	-
TOTAL OTHER FINANCING SOURCES (USES)	(753,725)	(749,725)	(749,725)	-
NET CHANGE IN FUND BALANCES	609,290	918,819	1,895,957	977,138
Fund balance Beginning of year	6,391,206	6,391,206	6,391,206	-
END OF YEAR	\$ 7,000,496	\$ 7,310,025	\$ 8,287,163	\$ 977,138

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Mosquito Control				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 366,946	\$ 41,946
Charges for services	5,141,540	5,141,540	5,361,108	219,568
Investment earnings	65,000	65,000	166,667	101,667
TOTAL REVENUES	5,531,540	5,531,540	5,894,721	363,181
Expenditures				
Current	4,860,926	5,488,677	4,908,853	579,824
TOTAL EXPENDITURES	4,860,926	5,488,677	4,908,853	579,824
NET CHANGE IN FUND BALANCES	670,614	42,863	985,868	943,005
Fund balance Beginning of year	4,802,093	4,802,093	4,802,093	-
END OF YEAR	\$ 5,472,707	\$ 4,844,956	\$ 5,787,961	\$ 943,005

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Health Unit			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 906,791	\$ 958,080	\$ 952,209	\$ (5,871)
Intergovernmental	25,290	25,290	23,474	(1,816)
Investment earnings	27,500	27,500	56,294	28,794
Miscellaneous	45,310	45,310	41,534	(3,776)
TOTAL REVENUES	<u>1,004,891</u>	<u>1,056,180</u>	<u>1,073,511</u>	<u>17,331</u>
Expenditures				
Current	794,910	800,065	714,643	85,422
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>794,910</u>	<u>800,065</u>	<u>714,643</u>	<u>85,422</u>
Excess (deficiency) of revenues over (under) expenditures	209,981	256,115	358,868	102,753
Other financing sources (uses)				
Transfers out	(54,955)	(54,955)	(54,955)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(54,955)</u>	<u>(54,955)</u>	<u>(54,955)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	155,026	201,160	303,913	102,753
Fund balance Beginning of year	1,098,490	1,098,490	1,098,490	-
END OF YEAR	<u>\$ 1,253,516</u>	<u>\$ 1,299,650</u>	<u>\$ 1,402,403</u>	<u>\$ 102,753</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Human Services Authority				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,357,322	\$ 2,491,073	\$ 2,475,743	\$ (15,330)
Intergovernmental	65,757	65,757	59,736	(6,021)
Investment earnings	47,000	47,000	66,934	19,934
TOTAL REVENUES	<u>2,470,079</u>	<u>2,603,830</u>	<u>2,602,413</u>	<u>(1,417)</u>
Expenditures				
Current	<u>2,491,997</u>	<u>2,491,997</u>	<u>2,491,944</u>	<u>53</u>
TOTAL EXPENDITURES	<u>2,491,997</u>	<u>2,491,997</u>	<u>2,491,944</u>	<u>53</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,918)</u>	<u>111,833</u>	<u>110,469</u>	<u>(1,364)</u>
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(21,918)</u>	<u>(188,167)</u>	<u>(189,531)</u>	<u>(1,364)</u>
Fund balance Beginning of year	<u>964,975</u>	<u>964,975</u>	<u>964,975</u>	<u>-</u>
END OF YEAR	<u>\$ 943,057</u>	<u>\$ 776,808</u>	<u>\$ 775,444</u>	<u>\$ (1,364)</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Senior Services			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,455,013	\$ 1,541,614	\$ 1,537,508	\$ (4,106)
Investment earnings	45,000	45,000	69,482	24,482
TOTAL REVENUES	<u>1,500,013</u>	<u>1,586,614</u>	<u>1,606,990</u>	<u>20,376</u>
Expenditures				
Current	1,446,374	1,610,074	1,430,900	179,174
Capital outlay	-	2,300	2,300	-
TOTAL EXPENDITURES	<u>1,446,374</u>	<u>1,612,374</u>	<u>1,433,200</u>	<u>179,174</u>
Excess (deficiency) of revenues over (under) expenditures	53,639	(25,760)	173,790	199,550
Other financing sources (uses)				
Transfers out	(43,855)	(83,855)	(80,771)	3,084
TOTAL OTHER FINANCING SOURCES (USES)	<u>(43,855)</u>	<u>(83,855)</u>	<u>(80,771)</u>	<u>3,084</u>
NET CHANGE IN FUND BALANCES	9,784	(109,615)	93,019	202,634
Fund balance Beginning of year	1,242,782	1,242,782	1,242,782	-
END OF YEAR	<u>\$ 1,252,566</u>	<u>\$ 1,133,167</u>	<u>\$ 1,335,801</u>	<u>\$ 202,634</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Public Education and Government Programming				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 350,000	\$ 234,000	\$ 331,821	\$ 97,821
Intergovernmental	-	-	9,947	9,947
Investment earnings	80,000	80,000	141,106	61,106
TOTAL REVENUES	<u>430,000</u>	<u>314,000</u>	<u>482,874</u>	<u>168,874</u>
Expenditures				
Current	319,188	489,120	285,138	203,982
Capital outlay	249,750	511,988	428,115	83,873
TOTAL EXPENDITURES	<u>568,938</u>	<u>1,001,108</u>	<u>713,253</u>	<u>287,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(138,938)</u>	<u>(687,108)</u>	<u>(230,379)</u>	<u>456,729</u>
NET CHANGE IN FUND BALANCES	(138,938)	(687,108)	(230,379)	456,729
Fund balance Beginning of year	3,908,043	3,908,043	3,908,043	-
END OF YEAR	<u>\$ 3,769,105</u>	<u>\$ 3,220,935</u>	<u>\$ 3,677,664</u>	<u>\$ 456,729</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	BP Settlement Fund			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ 25,000	\$ 25,000	\$ 71,226	\$ 46,226
TOTAL REVENUES	<u>25,000</u>	<u>25,000</u>	<u>71,226</u>	<u>46,226</u>
Expenditures				
Current	-	182,994	82,647	100,347
TOTAL EXPENDITURES	<u>-</u>	<u>182,994</u>	<u>82,647</u>	<u>100,347</u>
Excess (deficiency) of revenues over (under) expenditures	25,000	(157,994)	(11,421)	146,573
Other financing sources (uses)				
Transfers in	-	61,988	61,988	-
Transfers out	-	(16,000)	(16,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>45,988</u>	<u>45,988</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	25,000	(112,006)	34,567	146,573
Fund balance Beginning of year	1,990,951	1,990,951	1,990,951	-
END OF YEAR	<u>\$ 2,015,951</u>	<u>\$ 1,878,945</u>	<u>\$ 2,025,518</u>	<u>\$ 146,573</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Consolidated Jefferson Recreation And Community Center And Playground District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 30,022,974	\$ 31,774,377	\$ 31,645,765	\$ (128,612)
Intergovernmental	400,086	890,505	956,165	65,660
Charges for services	1,027,000	1,027,000	1,386,880	359,880
Investment earnings	705,000	705,000	983,548	278,548
Miscellaneous	228,000	228,000	221,131	(6,869)
TOTAL REVENUES	32,383,060	34,624,882	35,193,489	568,607
Expenditures				
Current	34,369,166	35,096,402	30,881,227	4,215,175
Capital outlay	581,575	1,184,991	1,038,137	146,854
TOTAL EXPENDITURES	34,950,741	36,281,393	31,919,364	4,362,029
Excess (deficiency) of revenues over (under) expenditures	(2,567,681)	(1,656,511)	3,274,125	4,930,636
Other financing sources (uses)				
Transfers in	-	88,780	113,780	25,000
Transfers out	(4,386,750)	(4,386,750)	(4,386,750)	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,386,750)	(4,297,970)	(4,272,970)	25,000
NET CHANGE IN FUND BALANCES	(6,954,431)	(5,954,481)	(998,845)	4,955,636
Fund balance Beginning of year	17,889,043	17,889,043	17,889,043	-
END OF YEAR	\$ 10,934,612	\$ 11,934,562	\$ 16,890,198	\$ 4,955,636

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Alario Center				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 343,074	\$ 43,074
Charges for services	758,000	746,565	828,604	82,039
Investment earnings	20,000	20,000	26,748	6,748
Miscellaneous	12,300	286,783	286,302	(481)
TOTAL REVENUES	1,090,300	1,353,348	1,484,728	131,380
Expenditures				
Current	1,603,175	1,625,802	1,516,869	108,933
Capital outlay	67,228	52,825	52,824	1
TOTAL EXPENDITURES	1,670,403	1,678,627	1,569,693	108,934
Excess (deficiency) of revenues over (under) expenditures	(580,103)	(325,279)	(84,965)	240,314
Other financing sources (uses)				
Transfers in	45,000	45,000	45,000	-
TOTAL OTHER FINANCING SOURCES (USES)	45,000	(71,830)	(71,830)	-
NET CHANGE IN FUND BALANCES	(535,103)	(397,109)	(156,795)	240,314
Fund balance Beginning of year	885,129	885,129	885,129	-
END OF YEAR	\$ 350,026	\$ 488,020	\$ 728,334	\$ 240,314

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Playground District #16				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 514,800	\$ 539,800	\$ 533,835	\$ (5,965)
Investment earnings	18,500	18,500	32,960	14,460
TOTAL REVENUES	533,300	558,300	566,795	8,495
Expenditures				
Current	391,273	391,273	391,273	-
TOTAL EXPENDITURES	391,273	391,273	391,273	-
Excess (deficiency) of revenues over (under) expenditures	142,027	167,027	175,522	8,495
NET CHANGE IN FUND BALANCES	142,027	167,027	175,522	8,495
Fund balance Beginning of year	650,835	650,835	650,835	-
END OF YEAR	\$ 792,862	\$ 817,862	\$ 826,357	\$ 8,495

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

West Jefferson Park And Community Center And Playground District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 938,149	\$ 938,149	\$ 940,000	\$ 1,851
Investment earnings	8,000	8,000	34,699	26,699
TOTAL REVENUES	946,149	946,149	974,699	28,550
Expenditures				
Current	556,033	591,421	270,140	321,281
TOTAL EXPENDITURES	556,033	591,421	270,140	321,281
Excess (deficiency) of revenues over (under) expenditures	390,116	354,728	704,559	349,831
Other financing sources (uses)				
Transfers out	(669,500)	(669,500)	(669,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	(669,500)	(669,500)	(669,500)	-
NET CHANGE IN FUND BALANCES	(279,384)	(314,772)	35,059	349,831
Fund balance Beginning of year	873,586	873,586	873,586	-
END OF YEAR	\$ 594,202	\$ 558,814	\$ 908,645	\$ 349,831

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Lafreniere Park Recreation District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 2,399,050	\$ 2,289,050	\$ 2,417,483	\$ 128,433
Investment earnings	24,000	24,000	43,310	19,310
Miscellaneous	-	39,100	48,745	9,645
TOTAL REVENUES	2,423,050	2,352,150	2,509,538	157,388
Expenditures				
Current	3,039,462	3,030,885	2,551,167	479,718
Capital outlay	4,149	15,625	14,301	1,324
TOTAL EXPENDITURES	3,043,611	3,046,510	2,565,468	481,042
NET CHANGE IN FUND BALANCES	(620,561)	(694,360)	(55,930)	638,430
Fund balance Beginning of year	1,426,301	1,426,301	1,426,301	-
END OF YEAR	\$ 805,740	\$ 731,941	\$ 1,370,371	\$ 638,430

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Library			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 24,101,004	\$ 25,461,669	\$ 25,282,902	\$ (178,767)
Intergovernmental	426,432	427,843	519,677	91,834
Charges for services	102,000	102,000	106,623	4,623
Fines and forfeitures	80,000	80,000	56,560	(23,440)
Investment earnings	590,000	590,000	729,577	139,577
Miscellaneous	153,000	153,000	253,258	100,258
TOTAL REVENUES	25,452,436	26,814,512	26,948,597	134,085
Expenditures				
Current	26,211,356	26,222,453	23,381,148	2,841,305
Capital outlay	1,785,864	2,148,295	1,810,686	337,609
TOTAL EXPENDITURES	27,997,220	28,370,748	25,191,834	3,178,914
Excess (deficiency) of revenues over (under) expenditures	(2,544,784)	(1,556,236)	1,756,763	3,312,999
Other financing sources (uses)				
Transfers out	(706,821)	(706,821)	(706,821)	-
TOTAL OTHER FINANCING SOURCES (USES)	(706,821)	(706,821)	(706,821)	-
NET CHANGE IN FUND BALANCES	(3,251,605)	(2,263,057)	1,049,942	3,312,999
Fund balance Beginning of year, as restated	10,916,770	10,916,770	10,916,770	-
END OF YEAR	\$ 7,665,165	\$ 8,653,713	\$ 11,966,712	\$ 3,312,999

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Lasalle Park				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental	260,000	260,000	273,851	13,851
Charges for services	317,000	173,000	405,134	232,134
Investment earnings	34,000	34,000	62,874	28,874
Miscellaneous	5,000	-	-	-
TOTAL REVENUES	916,000	767,000	1,041,859	274,859
Expenditures				
Current	1,087,836	1,055,306	907,216	148,090
Capital outlay	1,595	8,788	3,924	4,864
TOTAL EXPENDITURES	1,089,431	1,064,094	911,140	152,954
Excess (deficiency) of revenues over (under) expenditures	(173,431)	(297,094)	130,719	427,813
NET CHANGE IN FUND BALANCES	(173,431)	(297,094)	130,719	427,813
Fund balance Beginning of year	1,961,906	1,961,906	1,961,906	-
END OF YEAR	\$ 1,788,475	\$ 1,664,812	\$ 2,092,625	\$ 427,813

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Culture And Parks			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 3,427,218	\$ 3,625,420	\$ 3,626,752	\$ 1,332
Charges for services	-	16,225	16,225	-
Investment earnings	52,000	52,000	121,041	69,041
TOTAL REVENUES	3,479,218	3,693,645	3,764,018	70,373
Expenditures				
Current	622,612	1,657,276	1,506,046	151,230
Debt Service				
Principal	245,000	245,000	245,000	-
Interest	314,541	315,441	314,791	650
Capital outlay	-	10,198	-	10,198
TOTAL EXPENDITURES	1,182,153	2,227,915	2,065,837	162,078
Excess (deficiency) of revenues over (under) expenditures	2,297,065	1,465,730	1,698,181	232,451
Other financing sources (uses)				
Transfers out	(1,752,335)	(1,752,335)	(1,752,335)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,752,335)	(1,752,335)	(1,752,335)	-
NET CHANGE IN FUND BALANCES	544,730	(286,605)	(54,154)	232,451
Fund balance Beginning of year	2,066,396	2,066,396	2,066,396	-
END OF YEAR	\$ 2,611,126	\$ 1,779,791	\$ 2,012,242	\$ 232,451

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Off - Track Betting			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 398,000	\$ 284,000	\$ 306,847	\$ 22,847
Investment earnings	14,000	14,000	14,566	566
TOTAL REVENUES	412,000	298,000	321,413	23,413
Expenditures				
Current	2,150	340,578	217,784	122,794
TOTAL EXPENDITURES	2,150	340,578	217,784	122,794
Excess (deficiency) of revenues over (under) expenditures	409,850	(42,578)	103,629	146,207
Other financing sources (uses)				
Transfers in	-	17,736	17,736	-
Transfers out	-	(87,857)	(87,857)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(70,121)	(70,121)	-
NET CHANGE IN FUND BALANCES	409,850	(112,699)	33,508	146,207
Fund balance Beginning of year, as restated	408,585	408,585	408,585	-
END OF YEAR	\$ 818,435	\$ 295,886	\$ 442,093	\$ 146,207

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Video Poker			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 1,720,000	\$ 1,351,000	\$ 2,063,926	\$ 712,926
Investment earnings	70,000	70,000	94,235	24,235
TOTAL REVENUES	1,790,000	1,421,000	2,158,161	737,161
Expenditures				
Current	3,279	1,888,184	787,206	1,100,978
TOTAL EXPENDITURES	3,279	1,888,184	787,206	1,100,978
Excess (deficiency) of revenues over (under) expenditures	1,786,721	(467,184)	1,370,955	1,838,139
Other financing sources (uses)				
Transfers in	-	77,001	77,001	-
Transfers out	-	(878,171)	(878,170)	1
TOTAL OTHER FINANCING SOURCES (USES)	-	(801,170)	(801,169)	1
NET CHANGE IN FUND BALANCES	1,786,721	(1,268,354)	569,786	1,838,140
Fund balance Beginning of year	2,380,755	2,380,755	2,380,755	-
END OF YEAR	\$ 4,167,476	\$ 1,112,401	\$ 2,950,541	\$ 1,838,140

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Tourism			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,622,427	\$ 322,427
Investment earnings	47,000	47,000	79,893	32,893
TOTAL REVENUES	1,347,000	1,347,000	1,702,320	355,320
Expenditures				
Current	3,336	905,060	613,078	291,982
TOTAL EXPENDITURES	3,336	905,060	613,078	291,982
Excess (deficiency) of revenues over (under) expenditures	1,343,664	441,940	1,089,242	647,302
Other financing sources (uses)				
Transfers in	-	89,632	89,632	-
Transfers out	(173,434)	(280,244)	(280,243)	1
TOTAL OTHER FINANCING SOURCES (USES)	(173,434)	(190,612)	(190,611)	1
NET CHANGE IN FUND BALANCES	1,170,230	251,328	898,631	647,303
Fund balance Beginning of year	1,973,131	1,973,131	1,973,131	-
END OF YEAR	\$ 3,143,361	\$ 2,224,459	\$ 2,871,762	\$ 647,303

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Westbank Riverboat Gaming				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 2,250,000	\$ 2,250,000	\$ 2,184,153	\$ (65,847)
Investment earnings	67,000	67,000	84,189	17,189
TOTAL REVENUES	2,317,000	2,317,000	2,268,342	(48,658)
Expenditures				
Current	6,224	1,883,067	1,234,707	648,360
Capital outlay	-	159,788	-	159,788
TOTAL EXPENDITURES	6,224	2,042,855	1,234,707	808,148
Excess (deficiency) of revenues over (under) expenditures	2,310,776	274,145	1,033,635	759,490
Other financing sources (uses)				
Transfers in	-	4,925	4,925	-
Transfers out	-	(1,053,903)	(1,053,904)	(1)
TOTAL OTHER FINANCING SOURCES (USES)	-	(1,048,978)	(1,048,979)	(1)
NET CHANGE IN FUND BALANCES	2,310,776	(774,833)	(15,344)	759,489
Fund balance Beginning of year	2,360,113	2,360,113	2,360,113	-
END OF YEAR	\$ 4,670,889	\$ 1,585,280	\$ 2,344,769	\$ 759,489

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Economic Development			
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,455,713	\$ 1,542,314	\$ 1,536,896	\$ (5,418)
Investment earnings	63,000	63,000	107,054	44,054
Miscellaneous	-	-	43,907	43,907
TOTAL REVENUES	<u>1,518,713</u>	<u>1,605,314</u>	<u>1,687,857</u>	<u>82,543</u>
Expenditures				
Current	570,297	1,474,422	890,913	583,509
TOTAL EXPENDITURES	<u>570,297</u>	<u>1,474,422</u>	<u>890,913</u>	<u>583,509</u>
Excess (deficiency) of revenues over (under) expenditures	948,416	130,892	796,944	666,052
Other financing sources (uses)				
Transfers out	(350,000)	(870,000)	(870,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(350,000)</u>	<u>(602,008)</u>	<u>(602,008)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	598,416	(471,116)	194,936	666,052
Fund balance Beginning of year	2,248,043	2,248,043	2,248,043	-
END OF YEAR	<u>\$ 2,846,459</u>	<u>\$ 1,776,927</u>	<u>\$ 2,442,979</u>	<u>\$ 666,052</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Terrytown Redevelopment				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 207,993	\$ 207,993	\$ 168,465	\$ (39,528)
Investment earnings	70,000	70,000	109,752	39,752
TOTAL REVENUES	277,993	277,993	278,217	224
Expenditures				
Current	265	60,265	265	60,000
TOTAL EXPENDITURES	265	60,265	265	60,000
Excess (deficiency) of revenues over (under) expenditures	277,728	217,728	277,952	60,224
NET CHANGE IN FUND BALANCES	277,728	277,728	337,952	60,224
Fund balance Beginning of year, as restated	2,959,933	2,959,933	2,959,933	-
END OF YEAR	\$ 3,237,661	\$ 3,237,661	\$ 3,297,885	\$ 60,224

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Metairie CBD District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 205,021	\$ 190,021	\$ 306,115	\$ 116,094
Investment earnings	3,200	3,200	7,815	4,615
TOTAL REVENUES	208,221	193,221	313,930	120,709
Expenditures				
Current	6,956	206,956	206,956	-
TOTAL EXPENDITURES	6,956	206,956	206,956	-
Excess (deficiency) of revenues over (under) expenditures	201,265	(13,735)	106,974	120,709
NET CHANGE IN FUND BALANCES	201,265	(13,735)	106,974	120,709
Fund balance Beginning of year	280,487	280,487	280,487	-
END OF YEAR	\$ 481,752	\$ 266,752	\$ 387,461	\$ 120,709

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Churchill Economic Development District				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 72,158	\$ 72,158	\$ 112,347	\$ 40,189
Investment earnings	5,000	5,000	15,674	10,674
TOTAL REVENUES	77,158	77,158	128,021	50,863
Expenditures				
Current	118	118	118	-
TOTAL EXPENDITURES	118	118	118	-
Excess (deficiency) of revenues over (under) expenditures	77,040	77,040	127,903	50,863
NET CHANGE IN FUND BALANCES	77,040	77,040	127,903	50,863
Fund balance Beginning of year	378,530	378,530	378,530	-
END OF YEAR	\$ 455,570	\$ 455,570	\$ 506,433	\$ 50,863

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Jefferson Highway Economic Development District

	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Taxes	\$ 556,261	\$ 517,261	\$ 646,229	\$ 128,968
Investment earnings	32,000	32,000	93,936	61,936
TOTAL REVENUES	588,261	549,261	740,165	190,904
Excess (deficiency) of revenues over (under) expenditures	588,261	549,261	740,165	190,904
NET CHANGE IN FUND BALANCES	588,261	549,261	740,165	190,904
Fund balance Beginning of year	2,571,714	2,571,714	2,571,714	-
END OF YEAR	\$ 3,159,975	\$ 3,120,975	\$ 3,311,879	\$ 190,904

(Continued)

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

Hospital Service District No. 2				
	Budgeted Amounts		Actual On Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues				
Investment earnings	\$ -	\$ 402,000	\$ 621,488	\$ 219,488
Miscellaneous	-	411,469	413,965	2,496
TOTAL REVENUES	-	813,469	1,035,453	221,984
Expenditures				
Current	-	1,929,590	5,089,692	(3,160,102)
TOTAL EXPENDITURES	-	1,929,590	5,089,692	(3,160,102)
Excess (deficiency) of revenues over (under) expenditures	-	(1,116,121)	(4,054,239)	(2,938,118)
Other financing sources (uses)				
Transfers out	-	(7,500,000)	(7,500,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(7,500,000)	(7,500,000)	-
NET CHANGE IN FUND BALANCES	-	(8,616,121)	(11,554,239)	(2,938,118)
Fund balance Beginning of year	22,541,528	22,541,528	22,541,528	-
END OF YEAR	\$ 22,541,528	\$ 13,925,407	\$ 10,987,289	\$ (2,938,118)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

SELF INSURANCE

General Liability accounts for premium payments received from various Parish departments for the payment of claims, premiums and administrative costs under the automobile, general liability, property damage and worker's compensation insurance plans maintained by the Parish. It also accounts for risk management costs to administer a security program committed to the prevention of injury, illness and property damage throughout Jefferson Parish to reduce claims.

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

Post Employment Benefits accounts for premium payments received from various Parish departments to satisfy the postemployment benefit liability.

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Accounts Receivable	6,005	-	155,242	-	513
Intergovernmental Receivable	3,449	-	87	290	7,141
Due from other funds	280,857	-	58,333	736,997	38,068
Inventories	137,082	-	-	1,441,947	-
Total current assets	<u>427,393</u>	<u>-</u>	<u>213,662</u>	<u>2,179,234</u>	<u>45,722</u>
Noncurrent assets:					
Capital assets (net of accumulated depreciation)	246,841	2,478,989	866,168	333,500	48,323
Total noncurrent assets	<u>246,841</u>	<u>2,478,989</u>	<u>866,168</u>	<u>333,500</u>	<u>48,323</u>
TOTAL ASSETS	<u><u>\$ 674,234</u></u>	<u><u>\$ 2,478,989</u></u>	<u><u>\$ 1,079,830</u></u>	<u><u>\$ 2,512,734</u></u>	<u><u>\$ 94,045</u></u>
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 835,070	\$ -	\$ 406,945	\$ 284,785	\$ 11,650
SBITA liability, due within one year	-	-	268,695	-	-
Claims and judgements payable	-	-	-	-	-
Accrued payroll expenses	357,325	-	299,663	766,849	206,410
Total current liabilities	<u>1,192,395</u>	<u>-</u>	<u>975,303</u>	<u>1,051,634</u>	<u>218,060</u>
Noncurrent liabilities:					
Other	497,388	-	530,806	1,061,607	260,492
SBITA liability, net of current portion	-	-	564,937	-	-
Claims and judgements payable	-	-	-	-	-
TOTAL LIABILITIES	<u><u>\$ 1,689,783</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,071,046</u></u>	<u><u>\$ 2,113,241</u></u>	<u><u>\$ 478,552</u></u>
NET POSITION					
Net investment in capital assets	\$ 246,841	\$ 2,478,989	\$ 866,168	\$ 333,500	\$ 48,323
Unrestricted	(1,262,390)	-	(1,857,384)	65,993	(432,830)
Total Net Position	<u><u>\$ (1,015,549)</u></u>	<u><u>\$ 2,478,989</u></u>	<u><u>\$ (991,216)</u></u>	<u><u>\$ 399,493</u></u>	<u><u>\$ (384,507)</u></u>

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Self Insurance				Total
	Public Works Administration And Warehouse	General Liability	Unemployment Compensation	Post Employment Benefits	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 552,099	\$ -	\$ 12,481,742	\$ 13,033,841
Investments	-	-	-	31,418,030	31,418,030
Interest Receivable	-	-	-	123,707	123,707
Accounts Receivable	-	-	-	-	161,760
Intergovernmental Receivable	14,444	-	-	-	25,411
Due from other funds	389,585	17,625,821	2,258,295	12,908,505	34,296,461
Inventories	-	-	-	-	1,579,029
Total current assets	<u>404,029</u>	<u>18,177,920</u>	<u>2,258,295</u>	<u>56,931,984</u>	<u>80,638,239</u>
Noncurrent assets:					
Capital assets (net of accumulated depreciation)	885,537	-	-	-	4,859,358
Total noncurrent assets	<u>885,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,859,358</u>
TOTAL ASSETS	<u>\$ 1,289,566</u>	<u>\$ 18,177,920</u>	<u>\$ 2,258,295</u>	<u>\$ 56,931,984</u>	<u>\$ 85,497,597</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	\$ 97,935	\$ 107,849	\$ -	\$ 1,951	\$ 1,746,185
SBITA liability, due within one year	-	-	-	-	268,695
Claims and judgements payable	-	9,580,677	36,341	-	9,617,018
Accrued payroll expenses	303,746	27,870	-	-	1,961,863
Total current liabilities	<u>401,681</u>	<u>9,716,396</u>	<u>36,341</u>	<u>1,951</u>	<u>13,593,761</u>
Noncurrent liabilities:					
Other	486,712	15,270	-	-	2,852,275
SBITA liability, net of current portion	-	-	-	-	564,937
Claims and judgements payable	-	19,261,386	18,170	-	19,279,556
TOTAL LIABILITIES	<u>\$ 888,393</u>	<u>\$ 28,993,052</u>	<u>\$ 54,511</u>	<u>\$ 1,951</u>	<u>\$ 36,290,529</u>
NET POSITION					
Net investment in capital assets	\$ 885,537	\$ -	\$ -	\$ -	\$ 4,859,358
Unrestricted	(484,364)	(10,815,132)	2,203,784	56,930,033	44,347,710
Total Net Position	<u>\$ 401,173</u>	<u>\$ (10,815,132)</u>	<u>\$ 2,203,784</u>	<u>\$ 56,930,033</u>	<u>\$ 49,207,068</u>

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 31, 2024

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
Operating revenues					
Charges for sales and services	\$ 7,722,005	\$ -	\$ 8,808,436	\$ 7,611,474	\$ 2,472,854
Miscellaneous income	27,978	-	-	2,084	11,309
Premiums	-	-	-	-	-
Total operating revenues	<u>7,749,983</u>	<u>-</u>	<u>8,808,436</u>	<u>7,613,558</u>	<u>2,484,163</u>
Operating expenses					
Personnel services	3,985,841	-	2,826,935	7,739,827	1,794,485
Contractual services, supplies, materials and other	4,655,964	-	3,127,426	3,530,129	1,269,154
Depreciation and amortization	225,514	-	529,804	80,279	12,984
Claims	-	-	-	-	-
Total operating expenses	<u>8,867,319</u>	<u>-</u>	<u>6,484,165</u>	<u>11,350,235</u>	<u>3,076,623</u>
Operating income (loss)	<u>(1,117,336)</u>	<u>-</u>	<u>2,324,271</u>	<u>(3,736,677)</u>	<u>(592,460)</u>
Nonoperating revenues (expenses)					
Intergovernmental	120,487	-	14,806	14,026	7,141
Interest Income (expense)	-	-	(30,096)	-	-
Other	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>120,487</u>	<u>-</u>	<u>(15,290)</u>	<u>14,026</u>	<u>7,141</u>
Income(loss) before contributions and transfers	(996,849)	-	2,308,981	(3,722,651)	(585,319)
Transfers in	-	-	-	-	10,000
Transfers out	-	-	(3,205,917)	-	-
Change in net position	<u>(996,849)</u>	<u>-</u>	<u>(896,936)</u>	<u>(3,722,651)</u>	<u>(575,319)</u>
Total net position - beginning of year, as previously presented	680,780	2,478,989	431,256	5,454,425	618,211
Change in accounting principle (GASB 101)	(699,480)	-	(561,363)	(1,332,404)	(427,399)
Error corrections	-	-	35,827	123	-
Total net position - beginning of year, as restated	<u>(18,700)</u>	<u>2,478,989</u>	<u>(94,280)</u>	<u>4,122,144</u>	<u>190,812</u>
Total net position - end of year	<u>\$ (1,015,549)</u>	<u>\$ 2,478,989</u>	<u>\$ (991,216)</u>	<u>\$ 399,493</u>	<u>\$ (384,507)</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 31, 2024

	Public Works Administration And Warehouse	Self Insurance			Total
		General Liability	Unemployment Compensation	Post Employment Benefits	
Operating revenues					
Charges for sales and services	\$ 2,537,887	\$ 2,913,511	\$ -	\$ -	\$ 32,066,167
Miscellaneous income	-	44,687	-	-	86,058
Premiums	-	19,912,006	104,729	4,245,456	24,262,191
Total operating revenues	2,537,887	22,870,204	104,729	4,245,456	56,414,416
Operating expenses					
Personnel services	3,025,311	387,810	-	42,371	19,802,580
Contractual services, supplies, materials and other	1,586,073	13,453,475	26,721	-	27,648,942
Depreciation and amortization	274,750	-	-	-	1,123,331
Claims	-	8,164,737	53,926	-	8,218,663
Total operating expenses	4,886,134	22,006,022	80,647	42,371	56,793,516
Operating income (loss)	(2,348,247)	864,182	24,082	4,203,085	(379,100)
Nonoperating revenues (expenses)					
Intergovernmental	20,404	-	-	-	176,864
Interest Income (expense)	-	990,845	99,001	2,497,649	3,557,399
Other	-	2,199,834	-	-	2,199,834
Total nonoperating revenues (expenses)	20,404	3,190,679	99,001	2,497,649	5,934,097
Income(loss) before contributions and transfers	(2,327,843)	4,054,861	123,083	6,700,734	5,554,997
Transfers in	-	-	-	-	10,000
Transfers out	(48,618)	-	-	-	(3,254,535)
Change in net position	(2,376,461)	4,054,861	123,083	6,700,734	2,310,462
Total net position - beginning of year, as previously presented	3,284,864	(14,811,022)	2,080,701	50,229,299	50,447,503
Change in accounting principle (GASB 101)	(529,205)	(58,971)	-	-	(3,608,822)
Error corrections	21,975	-	-	-	57,925
Total net position - beginning of year, as restated	2,777,634	(14,869,993)	2,080,701	50,229,299	46,896,606
Total net position - end of year	\$ 401,173	\$ (10,815,132)	\$ 2,203,784	\$ 56,930,033	\$ 49,207,068

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2024

	Central Fleet Maintenance	Central Telephone	Electronic Information Systems	Engineering	Environmental
Cash Flows From Operating Activities					
Receipts from customers and users	\$ 7,469,126	\$ -	\$ 8,740,442	\$ 7,613,561	\$ 2,483,921
Payments to suppliers	(4,299,184)	-	(3,240,092)	(4,365,171)	(1,389,899)
Payments to employees	(3,965,986)	-	(2,670,039)	(7,484,175)	(1,819,591)
Payment from claims settlements	-	-	-	-	-
Net cash provided by (used in) operating activities	<u>(796,044)</u>	<u>-</u>	<u>2,830,311</u>	<u>(4,235,785)</u>	<u>(725,569)</u>
Cash Flows From NonCapital Financing Activities					
Transfers to other funds	-	-	(3,205,917)	-	-
Transfers from other funds	-	-	-	-	10,000
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(3,205,917)</u>	<u>-</u>	<u>10,000</u>
Cash Flows From Capital And Related Financing Activities					
Principal payments on SBITAs	-	-	(255,905)	-	-
Intergovernmental revenues	117,038	-	9,130	4,439	-
Purchases of capital assets	(58,082)	-	-	(281,362)	-
Other	-	-	-	-	-
Net cash provided by (used in) capital and related financing activities	<u>58,956</u>	<u>-</u>	<u>(246,775)</u>	<u>(276,923)</u>	<u>-</u>
Cash Flows From Investing Activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Interest and dividends received	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>(737,088)</u>	<u>-</u>	<u>(622,381)</u>	<u>(4,512,708)</u>	<u>(715,569)</u>
Cash and cash equivalents, January 1, 2024	737,088	-	622,381	4,512,708	715,569
Cash and cash equivalents, December 31, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (1,117,336)	\$ -	\$ 2,324,271	\$ (3,736,677)	\$ (592,460)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization expense	225,514	-	529,804	80,279	12,984
Interest on SBITAs	-	-	30,096	-	-
(Increase) Decrease in accounts receivable	-	-	(155,242)	-	(242)
(Increase) Decrease in inventories	(31,765)	-	-	(196,835)	(48,323)
Increase (decrease) in accounts payable	388,545	-	191,418	98,670	(34,354)
Increase (Decrease) in claims and judgements payable	-	-	-	-	25,336
Increase/(decrease) in accrued expense and other liabilities	19,855	-	(177,284)	255,652	(50,442)
(Increase) decrease in due from other funds	(280,857)	-	87,248	(736,874)	(38,068)
Total adjustments	<u>321,292</u>	<u>-</u>	<u>506,040</u>	<u>(499,108)</u>	<u>(133,109)</u>
Net cash provided by (used in) operating activities	<u>\$ (796,044)</u>	<u>\$ -</u>	<u>\$ 2,830,311</u>	<u>\$ (4,235,785)</u>	<u>\$ (725,569)</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2024

	Self Insurance				Total
	Public Works Administration And Warehouse	General Liability	Unemployment Compensation	Post Employment Benefits	
Cash Flows From Operating Activities					
Receipts from customers and users	\$ 2,537,887	\$ 2,958,198	\$ -	\$ -	\$ 31,803,135
Payments to suppliers	(4,151,971)	(31,487,783)	(2,285,015)	(12,908,387)	(64,127,502)
Payments to employees	(1,551,233)	(9,002,419)	-	(42,369)	(26,535,812)
Payment from claims settlements	-	11,510,794	63,541	4,245,456	15,819,791
Net cash provided by (used in) operating activities	<u>(3,165,317)</u>	<u>(26,021,210)</u>	<u>(2,221,474)</u>	<u>(8,705,300)</u>	<u>(43,040,388)</u>
Cash Flows From NonCapital Financing Activities					
Transfers to other funds	(17,500)	-	-	-	(3,223,417)
Transfers from other funds	-	-	-	-	10,000
Net cash provided by (used in) noncapital financing activities	<u>(17,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,213,417)</u>
Cash Flows From Capital And Related Financing Activities					
Principal payments on SBITAs	-	-	-	-	(255,905)
Intergovernmental revenues	27,935	-	-	-	158,542
Purchases of capital assets	(212,810)	-	-	-	(552,254)
Other	-	2,199,834	-	-	2,199,834
Net cash provided by (used in) capital and related financing activities	<u>(184,875)</u>	<u>2,199,834</u>	<u>-</u>	<u>-</u>	<u>1,550,217</u>
Cash Flows From Investing Activities					
Proceeds from sales and maturities of investments	-	-	-	7,342,193	7,342,193
Interest and dividends received	-	990,845	99,001	2,481,977	3,571,823
Net cash provided by (used for) investing activities	<u>-</u>	<u>990,845</u>	<u>99,001</u>	<u>9,824,170</u>	<u>10,914,016</u>
Net increase (decrease) in cash and cash equivalents	(3,367,692)	(22,830,531)	(2,122,473)	1,118,870	(33,789,572)
Cash and cash equivalents, January 1, 2024	3,367,693	23,382,630	2,122,473	11,362,872	46,823,414
Cash and cash equivalents, December 31, 2024	<u>\$ 1</u>	<u>\$ 552,099</u>	<u>\$ -</u>	<u>\$ 12,481,742</u>	<u>\$ 13,033,842</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (2,348,247)	\$ 864,182	\$ 24,082	\$ 4,203,085	\$ (379,100)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization expense	274,750	-	-	-	1,123,331
Interest on SBITAs	-	-	-	-	30,096
(Increase) Decrease in accounts receivable	-	-	-	-	(155,484)
(Increase) Decrease in inventories	(885,537)	-	-	-	(1,162,460)
Increase (decrease) in accounts payable	52,891	(408,487)	-	120	288,803
Increase (Decrease) in claims and judgements payable	-	(1,133,886)	12,739	-	(1,095,811)
Increase/(decrease) in accrued expense and other liabilities	130,411	(7,717,198)	-	-	(7,539,006)
(Increase) decrease in due from other funds	(389,585)	(17,625,821)	(2,258,295)	(12,908,505)	(34,150,757)
Total adjustments	<u>(817,070)</u>	<u>(26,885,392)</u>	<u>(2,245,556)</u>	<u>(12,908,385)</u>	<u>(42,661,288)</u>
Net cash provided by (used in) operating activities	<u>\$ (3,165,317)</u>	<u>\$ (26,021,210)</u>	<u>\$ (2,221,474)</u>	<u>\$ (8,705,300)</u>	<u>\$ (43,040,388)</u>

**JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS**

Custodial funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

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

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

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

Off Duty Officer Witness Fund accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases. These fees are now accounted for as a Special Revenue fund.

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

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

Traffic Light Enforcement accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

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

Section 894 Probation Fund accounts for probation fees collected under Section 894 to defray the costs of the Probation Supervision Department.

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

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

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

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

Traffic Light Enforcement accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

District Court Custodial Funds account for fees generated by court orders to defray the expenses of the administration of various judicial programs.

Indigent Transcript Fund accounts for fees collected under Act 178 to compensate court reporters for the preparation of transcripts for indigent defendants arising from criminal proceedings.

JEFFERSON PARISH, LOUISIANA

District Court Custodial Funds (Continued)

District Attorney Grants Fund accounts for Federal and State grant reimbursements for those grants under the District Attorney's control.

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

Flexible Spending Fund accounts for money collected from employees for various health expenses.

East Bank Consolidated Firefighters' Emergency Relief Fund accounts for the financial assistance through donations and proceeds from fundraising events to benefit employees who suffer loss due to emergencies, illness or injury that result in financial hardship.

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT CUSTODIAL FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	Totals
ASSETS							
Share of pooled assets	\$ 852,938	\$ 379,065	\$ (1,200)	\$ 654,926	\$ 493,105	\$ (69,559)	\$ 2,309,275
Miscellaneous receivables	10,056	4,785	-	4,743	22,191	-	41,775
Due from other agency	-	-	1,200	-	-	69,559	70,759
Total Assets	862,994	383,850	-	659,669	515,296	-	2,421,809
LIABILITIES							
Current liabilities:							
Accounts payable	35,404	4,850	-	180	-	-	40,434
Accrued salaries payable	673	-	-	-	18,633	-	19,306
Total current liabilities	36,077	4,850	-	180	18,633	-	59,740
Total Liabilities	36,077	4,850	-	180	18,633	-	59,740
Net Position							
Restricted for other government	<u>\$ 826,917</u>	<u>\$ 379,000</u>	<u>\$ -</u>	<u>\$ 659,489</u>	<u>\$ 496,663</u>	<u>\$ -</u>	<u>\$ 2,362,069</u>

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	Totals
Additions							
Fines & Fees	\$ 182,841	\$ 83,986	\$ -	\$ 81,049	\$ 364,482	\$ -	\$ 712,358
Total Additions	<u>182,841</u>	<u>83,986</u>	<u>-</u>	<u>81,049</u>	<u>364,482</u>	<u>-</u>	<u>712,358</u>
Deductions							
Administrative expenses	47,074	75,450	-	20,135	393,097	-	535,756
General Expense	<u>206,401</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,881</u>	<u>-</u>	<u>218,282</u>
Total Deductions	<u>253,475</u>	<u>75,450</u>	<u>-</u>	<u>20,135</u>	<u>404,978</u>	<u>-</u>	<u>754,038</u>
Net Increase (decrease) in fiduciary net position	(70,634)	8,536	-	60,914	(40,496)	-	(41,680)
Net Position-beginning	<u>897,551</u>	<u>370,464</u>	<u>-</u>	<u>598,575</u>	<u>537,159</u>	<u>-</u>	<u>2,403,749</u>
Net Position-ending	<u><u>\$ 826,917</u></u>	<u><u>\$ 379,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 659,489</u></u>	<u><u>\$ 496,663</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,362,069</u></u>

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT CUSTODIAL FUNDS
STATEMENT IN NET POSITION
DECEMBER 31, 2024

	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
ASSETS							
Share of Pooled Assets	\$ 40,193	\$ 1,071,533	\$ 19,967	\$ 435,466	\$ 309	\$ (69,560)	\$ 1,497,908
Due from other agency	2,276	7,460	720	8,470	-	69,560	88,486
Total Assets	<u>42,469</u>	<u>1,078,993</u>	<u>20,687</u>	<u>443,936</u>	<u>309</u>	<u>-</u>	<u>1,586,394</u>
LIABILITIES							
Current liabilities:							
Accrued salaries payable	-	-	564	5,392	-	-	5,956
Total current liabilities	<u>-</u>	<u>-</u>	<u>564</u>	<u>5,392</u>	<u>-</u>	<u>-</u>	<u>5,956</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>564</u>	<u>5,392</u>	<u>-</u>	<u>-</u>	<u>5,956</u>
TOTAL NET POSITION							
Restricted for other government	<u>\$ 42,469</u>	<u>\$ 1,078,993</u>	<u>\$ 20,123</u>	<u>\$ 438,544</u>	<u>\$ 309</u>	<u>\$ -</u>	<u>\$ 1,580,438</u>

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
Fines & Fees	\$ 29,599	\$ 116,513	\$ 8,142	\$ 116,902	\$ (10)	\$ -	\$ 271,146
Total Additions	<u>29,599</u>	<u>116,513</u>	<u>8,142</u>	<u>116,902</u>	<u>(10)</u>	<u>-</u>	<u>271,146</u>
Deductions							
Administrative expense	-	10,080	12,315	176,119	-	-	198,514
General Expense	<u>25,000</u>	<u>76,262</u>	<u>5,000</u>	<u>150,000</u>	<u>2,500</u>	<u>-</u>	<u>258,762</u>
Total Deductions	<u>25,000</u>	<u>86,342</u>	<u>17,315</u>	<u>326,119</u>	<u>2,500</u>	<u>-</u>	<u>457,276</u>
Net Increase (decrease) in fiduciary net position	4,599	30,171	(9,173)	(209,217)	(2,510)	-	(186,130)
Net Position-beginning	<u>37,870</u>	<u>1,048,822</u>	<u>29,296</u>	<u>647,761</u>	<u>2,819</u>	<u>-</u>	<u>1,766,568</u>
Net Position-ending	<u>\$ 42,469</u>	<u>\$ 1,078,993</u>	<u>\$ 20,123</u>	<u>\$ 438,544</u>	<u>\$ 309</u>	<u>\$ -</u>	<u>\$ 1,580,438</u>

JEFFERSON PARISH, LOUISIANA
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	District Court Indigent Transcript Fund	District Attorney Grants	Other Custodial Funds			
			Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	Other Custodial Funds Total
Assets						
Share of Pooled Assets	\$ 190,912	\$ (1,724,318)	\$ (604,817)	\$ (17,846)	\$ 25,460	\$ (597,203)
Cash and Equivalent	-	-	-	124,558	-	124,558
Miscellaneous Receivables	-	-	595,129	-	-	595,129
Due from other agency	2,583	1,629,961	411,799	-	-	411,799
Total Assets	193,495	(94,357)	402,111	106,712	25,460	534,283
Liabilities						
Current liabilities:						
Accounts payable	7,599	81,349	4,133	106,712	-	110,845
Accrued salaries	-	179,299	16,799	-	-	16,799
Total current liabilities	7,599	260,648	20,932	106,712	-	127,644
Total Liabilities	7,599	260,648	20,932	106,712	-	127,644
Net Position						
Restricted for individuals, organizations, and other governments	\$ 185,896	\$ (355,005)	\$ 381,179	\$ -	\$ 25,460	\$ 406,639

JEFFERSON PARISH, LOUISIANA
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	District Court Indigent Transcript Fund	District Attorney Grants	Other Custodial Funds			Other Custodial Funds Total
			Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	
Additions						
Intergovernmental	\$ -	\$ 5,100,459	\$ -	\$ -	\$ -	\$ -
Fines & Fees	42,168	-	383,911	-	-	383,911
Total Additions	<u>42,168</u>	<u>5,100,459</u>	<u>383,911</u>	<u>-</u>	<u>-</u>	<u>383,911</u>
Deductions						
Benefits Payments	-	3,989,338	-	-	-	-
Administrative expense	-	-	371,671	-	-	371,671
General Expense	46,536	344,368	31,191	-	-	31,191
Total Deductions	<u>46,536</u>	<u>4,333,706</u>	<u>402,862</u>	<u>-</u>	<u>-</u>	<u>402,862</u>
Net Increase (decrease) in fiduciary net position	(4,368)	766,753	(18,951)	-	-	(18,951)
Net Position-beginning, as previously presented	190,264	714,938	111,148	118,097	25,460	254,705
Error correction	-	(1,836,696)	288,982	(118,097)	-	170,885
Net Position-beginning, as restated	<u>190,264</u>	<u>(1,121,758)</u>	<u>400,130</u>	<u>-</u>	<u>25,460</u>	<u>425,590</u>
Net position-ending	<u>\$ 185,896</u>	<u>\$ (355,005)</u>	<u>\$ 381,179</u>	<u>\$ -</u>	<u>\$ 25,460</u>	<u>\$ 406,639</u>

JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2024

	District Court Indigent Transcript Fund	1st Parish Court	2nd Parish Court	District Attorney Grants	Other Miscellaneous Funds	Totals
Assets						
Share of Pooled Assets	\$ 190,912	\$ 2,309,275	\$ 1,497,908	\$ (1,724,318)	\$ (597,203)	\$ 1,676,574
Cash	-	-	-	-	124,558	124,558
Miscellaneous Receivables	-	41,775	-	-	595,129	636,904
Due from other agency	2,583	70,759	88,486	1,629,961	411,799	2,203,588
Total Assets	<u>193,495</u>	<u>2,421,809</u>	<u>1,586,394</u>	<u>(94,357)</u>	<u>534,283</u>	<u>4,641,624</u>
Liabilities						
Current liabilities:						
Accounts payable	7,599	40,434	-	81,349	110,845	240,227
Accrued salaries	-	19,306	5,956	179,299	16,799	221,360
Total current liabilities	<u>7,599</u>	<u>59,740</u>	<u>5,956</u>	<u>260,648</u>	<u>127,644</u>	<u>461,587</u>
Total Liabilities	<u>7,599</u>	<u>59,740</u>	<u>5,956</u>	<u>260,648</u>	<u>127,644</u>	<u>461,587</u>
Net Position						
Restricted for individuals, organizations, and other governments	<u>\$ 185,896</u>	<u>\$ 2,362,069</u>	<u>\$ 1,580,438</u>	<u>\$ (355,005)</u>	<u>\$ 406,639</u>	<u>\$ 4,180,037</u>

JEFFERSON PARISH, LOUISIANA
CUSTODIAL FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

	District Court Indigent Transcript Fund	First Parish Court	Second Parish Court	District Attorney Grants	Other Miscellaneous Funds	Totals
Additions						
Contributions	\$ -	\$ -	\$ -	\$ 5,100,459	\$ -	\$ 5,100,459
Fines & Fees	42,168	712,358	271,146	-	383,911	1,409,583
Total Additions	42,168	712,358	271,146	5,100,459	383,911	6,510,042
Deductions						
Benefits Payments	-	-	-	3,989,338	-	3,989,338
Administrative expense	-	535,756	198,514	-	371,671	1,105,941
General Expense	46,536	218,282	258,762	344,368	31,191	899,139
Total Deductions	46,536	754,038	457,276	4,333,706	402,862	5,994,418
Net Increase (decrease) in fiduciary net position	(4,368)	(41,680)	(186,130)	766,753	(18,951)	515,624
Net Position						
Beginning of Year, as previously presented	190,264	2,403,749	1,766,568	714,938	254,705	5,330,224
Error correction	-	-	-	(1,836,696)	170,885	(1,665,811)
Beginning of Year, as restated	190,264	2,403,749	1,766,568	(1,121,758)	425,590	3,664,413
End of Year	\$ 185,896	\$ 2,362,069	\$ 1,580,438	\$ (355,005)	\$ 406,639	\$ 4,180,037

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
AD VALOREM-BACK	\$ 15,000	\$ 15,000	\$ (3,767)	\$ (18,767)
AD VALOREM-CURRENT	4,704,650	4,973,650	4,958,690	(14,960)
BEER TAXES	240,000	240,000	238,201	(1,799)
CHAIN STORE TAXES	230,000	230,000	187,215	(42,785)
FRANCHISE FEES - CABLE TV	3,822,000	3,822,000	3,297,490	(524,510)
HOTEL/MOTEL OCCUPANCY TAX	1,276,004	1,276,004	1,527,113	251,109
PILOT REVENUES	15,685	17,308	17,307	(1)
SALES TAX-GENERAL	43,692,124	43,692,124	44,611,862	919,738
SEVERANCE TAXES	995,000	995,000	1,261,573	266,573
WIRELINE TELECOM FRANCHISE	95,000	95,000	103,147	8,147
TOTAL TAXES	55,085,463	55,356,086	56,198,831	842,745
LICENSES, PERMITS, AND FEES				
Licenses				
ADMIN ADJUDICATION FEES	205,000	205,000	220,429	15,429
ALCOHOL OCCUPATIONAL LIC	330,000	330,000	327,769	(2,231)
BUILDING PERMITS	2,100,000	2,614,472	4,559,232	1,944,760
BULK CONTAINER PERMITS	6,000	6,000	4,400	(1,600)
BUSINESS OCCUPATIONAL LIC	8,200,000	8,200,000	8,770,918	570,918
ELECTRICAL OCCUPATION LIC	62,000	62,000	65,974	3,974
ELECTRICAL PERMITS	425,000	425,000	411,174	(13,826)
ENVIRONMENTAL PERMITS	10,000	10,000	-	(10,000)
GARAGE SALES PERMITS	7,500	7,500	5,940	(1,560)
GAS OCCUPATIONAL LIC	45,000	45,000	33,600	(11,400)
GAS PERMITS	220,000	220,000	209,668	(10,332)
HOMEBUILDER OCCUPAT LIC	4,500	4,500	3,575	(925)
HOTEL/MOTEL LICENSES	2,500	2,500	20,779	18,279
INSURANCE OCCUPATIONAL LI	2,100,000	2,100,000	2,114,571	14,571
MASPRLPERM	-	-	2,550	2,550
MECHANICAL OCCUPATION LIC	45,000	45,000	41,800	(3,200)
MECHANICAL PERMITS	240,000	240,000	228,956	(11,044)
MISCELLANEOUS EMS FEES	65,000	65,000	71,895	6,895
MISCELLANEOUS INSP FEES	41,000	41,000	81,923	40,923
PLANNING FEES	125,000	125,000	234,704	109,704
PLUMBING OCCUPATIONAL LIC	27,000	27,000	25,025	(1,975)
PLUMBING PERMITS	480,000	480,000	398,674	(81,326)
STANDARDS & APPEALS FEES	10,000	10,000	16,050	6,050
TAXI PERMIT	-	-	90	90
TOBACCO PERMITS	22,000	22,000	21,061	(939)
VEHICLE FOR HIRE-LICENSES	45,000	45,000	55,750	10,750
ZONING APPEAL FEES	60,000	60,000	20,850	(39,150)
TOTAL LICENSES	14,877,500	15,391,972	17,947,357	2,555,385
INTERGOVERNMENTAL				
STATE REVENUE SHARING	218,478	218,478	198,475	(20,003)
GOV OFC HOME SEC/EMER PRP	100,000	186,402	660,682	474,280
METRO DIST LAW ENF COMM	90,900	90,900	88,659	(2,241)
OTHER INTERGOVERNMENTAL	134,800	134,800	163,793	28,993
SUPPLEMENTAL PAY COMP	42,600	42,600	55,743	13,143
TOTAL INTERGOVERNMENTAL	586,778	673,180	1,167,352	494,172
CHARGES FOR SERVICES				
ABANDONED VEHICLE SCRAP	20,000	20,000	20,195	195
ASSESSOR REIMB EXPS	217,490	217,490	217,490	-
CENTRAL SERVICES	50,000	50,000	39,368	(10,632)
DANGEROUS BLDG ABATEMENT	30,000	30,000	19,694	(10,306)

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
DEMOLITION FEES	\$ 80,000	\$ 80,000	\$ 161,611	\$ 81,611
EMERGENCY MEDICAL SERVICE	-	-	12,434	12,434
FACILITY USE FEES	18,000	18,000	21,990	3,990
GENERAL GOVT ALLOCATION	25,197,395	25,197,395	25,197,395	-
GENL SERV MAINTENANCE	300	300	100	(200)
GRASSCUTTING REVENUES	280,000	280,000	411,311	131,311
HAZARDOUS MATERIAL FILING	453,000	453,000	483,530	30,530
HISTORICAL RACING FEES	-	-	179,174	179,174
HOME INCARC ENROLL FEES	13,500	13,500	10,825	(2,675)
INDIRECT COST ALLOCATION	818,637	818,637	579,150	(239,487)
LIEN RELEASE FEES	1,500	1,500	3,713	2,213
MORTGAGE & CONVEYANCE FEE	38,000	38,000	53,935	15,935
PRISON HOME INCARCERATION	281,700	281,700	290,049	8,349
PRISON MEDICAL FEES	6,000	6,000	21,210	15,210
RIDE FEES	680,000	1,080,724	1,080,724	-
RISK MGMT REIMB EXPS	576,066	576,066	526,519	(49,547)
SAFETY REIMB EXPS	408,618	408,618	332,659	(75,959)
SHERIFF REIMB EXPS	215,760	215,760	215,760	-
SPORTS WAGER	-	348,944	596,278	247,334
TRAINING FACILITY USE FEE	1,606,656	1,606,656	1,707,336	100,680
TOTAL CHARGES FOR SERVICES	30,992,622	31,742,290	32,182,450	440,160
FINES & FORFEITURES				
1PC HANDICAP PARK FINES	4,000	4,000	4,010	10
1ST PAR CT CONTEMPT FEES	570,000	570,000	503,126	(66,874)
1ST PAR CT INTERPRETER FEES	700	700	102	(598)
1ST PAR CT JURY FEES	135,000	135,000	110,146	(24,854)
1ST PAR CT SECURITY FEES	95,000	95,000	85,584	(9,416)
1ST PARISH CT STENO FEES	20,000	20,000	29,460	9,460
2ND PAR CT CONTEMPT FEES	445,000	445,000	357,776	(87,224)
2ND PAR CT INTERPRETER FEES	100	100	-	(100)
2ND PAR CT JURY FEES	50,000	50,000	52,451	2,451
2ND PAR CT SECURITY FEES	45,000	45,000	35,177	(9,823)
2ND PARISH CT STENO FEES	22,000	22,000	24,450	2,450
2PC HANDICAP PARK FINES	700	700	477	(223)
BOND FORFEITURES	466,100	574,628	875,093	300,465
CARNIVAL VIOLATION FINES	1,000	1,000	1,100	100
CODE VIOLATION FINES	42,000	42,000	50,107	8,107
COURT REPORTER FEES	500,000	500,000	430,542	(69,458)
DIST COURT JURY FEES	32,000	32,000	21,821	(10,179)
DISTRICT COURTS	400,000	400,000	343,899	(56,101)
FIRST PARISH COURTS	1,640,000	1,640,000	1,404,897	(235,103)
SECOND PARISH COURTS	575,000	575,000	591,874	16,874
TOTAL FINES & FORFEITURES	5,043,600	5,152,128	4,922,092	(230,036)
INTEREST INCOME				
INTEREST-OTHER	1,000,000	1,426,212	1,669,847	243,635
INTEREST-POOLED ASSETS	2,100,000	2,100,000	2,787,259	687,259
TOTAL INTEREST	3,100,000	3,526,212	4,457,106	930,894
MISCELLANEOUS REVENUES				
ADJUDICATED PROP SALES	200,000	200,000	5,305	(194,695)
ANNUITY INCOME	102,096	102,096	102,096	-
ATTORNEY COLLECTION FEES	50,000	50,000	64,806	14,806
BID SPECIFICATION SALES	1,000	1,000	25,000	24,000
CONTRIBUTIONS & DONATIONS	3,000	3,000	-	(3,000)
LEASE-RENTAL INCOME	267,500	267,500	248,969	(18,531)

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
MINERAL LEASE ROYALTIES	\$ 210,000	\$ 458,542	\$ 764,346	\$ 305,804
OIL AND GAS ROYALTIES	70,000	70,000	57,695	(12,305)
OTHER INCOME	90,000	90,000	341,010	251,010
SALE OF FIXED ASSETS	240,000	240,000	227,751	(12,249)
TOTAL MISCELLANEOUS	<u>1,233,596</u>	<u>1,482,138</u>	<u>1,836,978</u>	<u>354,840</u>
TOTAL REVENUES	<u>\$ 110,919,559</u>	<u>\$ 113,324,006</u>	<u>\$ 118,712,166</u>	<u>\$ 5,388,160</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
PARISH COUNCIL	\$ 8,014,657	\$ 8,160,353	\$ 7,567,336	\$ 593,017
GOV AND ETHICS COMPLIANCE	136,695	136,695	135,360	1,335
LEGISLATIVE DELEGATION	287,311	292,232	275,274	16,958
TOTAL LEGISLATIVE	<u>8,438,663</u>	<u>8,589,280</u>	<u>7,977,970</u>	<u>611,310</u>
Judicial				
ADJUDICATED PROPERTY	200,000	200,105	-	200,105
CONSTABLES	261,013	261,013	256,366	4,647
DISTRICT ATTORNEY	15,027,480	15,030,696	14,649,862	380,834
DISTRICT COURTS	8,370,181	8,350,940	7,884,435	466,505
FIRST PARISH COURTS	3,622,629	3,620,016	3,376,639	243,377
JUSTICE OF THE PEACE	293,709	293,709	292,715	994
JUVENILE COURTS	4,734,776	4,734,776	4,477,794	256,982
LAW	5,969,285	5,804,410	5,356,476	447,934
MISCELLANEOUS JUDICIAL	3,002,860	2,930,145	2,727,602	202,543
PRE TRIAL RELEASE OF PRIS	305,616	305,616	290,717	14,899
PUBLIC SAFETY	-	-	107	(107)
SECOND PARISH COURTS	3,371,534	3,363,973	3,094,060	269,913
TOTAL JUDICIAL	<u>45,159,083</u>	<u>44,895,399</u>	<u>42,406,773</u>	<u>2,488,626</u>
Executive				
PARISH PRESIDENT	3,873,481	3,881,172	3,805,701	75,471
Elections				
ELECTIONS	152,000	151,242	100,119	51,123
REGISTRAR OF VOTERS	763,701	784,578	751,404	33,174
TOTAL ELECTIONS	<u>915,701</u>	<u>935,820</u>	<u>851,523</u>	<u>84,297</u>
Financial Administration				
ACCOUNTING AND PAYROLL	2,341,843	3,773,282	3,817,568	(44,286)
BUDGET	628,143	607,210	540,729	66,481
FINANCE DIRECTOR	1,266,269	1,267,358	1,141,644	125,714
GENERAL SERVICES-PROP MGT	11,596,819	9,310,265	8,856,883	453,382
HUMAN RESOURCE MANAGEMENT	1,862,411	1,834,798	1,619,453	215,345
INTERNAL AUDIT	201,107	179,107	106,496	72,611
PERSONNEL	2,059,103	2,066,583	2,023,980	42,603
PLANNING	2,347,900	2,193,714	2,104,656	89,058
PLANNING ADVISORY BOARD	238,553	238,555	146,779	91,776
PURCHASING	1,412,663	1,320,240	1,261,291	58,949
RISK MANAGEMENT	557,220	576,322	521,350	54,972
TOTAL FINANCIAL ADMINISTRATION	<u>24,512,031</u>	<u>23,367,434</u>	<u>22,140,829</u>	<u>1,226,605</u>
General Services				
CENTRAL PRINTING	206,517	189,851	130,046	59,805

(Continued)

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 2024

	Budgeted Amount		Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
SURPLUS PROPERTY	231,672	209,474	179,880	29,594
TOTAL GENERAL SERVICES	438,189	399,325	309,926	89,399
TOTAL GENERAL GOVERNMENT	83,337,148	82,068,430	77,492,722	4,575,708
Public Safety				
BOARD OF ZONING ADJUST	282,990	282,990	247,256	35,734
BUREAU OF ADJUDICATION	98,824	99,098	85,730	13,368
CODE ENFORCEMENT	6,091,550	6,107,154	5,220,299	886,855
COMMUNITY JUSTICE AGENCY	483,225	478,360	473,901	4,459
CORRECTIONS	11,839,142	11,819,908	11,462,672	357,236
EMERGENCY MANAGEMENT	3,891,534	3,558,160	3,139,803	418,357
FIRE SERVICES	1,664,505	1,795,130	1,540,374	254,756
BUILDING PERMITS	7,075,245	6,452,380	5,673,367	779,013
PUB SAFETY GRANTS AND ADM	757,944	443,843	424,831	19,012
TOTAL PUBLIC SAFETY	32,184,959	31,037,023	28,268,233	2,768,790
Health and Welfare				
COUNTY AGENT	95,828	92,726	88,959	3,767
JEFF CAP	2,624,849	3,028,962	2,747,050	281,912
SERVICEMAN'S ASSISTANCE	73,208	73,208	72,374	834
TOTAL HEALTH & WELFARE	2,793,885	3,194,896	2,908,383	286,513
Culture & Recreation				
CITIZENS AFFAIRS	1,756,796	1,740,966	1,463,182	277,784
NON-DEPARTMENTAL	7,563,428	8,267,427	7,120,778	1,146,649
TOTAL CULTURE & RECREATION	9,320,224	10,008,393	8,583,960	1,424,433
TOTAL CAPITAL OUTLAY	2,190,266	2,829,937	2,240,752	589,185
TOTAL EXPENDITURES	\$ 129,826,482	\$ 129,138,679	\$ 119,494,050	\$ 9,644,629
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 4,127,100	\$ 5,390,668	\$ 5,260,667	\$ (130,001)
Transfers Out	(7,125,862)	(9,114,776)	(8,979,171)	135,605
TOTAL OTHER FINANCING SOURCES (USES)	(2,998,762)	(3,724,108)	(3,718,504)	5,604
NET CHANGES IN FUND BALANCES	(21,905,685)	(19,538,781)	(4,500,388)	15,038,393
Fund balance beginning of the year	57,282,608	57,282,608	57,282,608	-
END OF YEAR	\$ 35,376,923	\$ 37,743,827	\$ 52,782,220	\$ 15,038,393

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2024
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Total Pension Trust Funds
ASSETS			
Cash and cash equivalents	\$ 61	\$ 2,027	\$ 2,088
Investments			
Mutual funds - Money market/cash reserve	2,375	-	2,375
Mutual funds-Fixed income	-	17,030	17,030
Mutual funds-Equity	-	39,392	39,392
Common stocks	28,267	-	28,267
Corporate bonds	8,715	-	8,715
Real estate investments	-	7,098	7,098
US Treasury obligations	8,702	-	8,702
US Government agencies	6,056	-	6,056
Receivables			
Contributions	21	-	21
Interest	189	4	193
Total Assets	<u>54,386</u>	<u>65,551</u>	<u>119,937</u>
Deferred outflows of resources	<u>184</u>	<u>-</u>	<u>184</u>
LIABILITIES			
Current liabilities:			
Accounts payable	154	-	154
Accrued Expense	-	162	162
Total current liabilities	<u>154</u>	<u>162</u>	<u>316</u>
Noncurrent liabilities:			
Net other postemployment benefit obligations (OPEB)	117	-	117
Net Pension Liability	26	-	26
Total noncurrent liabilities	<u>143</u>	<u>-</u>	<u>143</u>
Total Liabilities	<u>297</u>	<u>162</u>	<u>459</u>
Deferred inflows of resources	<u>132</u>	<u>-</u>	<u>132</u>
NET POSITION			
Restricted for:			
Pension	54,141	65,389	119,530
Total net position	<u>\$ 54,141</u>	<u>\$ 65,389</u>	<u>\$ 119,530</u>

JEFFERSON PARISH, LOUISIANA
COMBINING STATEMENT OF CHANGES IN NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024
(in thousands of dollars)

	Employees Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Total Pension Trust Funds
Additions			
Contributions:			
Employer	\$ 419	\$ 2,120	\$ 2,539
Plan members	2	-	2
Total Contributions	<u>421</u>	<u>2,120</u>	<u>2,541</u>
Investment Income:			
Net Appreciation(Depreciation) in Fair Value of Investments	4,146	6,652	10,798
Realized gains from sale of investments		699	699
Interest/ Dividends	1,341	98	1,439
Total Investment Income	<u>5,487</u>	<u>7,449</u>	<u>12,936</u>
Less: Investment Expense	(184)	(188)	(372)
Net Investment Income	<u>5,303</u>	<u>7,261</u>	<u>12,564</u>
Total Additions	<u>\$ 5,724</u>	<u>\$ 9,381</u>	<u>\$ 15,105</u>
Deductions			
Benefits	\$ 2,420	\$ 8,278	\$ 10,698
Refunds and withdrawals	36	-	36
Administrative expense	398	187	585
Total Deductions	<u>2,854</u>	<u>8,465</u>	<u>11,319</u>
Net Increase (decrease) in fiduciary net position	2,870	916	3,786
Beginning of Year	51,271	64,473	115,744
End of year	<u>\$ 54,141</u>	<u>\$ 65,389</u>	<u>\$ 119,530</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2024

AGENCY HEAD: PARISH PRESIDENT CYNTHIA LEE SHENG

Purpose	Amount
Salary	\$ 174,988
Benefits	
Retirement	20,347
Workmen's Compensation	854
Life Insurance	250
Health Insurance	13,315
Expense Allowances	
Cell Phone Allowance	1,020
Expense Allowance	4,800
Total	\$ 215,574

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILMEMBER'S COMPENSATION
YEAR ENDED DECEMBER 31, 2024

Councilmember	Number of Days Served	Compensation	Expense Allowances
Ricky Templet	2	\$ 6,057	\$ 79
Scott Walker	365	131,240	14,670
Marion Edwards	365	87,494	14,670
Deano Bonano	365	87,494	4,620
Byron Lee	365	87,494	4,620
Arita Bohannan	362	83,456	14,670
Hans Liljeberg	362	83,456	14,670
Jennifer Van Vrancken	365	129,221	14,670

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- GENERAL FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Fines- Other 1st Parish Court</i>	\$ 742.21	\$ 618.74	\$ 1,360.95
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	174.27	151.76	326.03
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 1st Parish Court</i>	261.67	241.46	503.13
Subtotal 1st Parish Court of Jefferson	<u>1,178.15</u>	<u>1,011.96</u>	<u>2,190.11</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 2nd Parish Court</i>	292.33	276.55	568.88
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	79.57	74.70	154.27
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 2nd Parish Court</i>	209.72	148.06	357.78
Subtotal 2nd Parish Court of Jefferson	<u>581.62</u>	<u>499.31</u>	<u>1,080.93</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	205.06	138.84	343.90
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	13.19	8.63	21.82
Subtotal 24th JDC Parish Court of Jefferson	<u>218.25</u>	<u>147.47</u>	<u>365.72</u>
Fines and Fees Collected from Clerk of Court			
<i>Jefferson Parish Clerk of Court Criminal Court Costs/Fees</i>	314.02	395.80	709.82
Subtotal Clerk of Court Jefferson	<u>314.02</u>	<u>395.80</u>	<u>709.82</u>
Grand Total	<u>\$ 2,292.04</u>	<u>\$ 2,054.54</u>	<u>\$ 4,346.58</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- OFF DUTY WITNESS FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 95,022.61	\$ 79,346.32	\$ 174,368.93
Subtotal 1st Parish Court of Jefferson	<u>95,022.61</u>	<u>79,346.32</u>	<u>174,368.93</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	34,614.66	32,618.30	67,232.96
Subtotal 2nd Parish Court of Jefferson	<u>34,614.66</u>	<u>32,618.30</u>	<u>67,232.96</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	13,865.24	6,415.39	20,280.63
Subtotal 24th JDC Parish Court of Jefferson	<u>13,865.24</u>	<u>6,415.39</u>	<u>20,280.63</u>
Fines and Fees Collected from Juvenile Services			
<i>Jefferson Parish Juvenile Services Criminal Court Costs/ Fees Juvenile Services</i>	2,296.00	1,846.55	4,142.55
Subtotal Juvenile Court of Jefferson	<u>2,296.00</u>	<u>1,846.55</u>	<u>4,142.55</u>
Grand Total	<u>\$ 145,798.51</u>	<u>\$ 120,226.56</u>	<u>\$ 266,025.07</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - LA PUBLIC IMPROVEMENT BONDS (2ND PARISH COURT) SERIES 2014

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 24,494.54	\$ 22,996.24	\$ 47,490.78
Subtotal 2nd Parish Court of Jefferson	<u>24,494.54</u>	<u>22,996.24</u>	<u>47,490.78</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	14,365.00	13,847.00	28,212.00
Subtotal 24th JDC Parish Court of Jefferson	<u>14,365.00</u>	<u>13,847.00</u>	<u>28,212.00</u>
Grand Total	<u>\$ 38,859.54</u>	<u>\$ 36,843.24</u>	<u>\$ 75,702.78</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - LA PUBLIC IMPROVEMENT BONDS (24TH JDC) SERIES 2014 DEBT SERVICE

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 32,519.26	\$ 21,137.88	\$ 53,657.14
Subtotal 24th JDC Parish Court of Jefferson	32,519.26	21,137.88	53,657.14
 Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	264,936.00	239,636.50	504,572.50
Subtotal Clerk of Court of Jefferson	264,936.00	239,636.50	504,572.50
 Grand Total	 \$ 297,455.26	 \$ 260,774.38	 \$ 558,229.64

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT REVENUE BOND CAPITAL PROJECT

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 52,773.87	\$ 46,331.37	\$ 99,105.24
Subtotal 1st Parish Court of Jefferson	52,773.87	46,331.37	99,105.24
 Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	43,891.00	16,819.00	60,710.00
Subtotal Clerk of Court of Jefferson	43,891.00	16,819.00	60,710.00
 Grand Total	\$ 96,664.87	\$ 63,150.37	\$ 159,815.24

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- LA PUBLIC IMPROVEMENT BONDS (24TH JDC) SERIES 2014 CAPITAL PROJECTS

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 2,009.00	\$ 1,617.00	\$ 3,626.00
Subtotal 2nd Parish Court of Jefferson	<u>2,009.00</u>	<u>1,617.00</u>	<u>3,626.00</u>
 Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	2,226.00	2,212.00	4,438.00
Subtotal 24th JDC Parish Court of Jefferson	<u>2,226.00</u>	<u>2,212.00</u>	<u>4,438.00</u>
 Grand Total	<u>\$ 4,235.00</u>	<u>\$ 3,829.00</u>	<u>\$ 8,064.00</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- INDIGENT TRANSCRIPT FUND
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 14,494.67	\$ 12,598.95	\$ 27,093.62
Subtotal 1st Parish Court of Jefferson	<u>14,494.67</u>	<u>12,598.95</u>	<u>27,093.62</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	6,819.25	6,418.14	13,237.39
Subtotal 2nd Parish Court of Jefferson	<u>6,819.25</u>	<u>6,418.14</u>	<u>13,237.39</u>
Grand Total	<u>\$ 21,313.92</u>	<u>\$ 19,017.09</u>	<u>\$ 40,331.01</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT EXP
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 89,664.50	\$ 78,951.72	\$ 168,616.22
Subtotal 1st Parish Court of Jefferson	89,664.50	78,951.72	168,616.22
Grand Total	\$ 89,664.50	\$ 78,951.72	\$ 168,616.22

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST PARISH COURT DWM PROGRAMS
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 45,455.99	\$ 38,530.25	\$ 83,986.24
Subtotal 1st Parish Court of Jefferson	<u>45,455.99</u>	<u>38,530.25</u>	<u>83,986.24</u>
 Grand Total	 <u>\$ 45,455.99</u>	 <u>\$ 38,530.25</u>	 <u>\$ 83,986.24</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - 1ST PARISH COURT SEC 894 PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 44,989.65	\$ 36,059.77	\$ 81,049.42
Subtotal 1st Parish Court of Jefferson	<u>44,989.65</u>	<u>36,059.77</u>	<u>81,049.42</u>
 Grand Total	 <u><u>\$ 44,989.65</u></u>	 <u><u>\$ 36,059.77</u></u>	 <u><u>\$ 81,049.42</u></u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - 1ST PARISH COURT SEC 895 PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 196,340.70	\$ 168,141.14	\$ 364,481.84
Subtotal 1st Parish Court of Jefferson	<u>196,340.70</u>	<u>168,141.14</u>	<u>364,481.84</u>
 Grand Total	 <u>\$ 196,340.70</u>	 <u>\$ 168,141.14</u>	 <u>\$ 364,481.84</u>

JEFFERSON PARISH, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ST PARISH COURT SEC 894 PROBATION

AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION

DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 15,446.69	\$ 14,151.84	\$ 29,598.53
Subtotal 2nd Parish Court of Jefferson	<u>15,446.69</u>	<u>14,151.84</u>	<u>29,598.53</u>
Grand Total	<u>\$ 15,446.69</u>	<u>\$ 14,151.84</u>	<u>\$ 29,598.53</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT EXPENSE
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 52,556.35	\$ 49,369.12	\$ 101,925.47
Subtotal 2nd Parish Court of Jefferson	<u>52,556.35</u>	<u>49,369.12</u>	<u>101,925.47</u>
 Grand Total	 <u>\$ 52,556.35</u>	 <u>\$ 49,369.12</u>	 <u>\$ 101,925.47</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT DWI
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 3,776.39	\$ 4,365.63	\$ 8,142.02
Subtotal 2nd Parish Court of Jefferson	<u>3,776.39</u>	<u>4,365.63</u>	<u>8,142.02</u>
 Grand Total	 <u>\$ 3,776.39</u>	 <u>\$ 4,365.63</u>	 <u>\$ 8,142.02</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY - 2ND PARISH COURT PROBATION
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 58,875.53	\$ 58,026.33	\$ 116,901.86
Subtotal 2nd Parish Court of Jefferson	<u>58,875.53</u>	<u>58,026.33</u>	<u>116,901.86</u>
 Grand Total	 <u>\$ 58,875.53</u>	 <u>\$ 58,026.33</u>	 <u>\$ 116,901.86</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 2ND PARISH COURT DRIVING SCHOOL
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ (10.00)	\$ -	\$ (10.00)
Subtotal 2nd Parish Court of Jefferson	<u>(10.00)</u>	<u>-</u>	<u>(10.00)</u>
Grand Total	<u>\$ (10.00)</u>	<u>\$ -</u>	<u>\$ (10.00)</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY- 1ST & 2ND PARISH COURT COMPUTER
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
DECEMBER 31, 2024

Cash Basis Presentation	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 75,049.34	\$ 65,934.97	\$ 140,984.31
Subtotal 1st Parish Court of Jefferson	<u>75,049.34</u>	<u>65,934.97</u>	<u>140,984.31</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	34,712.44	32,708.71	67,421.15
Subtotal 2nd Parish Court of Jefferson	<u>34,712.44</u>	<u>32,708.71</u>	<u>67,421.15</u>
Grand Total	<u>\$ 109,761.78</u>	<u>\$ 98,643.68</u>	<u>\$ 208,405.46</u>



Statistical

(unaudited)





JEFFERSON PARISH, LOUISIANA

STATISTICAL SECTION

This part of Jefferson Parish, Louisiana’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Parish’s overall financial health.

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Debt Capacity	
These schedules present information to help the reader assess the affordability of the Parish’s current levels of outstanding debt and the Parish’s ability to issue additional debt in the future.	274
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish’s financial activities take place.	282
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the Parish’s financial report relates to the services the Parish provides and the activities it performs.	285

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

JEFFERSON PARISH, LOUISIANA

STATISTICAL SECTION

December 31, 2024

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JEFFERSON PARISH, LOUISIANA

NET POSITION BY COMPONENT

Exhibit B-1

LAST TEN FISCAL YEARS

(UNAUDITED)

(in thousands of dollars)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Governmental Activities					
Net Investment in capital assets	\$ 1,022,040	\$ 1,114,646	\$ 1,142,694	\$ 1,427,445	\$ 1,484,111
Restricted	443,291	457,028	752,306	404,593	397,879
Unrestricted	86,971	76,661	(96,486)	51,829	32,685
Total governmental activities net position	<u>\$ 1,552,302</u>	<u>\$ 1,648,335</u>	<u>\$ 1,798,514</u>	<u>\$ 1,883,867</u>	<u>\$ 1,914,675</u>
Business-type Activities					
Net investment in capital assets	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108	\$ 605,919
Restricted	79,079	83,005	84,965	84,216	95,748
Unrestricted	(129,086)	(137,373)	65,808	(141,257)	(147,567)
Total business-type activities net position	<u>\$ 624,975</u>	<u>\$ 589,728</u>	<u>\$ 787,697</u>	<u>\$ 561,067</u>	<u>\$ 554,100</u>
Primary Government					
Net Investment in capital assets	\$ 1,697,022	\$ 1,758,742	\$ 1,779,618	\$ 2,045,553	\$ 2,090,030
Restricted	522,370	540,033	837,271	488,809	493,627
Unrestricted	(42,115)	(60,712)	(30,678)	(89,428)	(114,882)
Total primary government net position	<u>\$ 2,177,277</u>	<u>\$ 2,238,063</u>	<u>\$ 2,586,211</u>	<u>\$ 2,444,934</u>	<u>\$ 2,468,775</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA

NET POSITION BY COMPONENT

Exhibit B-1

LAST TEN FISCAL YEARS

(UNAUDITED)

(in thousands of dollars)

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023¹</u>	<u>2024</u>
Governmental Activities					
Net Investment in capital assets	\$ 1,504,986	\$ 1,447,226	\$ 1,462,797	\$ 1,850,678	\$ 1,537,682
Restricted	459,279	580,694	591,223	754,469	752,660
Unrestricted	69,380	18,427	176,626	(172,286)	315,062
Total governmental activities net position	<u>\$2,033,645</u>	<u>\$2,046,347</u>	<u>\$2,230,646</u>	<u>\$ 2,432,861</u>	<u>\$2,605,404</u>
 Business-type Activities					
Net investment in capital assets	\$ 591,991	\$ 589,504	\$ 307,767	\$ 323,683	\$ 338,642
Restricted	106,148	118,819	45,136	49,441	34,390
Unrestricted	(148,472)	(161,276)	193,355	120,508	160,258
Total business-type activities net position	<u>\$ 549,667</u>	<u>\$ 547,047</u>	<u>\$ 546,258</u>	<u>\$ 493,632</u>	<u>\$ 533,290</u>
 Primary Government					
Net Investment in capital assets	\$2,096,977	\$2,036,730	\$ 1,770,564	\$ 2,174,361	\$ 1,876,324
Restricted	565,427	699,513	636,359	803,910	787,050
Unrestricted	(79,092)	(142,849)	369,981	(51,778)	475,320
Total primary government net position	<u>\$ 2,583,312</u>	<u>\$2,593,394</u>	<u>\$2,776,904</u>	<u>\$2,926,493</u>	<u>\$ 3,138,694</u>

¹ Restated

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2015	2016	2017	2018	2019
Expenses					
Governmental activities:					
General government	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653	\$ 56,721
Public safety	108,588	112,767	114,140	117,836	123,888
Public works	130,838	134,946	137,175	166,042	180,865
Transit	17,231	16,289	16,557	17,110	18,885
Health and welfare	51,142	65,505	61,635	58,040	55,869
Culture and recreation	50,641	58,783	61,117	62,261	68,947
Economic development	-	-	-	-	-
Urban redevelopment and housing	10,551	6,162	5,722	4,548	7,818
Interest on long-term debt	21,623	16,652	18,386	20,622	19,017
Total governmental activities expenses	<u>458,794</u>	<u>482,545</u>	<u>475,521</u>	<u>493,112</u>	<u>532,010</u>
Business-type activities:					
Water	41,618	44,512	42,519	45,873	48,648
Sewer	44,549	47,752	49,546	51,513	54,388
Hospital District No. 1	191,722	31,777	18,166	15,718	14,133
Total business-type activities expenses	<u>277,889</u>	<u>124,041</u>	<u>110,231</u>	<u>113,104</u>	<u>117,169</u>
Total primary government expenses	<u>\$ 736,683</u>	<u>\$ 606,586</u>	<u>\$ 585,752</u>	<u>\$ 606,216</u>	<u>\$ 649,179</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467	\$ 15,327
Public safety	16,881	16,499	16,574	16,549	16,554
Public works	22,238	23,106	23,906	24,584	23,859
Transit	3,652	3,485	3,291	3,276	3,326
Health and welfare	4,280	4,467	4,724	4,747	4,642
Culture and recreation	9,318	9,506	9,378	9,345	9,322
Economic development	-	-	-	-	-
Urban redevelopment and housing	-	18	20	-	-
Operating grants and contributions	54,727	71,092	56,454	52,725	45,981
Capital grants and contributions	71,282	46,807	39,614	21,386	26,632
Total governmental activities program revenues	<u>197,848</u>	<u>189,893</u>	<u>169,220</u>	<u>148,079</u>	<u>145,643</u>
Business-type activities:					
Charges for services					
Water	33,138	33,854	34,331	34,569	35,008
Sewer	23,736	24,332	24,333	25,918	24,950
Hospital District No. 1	144,354	-	-	-	-
Operating grants and contributions	-	1,526	1,776	1,536	1,225
Capital grants and contributions	809	682	428	616	430
Total business-type activities program revenues	<u>202,037</u>	<u>60,394</u>	<u>60,868</u>	<u>62,639</u>	<u>61,613</u>
Total primary government program revenues	<u>\$ 399,885</u>	<u>\$ 250,287</u>	<u>\$ 230,088</u>	<u>\$ 210,718</u>	<u>\$ 207,256</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2020	2021	2022	2023 ¹	2024
Expenses					
Governmental activities:					
General government	\$ 52,130	\$ 49,549	\$ 33,786	\$ 242,293	\$ 261,399
Public safety	121,765	121,590	122,606	127,962	138,987
Public works	182,048	247,535	131,747	252,868	83,367
Transit	20,012	21,269	26,459	24,119	30,339
Health and welfare	56,045	78,635	76,421	56,456	64,973
Culture and recreation	65,342	73,764	77,383	80,174	89,086
Economic development	1,604	2,647	2,249	6,077	4,143
Urban redevelopment and housing	7,360	6,454	45,658	64,076	61,230
Interest on long-term debt	27,382	22,438	17,897	33,548	32,856
Total governmental activities expenses	<u>533,688</u>	<u>623,881</u>	<u>534,206</u>	<u>887,573</u>	<u>766,380</u>
Business-type activities:					
Water	47,035	44,483	59,466	80,974	73,359
Sewer	52,016	52,224	62,321	70,354	64,663
Hospital District No. 1	9,750	5,704	9,471	7,588	6,117
Total business-type activities expenses	<u>108,801</u>	<u>102,411</u>	<u>131,258</u>	<u>158,916</u>	<u>144,139</u>
Total primary government expenses	<u>\$ 642,489</u>	<u>\$ 726,292</u>	<u>\$ 665,464</u>	<u>\$ 1,046,489</u>	<u>\$ 910,519</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 17,702	\$ 23,191	\$ 43,293	\$ 52,648	\$ 56,116
Public safety	7,501	9,883	6,811	9,659	9,483
Public works	23,637	24,570	14,744	28,859	35,468
Transit	1,834	1,875	2,179	2,483	2,573
Health and welfare	4,786	4,427	4,238	5,630	5,810
Culture and recreation	3,891	4,801	2,915	6,088	6,165
Economic development	-	-	4,999	4,404	4,555
Urban redevelopment and housing	3,293	4,601	-	-	-
Operating grants and contributions	92,275	88,264	195,516	301,641	200,775
Capital grants and contributions	21,759	46,167	19,299	23,203	13,871
Total governmental activities program revenues	<u>176,678</u>	<u>207,779</u>	<u>293,994</u>	<u>434,615</u>	<u>334,816</u>
Business-type activities:					
Charges for services					
Water	36,394	34,463	45,761	57,832	65,006
Sewer	26,666	26,585	36,908	50,538	59,038
Hospital District No. 1	-	-	-	-	-
Operating grants and contributions	1,203	1,335	2,839	28,981	10,380
Capital grants and contributions	28	-	-	-	-
Total business-type activities program revenues	<u>64,291</u>	<u>62,383</u>	<u>85,508</u>	<u>137,351</u>	<u>134,424</u>
Total primary government program revenues	<u>\$ 240,969</u>	<u>\$ 270,162</u>	<u>\$ 379,502</u>	<u>\$ 571,966</u>	<u>\$ 469,240</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

(in thousands of dollars)

	2015	2016	2017	2018	2019
Net (Expense)/Revenue					
Governmental activities	\$ (260,946)	\$ (292,652)	\$ (306,301)	\$ (345,033)	\$ (386,367)
Business-type activities	(75,852)	(63,647)	(49,363)	(50,465)	(55,556)
Total primary government net expense	<u>(336,798)</u>	<u>(356,299)</u>	<u>(355,664)</u>	<u>(395,498)</u>	<u>(441,923)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem	193,784	198,951	199,865	209,332	213,198
Alcoholic beverage	260	253	246	234	236
Chain store	251	269	260	227	248
Franchise fees	5,844	5,778	5,462	5,361	5,065
Sales	148,448	148,210	150,028	154,671	162,075
Hotel/Motel	3,752	3,652	3,731	3,821	4,057
Auto Rental	-	183	273	297	315
Severance	1,006	1,003	1,004	1,037	1,062
Unrestricted investment earnings	6,885	9,879	14,131	15,556	34,569
Miscellaneous	64,354	21,364	10,965	11,703	11,897
Gain on extinguishment of debt	-	-	-	-	39,856
Inflow of resources due to a transfer of operations	-	-	-	-	-
Transfers	(6,174)	(1,154)	(30,029)	(8,488)	(17,390)
Total governmental activities	<u>418,410</u>	<u>388,388</u>	<u>355,936</u>	<u>393,751</u>	<u>455,188</u>
Business-type activities:					
Taxes	19,982	20,074	20,164	20,497	20,868
Unrestricted investment earnings	752	2,390	2,460	2,766	6,195
Miscellaneous	15,841	4,542	4,576	4,941	4,045
Interest Expense	(5,769)	(248)	(472)	-	-
Gain/(Loss) on extinguishment of debt	(29,443)	488	188	285	91
Special items:					
Loss on CEA assignment of assets and liabilities	(30,323)	-	2,809	-	-
Contribution of equity interest Hospital District No. 2	(2,976)	-	-	-	-
Transfers	6,174	1,154	30,029	8,488	17,390
Total business-type activities	<u>(25,762)</u>	<u>28,400</u>	<u>59,754</u>	<u>36,977</u>	<u>48,589</u>
Total primary government	<u>\$ 392,648</u>	<u>\$ 416,788</u>	<u>\$ 415,690</u>	<u>\$ 430,728</u>	<u>\$ 503,777</u>
Change in net position					
Governmental activities	\$ 157,464	\$ 95,736	\$ 49,635	\$ 48,718	\$ 68,821
Business-type activities	(101,614)	(35,247)	10,391	(13,488)	(6,967)
Total primary government	<u>\$ 55,850</u>	<u>\$ 60,489</u>	<u>\$ 60,026</u>	<u>\$ 35,230</u>	<u>\$ 61,854</u>

¹ Restated

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-2

(in thousands of dollars)

	2020	2021	2022	2023 ¹	2024
Net (Expense)/Revenue					
Governmental activities	\$ (357,010)	\$ (416,102)	\$ (240,212)	\$ (452,958)	\$ (431,564)
Business-type activities	(44,510)	(40,028)	(45,750)	(21,565)	(9,715)
Total primary government net expense	<u>(401,520)</u>	<u>(456,130)</u>	<u>(285,962)</u>	<u>(474,523)</u>	<u>(441,279)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem	218,378	221,560	227,807	244,147	255,743
Alcoholic beverage	244	241	248	228	238
Chain store	192	246	247	209	187
Franchise fees	4,808	4,212	3,957	3,205	3,401
Sales	165,870	193,852	208,725	200,420	203,930
Hotel/Motel	2,525	3,555	4,318	4,011	4,348
Auto Rental	195	260	313	317	327
Severance	853	1,041	1,147	1,047	1,262
Unrestricted investment earnings	34,456	2,589	(25,526)	69,400	67,641
Miscellaneous	14,849	5,147	(5,831)	28,110	38,392
Gain on extinguishment of debt	-	-	-	-	-
Inflow of resources due to a transfer of operations	39,856	-	-	-	-
Transfers	(9,239)	(7,790)	(10,990)	104,079	28,638
Total governmental activities	<u>472,987</u>	<u>424,913</u>	<u>404,415</u>	<u>655,173</u>	<u>604,107</u>
Business-type activities:					
Taxes	21,339	25,718	26,067	27,099	40,173
Unrestricted investment earnings	5,118	(523)	(4,265)	17,149	16,405
Miscellaneous	4,381	4,423	12,169	28,770	21,433
Interest Expense	-	-	-	-	-
Gain/(Loss) on extinguishment of debt	-	-	-	-	-
Special items:					
Loss on CEA assignment of assets and liabilities	-	-	-	-	-
Contribution of equity interest Hospital District No. 2	-	-	-	-	-
Transfers	9,239	7,790	10,990	(104,079)	(28,638)
Total business-type activities	<u>40,077</u>	<u>37,408</u>	<u>44,961</u>	<u>(31,061)</u>	<u>49,373</u>
Total primary government	<u>\$ 513,064</u>	<u>\$ 462,321</u>	<u>\$ 449,376</u>	<u>\$ 624,112</u>	<u>\$ 653,480</u>
Change in net position					
Governmental activities	\$ 115,977	\$ 8,811	\$ 164,203	\$ 202,215	\$ 172,543
Business-type activities	(4,433)	(2,620)	(789)	(52,626)	39,658
Total primary government	<u>\$ 111,544</u>	<u>\$ 6,191</u>	<u>\$ 163,414</u>	<u>\$ 149,589</u>	<u>\$ 212,201</u>

¹ Restated

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

Exhibit B-3

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,683	1,850	2,152	2,067	1,838
Committed	11,460	10,477	8,088	8,358	8,815
Unassigned	14,956	13,902	15,530	17,988	21,260
Total general fund	<u>\$ 28,099</u>	<u>\$ 26,229</u>	<u>\$ 25,770</u>	<u>\$ 28,413</u>	<u>\$ 31,913</u>
Other Governmental Funds					
Nonspendable	\$ 2,089	\$ 651	\$ 739	\$ 757	\$ 585
Restricted	470,294	487,037	552,998	527,170	779,579
Committed	91,206	84,181	155,781	172,472	203,152
Unassigned	-	-	(2,494)	(1,004)	(6,406)
Total other governmental funds	<u>\$ 563,589</u>	<u>\$ 571,869</u>	<u>\$ 707,024</u>	<u>\$ 699,395</u>	<u>\$ 976,910</u>

(Continued)

JEFFERSON PARISH, LOUISIANA
FUND BALANCES, GOVERNMENTAL FUNDS

Exhibit B-3

LAST TEN FISCAL YEARS
(UNAUDITED)
(in thousands of dollars)

	2020	2021	2022	2023	2024
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ 633	\$ 306
Restricted	1,898	1,810	1,785	1,765	-
Committed	7,109	11,465	14,160	21,906	16,641
Unassigned	24,402	25,440	31,919	27,657	28,622
Total general fund	<u>\$ 33,409</u>	<u>\$ 38,715</u>	<u>\$ 47,864</u>	<u>\$ 51,961</u>	<u>\$ 45,569</u>
Other Governmental Funds					
Nonspendable	\$ 488	\$ 555	\$ 703	\$ 8,279	\$ 4,427
Restricted	874,103	820,532	727,052	747,099	742,992
Committed	212,650	225,300	250,687	423,866	358,338
Unassigned	(670)	(570)	(946)	-	(4,562)
Total other governmental funds	<u>\$ 1,086,571</u>	<u>\$ 1,045,817</u>	<u>\$ 977,496</u>	<u>\$ 1,179,244</u>	<u>\$ 1,101,195</u>

JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-4

(in thousands of dollars)

	2015	2016	2017	2018	2019
Revenues					
Taxes (See Table B-5)	\$ 353,345	\$ 358,116	\$ 360,596	\$ 374,980	\$ 386,256
Licenses and permits	15,662	15,201	16,114	15,729	15,659
Intergovernmental	125,953	119,088	95,993	74,069	69,260
Charges for services	61,116	62,247	63,345	73,659	73,190
Fines and forfeitures	8,600	8,359	7,938	7,871	7,943
Interest income(losses)	5,362	7,738	11,290	9,713	29,624
Miscellaneous	49,318	6,309	6,023	5,800	6,094
TOTAL REVENUES	619,356	577,058	561,299	561,821	588,026
Expenditures					
Current					
General government	38,967	40,767	40,024	39,603	41,626
Public safety	100,786	104,213	104,503	109,451	109,867
Public works	100,172	105,640	95,123	92,354	99,352
Transit	14,897	15,118	15,587	16,544	17,907
Health and welfare	50,253	63,951	59,983	56,299	52,660
Culture and recreation	43,420	47,286	48,701	50,300	52,985
Urban redevelopment and housing	10,504	6,127	5,649	5,008	7,999
Intergovernmental	20,697	21,325	21,298	22,099	22,966
Debt service					
Principal	30,569	33,603	30,474	35,865	33,804
Interest and other charges	17,970	16,996	15,444	16,941	21,112
Capital outlay	158,574	132,715	103,612	129,693	143,230
TOTAL EXPENDITURES	586,809	587,741	540,398	574,157	603,508
Excess of revenues over (under) expenditures	32,547	(10,683)	20,901	(12,336)	(15,482)
Other financing sources (uses)					
Transfers in	74,953	75,201	120,588	92,132	90,297
Transfers out	(62,997)	(57,753)	(117,912)	(84,783)	(89,100)
SBITAs	-	-	-	-	-
Bond premium	-	-	-	-	-
Issuance of bonds	-	-	108,395	-	250,865
Issuance of refunding bonds	-	-	48,115	-	52,635
Proceeds from long term debt	47,485	43,010	-	-	-
Proceeds from refunding bonds	(11,107)	-	-	-	-
Payment to refund bond escrow agent	(35,774)	(49,778)	(47,710)	-	(60,737)
Premium on long term debt	-	7,462	13,799	-	52,536
TOTAL OTHER FINANCING SOURCES (USES)	12,560	18,142	125,275	7,349	296,496
Special items					
Inflow of resources due to a transfer of operations	-	-	-	-	-
Net change in fund balances	<u>\$ 45,107</u>	<u>\$ 7,459</u>	<u>\$ 146,176</u>	<u>\$ (4,987)</u>	<u>\$ 281,014</u>
Debt service as a percentage of noncapital expenditures	11.33%	11.12%	10.51%	11.88%	11.93%

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

Exhibit B-4

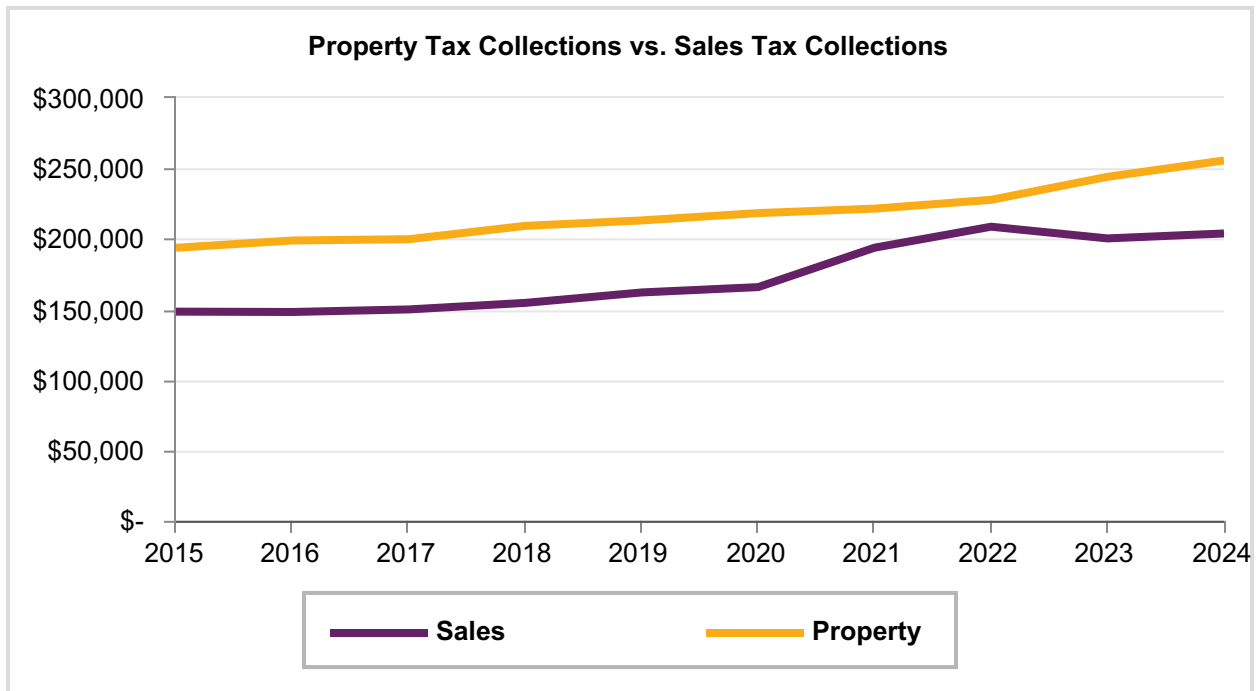
(in thousands of dollars)

	2020	2021	2022	2023	2024
Revenues					
Taxes (See Table B-5)	\$ 393,065	\$ 424,967	\$ 446,762	\$ 453,583	\$ 469,436
Licenses and permits	15,163	16,320	17,598	17,061	18,558
Intergovernmental	119,817	119,421	149,814	267,077	146,719
Charges for services	70,616	73,286	80,077	85,365	94,624
Fines and forfeitures	6,335	7,263	7,107	7,346	6,989
Interest income(losses)	29,041	(1,201)	(22,990)	65,334	64,084
Miscellaneous	6,988	6,944	25,641	11,606	17,966
TOTAL REVENUES	641,025	647,000	704,009	907,372	818,376
Expenditures					
Current					
General government	68,216	66,560	75,902	74,342	76,866
Public safety	112,998	122,415	122,065	128,396	141,481
Public works	114,651	190,530	157,273	197,425	209,616
Transit	18,275	19,495	23,697	21,792	27,581
Health and welfare	53,404	64,673	122,124	54,656	66,275
Culture and recreation	52,132	62,649	73,811	72,478	74,909
Urban redevelopment and housing	1,605	2,655	2,270	6,022	4,116
Intergovernmental	7,334	6,559	45,649	63,888	61,246
Debt service					
Principal	21,105	22,155	22,035	24,420	26,095
Interest and other charges	30,370	26,994	26,855	26,498	24,831
Capital outlay	139,555	133,186	110,913	142,936	216,305
TOTAL EXPENDITURES	619,645	717,871	782,594	812,853	929,321
Excess of revenues over (under) expenditures	21,380	(70,871)	(78,585)	94,519	(110,945)
Other financing sources (uses)					
Transfers in	96,518	120,082	121,610	357,007	143,065
Transfers out	(93,995)	(112,647)	(112,555)	(255,698)	(117,304)
SBITAs	-	-	-	-	743
Bond premium	-	-	-	216	-
Issuance of bonds	4,592	15,076	10,358	13,465	-
Issuance of refunding bonds	6,923	-	-	-	-
Proceeds from long term debt	-	-	-	-	-
Proceeds from refunding bonds	-	-	-	-	-
Payment to refund bond escrow agent	(6,923)	-	-	-	-
Premium on long term debt	1,971	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	9,086	22,511	19,413	114,990	26,504
Special items					
Inflow of resources due to a transfer of operations	80,693	-	-	-	-
Net change in fund balances	\$ 111,159	\$ (48,360)	\$ (59,172)	\$ 209,509	\$ (84,441)
Debt service as a percentage of noncapital expenditures	10.72%	8.41%	7.28%	7.60%	7.14%

JEFFERSON PARISH, LOUISIANA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit B-5

Year	Property	Sales	Severance	Miscellaneous	Total
2015	\$ 193,784	\$ 148,448	\$ 1,006	\$ 10,107	\$ 353,345
2016	198,951	148,210	1,003	9,952	358,116
2017	199,865	150,028	1,004	9,699	360,596
2018	209,332	154,671	1,037	9,940	374,980
2019	213,198	162,075	1,062	9,921	386,256
2020	218,378	165,870	853	7,964	393,065
2021	221,560	193,852	1,041	8,514	424,967
2022	227,807	208,725	1,147	9,083	446,762
2023	244,146	200,420	1,047	7,970	453,583
2024	255,743	203,930	1,262	8,501	469,436



JEFFERSON PARISH, LOUISIANA
SALES TAX BY VOTER DEDICATION
LAST TEN YEAR
(UNAUDITED)
(in thousands of dollars)

Exhibit C-1a

Year	1/2 of One Cent				
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Churchill Economic Dev District	Jefferson Highway Economic Dev District
2015	\$ 31,723	\$ 274	\$ 198	\$ 28	\$ -
2016	31,786	225	180	30	-
2017	32,291	171	176	20	-
2018	33,460	199	167	20	-
2019	35,241	245	156	14	141
2020	36,214	125	90	4	564
2021	42,528	232	139	25	617
2022	46,019	224	143	72	565
2023	44,071	148	64	95	606
2024	44,852	168	65	112	646

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

(Continued)

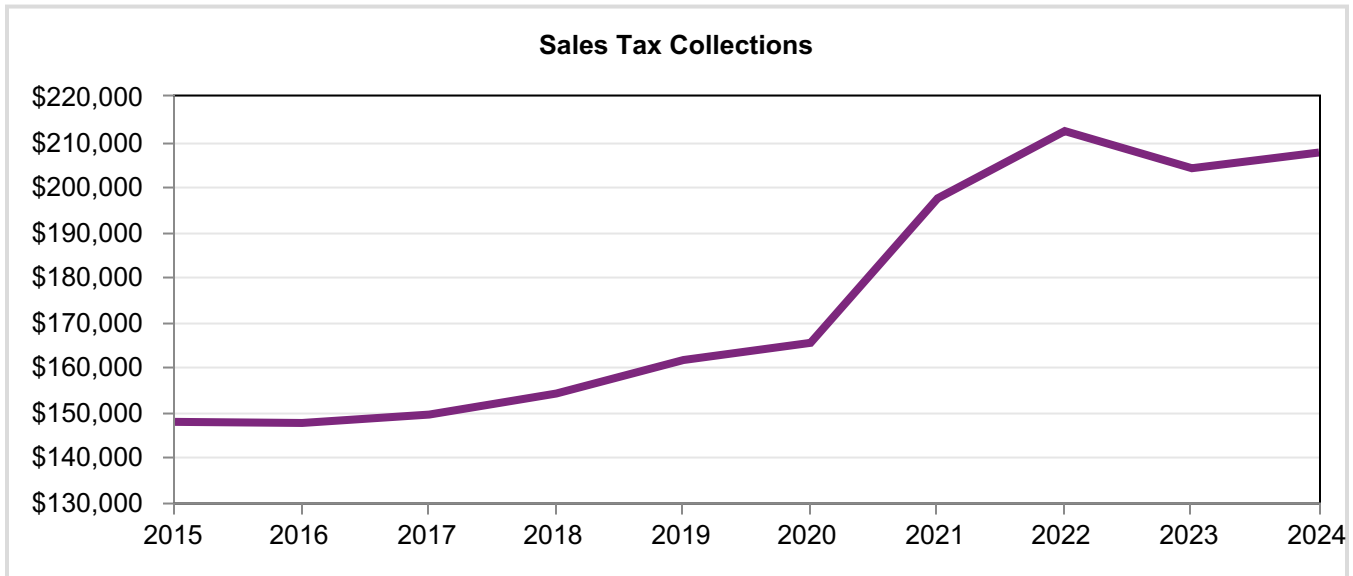
**JEFFERSON PARISH, LOUISIANA
SALES TAX BY VOTER DEDICATION**

Exhibit C-1a

**LAST TEN YEAR
(UNAUDITED)**

(in thousands of dollars)

Year	1/2 of One Cent		1/2 of One Cent		7/8 of One Cent		Total	Total Direct Rate
	Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	Sewerage/Roads/Drainage				
2015	\$ 32,223	\$ 13,518	\$ 22,058	\$ 47,858	\$ 147,880	\$ 2.38		
2016	32,221	13,592	22,025	47,579	147,638	2.38		
2017	32,660	13,734	22,277	48,169	149,498	2.38		
2018	33,846	14,267	23,077	49,129	154,165	2.38		
2019	35,783	15,084	24,306	50,621	161,591	2.38		
2020	36,996	15,111	24,906	51,389	165,399	2.38		
2021	43,542	17,867	29,373	63,117	197,440	2.38		
2022	47,024	19,495	31,758	67,042	212,342	2.38		
2023	44,985	18,721	30,377	65,040	204,107	2.38		
2024	45,845	18,956	30,980	65,971	207,595	2.38		



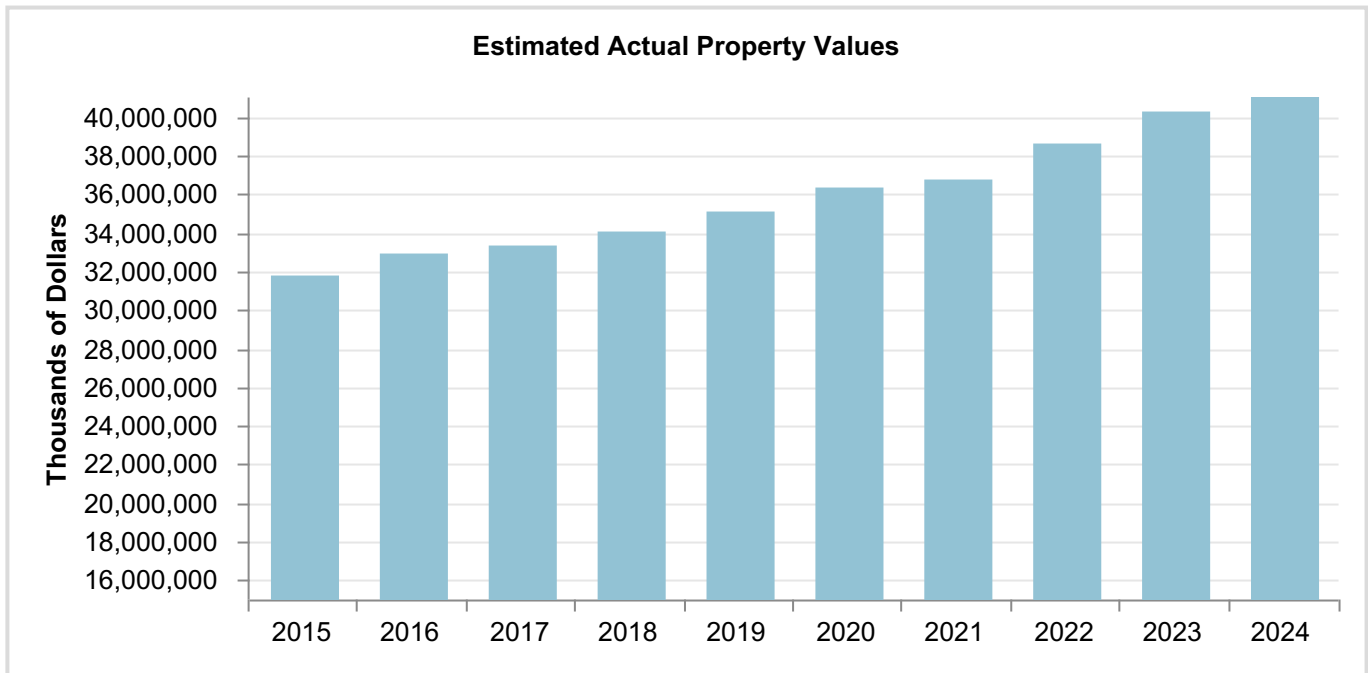
JEFFERSON PARISH, LOUISIANA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY **Exhibit C-1b**
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value		
2015	\$ 2,587,497	\$ 25,874,970	\$ 898,954	\$ 5,993,027	\$ 741,598	\$ 2,744,853	\$ 31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,647	740,238	2,850,946	32,976,517	8.65	1.39
2017	2,760,652	27,606,520	878,851	5,859,007	743,245	2,896,258	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241	2,971,797	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604	3,080,799	35,177,287	8.76	1.41
2020	3,010,722	30,107,220	947,545	6,316,967	751,763	3,206,504	36,424,187	8.80	1.38
2021	3,072,987	30,729,870	926,092	6,173,947	744,256	3,254,823	36,903,817	8.82	1.39
2022	3,201,408	32,014,080	1,002,146	6,680,974	740,883	3,462,671	38,695,054	8.95	1.75
2023	3,283,003	32,830,034	1,133,500	7,556,664	747,612	3,668,891	40,386,698	9.08	1.45
2024	3,471,415	34,714,150	1,174,561	7,830,407	758,174	3,887,802	42,544,557	9.14	3.01

Source: Jefferson Parish Assessor's Office

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

¹ Taxes are based on prior years tax roll.



JEFFERSON PARISH, LOUISIANA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS **Exhibit C-2**
(PER \$100 OF ASSESSED VALUE)
LAST TEN YEARS
(UNAUDITED)

Year	Jefferson Parish			Overlapping Rates			Total
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	
2015	0.11	1.31	-	1.42	1.89	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	4.15
2017	0.11	1.28	-	1.39	1.90	0.81	4.10
2018	0.11	1.29	-	1.40	1.91	0.82	4.13
2019	0.11	1.30	-	1.41	1.91	0.82	4.14
2020	0.11	1.27	-	1.38	2.52	0.82	4.72
2021	0.11	1.28	-	1.39	2.53	0.82	4.74
2022	0.11	1.64	-	1.75	2.53	1.43	5.71
2023	0.11	1.34	-	1.45	2.56	1.44	5.45
2024	0.10	2.91	-	3.01	2.43	1.43	6.87

JEFFERSON PARISH, LOUISIANA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
(In thousands of dollars)

Exhibit C-3

Taxpayer	Type of Business	2024		
		Assessed Valuation ²	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	\$ 128,889	1	2.92 %
Atmos Energy Louisiana	Utility	46,640	2	1.06 %
Causeway Associates	Retail Property Mgmt	34,083	3	0.77 %
Cornerstone Chemical	Industry	24,487	4	0.55 %
Hancock Whitney	Banking	22,752	5	0.52 %
Lakeway Associates LLC	Retail Property Mgmt	20,034	6	0.45 %
Elmwood Retail Property	Retail Property Mgmt	14,877	7	0.34 %
Intralox LLC	Industry	19,588	8	0.44 %
J W Stone Dist LLC	Industry	18,544	9	0.42 %
Entergy Louisiana LLC	Electric Utility	13,689	10	0.31 %
		<u>\$ 343,583</u>		<u>7.78 %</u>

¹ Source: Jefferson Parish Assessor's Office

² Source: Jefferson Parish Sheriff.

(Continued)

JEFFERSON PARISH, LOUISIANA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
(In thousands of dollars)

Exhibit C-3

Taxpayer	Type of Business	2015		
		Assessed Valuation ¹	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	\$ 48,250	1	1.38 %
Atmos Energy Louisiana	Utility	23,350	4	0.67 %
Causeway Associates	Retail Property Mgmt	26,014	2	0.75 %
Hancock Whitney	Banking	19,297	7	0.55 %
Elmwood Retail Property	Retail Property Mgmt	13,130	8	0.38 %
J W Stone Dist LLC	Industry	19,915	6	0.57 %
Bellsouth Telecommunication	Utility	25,550	3	0.73 %
Richards Clearview	Retail Property Mgmt	10,936	9	0.31 %
Whitney Bank	Banking	22,232	5	0.64 %
		<u>\$ 208,674</u>		<u>5.98 %</u>

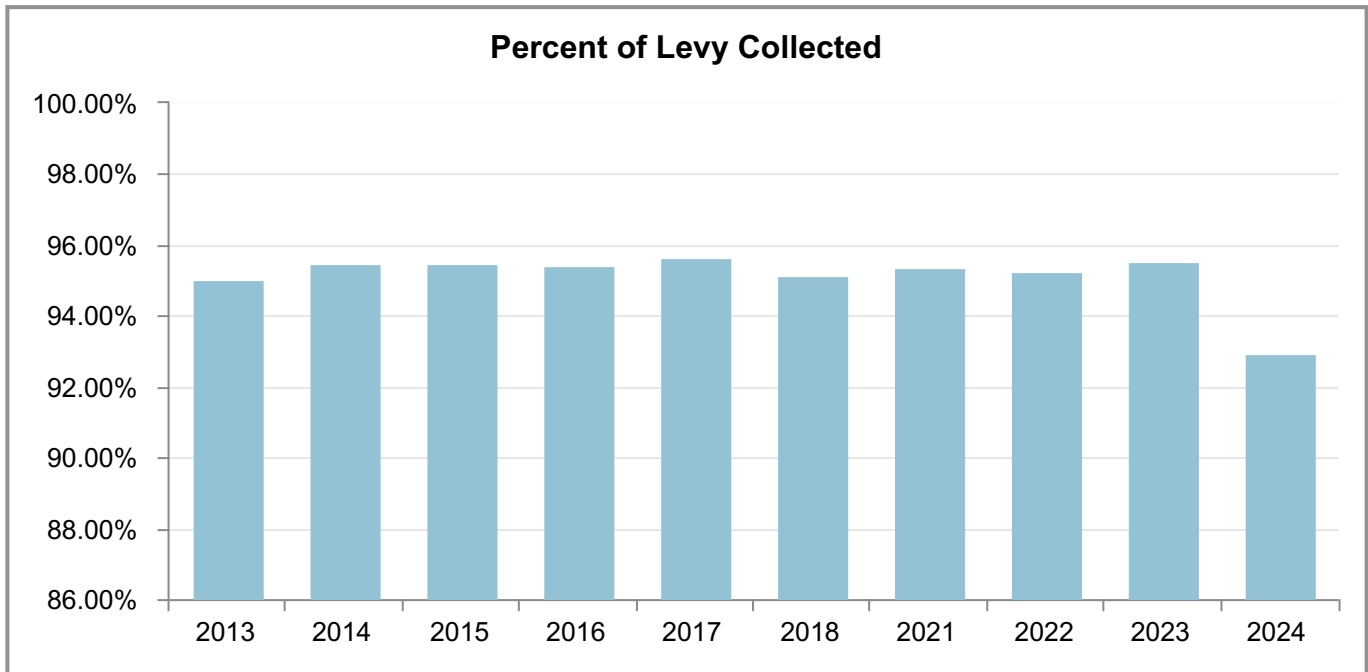
JEFFERSON PARISH, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)
(In thousands of dollars)

Exhibit C-4

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected					
2015	\$ 223,218	\$ 212,071	95.01 %	\$ 649	\$ 212,720	95.30 %	\$ 10,498	4.70 %
2016	228,402	218,070	95.48	380	218,450	95.64	9,952	4.36 %
2017	228,478	218,137	95.47	327	218,464	95.62	10,014	4.38 %
2018	238,884	227,898	95.40	398	228,296	95.57	10,588	4.43 %
2019	242,263	231,758	95.66	670	232,428	95.94	9,835	4.06 %
2020	249,905	237,762	95.14	634	238,396	95.39	11,509	4.61 %
2021	252,065	240,460	95.40	465	240,925	95.58	11,140	4.42 %
2022	259,150	246,813	95.24	531	247,344	95.44	11,806	4.56 %
2023	278,002	265,653	95.56	974	266,627	95.91	11,375	4.09 %
2024	312,033	290,030	92.95	208	290,238	93.02	21,795	6.98 %

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only. Tax collections shown in this table includes governmental and proprietary fund types.



JEFFERSON PARISH, LOUISIANA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit D-1

Year	Government Activities						
	Sales & Use Tax Bonds	Direct Placement Revenue Bonds ³	General Obligation Bonds ²	Certificates of Indebtedness	Loan Programs	Direct Placement Loan Programs	Capital Lease
2015	\$ 214,678	\$ 14,436	\$ 5,555	\$ 4,815	\$ 89,750	\$ -	\$ 2,536
2016	189,885	13,719	4,530	4,050	83,169	-	2,048
2017	282,745	12,998	3,470	3,270	72,522	-	1,551
2018	259,270	17,259	2,365	2,475	67,769	-	1,044
2019	455,475	16,358	1,215	1,665	86,420	-	527
2020	407,070	53,430	-	840	77,320	7,975	-
2021	394,001	52,204	-	-	73,335	21,990	-
2022	380,470	50,951	-	-	69,235	31,264	-
2023	371,690	45,840	-	-	76,415	29,263	-
2024	362,480	39,025	-	-	71,040	27,121	-

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

¹ See the Schedule of Demographic and Economic Statistics for personal income and population data.

² General obligation bonds funded through property taxes.

³ Direct Placement debt is reported separately per GASB 88 guidelines.

JEFFERSON PARISH, LOUISIANA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(UNAUDITED)
(in thousands of dollars)

Exhibit D-1

Year	Government Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income ¹ (restated)	Per Capita ¹ (restated)
	Southeast Louisiana Project	Revenue Bonds	Special Assessment Debt				
2015	\$ 17,289	\$ 16,420	\$ 531	\$	\$ 366,010	1.83	0.84
2016	16,992	27,126	464		341,983	1.67	0.79
2017	16,743	32,268	398		425,965	2.05	0.98
2018	100,336	33,729	332		484,579	2.27	1.11
2019	98,493	33,175	265		693,593	3.13	1.59
2020	95,500	36,297	199		678,631	3.00	1.57
2021	92,188	40,057	133		673,908	2.81	1.58
2022	89,253	315,290	67		936,530	3.71	2.13
2023	89,287	271,785	-		884,280	3.54	2.02
2024	83,287	298,818	-		881,771	3.29	2.04

JEFFERSON PARISH, LOUISIANA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE Exhibit D-2
LAST TEN YEARS
(UNAUDITED)

Fiscal Year Ended December 31,	Tax Roll	Population ¹ ²	Assessed Value ¹	General Obligation Bonds ^{1 3}	Debt Service Monies Available ¹	Net Bonded Debt ¹	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2015	2014	436	\$ 3,486,451	\$ 5,555	\$ 133	\$ 5,422	0.16	12.44
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	437	3,639,502	3,470	138	3,332	0.09	7.62
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	435	3,828,403	1,215	145	1,070	0.03	2.46
2020	2019	431	3,958,267	-	-	-	-	-
2021	2020	428	3,999,079	-	-	-	-	-
2022	2021	440	4,203,554	-	-	-	-	-
2023	2022	438	4,416,502	-	-	-	-	-
2024	2023	431	4,645,976	-	-	-	-	-

¹ Amounts expressed in thousands

² Source: JEDCO Jefferson Parish Economic Profile

³ General obligation debt paid off.

JEFFERSON PARISH, LOUISIANA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 2024
(UNAUDITED)
(in thousands of Dollars)

Exhibit D-3

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable to Government
Direct:			
Jefferson Parish	\$ 551,088		\$ 551,088
Total Direct Parish Debt	\$ 551,088	100%	\$ 551,088
Overlapping:			
Jefferson Parish School Board	\$ 139,825		¹ \$ 139,825
Jefferson Parish Sheriff Office	19,122		² 19,122
Total Overlapping debt	\$ 158,947	100%	\$ 158,947
Total Direct and Overlapping debt	\$ 710,035		\$ 710,035
	2024 Population		³ 431,376

¹ Source: Jefferson Parish School Board Comprehensive Annual Financial Report-Statistical Section.

² Source: Jefferson Parish Sheriff Comprehensive Annual Financial Report- Statistical Section.

³ Source: JEDCO Jefferson Parish Economic Profile

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

JEFFERSON PARISH, LOUISIANA**LEGAL DEBT MARGIN****GENERAL OBLIGATION DEBT****(UNAUDITED)**

(in thousands of dollars)

Exhibit D-4

Year	Total Gross Assessed Value	Debt Limit ¹	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2015	\$3,486,451	\$348,645	\$(5,422)	\$343,223	1.56%
2016	3,591,184	359,118	(4,474)	354,644	1.25%
2017	3,639,502	363,950	(3,332)	360,618	0.92%
2018	3,718,039	371,804	(2,187)	369,617	0.59%
2019	3,828,403	382,840	(1,070)	381,770	0.28%
2020	3,958,267	395,827	-	395,827	—%
2021	3,999,079	399,908	-	399,908	—%
2022	4,203,554	420,355	-	420,355	—%
2023	4,416,502	441,650	-	441,650	—%
2024	4,645,976	464,598	-	464,598	—%

Source: Jefferson Parish Assessor's Office

¹ Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose

JEFFERSON PARISH, LOUISIANA
PLEDGED REVENUE COVERAGE
LAST TEN YEARS
(UNAUDITED)

Exhibit D-5

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

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 53,907,276	\$ 5,961,750	\$ 47,945,526	\$ 22,870,975	\$ 12,474,621	\$ 35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32
2017	54,122,245	5,993,397	48,128,848	25,185,000	9,013,760	34,198,760	1.41
2018	55,201,591	6,111,225	49,090,366	26,100,000	14,071,354	40,171,354	1.22
2019	56,877,626	6,284,599	50,593,027	27,145,000	11,458,130	38,603,130	1.31
2020	57,739,891	6,351,388	51,388,503	9,860,000	21,741,187	31,601,187	1.63
2021	70,918,525	7,801,038	63,117,487	12,505,000	19,098,286	31,603,286	2.00
2022	75,328,330	8,286,116	67,042,214	12,945,000	18,659,286	31,604,286	2.12
2023	73,078,426	8,050,547	65,027,879	13,400,000	18,202,350	31,602,350	2.06
2024	74,125,363	8,165,710	65,959,653	13,945,000	17,657,870	31,602,870	2.09

B - Hotel Occupancy Tax Bonds

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 1,311,870	\$ 144,306	\$ 1,167,564	\$ 345,000	\$ 65,075	\$ 410,075	2.85
2016	1,270,017	139,702	1,130,315	365,000	46,963	411,963	2.74
2017	1,299,336	142,927	1,156,409	385,000	27,618	412,618	2.80
2018	1,330,769	146,385	1,184,384	180,000	188,737	368,737	3.21
2019	1,420,273	164,730	1,255,543	70,000	198,360	268,360	4.68
2020	819,624	93,309	726,315	220,000	196,330	416,330	1.74
2021	1,135,240	130,526	1,004,714	515,000	189,950	704,950	1.43
2022	1,425,631	159,319	1,266,312	515,000	189,950	704,950	1.80
2023	933,579	105,194	828,385	545,000	159,645	704,645	1.18
2024	1,009,575	113,553	896,022	560,000	143,840	703,840	1.27

JEFFERSON PARISH, LOUISIANA

PLEDGED REVENUE COVERAGE

Exhibit D-5

LAST TEN YEARS

(UNAUDITED)

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ³

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 24,784,090	\$ 2,718,597	\$ 22,065,493	\$ 2,450,000	\$ 3,133,619	\$ 5,583,619	3.95
2016	24,747,281	2,731,701	22,015,580	3,280,000	2,094,822	5,374,822	4.10
2017	25,029,873	2,780,786	22,249,087	2,675,000	2,612,084	5,287,084	4.21
2018	25,929,480	2,867,393	23,062,087	2,805,000	2,205,541	5,010,541	4.60
2019	27,310,276	3,022,130	24,288,146	2,945,000	2,066,336	5,011,336	4.85
2020	27,984,720	3,088,919	24,895,801	2,910,000	1,936,350	4,846,350	5.14
2021	33,002,934	3,635,323	29,367,611	2,735,000	1,809,125	4,544,125	6.46
2022	35,683,246	3,935,157	31,748,089	2,880,000	1,668,750	4,548,750	6.98
2023	34,131,819	3,754,500	30,377,319	3,030,000	1,521,000	4,551,000	6.67
2024	34,809,663	3,829,063	30,980,600	3,185,000	1,365,625	4,550,625	6.81

D- Public Improvement Revenue Bonds

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 3,921,780	\$ 18,487	\$ 3,903,293	\$ 2,725,000	\$ 1,098,778	\$ 3,823,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	4,056,957	0.90
2017	10,367,803	33,329	10,334,474	6,276,800	3,881,455	10,158,255	1.02
2018	10,310,223	36,866	10,273,357	6,314,763	3,409,067	9,723,830	1.06
2019	10,854,208	36,369	10,817,839	7,344,031	3,205,823	10,549,854	1.03
2020	6,452,995	29,666	6,423,329	5,525,000	1,968,578	7,493,578	0.86
2021	5,197,842	27,450	5,170,392	3,715,000	1,808,905	5,523,905	0.94
2022	5,486,516	26,978	5,459,538	2,840,000	2,162,738	5,002,738	1.09
2023	6,850,561	40,850	6,809,711	4,226,972	2,372,904	6,599,876	1.03
2024	7,203,150	28,119	7,175,031	4,716,874	2,500,740	7,217,614	0.99

JEFFERSON PARISH, LOUISIANA
PLEDGED REVENUE COVERAGE
LAST TEN YEARS
(UNAUDITED)

Exhibit D-5

E - Special Assessments

Year	Gross Revenue ¹	Expenses ²	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 70,193	\$ -	\$ 70,193	\$ 66,344	\$ 16,122	\$ 82,466	0.85
2016	60,495	-	60,495	66,344	14,330	80,674	0.75
2017	71,261	-	71,261	66,344	12,539	78,883	0.90
2018	49,662	-	49,662	66,344	10,748	77,092	0.64
2019	68,497	-	68,497	68,344	8,956	77,300	0.89
2020	28,061	-	28,061	66,344	7,165	73,509	0.38
2021	50,800	-	50,800	66,344	5,374	71,718	0.71
2022	69,928	-	69,928	66,344	3,583	69,927	1.00
2023	103,423	-	103,423	66,344	1,776	68,120	1.52
2024	-	-	-	-	-	-	N/A

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

² Includes commission expense (not recorded in reporting entity) and investment expenses.

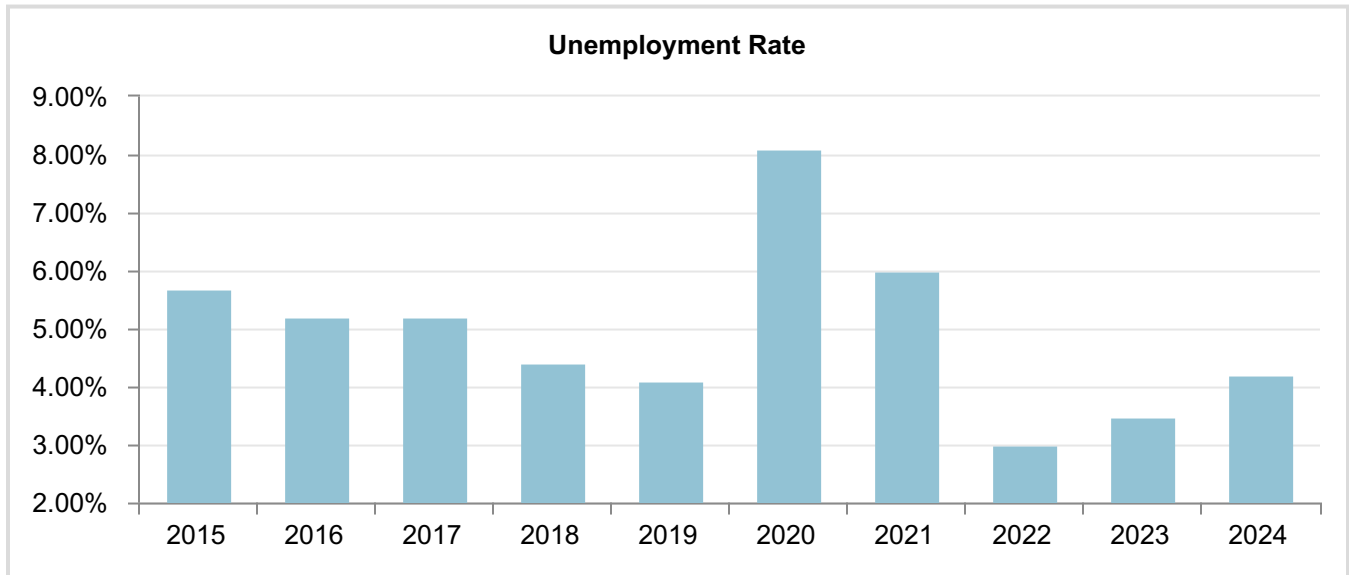
JEFFERSON PARISH, LOUISIANA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
(UNAUDITED)

Exhibit E-1

Year	Population	Personal Income	Per Capita Income	Total School Enrollment ¹	Unemployment Rate
2015	435,689	\$20,022,745	\$45,954	48,126	5.7
2016	433,634	20,471,082	46,922	45,671	5.2
2017	436,523	20,774,666	47,591	46,611	5.2
2018	436,359	21,321,109	48,563	45,049	4.4
2019	434,893	22,138,952	51,005	50,582	4.1
2020	431,275	22,608,304	52,274	43,168	8.1
2021	427,803	23,940,225	55,373	42,163	6.0
2022	439,590	25,277,258	58,284	47,720	3.0
2023	437,741	24,996,051	58,692	47,228	3.5
2024	431,376	26,761,081	63,448	50,000	4.2

¹ Source: JEDCO Jefferson Parish Economic Profile

² Unemployment rate at end of December for Jefferson Parish was 8.1% however, due to pandemic unemployment rates range from 3,6 to as high as 16,6% during the year.



**JEFFERSON PARISH, LOUISIANA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
AS OF DECEMBER 31**

Exhibit E-2

Employer	2024		
	Employees ¹	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	36,628	1	17.67 %
Jefferson Parish School Board	6,000	2	2.89
East Jefferson General Hospital	3,326	3	1.60
Laitram, LLC	2,251	4	1.09
Audubon Engineering Company LLC	1,800	5	0.87
Ochsner Mediacare Center Kenner LLC	1,436	6	0.69
Jefferson Parish	3,195	7	0.69
Blessey Marine Service Inc.	775	8	0.37
City of Kenner	703	9	0.34
Treasure Chest Casino LLC	635	10	0.31
Total	56,749		26.52 %

¹ Source: Jefferson Parish Economic Development Commission

(Continued)

JEFFERSON PARISH, LOUISIANA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)
AS OF DECEMBER 31

Exhibit E-2

Employer	2015		
	Employees ¹	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	14,500	1	7.06 %
Jefferson Parish School Board	6,387	2	3.11
East Jefferson General Hospital	2,485	5	1.21
Laitram, LLC	1,800	7	0.88
Audubon Engineering Company LLC			
Ochsner Medcenter Kenner LLC			
Jefferson Parish	3,000	4	1.46
Blessey Marine Service Inc.			
City of Kenner			
Treasure Chest Casino LLC			
Acme Truck Line	3,150	3	1.53 %
West Jefferson Medical Center	2,000	6	0.97 %
Al Copeland Investments	1,725	8	0.84 %
Jefferson Parish Sheriff	1,465	9	0.71 %
Cox Communications	1,300	10	0.63 %
Total	<u>37,812</u>		<u>18.40 %</u>

JEFFERSON PARISH, LOUISIANA
FULL-TIME EQUIVALENT PARISH EMPLOYEES ¹
BY FUND/DEPARTMENT
(UNAUDITED)
LAST TEN YEARS

Exhibit F-1

Full-time Equivalent Employees Allotted in Annual Budget

	2015	2016	2017	2018	2019
<u>General Fund:</u>					
Legislative	65	66	66	66	65
Judicial	453	456	449	447	446
Executive	24	24	24	24	24
Elections	17	17	17	17	17
Finance	173	174	176	175	172
General Services	7	6	6	6	6
Total General Fund	739	743	738	735	730
<u>Special Funds:</u>					
Public Safety	586	588	595	602	603
Public Works	540	546	542	550	552
Transit	4	3	3	3	4
Health and Welfare	79	72	78	85	89
Culture and Recreation	584	585	595	588	585
Total Special Funds	1,793	1,794	1,813	1,828	1,833
<u>Business-type Funds:</u>					
Water	269	269	269	273	273
Sewer	200	200	201	201	201
Total Business-type Funds	469	469	470	474	474
Total All Funds	3,001	3,006	3,021	3,037	3,037

Source: Jefferson Parish Budget Department

¹ Excludes 200-250 Internal Cost Center Employees and excludes Limited Term Grant Employees

(Continued)

JEFFERSON PARISH, LOUISIANA
FULL-TIME EQUIVALENT PARISH EMPLOYEES ¹
BY FUND/DEPARTMENT
(UNAUDITED)
LAST TEN YEARS

Exhibit F-1

Full-time Equivalent Employees Allotted in Annual Budget

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>General Fund:</u>					
Legislative	61	63	63	63	66
Judicial	442	441	442	441	446
Executive	24	24	24	24	24
Elections	17	17	17	17	17
Finance	172	171	173	173	167
General Services	6	6	6	6	5
Total General Fund	<u>722</u>	<u>722</u>	<u>725</u>	<u>724</u>	<u>725</u>
<u>Special Funds:</u>					
Public Safety	588	458	586	579	579
Public Works	567	752	574	573	486
Transit	4	4	4	4	4
Health and Welfare	92	30	79	78	79
Culture and Recreation	601	612	610	615	604
Total Special Funds	<u>1,852</u>	<u>1,856</u>	<u>1,853</u>	<u>1,849</u>	<u>1,752</u>
<u>Business-type Funds:</u>					
Water	277	280	201	299	281
Sewer	201	201	285	201	186
Total Business-type Funds	<u>478</u>	<u>481</u>	<u>486</u>	<u>500</u>	<u>467</u>
Total All Funds	<u>3,052</u>	<u>3,059</u>	<u>3,064</u>	<u>3,073</u>	<u>2,944</u>

JEFFERSON PARISH, LOUISIANA
OPERATING INDICATORS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-2

	2015	2016	2017	2018	2019
Fire:					
Inspections	3,235	3,866	6,239	6,080	5,999
Scheduled training (classes)	1,432	1,432	727	512	817
Department training (in-house)	4,157	4,157	4,435	4,735	4,467
Other public works:					
Residential garbage (tons)	196,735	192,104	192,794	211,697	196,857
Recycling (tons)	8,728	8,500	9,232	8,150	7,193
Culture and recreation:					
Athletics participants	22,250	21,639	20,821	19,037	17,190
Leisure service participants	16,124	22,273	15,195	44,757	17,253
Libraries:					
Expenditures per circulation	12.68	14.71	30.17	16.42	18.16
Average circulation per location	105,782	104,623	92,231	90,574	87,026
Collection turnover rate	1.71	1.69	1.57	1.51	1.47
Computer Usage	370,494	321,093	288,583	264,426	221,902
Downloads/Streams/Views	167,452	180,247	301,573	279,128	282,036
Water Department:					
Work orders completed	14,423	14,014	13,952	14,356	11,835
New meters installed	609	689	632	755	684
Water produced (mg)	21,267	21,656	21,200	20,663	20,997
Drainage:					
Open channel maint/excavation	115	15,602	22,414	13,340	16,627
Canal Bank repair & Reinforcement	22,686	3,754	21,762	27,644	62,854
Grass Cutting in Acres	49,904	5,614	9,820	13,862	18,858
Pumping Capacity GPM	47,485	21,409	21,948	22,025	22,212
Million gallons pumped	149,410	167,247	192,013	122,995	152,579
Transit:					
Bus Passengers	2,165,616	2,025,850	2,025,161	1,984,570	1,944,089

¹ In 2014, the library expanded its digital contents collection. Due to the popularity and usage of these digital contents physical circulation is decreasing.

² Numbers are based on cubic yards

(Continued)

JEFFERSON PARISH, LOUISIANA
OPERATING INDICATORS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-2

	2020	2021	2022	2023	2024
Fire:					
Inspections	2,537	3,299	2,431	1,940	7,792
Scheduled training (classes)	817	765	316	567	529
Department training (in-house)	4,467	4,228	4,975	3,510	4,525
Other public works:					
Residential garbage (tons)	227,198	229,460	207,806	194,695	205,009
Recycling (tons)	8,579	4,027	5,004	4,773	210
Culture and recreation:					
Athletics participants	17,190	15,214	17,315	21,685	19,872
Leisure service participants	17,253	14,977	13,168	7,797	20,849
Libraries:					
Expenditures per circulation	25.59	19.71	18.58	19.82	19.06
Average circulation per location	51,273	65,946	72,205	73,245	82,718
Collection turnover rate	0.83	1.07	1.14	1.39	1.57
Computer Usage	80,444	105,061	106,608	101,773	106,833
Downloads/Streams/Views	306,725	262,705	232,865	274,769	277,169
Water Department:					
Work orders completed	11,376	12,576	11,765	12,611	13,741
New meters installed	782	777	554	501	386
Water produced (mg)	21,800	22,669	23,166	24,024	23,883
Drainage:					
Open channel maint/excavation	17,619	12,016	81,000	7,473	26,841
Canal Bank repair & Reinforcement	18,083	10,520	3,969	1,194	3,134
Grass Cutting in Acres	1,464	18,824	9,362	14,482	13,478
Pumping Capacity GPM	22,148	2,983	22,471	50,092	50,292
Million gallons pumped	157,960	257,832	121,049	113,895	192,121
Transit:					
Bus Passengers	1,112,563	1,112,563	1,367,578	1,360,309	1,210,645

JEFFERSON PARISH, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

Exhibit F-3

	2015	2016	2017	2018	2019
General Government:					
Number of general government buildings	26	27	27	27	27
Public safety:					
Number of fire stations	53	53	53	53	53
Number of fire personnel and officers	281 ¹	283 ¹	281 ¹	284 ¹	285
Correction facilities	1	1	1	1	1
Public Works:					
Miles of Parish roads-centerline mileage	921	921	921	922	922
Number of street lights	38,000	38,000	39,000	39,500	39,500
Number of traffic signals	152	154	154	152	152
Number of traffic flashers	96	106	106	125	136
Transit:					
Buses	41	41	41	41	41
PARA Transit	17	17	17	17	17
Culture and recreation:					
Libraries	16	16	16	16	16
Parks and Playgrounds	47	47	47	47	47
Acreage	1,647	1,647	1,647	1,647	1,647
Fields Baseball/Softball	104	104	104	104	104
Fields Football/Soccer	31	31	31	31	31
Community Centers	31	31	31	31	31
Water Department:					
Number of active accounts	148,026	148,645	149,443	149,878	150,795
Average daily production (MGD)	58.30	59.20	58.00	56.61	57.53
Miles of water lines	1,782	1,782	1,787	1,787	1,792
Number of hydrants	16,386	16,379	16,396	16,407	16,424
Drainage:					
Number of large pumping stations	24	24	26	26	26
Number of small pumping stations	47	49	46	43	44
Education (Public Schools Only):					
Number of schools	78	78	79	79	77
Number of classrooms	2,928	2,928	2,986	2,999	2,909
Number of teachers	3,057	3,097	3,174	3,246	3,263
Number of students	45,922	45,671	46,611	45,049	43,803

¹ Includes paid firemen of East Bank Consolidated Fire District only.

(Continued)

JEFFERSON PARISH, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
(UNAUDITED)
LAST TEN YEARS

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government:					
Number of general government buildings	25	25	23	24	25
Public safety:					
Number of fire stations	53	10	10	10	10
Number of fire personnel and officers	1 285	1 275	1 276	1 282	283
Correction facilities	1	1	1	1	1
Public Works:					
Miles of Parish roads-centerline mileage	922	924	924	924	924
Number of street lights	39,500	22,000	21,000	23,500	25,000
Number of traffic signals	152	152	153	153	153
Number of traffic flashers	137	138	144	155	157
Transit:					
Buses	41	43	46	43	42
PARA Transit	17	18	17	18	19
Culture and recreation:					
Libraries	16	16	16	16	17
Parks and Playgrounds	47	75	66	78	78
Acreage	1,647	1,657	1,616	1,615	1,615
Fields Baseball/Softball	104	104	127	127	104
Fields Football/Soccer	31	31	43	43	43
Community Centers	31	31	31	31	31
Water Department:					
Number of active accounts	158,562	151,028	151,396	151,365	151,473
Average daily production (MGD)	60.53	62.11	63.50	65.78	65.38
Miles of water lines	1,796	1,797	1,799	1,803	1,801
Number of hydrants	16,430	16,444	16,486	16,499	16,508
Drainage:					
Number of large pumping stations	26	25	25	25	25
Number of small pumping stations	45	48	48	48	49
Education (Public Schools Only):					
Number of schools	73	73	74	74	74
Number of teachers	3,105	3,009	2,844	2,872	2,929
Number of students	43,168	42,163	40,339	40,234	41,487



EISNERAMPER

JEFFERSON PARISH, LOUISIANA
REPORTS ON COMPLIANCE AND INTERNAL CONTROL
DECEMBER 31, 2024



JEFFERSON PARISH, LOUISIANA

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Parish President and Members of the Council
Jefferson Parish, Louisiana:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated April 20, 2026. Our report includes a reference to other auditors who audited the financial statements of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. This report also does not include the results of our testing of internal control over financial reporting or compliance and other matters for the Retirement Plan for Employees of West Jefferson Medical Center that we report on separately.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003.

Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "EisnerAmper LLP".

EISNERAMPER LLP
Metairie, Louisiana
April 20, 2026



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Parish President and Members of the Council
Jefferson Parish, Louisiana:

Report on Compliance for Each Major Federal Program

Opinion of Each Major Federal Program

We have audited Jefferson Parish, Louisiana's (the Parish) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2024. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Redevelopment Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund, which are not included in the Parish's schedule of expenditures of federal awards during the year ended December 31, 2024. Our audit, described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of compliance or these component units did not have federal expenditures.

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-004, 2024-005, 2024-006, and 2024-007. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-005 and 2024-006 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, except for the component units identified on page 3 which were audited by other auditors. We issued our report thereon dated April 20, 2026, which contained unmodified opinions on those financial statements based on our audit and the reports of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.



The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

EisnerAmper LLP

EISNERAMPER LLP
Metairie, Louisiana
April 20, 2026

EISNERAMPER
LLP



JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<u>Department of Agriculture</u>				
Passed through Louisiana Department of Education:				
School Breakfast Program	10.553 ¹	N/A	\$ 23,324	\$ -
National School Lunch Program	10.555 ¹	N/A	36,756	-
Child and Adult Care Food Program	10.558	2001-07-263-0486	427,186	-
Total Department of Agriculture			487,266	-
<u>Department of Commerce</u>				
Passed through National Fish and Wildlife Foundation:				
Office of Coastal Management	11.473	0318.23.076302	165,964	-
Total Department of Commerce			165,964	-
<u>Department of Health and Human Services</u>				
Direct Programs:				
Head Start	93.600 ²		9,629,483	-
Passed through Louisiana Department of Labor:				
Low-Income Home Energy Assistance	93.568	2401LALIEA 2201LACOSR	579,245	-
Community Services Block Grant	93.569 ⁷	2401LACOSR	1,240,730	-
Total Passed through Louisiana Department of Labor			1,819,975	-
Passed through Department of Public Safety and Corrections:				
Foster Care Title IV_E	93.658	0301-LA-1401	720,939	-
Passed through Louisiana Department of Health and Hospitals:				
Medical Reserve Corps Small Grant Program	93.008	200045-02-00 2000514538	18,830	-
Public Health Emergency Preparedness	93.069	2000598510	28,120	-
Hospital Preparedness Program and Public Health		732191, 2000288156,		
Emergency Preparedness Aligned Cooperative		2000372299,		
Agreements	93.074	2000447402	26,149	-
Total Passed through Louisiana Department of Health and Hospitals			73,099	-
Total Department of Health and Human Services			12,243,496	-
<u>Department of Homeland Security</u>				
Passed through Louisiana Department of Homeland Security and Emergency Preparedness:				
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0028	2,852,818	-
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0029	671,634	-
Flood Mitigation Assistance	97.029	EMT-2020-FM-053-0032	5,021,237	-
Flood Mitigation Assistance	97.029	EMT-2021-FM-024-0002	335,573	-
Flood Mitigation Assistance	97.029	EMT-2021-FM-024-0043	483,589	-
Flood Mitigation Assistance	97.029	EMT-2022-FM-003-0010	26,615	-
Flood Mitigation Assistance	97.029	EMT-2022-FM-003-0013	51,185	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	151,631	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-007	108,050	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-028	5,362	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-020	81,200	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2018-028	724,738	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-029	231,496	-

(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-027	280,685	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-033	98,290	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-030	238,254	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2019-031	149,154	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-015	143,960	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-002	1,284,440	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-004	22,750	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2022-024	216,326	-
			<u>13,178,987</u>	-
Disaster Grants - Public Assistance	97.036	FEMA-1603-DR	366,663	-
Disaster Grants - Public Assistance	97.036	FEMA-3600-DR	441,338	-
Disaster Grants - Public Assistance	97.036	FEMA-4080-DR	8,519	-
Disaster Grants - Public Assistance	97.036	FEMA-4484-DR	491,840	-
Disaster Grants - Public Assistance	97.036	FEMA-4577-DR	8,910	-
Disaster Grants - Public Assistance	97.036	FEMA-4611-DR	18,729,692	-
			<u>20,046,962</u>	-
Hazard Mitigation Grant	97.039	HMGP 1603n-051-0027	646,008	-
Hazard Mitigation Grant	97.039	HMGP 1786-051-0001	2,021,139	-
			<u>2,667,147</u>	-
Emergency Management Performance Grants	97.042	EMT-2022-EP-00003-S01	38,536	-
Building Resilient Infrastructure and Communities	97.047	EMT-2020-BR-101-0005	106,714	-
Building Resilient Infrastructure and Communities	97.047	PDMC-PJ-06-LA-2019-005	596,513	-
			<u>703,227</u>	-
Homeland Security Grant Program	97.067	EMW-2022-SS-00042-S01	142,357	-
Homeland Security Grant Program	97.067	EMW-2023-SS-00008-S01	384,083	-
			<u>526,440</u>	-
Severe Repetitive Loss (SRL) Grant Program	97.110	SRL-PJ-06-LA-2010-004	248	-
Total Louisiana Department of Homeland Security and Emergency Preparedness			<u>37,161,547</u>	-
Total United States Department of Homeland Security			<u>37,161,547</u>	-
<u>Department of Housing and Urban Development</u>				
Direct Programs:				
Community Development Block Grants / Entitlement Grants	14.218 ³		3,397,728	1,361,130
Covid-19 Community Development Block Grants / Entitlement Grants	14.218 ³		54,134	-
			<u>3,451,862</u>	<u>1,361,130</u>
Community Development Block Grants / State's program and Non-Entitlement Grants in Hawaii	14.228 ⁸		799,167	-
Emergency Solutions Grant Program	14.231		233,094	78,068
Home Investment Partnerships Program	14.239		3,782,470	675,312
Continuum of Care Program	14.267		305,512	268,697
Section 8 Housing Choice Vouchers	14.871 ⁶		50,131,889	-
Lead Hazard Reduction Grant Program	14.900		338,845	-
Total Direct Programs			<u>59,042,839</u>	<u>2,383,207</u>
Total Department of Housing and Urban Development			<u>59,042,839</u>	<u>2,383,207</u>
<u>Department of Justice</u>				
Passed through Community Partners in Action: Second Chance Act Reentry Initiative	16.812	15PBJA-21-GG-02884-SCAX	276,852	103,707
Total Department of Justice			<u>276,852</u>	<u>103,707</u>

(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to Subrecipients</u>
<u>Department of Labor</u>				
Passed through Louisiana Department of Labor:				
WIOA Adult Program	17.258 ⁴	AA-23A55AY00034	748,460	-
WIOA Adult Program	17.258 ⁴	AA-24A55AW000080	30,878	-
WIOA Adult Program	17.258 ⁴	AA-38532-22-55-A-22	544,354	-
WIOA Youth Activities	17.259 ⁴	AA-23A55AY00034	847,959	-
WIOA Youth Activities	17.259 ⁴	AA-24A55AT000089	12	-
WIOA Youth Activities	17.259 ⁴	AA-24A55AT000103	261,413	-
WIOA Youth Activities	17.259 ⁴	AA-24A55AY000103	115,285	-
WIOA Youth Activities	17.259 ⁴	AA-38532-22-55-A-22	410,009	-
WIOA Dislocated Worker Formula Grants	17.278 ⁴	AA-23A55AY00034	289,744	-
WIOA Dislocated Worker Formula Grants	17.278 ⁴	AA-24A55AT000089	35,025	-
WIOA Dislocated Worker Formula Grants	17.278 ⁴	AA-38532-22-55-A-22	188,122	-
Total Department of Labor			3,471,261	-
<u>Department of the Interior</u>				
Direct Programs:				
GoMESA	15.435		2,816,831	-
Total Direct Programs			2,816,831	-
Passed through Louisiana Department of Culture Recreation and Tourism:				
Outdoor Recreation Acquisition, Development and Planning	15.916	22-00962	1,466,802	-
Total Department of the Interior			4,283,633	-
<u>Department of Treasury</u>				
Direct Programs:				
Covid-19 Emergency Rental Assistance Program	21.023		3,867,701	-
Total Department of Treasury			3,867,701	-
<u>Department of Transportation</u>				
Direct Programs:				
Federal Transit - Formula Grants	20.507 ⁵		3,674	-
Federal Transit - Formula Grants	20.507 ⁵		13,908	-
Federal Transit - Formula Grants	20.507 ⁵		2,428	-
Federal Transit - Formula Grants	20.507 ⁵		2,950	-
Federal Transit - Formula Grants	20.507 ⁵		219,891	-
Federal Transit - Formula Grants	20.507 ⁵		53,640	-
Federal Transit - Formula Grants	20.507 ⁵		184,021	-
Federal Transit - Formula Grants	20.507 ⁵		684,273	-
Federal Transit - Formula Grants	20.507 ⁵		900,342	-
Federal Transit - Formula Grants	20.507 ⁵		172,345	-
Federal Transit - Formula Grants	20.507 ⁵		3,044,113	33,700
Federal Transit - Formula Grants	20.507 ⁵		2,830,005	-
			8,111,590	33,700
Bus and Bus Facilities Formula & Discretionary Programs	20.526 ⁵		7,307,449	-
Total Direct Programs			15,419,039	33,700

(continued)

JEFFERSON PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through Louisiana Department of Transportation and Development:				
Highway Planning and Construction	20.205	H.007175	27,057	-
Highway Planning and Construction	20.205	H.007214	1,990	
Highway Planning and Construction	20.205	H.013813.6	1,378,005	
Highway Planning and Construction	20.205	H.013346.6	157,314	
Highway Planning and Construction	20.205	H.014681	1,891,513	-
Total Passed through Louisiana Department of Transportation and Development			<u>3,455,879</u>	<u>-</u>
Total Department of Transportation			<u>18,874,918</u>	<u>33,700</u>
<u>Environmental Protection Agency</u>				
Passed through UNO Research and Technology Foundation: Lake Pontchartrain Restoration Program (PRP)	66.125	BR-01F84101	<u>750</u>	<u>-</u>
Total Environmental Protection Agency			<u>750</u>	<u>-</u>
<u>Corporation for National and Community Service</u>				
Passed through State Office of Elderly Affairs: Seniors Retired and Senior Volunteer Program	94.002	23SRGLA001	<u>21,020</u>	<u>-</u>
Total Corporation for National and Community Service			<u>21,020</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 139,897,247</u>	<u>\$ 2,520,614</u>

Cluster Totals

¹ Child Nutrition Cluster	\$ 60,080
² Head Start Cluster	\$ 9,629,483
³ CDBG - Entitlement Grants Cluster	\$ 3,451,862
⁴ WIOA Cluster	\$ 3,471,261
⁵ Federal Transit Cluster	\$ 15,419,039
⁶ Housing Voucher Cluster	\$ 50,131,889
⁷ 477 Cluster	\$ 1,240,730

Other Program Totals

⁸ Assistance Listing Number 14.228	\$ 799,167
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JEFFERSON PARISH, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of the federal awards of Jefferson Parish, Louisiana (the Parish). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies. Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish.

(2) Summary of Significant Accounting Policies

The Parish's Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2024. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) De Minimus Cost Rate

During the year ended December 31, 2024, the Parish did not elect to use the 10% de minimus cost rate as covered in §200.414 of the Uniform Guidance.

(4) Relationship to Financial Statements

The Schedule of Expenditures of Federal Awards (SEFA) was prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported in the SEFA and the financial statements may exist due to different accounting bases used for financial reporting.

(5) Loans from Federal Programs

The Parish entered into an agreement with the Louisiana Department of Environmental Quality (LDEQ) whereby the LDEQ has committed to loan the Parish up to \$55,250,000 to fund improvements to the wastewater treatment plants, as well as improvements to a number of lift stations located in the Parish. The loan proceeds are provided to the Parish in incremental amounts as project costs are incurred. A portion of the loan proceeds are funded by the federal Clean Water State Revolving Fund (CWSRF) program. The indebtedness to the LDEQ is evidenced through the LDEQ Taxable Sewer Revenue Bonds, Series 2013, 2014, and 2017. Principal payments are due annually continuing through February 1, 2034 for Series 2013, February 1, 2035 for Series 2014, and February 1, 2038 for Series 2017. Interest on the bonds is incurred at the rate of 0.45%, and the LDEQ administrative fee rate is 0.5%. Interest and administrative fee payments are due semi-annually. As of December 31, 2024, \$34,862,476 is included in bonds payable on the financial statements. There were no drawdowns on the loan in 2024 funded by the CWSRF program in 2024, and therefore this program is not included on the Schedule in 2024. This is not a federal loan or loan guarantee program, and as a result, the outstanding liability is not included on the Schedule.

(6) Reconciliation of FEMA Public Assistance Expenditures Reported on the Schedule

Federal Emergency Management Agency (FEMA) Public Assistance (PA) awards are established when FEMA obligates funding for approved projects related to a declared disaster. For purposes of the Schedule, FEMA PA expenditures are presented based on the fiscal year in which FEMA obligates funding, which represents the point at which a federal award is considered to be made to the Parish, and the year in which expenditures are incurred. As a result, the FEMA PA expenditures reported on the Schedule for the year ended December 31, 2024 include:

JEFFERSON PARISH, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

(6) Reconciliation of FEMA Public Assistance Expenditures Reported on the Schedule (continued)

- Costs incurred and expended during 2024 that were obligated in 2024 or prior years; and
- Certain costs incurred in prior fiscal years were not previously reported on the Schedule because FEMA funding had not yet been obligated. These prior-year costs are included on the 2024 Schedule upon FEMA's obligation of funding.

The following table reconciles FEMA Public Assistance expenditures reported on the Schedule for the year ended December 31, 2024 between expenditures incurred during 2024 and expenditures incurred in prior fiscal years that are included on the 2024 Schedule due to FEMA funding obligation timing:

Expenditures incurred during 2024	\$ 1,303,336
Expenditures incurred in prior fiscal years and included on the Schedule due to FEMA funding obligated during 2024	<u>18,743,626</u>
Total FEMA PA expenditures reported on the FY2024 Schedule	<u>\$ 20,046,962</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

A. Summary of Auditors' Results

Financial Statements Section

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

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

Noncompliance material to financial statements noted? yes no

Other matter reported? yes no

Federal Awards Section

Internal controls over major programs:

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

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.023	Emergency Rental Assistance Program
93.600	Head Start Cluster
97.036	Disaster Grants – Public Assistance
20.507, 20.526	Federal Transit Cluster
14.239	Home Investment Partnerships Program
20.205	Highway Planning and Construction

The dollar threshold for distinguishing between Type A and Type B programs was \$3,000,000.

Jefferson Parish, Louisiana did not qualify as a low-risk auditee under the Uniform Guidance.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-001) Material Weakness in Internal Control Over Financial Reporting

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the basic financial statements are presented in accordance with U.S. generally accepted accounting principles (U.S. GAAP) on a timely basis.

Condition: Jefferson Parish did not have adequate policies and procedures in place to prepare accurate and complete financial statements on a timely basis. Specifically:

- There were significant delays in the financial reporting process due to turnover in key accounting personnel.
- Material audit adjustments were required for various accounts which were not identified or corrected by the Parish's internal controls or occurred significantly after year-end.
- Account reconciliations were not performed timely, and in some cases, were incomplete or inaccurate.
- Supporting documentation provided did not agree with amounts recorded in the trial balance, indicating a lack of effective review and reconciliation procedures.
- Errors in beginning net position of governmental activities, business-type activities, Consolidated Sewerage District No. 1 fund, and Consolidated Waterworks District No. 2 fund, and beginning fund balance of the General Fund, Federal and State Grants fund, East Bank Consolidated Fire District, and Nonmajor Governmental Funds which due to the overstatement of cash and both the overstatement and understatement of grants and other receivables and related deferred inflows of resources in prior periods.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation. Additionally, the delayed completion of the 2023 audit, which was finalized in September 2025, further constrained the Parish's ability to fully remediate prior-year control deficiencies and complete the 2024 financial reporting process on a timely basis.

Effect: There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. The Parish experienced an extended financial closing process due to the substantial turnover in key management and accounting positions resulting in delays as new staff members and external consultants required time to review the systems, processes, and documents to ensure that financial statements were presented in accordance with U.S. GAAP. The adjustments required to correct the financial statements provided significantly after year-end were material and indicate that the internal control system was not operating effectively.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

B. Findings related to the financial statements in accordance with Government Auditing Standards (continued)

2024-001) Material Weakness in Internal Control Over Financial Reporting (continued)

Identification of a repeat finding:

This is a repeat finding from the previous audit, 2023-001.

Recommendation:

The Parish should develop and implement policies and procedures, and related internal controls over account reconciliations and preparation of the financial statements to ensure that accounts are reconciled timely and prepared in accordance with U.S. GAAP. We recommend that management:

- Strengthen the financial reporting process by ensuring adequate staffing and cross-training.
- Implement procedures to ensure timely and accurate account reconciliations.
- Establish a formal review process to verify that supporting documentation agrees with recorded amounts.
- Evaluate the cost-benefit of implementing additional controls or oversight to mitigate the risk of future misstatements.

View of Responsible Officials:

The condition is primarily attributable to substantial turnover in key management and accounting personnel over the past several years, which continued to impact the timeliness and effectiveness of the financial closing and reporting process.

While progress has been made, the transition period and the time required to fully implement improved processes contributed to the recurrence of this issue. With a new leadership team now in place, Jefferson Parish has made strides in stabilizing operations and enhancing oversight of financial reporting activities.

To further address this matter, the Parish has engaged an external accounting firm to assist management in strengthening financial reporting practices. This includes the development and implementation of standardized review procedures, enhanced documentation, and improved internal controls. These efforts are focused on improving audit readiness, ensuring accuracy and completeness of financial data, and supporting timely financial reporting.

Management remains committed to continued improvement in this area and expects that the corrective actions currently in progress will result in full resolution of this finding in future reporting periods. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by September of 2026.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

B. Findings related to the financial statements in accordance with Government Auditing Standards (continued)

2024-002) Timely Submission of Audit Reports

Criteria: Under Louisiana statute (LA R.S. 24:513), Jefferson Parish is required to have an annual audit of its financial statements prepared in accordance with U.S. GAAP and to complete the audit and file it with the Louisiana Legislative Auditor (LLA) within six months after year-end.

In accordance with the Uniform Guidance, Jefferson Parish is required to submit the annual audit reporting package and Data Collection Form to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

Per the continuing disclosure agreements and SEC Rule 15c2-12, issuers of municipal securities are required to submit annual financial information, including audited financial statements, to the Electronic Municipal Market Access (EMMA) system within the timeframe specified in the bond agreements, typically within 180 days of fiscal year-end.

Condition: Jefferson Parish did not meet the June 30, 2025 deadline for reporting to the LLA for the year ended December 31, 2024. The Parish filed for extensions with the LLA.

In addition, Jefferson Parish did not meet the September 30, 2025 deadline for reporting to the Federal Audit Clearinghouse.

The Parish did not submit its annual financial audit to EMMA within the timeframe required by the continuing disclosure agreements associated with its publicly issued debt.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation.

Effect: Jefferson Parish is non-compliant with the state audit law, Uniform Guidance, and EMMA reporting requirements with respect to timeliness of submissions.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2023-002.

Recommendation: We recommend that Jefferson Parish implement policies and procedures to ensure that audit reports are submitted to the appropriate parties by the regulated deadlines.

View of Responsible Officials: See Management Response to Audit Finding 2024-001.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

B. Findings related to the financial statements in accordance with Government Auditing Standards (continued)

2024-003) Noncompliance with Louisiana Government Budget Act

Criteria: The Louisiana Local Government Budget Act (LGBA) (R.S. 39:1301-1315) requires that each political subdivision to prepare and adopt an annual budget for the general fund and each special revenue fund. In addition, the governing authority must adopt a budget amendment when: (1) total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more and/or (2) total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.

Condition: The Parish's Hospital Service District No. 2 fund had an unfavorable variance of approximately 34% of total actual expenditures and other financing sources compared to total budgeted expenditures and other financing uses. In addition, the Parish did not adopt a 2024 budget for the Opioid Settlement Fund, a special revenue fund.

Cause: The Parish failed to take the necessary steps to ensure compliance with the requirements of the LGBA.

Effect: The Parish was not in compliance with the LGBA.

Identification of a repeat finding: This is not a repeat finding.

Recommendation: We recommend that the Parish ensure that annual budgets are prepared and adopted for the General Fund and all special revenue funds as required by the LGBA and evaluate the budgets throughout the fiscal year, monitor actual revenues and expenditures diligently, and amend the budgets when necessary in a timely manner and in accordance with the LGBA.

View of Responsible Officials:

The unfavorable variance in the Hospital Service District No. 2 and the Opioid Settlement Fund occurred during a period of turnover within the Budget Department, which contributed to the budget not being formally amended in accordance with the requirements of the Local Government Budget Act (LGBA). While expenditures were incurred for Hospital Service District No. 2, the necessary budget amendments were not timely adopted to align the budget with actual activity. For the Opioid Settlement Fund, the revenues were not budgeted until the subsequent year and no funds were expended until funds were appropriated.

Since that time, the department has transitioned to new leadership, and management has strengthened oversight of budgetary compliance. Current leadership is actively monitoring budget to actuals on a regular basis and coordinating with the Finance Department to ensure that any significant variances are identified and addressed promptly through formal budget amendments. Budget Director Madison Martin and Interim Finance Director Victor LaRocca will continue to monitor budget to actuals and make the necessary amendments in accordance with the Local Government Budget Act. The process has been enacted to strengthen oversight since March of 2025.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

C. Findings and questioned costs related to federal awards

See Finding **2024-002** regarding Timely Submission of Audit Reports to the Federal Audit Clearinghouse.

2024-004) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the schedule of expenditures of federal awards (SEFA) is presented in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) on a timely basis.

Condition: Jefferson Parish did not have adequate policies and procedures in place to prepare an accurate and complete SEFA on a timely basis. Specifically:

- The SEFA was not prepared timely.
- The initial SEFAs provided for audit contained errors and omissions, requiring significant adjustments to accurately reflect federal expenditures.
- The Parish lacked adequate procedures to ensure the completeness and accuracy of the SEFA, including reconciliation to the general ledger.

Cause: The deficiencies appear to be primarily due to substantial turnover in key management and accounting positions over recent years and insufficient oversight of the financial reporting process. Additionally, the Parish did not have adequate procedures in place to ensure timely reconciliations and review of supporting documentation.

Effect: Material misstatements in the SEFA may not be prevented or detected, increasing the risk of noncompliance with federal reporting requirements and may impact the Parish's ability to demonstrate accountability for federal funds. Inaccurate SEFA data may also result in the selection of incorrect major programs for audit, potentially impacting audit coverage and compliance conclusions.

Questioned Costs: For the purposes of this finding, there were no questioned costs.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2023-003.

Recommendation: The Parish should Implement formal SEFA preparation and review procedures, ensure adequate staffing and cross-training, and reconcile SEFA amounts to the general ledger and grant records.

View of Responsible Officials: As noted, the prior year finding was largely driven by significant turnover in key financial reporting positions, which disrupted established processes and internal review controls. During the current year, the Parish made measurable progress in stabilizing staffing, enhancing oversight, and improving the SEFA preparation process.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-004) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards (continued)

The Parish continues to leverage the support of an external accounting firm to assist with strengthening internal controls, refining documentation practices, and providing technical guidance. Efforts will also be expanded to reduce reliance on single individuals and improve continuity in the reporting process.

While improvements have been made, management acknowledges that additional enhancements are necessary to fully remediate this finding. The Parish remains committed to further strengthening controls, increasing efficiency in the preparation and review process, and ensuring timely and accurate reporting in future periods. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by September of 2026.

2024-005) Head Start Financial and Special Reporting

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

Grant No(s): 06HE000754-01, 06CH011990-04, 06CH011990-03, 06HP000184-02, 06HP000184-05, 06HP000522-01

Criteria: DHHS regulations and grant awards set the criteria for DHHS Financial Reports. These reports are due quarterly, semi-annually, and annually from Head Start grantees. Financial Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. DHHS regulations and grant awards set the criteria for DHHS Annual Special Reports (OMB No. 4040-0016). This report is due annually from Head Start grantees. Annual Special Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. Reports should be supported by applicable accounting and performance records.

Condition: Of the reports selected for testing:

- One SF-425 Semi-Annual Financial Report had a submission deadline of October 30, 2024 and was submitted on June 13, 2025.
- One SF-425 Annual Financial Reports had a submission deadline of July 30, 2024 and was submitted on December 27, 2024.
- One SF-429 Real Property Status Report and SF-429A General Reporting report was due July 30, 2024 and was submitted on March 2, 2026.

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-005) Head Start Financial and Special Reporting (continued)

Cause: Jefferson Parish lacks an established control monitoring timely submission of Financial and Special Reports.

Effect: Failure to comply with the reporting requirements may result in sanctions, including: temporary withholding of cash payments, whole or partial suspension of the Federal award, suspension, debarment or limited denial of participation in Department of Health and Human Services programs pursuant to 45 CFR 75.971.

Questioned Costs: None determined.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2023-004.

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

View of Responsible Officials: Management acknowledges this repeat finding and the importance of full compliance with federal reporting requirements. While progress has been made, additional monitoring is still necessary to fully remediate this issue.

As part of these efforts, Jefferson Parish, has established a process to monitor the timely submission of reports in compliance with federal requirements. Management considers the corrective action to be substantially implemented. Ongoing review has been put into place to confirm continued compliance. Chief Administrative Assistant Nicole Thompson will continue to monitor the submission of timely reports in compliance with federal requirements.

2024-006) Emergency Rental Assistance Program Financial and Special Reporting

Department of Treasury – 21.023 Emergency Rental Assistance Program

Grant No(s): 1505-0266

Criteria: Per the U.S. Department of the Treasury's reporting guidelines for ALN 21.023, recipients are required to submit timely and complete quarterly compliance reports to ensure transparency and accountability in the use of federal funds.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-006) Emergency Rental Assistance Program Financial and Special Reporting (continued)

Condition: Of the four reports selected for testing, Jefferson Parish did not submit two quarterly reports by the grantee submission deadlines. The reports had submission deadlines of April 15, 2024 and an extended deadline of August 14, 2024 and were submitted on June 12, 2024 and August 15, 2024, respectively.

Universe/Population: The universe/population for Financial Reporting is four quarterly compliance reports. EA selected all four reports for testing of reporting compliance requirements applicable to the program.

Cause: Jefferson Parish lacked an established control monitoring timely submission of required reports.

Effect: Late reporting may hinder the Treasury's ability to monitor program performance and financial integrity, potentially impacting future funding decisions and compliance evaluations.

Questioned Costs: None determined.

Identification of a repeat finding: This is a repeat finding from the previous audit, 2023-005.

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

View of Responsible Officials: Management acknowledges this repeat finding and recognizes that, while prior conditions contributed to the issue, corrective actions have been implemented and significant progress has been made to resolve the finding.

Since the audit finding, required compliance reports have been submitted timely. Management considers the issue resolved; however, monitoring procedures will remain in place as a precaution to ensure continued compliance. Chief Administrative Assistant Nicole Thompson and Community Development Director Stephanie Brumfield will continue to monitor the submission of timely reports in compliance with federal requirements.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-007) Procurement and Suspension and Debarment

Department of Transportation – 20.507 and 20.526 Federal Transit Cluster

Grant No(s): LA-2017-025, LA-2018-016, LA-2019-008, LA-2020-010, LA-2020-020, LA-2021-011, LA-2021-023, LA-2021-032, LA-2022-023, LA-2022-024, LA-2023-022, LA-2024-012

Criteria: Title 2 CFR §200.327 requires that non-Federal entities include applicable contract provisions described in Appendix II to 2 CFR Part 200 in all contracts and subcontracts funded with Federal awards. These provisions include, as applicable, clauses related to termination for cause and convenience, Equal Employment Opportunity, Davis-Bacon Act (when applicable), Contract Work Hours and Safety Standards Act, Clean Air Act, debarment and suspension, Byrd Anti-Lobbying Amendment, and other required federal provisions.

Condition: The Parish did not include all required federal contract provisions as prescribed by 2 CFR §200.327 and Appendix II to Part 200 in 2 of 8 contracts selected for testing. Specifically, the contracts tested were missing one or more required federal provisions applicable to the nature and funding of the contracts.

Universe/Population: The Parish identified 29 contracts subject to Uniform Guidance procurement requirements under the Federal Transit Cluster. From this population, 8 contracts were selected for testing.

Cause: The Parish's procurement review procedures did not include a sufficient control to ensure that all contracts funded with federal awards include the full set of applicable federal contract provisions required by Appendix II to 2 CFR Part 200 prior to execution.

Effect: Failure to include required federal contract provisions increases the risk that vendors may not be contractually bound to comply with applicable federal requirements, which could result in noncompliance with Uniform Guidance procurement requirements and potential enforcement actions or repayment of federal funds.

Questioned Costs: None determined.

Identification of a repeat finding: This is not a repeat finding.

Recommendation: We recommend that the Parish strengthen procurement controls by implementing a standardized federal contract language checklist or template to ensure that all contracts funded with federal awards include the applicable provisions required by 2 CFR §200.327 and Appendix II to Part 200 prior to contract execution.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

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

2024-007) Procurement and Suspension and Debarment (continued)

View of Responsible
Officials:

Management acknowledges the finding and agrees that strengthening procurement controls is necessary to ensure full compliance with federal requirements.

To address this issue, the Parish has implemented a standardized contract for use in federally funded procurements that incorporates all applicable requirements under 2 CFR §200.327 and Appendix II to Part 200. In this specific instance the two contracts noted were state contracts. When state contracts are utilized, the Parish will take the necessary steps to validate that such contracts include all required federal contract provisions prior to utilizing any state contracts. Guidance will also be provided to all procurement personnel involved in contracting to reinforce understanding and consistent application of federal requirements.

Management expects these corrective actions to be implemented in the near term and will conduct ongoing monitoring to ensure compliance and effectiveness of the enhanced controls. Interim Finance Director Victor LaRocca, Purchasing Director Renny Simno and Assistant Accounting Director Charles "Joey" Vasquez will ensure that this is enacted immediately and that guidance is provided to procurement personnel by June of 2026.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

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

2023-001) Material Weakness in Internal Control Over Financial Reporting

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the basic financial statements are presented in accordance with U.S. generally accepted accounting principles (U.S. GAAP) on a timely basis.

Recommendation: The Parish should develop and implement policies and procedures, and related internal controls over account reconciliations and preparation of the financial statements to ensure that accounts are reconciled timely and prepared in accordance with U.S. GAAP. We recommend that management:

- Strengthen the financial reporting process by ensuring adequate staffing and cross-training.
- Implement procedures to ensure timely and accurate account reconciliations.
- Establish a formal review process to verify that supporting documentation agrees with recorded amounts.
- Evaluate the cost-benefit of implementing additional controls or oversight to mitigate the risk of future misstatements.

Status: Not resolved. See repeat Findings 2024-001.

2023-002) Timely Submission of Audit Reports

Criteria: Under Louisiana statute (LA R.S. 24:513), Jefferson Parish is required to have an annual audit of its financial statements prepared in accordance with U.S. GAAP and to complete the audit and file it with the Louisiana Legislative Auditor (LLA) within six months after year-end.

In accordance with the Uniform Guidance, Jefferson Parish is required to submit the annual audit reporting package and Data Collection Form to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

Per the continuing disclosure agreements and SEC Rule 15c2-12, issuers of municipal securities are required to submit annual financial information, including audited financial statements, to the Electronic Municipal Market Access (EMMA) system within the timeframe specified in the bond agreements, typically within 180 days of fiscal year-end.

Recommendation: We recommend that Jefferson Parish implement policies and procedures to ensure that audit reports are submitted to the appropriate parties by the regulated deadlines.

Status: Not resolved. See repeat Finding 2024-002.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

Findings and questioned costs related to federal awards

2023-003) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards

Criteria: Jefferson Parish should have systems of internal accounting control which ensures the schedule of expenditures of federal awards (SEFA) is presented in accordance with the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) on a timely basis.

Recommendation: The Parish should Implement formal SEFA preparation and review procedures, ensure adequate staffing and cross-training, and reconcile SEFA amounts to the general ledger and grant records.

Status: Not resolved. See repeat Finding 2024-002.

2023-004) Head Start Financial and Special Reporting

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

Grant No(s): 06HE000754-01, 06CH011990-02, 06CH011990-03, 06HP000184-01, 06HP000184-02, 06HP000184-03, 06HP000184-04, 06HP000184-05

Criteria: DHHS regulations and grant awards set the criteria for DHHS Financial Reports. These reports are due quarterly, semi-annually, and annually from Head Start grantees. Financial Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. DHHS regulations and grant awards set the criteria for DHHS Annual Special Reports (OMB No. 4040-0016). This report is due annually from Head Start grantees. Annual Special Reports must be submitted and reviewed within a certain timeframe based upon the end of the budget period. Reports should be supported by applicable accounting and performance records.

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

Status: Not resolved. See repeat Finding 2024-005.

2023-005) Emergency Rental Assistance Program Financial and Special Reporting

Department of Treasury – 21.023 Emergency Rental Assistance Program

Grant No(s): 1505-0266

Criteria: Per the U.S. Department of the Treasury's reporting guidelines for ALN 21.023, recipients are required to submit timely and complete quarterly reports and SF-425 financial reports to ensure transparency and accountability in the use of federal funds.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2024

Findings and questioned costs related to federal awards (continued)

2023-005) Emergency Rental Assistance Program Financial and Special Reporting (continued)

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

Status: Not resolved. See repeat Finding 2024-006.

2023-006) Emergency Rental Assistance Program - Eligibility

Department of Treasury – 21.023 Emergency Rental Assistance Program

Grant No(s): 1505-0266

Criteria: Louisiana Revised Statute §24:523 requires public agencies to report any misappropriation, theft, or loss of public funds or assets to the Louisiana Legislative Auditor's Office (LLA) immediately upon discovery. Additionally, 2 CFR §200.113 mandates that non-federal entities disclose in writing any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. 2 CFR §200.331 and Treasury Emergency Rental Assistance (ERA) Program Guidance require that entities establish and maintain effective controls to ensure that assistance is provided only to eligible recipients. This includes verifying income, housing status, and risk of homelessness or housing instability.

Recommendation: Jefferson Parish should continue to monitor eligibility of award requirements and application of those requirements.

Status: Resolved.



JEFFERSON PARISH

FINANCE DEPARTMENT



CYNTHIA LEE SHENG
PARISH PRESIDENT

VICTOR J. LARocca III
INTERIM FINANCE DIRECTOR

April 20, 2026

EisnerAmper LLP
One Galleria Blvd., Suite 2100
Metairie, Louisiana 70001

RE: Jefferson Parish, Louisiana Corrective Action Plan to Findings and Questioned Costs Year Ended December 31, 2024

2024-001) Material Weakness in Internal Control Over Financial Reporting

Management Response:

The condition is primarily attributable to substantial turnover in key management and accounting personnel over the past several years, which continued to impact the timeliness and effectiveness of the financial closing and reporting process.

While progress has been made, the transition period and the time required to fully implement improved processes contributed to the recurrence of this issue. With a new leadership team now in place, Jefferson Parish has made strides in stabilizing operations and enhancing oversight of financial reporting activities.

To further address this matter, the Parish has engaged an external accounting firm to assist management in strengthening financial reporting practices. This includes the development and implementation of standardized review procedures, enhanced documentation, and improved internal controls. These efforts are focused on improving audit readiness, ensuring accuracy and completeness of financial data, and supporting timely financial reporting.

Management remains committed to continued improvement in this area and expects that the corrective actions currently in progress will result in full resolution of this finding in future reporting periods. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by September of 2026.

2024-002) Timely Submission of Audit Reports

Management Response:

See Management Response to Audit Finding 2024-001. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by September of 2026.

2024-003) Noncompliance with Louisiana Government Budget Act (LGBA)

Management Response:

The unfavorable variance in the Hospital Service District No. 2 and the Opioid Settlement Fund occurred during a period of turnover within the Budget Department, which contributed to the budget not being formally amended in accordance with the requirements of the Local Government Budget Act (LGBA). While expenditures were

2024-003) Noncompliance with Louisiana Government Budget Act (LGBA) (continued)

Management

Response (cont.): incurred for Hospital Service District No. 2, the necessary budget amendments were not timely adopted to align the budget with actual activity. For the Opioid Settlement Fund, the revenues were not budgeted until the subsequent year and no funds were expended until funds were appropriated.

Since that time, the department has transitioned to new leadership, and management has strengthened oversight of budgetary compliance. Current leadership is actively monitoring budget to actuals on a regular basis and coordinating with the Finance Department to ensure that any significant variances are identified and addressed promptly through formal budget amendments. Budget Director Madison Martin and Interim Finance Director Victor LaRocca will continue to monitor budget to actuals and make the necessary amendments in accordance with the Local Government Budget Act. The process has been enacted to strengthen oversight since March of 2025.

Findings and questioned costs related to federal awards

See Finding **2024-002** regarding Timely Submission of Audit Reports to the Federal Audit Clearinghouse.

2024-004) Material Weakness in Internal Control Over Preparation of the Schedule of Expenditures of Federal Awards

Management

Response: As noted, the prior year finding was largely driven by significant turnover in key financial reporting positions, which disrupted established processes and internal review controls. During the current year, the Parish made measurable progress in stabilizing staffing, enhancing oversight, and improving the SEFA preparation process.

The Parish continues to leverage the support of an external accounting firm to assist with strengthening internal controls, refining documentation practices, and providing technical guidance. Efforts will also be expanded to reduce reliance on single individuals and improve continuity in the reporting process.

While improvements have been made, management acknowledges that additional enhancements are necessary to fully remediate this finding. The Parish remains committed to further strengthening controls, increasing efficiency in the preparation and review process, and ensuring timely and accurate reporting in future periods. Interim Finance Director Victor LaRocca and Assistant Accounting Director Charles "Joey" Vasquez are responsible to ensure that this is enacted by September of 2026.

2024-005) Head Start Financial and Special Reporting

Management

Response: Management acknowledges this repeat finding and the importance of full compliance with federal reporting requirements. While progress has been made, additional monitoring is still necessary to fully remediate this issue.

As part of these efforts, Jefferson Parish, has established a process to monitor the timely submission of reports in compliance with federal requirements. Management considers the corrective action to be substantially implemented. Ongoing review has

2024-005) Head Start Financial and Special Reporting (continued)

Management

Response (cont.): been put into place to confirm continued compliance. Chief Administrative Assistant Nicole Thompson will continue to monitor the submission of timely reports in compliance with federal requirements.

2024-006) Emergency Rental Assistance Program Financial and Special Reporting

Management

Response: Management acknowledges this repeat finding and recognizes that, while prior conditions contributed to the issue, corrective actions have been implemented and significant progress has been made to resolve the finding.

Since the audit finding, required compliance reports have been submitted timely. Management considers the issue resolved; however, monitoring procedures will remain in place as a precaution to ensure continued compliance. Chief Administrative Assistant Nicole Thompson and Community Development Director Stephanie Brumfield will continue to monitor the submission of timely reports in compliance with federal requirements.

**2024-007) Procurement and Suspension and Debarment
Department of Transportation – 20.507 and 20.526 Federal Transit Cluster**

Management

Response: Management acknowledges the finding and agrees that strengthening procurement controls is necessary to ensure full compliance with federal requirements.

To address this issue, the Parish has implemented a standardized contract for use in federally funded procurements that incorporates all applicable requirements under 2 CFR §200.327 and Appendix II to Part 200. In this specific instance the two contracts noted were state contracts. When state contracts are utilized, the Parish will take the necessary steps to validate that such contracts include all required federal contract provisions prior to utilizing any state contracts. Guidance will also be provided to all procurement personnel involved in contracting to reinforce understanding and consistent application of federal requirements.

Management expects these corrective actions to be implemented in the near term and will conduct ongoing monitoring to ensure compliance and effectiveness of the enhanced controls. Interim Finance Director Victor LaRocca, Purchasing Director Renny Simno and Assistant Accounting Director Charles “Joey” Vasquez will ensure that this is enacted immediately and that guidance is provided to procurement personnel by June of 2026.

Sincerely,



Victor J. LaRocca III
Interim Finance Director
Jefferson Parish

EISNERAMPER

JEFFERSON PARISH
REPORT ON STATEWIDE
AGREED-UPON PROCEDURES ON COMPLIANCE
AND CONTROL AREAS
FOR THE YEAR ENDED DECEMBER 31, 2024



JEFFERSON PARISH

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2024**

To: The Honorable Parish President and Members of the Council of Jefferson Parish
and the Louisiana Legislative Auditor

We have performed the procedures enumerated on Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Jefferson Parish's management is responsible for those C/C areas identified in the SAUPs.

Jefferson Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by Jefferson Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Jefferson Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



EISNERAMPER LLP
Metairie, Louisiana
April 20, 2026

**JEFFERSON PARISH
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2024**

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *“no exception noted”* or for step 13 *“we performed the procedure and discussed the results with management”*. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exception noted.

iii. **Disbursements**, including processing, reviewing, and approving

No exception noted.

iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exception noted.

vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exception noted.

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

No exception noted.

**JEFFERSON PARISH
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2024**

Schedule A

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exception noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exception noted.

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

No exception noted.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exception noted.

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

Exception noted. Jefferson Parish has a sexual harassment policy, however it does not include information on (3) annual reporting. The other attributes were addressed in the policy.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exception noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exception noted.

**JEFFERSON PARISH
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2024**

Schedule A

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exception noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Jefferson Parish did not provide evidence that council/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

A listing of bank accounts was provided and included a total of 37 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected five bank accounts (one main operating and four randomly) and obtained the bank reconciliations for the month ending June 30, 2024, resulting in five bank reconciliations obtained and subjected to the below procedures.

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

Exception noted. For four out of the five bank reconciliations selected for testing, the reconciliation provided has no evidence supporting date prepared; for the one bank account where evidence existed there was no exception noted.

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Exception noted. For one out of the five bank reconciliations selected for testing, reconciliation provided has no written evidence of review by a member of management within one month of the date the reconciliation was prepared. No other exceptions noted.

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- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Exception noted. For three out of the five bank accounts selected for testing, there was no documentation reflecting research of reconciling items that have been outstanding more than 12 months from the statement closing date. No other exceptions noted.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 15 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected five deposit sites and performed the procedures below.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

A listing of collection locations for each deposit site selected in procedure #4A was provided and included a total of five collection locations. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we selected the one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exception noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

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- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exception noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for two of the five bank accounts selected in procedure #3A. We noted that the other three bank accounts selected in procedure #3A did not have any cash deposits during the fiscal period. We obtained supporting documentation for each of the four deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.

No exception noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exception noted.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

5) *Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided and included a total of one location. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the one location and performed the procedures below.

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- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

Exception noted. For one of the five transactions selected for testing, there were not at least two employees involved in processing and approving the payment to the vendor. No other exceptions noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exception noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exception noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exception noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

A listing of non-payroll disbursements for each payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected five disbursements and performed the procedures below.

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- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exception noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exception noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we randomly selected five credit cards used in the fiscal period. We randomly selected one monthly statement for each of the five cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exception noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Exception noted. For two of the five credit cards selected for testing, finance charges were assessed. No other exceptions were noted.

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- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

We randomly selected ten transactions, or all transactions if less than ten from each statement and obtained supporting documentation for the transactions. Two out of thirty-eight transactions selected for testing were missing (1) an original itemized receipt that identified precisely what was purchased. One out of thirty-eight transactions selected for testing was missing (2) written documentation of the business/public purpose. There were no exceptions for attribute (3) documentation of the individuals participating in meals (for meal charges only).

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected five reimbursements and performed the procedures below.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

No exception noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exception noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by “Written Policies and Procedures”, procedure #1A(vii); and

No exception noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exception noted.

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8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

A listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected five contracts and performed the procedures below.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exception noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exception noted.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

No exception noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected five employees/officials and performed the specified procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

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- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

No exception noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected two employees/officials and performed the specified procedures.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exception noted.

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- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exception noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected one bond/note and performed the specified procedures. No exception noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management represented that there were no misappropriations of public funds and assets during the fiscal period.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

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Schedule A

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

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Schedule A

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exception noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exception noted.

- ii. Number of sexual harassment complaints received by the agency;

No exception noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

**JEFFERSON PARISH
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN
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Schedule B

Written Policies and Procedures:

1xi) Prevention of Sexual Harassment: *To address this specific exception, Jefferson Parish will work with Human Resources and the Parish Attorney's Office to update the Parish's Sexual Harassment Policy to include annual reporting requirements.*

Board or Finance Committee:

2Aiv) *Beginning in November 2025, Jefferson Parish initiated regular updates to the Parish Council regarding the status of outstanding audit findings. The updates are sent to the Council and are reflected in the meeting minutes in the budget ordinances. Going forward, the Parish will continue this practice until all findings are fully resolved.*

Bank Reconciliations:

3Ai) *This condition is primarily due to staffing shortages within the department, which impacted the timeliness and consistency of the documentation practices. Additional time is required to adequately train new employees to ensure the procedures are followed more consistently. To address this specific exception, Management will closely monitor and reinforce expectations regarding the timely completion of reconciliations within the required timeframe. Management will also continue efforts to train and develop staff to support consistent and compliant adherence of the policies and procedures, including ensuring that reconciliations are properly dated at the time of preparation.*

3Aii) *To address this specific exception, the Parish will ensure that existing policies and procedures are consistently followed, including the requirements for documented evidence of management review of each bank reconciliation within one month of preparation. Management will reinforce these requirements through communication and training and will monitor compliance to ensure procedures are consistently followed.*

3Aiii) *To address this specific exception, the Parish will ensure that existing policies and procedures are consistently followed, including the requirement to research and document all reconciling items outstanding beyond established timeframes. Management will reinforce these requirements through communication and training and will monitoring procedures on reconciling items to ensure timely resolution and proper documentation.*

Non-Payroll Disbursements:

5Cii) *The Parish recognizes that, in the instance noted, there were not at least two employees involved in processing and approving the payment. This condition occurred during a period of operational transition and staffing shortages. To address this specific exception, the Parish will ensure that existing policies and procedures related to segregation of duties are consistently followed, including the requirement for separate individuals to process and approve vendor payments. Management will reinforce these requirements through communication and training and will monitor disbursement activities to ensure compliance.*

Credit Cards/Debit Cards/Fuel Cards/P-Cards:

6Bii) *The Parish notes that the finance charges assessed were related to ATM fees incurred during Recreation team travel. These charges are considered unavoidable on certain instances. Management will continue to monitor credit card usage and review statements to ensure that all charges are appropriate and necessary, and will reinforce procedures to minimize any avoidable fees in the future.*

6C) *The missing itemized receipts and documentation of business/public purpose were isolated instances and did not reflect a systemic breakdown in controls, however, management agrees that full compliance is necessary. To address this specific exception, the Parish will reinforce existing policies. Additional guidance will be communicated, and periodic reminders will be issued to ensure continued awareness of documentation requirements.*