

COMPREHENSIVE ANNUAL FINANCIAL REPORT

JEFFERSON PARISH, LOUISIANA

Year Ended December 31, 2013

Prepared By:

DEPARTMENT OF FINANCE

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

Release Date JUL 16 2014

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JOHN F. YOUNG, JR.
PARISH PRESIDENT

JEFFERSON PARISH DEPARTMENT OF FINANCE

TIMOTHY J. PALMATIER, JD, CPA
DIRECTOR

The Honorable Parish President, Honorable Councilmembers,
and Citizens of Jefferson Parish, Louisiana

State law requires that all local governments in Louisiana publish audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles ("GAAP"). Pursuant to these statutes, we hereby issue the Comprehensive Annual Financial Report ("CAFR") of Jefferson Parish, Louisiana for the year ended December 31, 2013, 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, Kushner LaGraize, LLC, have examined the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2013, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditor's 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 for conformance with the provisions of the Single Audit Act and OMB Circular A-133. The single audit and evaluation of the Parish's system of internal accounting controls are required by generally accepted auditing standards. Information related to this single audit is provided in a separate report which includes comments and recommendations resulting from the assessment of the internal accounting controls of Jefferson Parish. These recommendations will be evaluated by the Parish's Administration and will be implemented to the extent that the additional control objectives are cost beneficial to the Parish in relation to the concept of reasonable assurance that assets are properly safeguarded and that financial transactions are properly recorded.

Management's Discussion and Analysis ("MD&A") immediately follows the independent auditor's 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.

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 Mexico 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, and financial services. In addition, the Parish Administration continues to actively pursue the film and movie industry to locate film and production studios within Jefferson Parish.

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The Parish provides oversight to two hospitals and six privately owned institutions that provide a full range of services including acute care as well as specialized services.

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 water rates in our Parish are 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 and 2011. 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. He has the power to appoint and remove, subject to the provisions of the Charter, all administrative officers and employees responsible to him. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the 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 2012 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 is legally separate from the Parish and is governed by independently elected officials. The Parish is not considered to be accountable for these Districts due to the inability of the Parish Council to impose its will over the 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

Jefferson Parish's future is of continued, controlled, and well-planned growth. This growth includes an active program to attract business and industry to Jefferson Parish, primarily through improving the quality of life throughout the Parish. Noted below are major initiatives, projects, and goals started, completed, or on-going during 2013:

- In November 2013, as a result of legislative changes and our provision of substantial and extensive financial reporting to the Federal Emergency Management Agency ("FEMA"), FEMA fully cancelled all Special Community Disaster Loans (Hurricane Katrina) in the amount of \$65,917,160 (\$54,809,597, principal and \$11,107,563, interest);

- Expansion of the Huey P. Long Bridge, completed in June 2013, four months ahead of schedule and under budget. The \$1.2 billion bridge widening project has spurred a boom in business and job creation on both the east and west banks of Jefferson Parish and provides a greatly improved evacuation route in emergency situations like hurricanes and flooding;
- Refinancing of two bond issues saved Jefferson Parish \$3.5 million. In 2014, three additional bond issues will be refinanced at an anticipated savings of in excess of \$1.5 million;
- All Departments reserve fund balances have been increased from 11 percent to 12 percent in the 2014 budget;
- Tax Incentive Fund (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue;
- Smoothie King, the frozen drink franchise that got its start in Jefferson Parish in 1973 recently moved its international headquarters to Jefferson Parish. In addition to adding 60 new jobs and launching an international growth plan to build 1,000 stores in five years, Smoothie King has also retained 45 regional jobs;
- Several major films and made for television movies and series have used Jefferson Parish as a backdrop in 2013. As productions continue to film in 2014 in Jefferson Parish, the industry continues to grow with more than \$87 million spent in Jefferson Parish by the film industry since 2009;
- On-going construction of the Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater, will provide a high quality venue for cultural functions with a 2014 completion date;
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone ("CPZ") program continue to take place and the Regional Planning Commission has undertaken a study for a Master Plan to construct a \$75 million Bike Path throughout the entire Parish;
- NOLA Motorsports Park, a \$70 million, 1,400 acre state-of-the-art sports park with a 2.75 mile racetrack for cars and motorcycles, continues to attract thousands of people to the Westbank in the area of Jefferson Parish that will be re-branded as Fairfield, Louisiana. The Park has hosted major companies such as Subaru, Rotax, Lexus and Ducati and plans a \$10 million expansion. In addition, NOLA Motorsports Park recently reached an agreement with IndyCar for races commencing in 2015. IndyCar, which includes the Indianapolis 500 as its marquee event, is the premier American-based open-wheel racing series;

- Dyno Nobel, a world-renowned chemical company broke ground on an ammonia production facility with in excess of a \$1 billion investment. The new company will create 65 new jobs, retain 441 jobs and employ 470 people indirectly;
- Boomtown Casino began its \$20 million expansion, adding a five story 150 room hotel;
- Dick's Sporting Goods opened its store in the Oakwood Center jumpstarting restoration of the fourth wing of the Oakwood Center which had been dormant since Hurricane Katrina (2005);
- Starr Textile Services, a commercial laundry company, opened a new facility at the Elmwood Business Park with a \$10 million investment. The company retained 40 regional jobs and will hire an additional 25 people in the first two years of operation;
- Coastal Restoration of the wetlands funded through the Coastal Wetland Planning Protection and Restoration Act, the American Recovery and Reinvestment Act of 2009 ("ARRA") and The Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE) continued to be a priority;
- A 65,000 square foot retail expansion in the Elmwood Shopping Center and new retail entrants into the markets in both the Elmwood and Veterans Boulevard areas of the Jefferson Parish continued to boost the local economy, and in turn, increase the sales tax revenue collected by the Parish; and,
- 4th Source, a systems and information technology company, established its Corporate Headquarters and Service Delivery Center in Jefferson Parish bringing the anticipated creation of 320 direct jobs at an average salary of \$50,000 plus benefits. The company cited the emerging IT industry and the public/private partnerships to enhance information technology curriculums in local colleges and universities as reasons for choosing to locate in Jefferson Parish.

All of these 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 John F. Young, Jr. and Council Chairman Chris Roberts; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

Although the nation currently is recovering from a recession, according to the Bureau of Labor Statistics, at the end of 2013, Jefferson Parish's average annual unemployment rate was at 5.8% compared to the statewide rate of 6.2% and the nationwide rate of 7.4%.

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 that 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 equal to 10% 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, 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.
- The Parish prepares an annual Popular Report and Budget in Brief.
- The Comprehensive Annual Financial Report ("CAFR") is submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- 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

The Parish's mission statement is to "Provide the services, leadership, and vision to improve the quality of life in Jefferson Parish." To support this statement, the Parish is constantly challenged to provide for future growth, economic development, environmental planning, and a higher quality of life. This requires a significant commitment on the part of everyone involved. The leadership of the executive and legislative branches of Parish government, along with responsible citizen and business involvement, has enabled the Parish to prosper for many years. We are optimistic that this cooperation, along with strong rates of commercial occupancy and per capita and median family income levels that are above the state average, will help Jefferson Parish during periods of economic downturn.

AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish for its comprehensive annual financial report for the year ended December 31, 2012. This was the 27th consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both GAAP as well as the reporting requirements of the GFOA.

In addition, Jefferson Parish also received the GFOA's Distinguished Budget Presentation Award for its 2012 Annual Budget. This was the 19th consecutive year that 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, and operations guide, and a communications device.

The preparation of this report on a timely basis 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,



Timothy J. Palmatier, JD, CPA
Finance Director

June 17, 2014



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson Parish
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2013

THE PARISH COUNCIL

Chris L. Roberts	Council Chairman
	Councilmember-at-Large, Division A
Elton M. Lagasse	Councilmember-at-Large, Division B
Ricky J. Templet	Councilmember - District 1
Paul D. Johnston	Councilmember - District 2
Mark D. Spears, Jr.	Councilmember - District 3
E. "Ben" Zahn, III	Councilmember - District 4
Cynthia Lee-Sheng	Councilmember - District 5

THE EXECUTIVE STAFF

John F. Young, Jr	Parish President
Chris Cox	Chief Operating Officer
Jennifer Van Vrancken	Deputy Chief Operating Officer
Kazem Alikhani	Public Works Director
Loren Marino	C.A.A., Development
Darryl J. Ward	C.A.A., Community Programs
Royce Blanchard	C.A.A., Services
Jacques L. Molaison	C.A.A., Administration
Brian Fitzsimmons	C.A.A., Operations
Deborah Foshee	Parish Attorney
Timothy Palmatier	Director, Finance

THE DEPARTMENT HEADS

Vacant	Director, Accounting
Crystal Heine	Hearing Officer, Administrative Adjudication
Lydia Folse	Manager, Alario Center
Robin Beaulieu	Director, Animal Shelter
Antoinette Scott	Director, Budget
Reda Youssef	Director, Capital Projects
Sean Burke	Director, Citizens Affairs
Jedidiah Jackson	Director, Community Action Programs
Detrich Hebert	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Terry Talamo	Director, Crime Prevention, Quality of Life

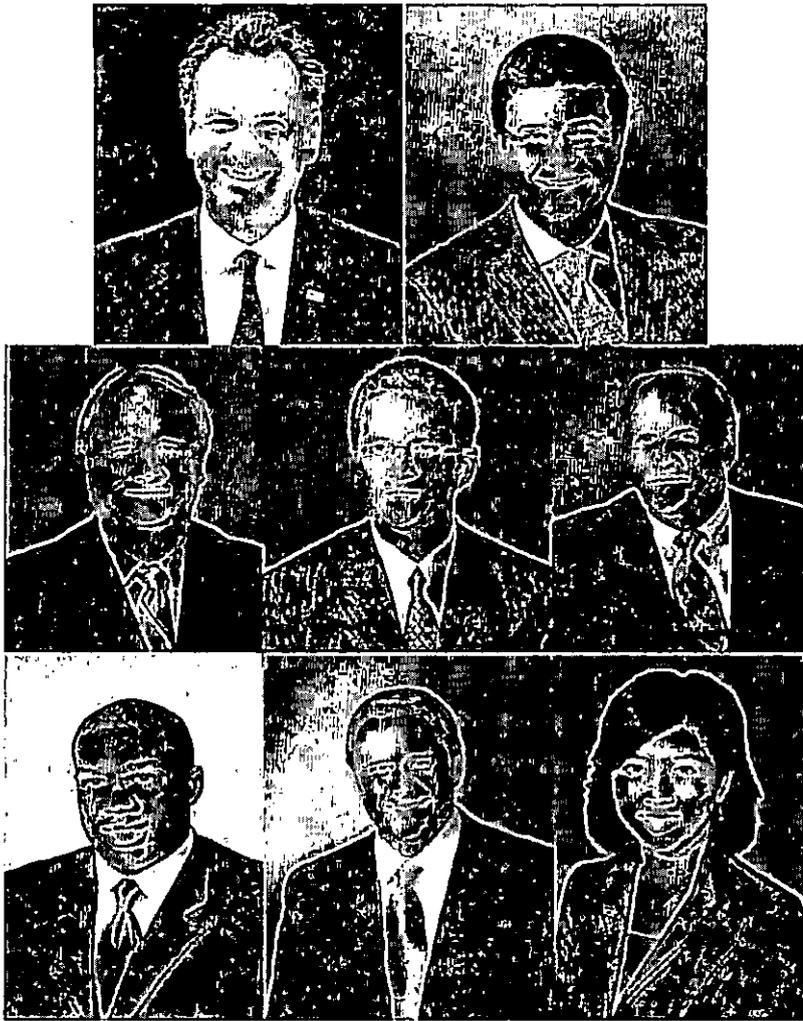
JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2013

THE DEPARTMENT HEADS [CONTINUED]

Mitch Thériot	Director, Drainage
Ridley Boudreaux	Director, Electronic Information Systems
Charles Hudson	Director, Emergency Management
Mark Drewes	Director, Engineering
Marnie Winter	Director, Environmental
Joseph Greco	Director, Fire
Nick DiGerolamo	Director, Fleet Management
Anthony Francis	Director, General Services
Peggy Barton	Director, Human Resource Management
Tiffany Wilken	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Marylyn Haddican	Director, Library
C.J. Gibson	Director, Parks & Recreation
Wayne Nocito	Director, Parkways
Beverly Williams	Director, Personnel
Terri Wilkinson	Director, Planning
Brenda Campos	Director, Purchasing
Kris Fairbairn Fortunato	Director, Public Information Office
William Fortenberry	Director, Risk Management
Maria Cervini	Coordinator, Senior Citizen Services
Linda Daly	Director, Sewerage
Randy Nicholson	Director, Streets
Jeb Tate	Director, Telecommunications
Ryan Brown	Director, Transit
Doug Vincent	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council



Parish President and Council

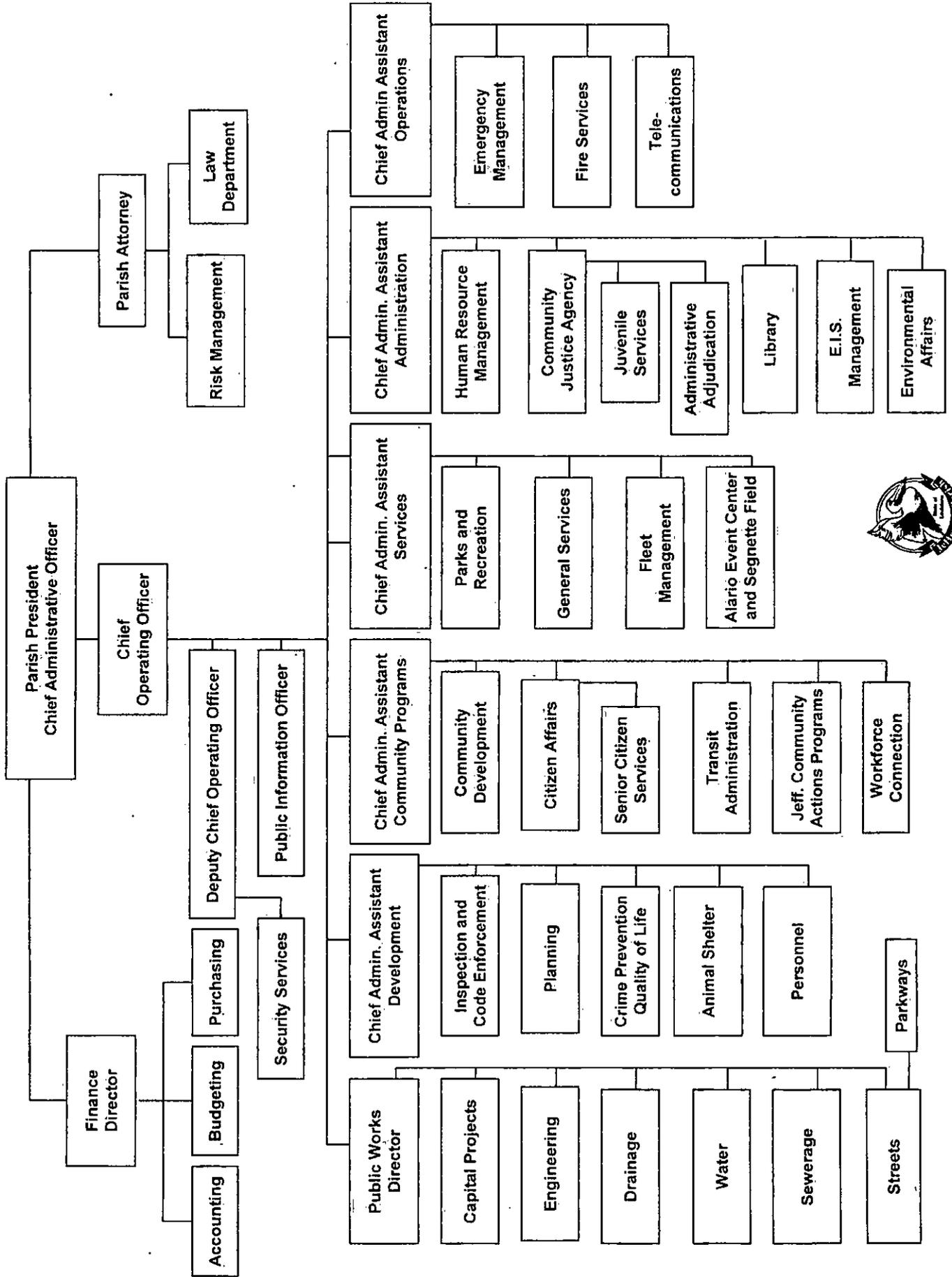


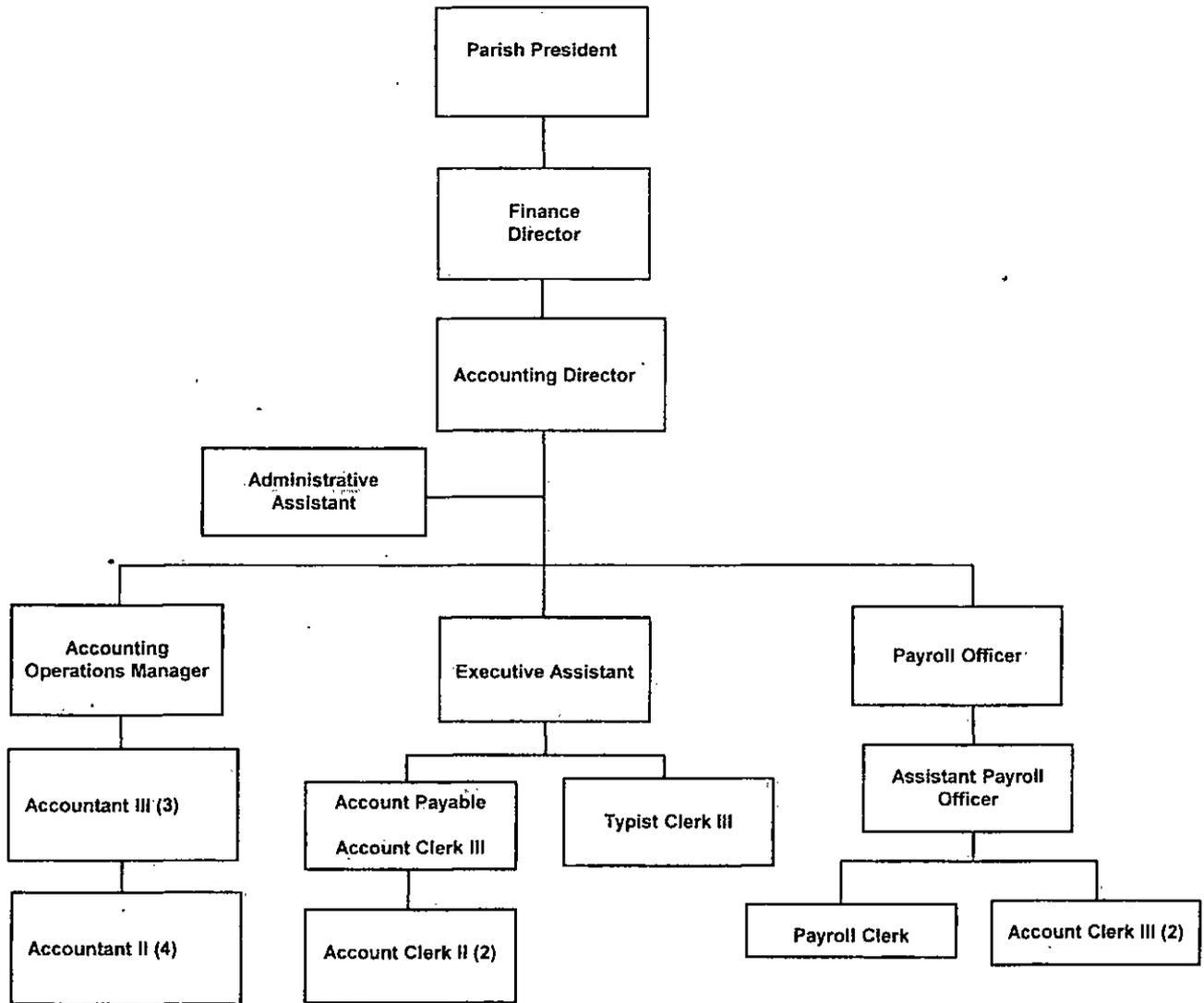
Top row: Parish President John F. Young Jr., Council Chairman Chris L. Roberts

Middle row: Council members Elton M. Lagasse, Ricky J. Templet, and Paul D. Johnston

Bottom row: Council members Mark D Spears Jr., E. "Ben" Zahn III, and Cynthia Lee-Sheng

Jefferson Parish Government Structure





Accounting Department 10010-0061
20 Positions



Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

S. DAVID KUSHNER, CPA, CIFA
WILSON A. LaGRAIZE, JR., CPA/CFE, CIFA
ERNEST G. GELPI, CPA, CGFM
CRAIG M. FABACHER, CPA
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INDEPENDENT AUDITOR'S REPORT

Member of the Parish Council
Jefferson Parish, Louisiana

Report on the Financial Statements

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, as of and for the year ended December 31, 2013 and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund which statements reflect total assets of \$40,970,656 and additions of \$9,633,720 for the year ended December 31, 2013. We also did not audit the discretely presented component unit and proprietary component units which financial statements reflect total assets of \$26,442,805 and \$950,635,243, respectively, as of December 31, 2013, and total revenues of \$7,832,880 and \$629,410,227, respectively, for the year then ended. Those financial statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it related to the amounts included for the Pension Trust Fund, and the discretely presented governmental and proprietary component units is based solely on the reports of the other auditors. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective 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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Federal and State Grants, the East Bank Consolidated Fire District and the Library, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3 through 14 and 90 through 91 be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jefferson Parish, Louisiana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, based on our audit, the procedures performed as described above and the report of other auditors, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2014, on our consideration of Jefferson Parish, Louisiana'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 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 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 Jefferson Parish, Louisiana's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 17, 2014

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2013**

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, 2013. 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 \$1,902,618 in 2013 compared to \$1,768,606 in 2012 representing an increase of \$134,012 or 7.6%. Of this amount, \$129,530 is considered unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.
- At the close of 2013, the Parish's total governmental funds reported ending fund balances of \$525,030 compared to \$513,186 in 2012, a net increase of \$11,844 or 2.3%, of which, \$14,374 and \$14,702, respectively, are available for spending at the government's discretion (unassigned fund balance).
- At the end of 2013, the Parish's total fund balance for the general fund was \$25,967 compared to \$25,284 in 2012 representing an increase of \$683 or 2.7%. Of these amounts, \$24,286 and \$23,429, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 28.3% and 27.5%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The total Parish's outstanding debt for governmental activities decreased to \$464,750 from \$526,918 representing a decrease of \$62,168 or 11.8% from the prior year due to efforts to pay down or refund existing bond debt, and the full cancellation of \$54,810 in Special Community Disaster Loans ("SCDL") by the Federal Emergency Management Agency ("FEMA").

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 (Continued)
Year Ended December 31, 2013

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 two enterprise activities—a water system and a sewer system.

The *government-wide financial statements* include not only the Parish itself (known as the primary government), but also six component units:

- Jefferson Parish Economic Development and Port District (JEDCO),
- Jefferson Facilities Inc. (JFI),
- Jefferson Redevelopment Inc. (JRI),
- Jefferson Parish Finance Authority,
- Hospital Service District No. 1 (West Jefferson Medical Center), and
- Hospital Service District No. 2 (East Jefferson General Hospital).

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 17-19 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, use 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 20-27 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, 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 28-30 of this report.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

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 31-32 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.

The notes to the financial statements can be found on pages of this report 39-88.

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 page 90.

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 100-109.

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2013, with comparative figures from 2012:

Jefferson Parish, Louisiana Condensed Statement of Net Position (In thousands of dollars)						
	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other assets	\$ 815,303	\$ 801,815	\$ 49,023	\$ 42,519	\$ 864,326	\$ 844,334
Restricted assets	7,938	8,084	65,305	75,852	73,243	83,936
Capital assets	<u>1,174,002</u>	<u>1,118,905</u>	<u>546,657</u>	<u>545,339</u>	<u>1,720,659</u>	<u>1,664,244</u>
Total assets	<u>1,997,243</u>	<u>1,928,804</u>	<u>660,985</u>	<u>663,710</u>	<u>2,658,228</u>	<u>2,592,514</u>
Total deferred outflows of resources	<u>7,537</u>	<u>7,918</u>	<u>-</u>	<u>-</u>	<u>7,537</u>	<u>7,918</u>
Liabilities:						
Current liabilities	267,310	275,961	19,227	28,413	286,537	304,374
Long-term liabilities	<u>463,060</u>	<u>514,268</u>	<u>13,550</u>	<u>13,185</u>	<u>476,610</u>	<u>527,453</u>
Total liabilities	<u>730,370</u>	<u>790,229</u>	<u>32,777</u>	<u>41,598</u>	<u>763,147</u>	<u>831,827</u>
Net Position:						
Invested in capital assets net of related debt	800,435	673,311	546,657	545,339	1,347,092	1,218,650
Restricted	380,678	373,644	45,318	44,104	425,996	417,748
Unrestricted	<u>93,297</u>	<u>99,538</u>	<u>36,233</u>	<u>32,670</u>	<u>129,530</u>	<u>132,208</u>
Total net position	<u>\$ 1,274,410</u>	<u>\$ 1,146,493</u>	<u>\$ 628,208</u>	<u>\$ 622,113</u>	<u>\$ 1,902,618</u>	<u>\$ 1,768,606</u>

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

Parish's Net Position

The largest portion of the Parish's net position is its investment in capital assets which amounted to \$1,347,092 in 2013 and \$1,218,650 in 2012 representing an increase of \$128,442 or 10.5%. This investment in capital assets represented 70.8% and 68.9% of total net position in 2013 and 2012, respectively. These capital assets, reported net of related debt, are used to provide services to citizens and are not available for future spending.

Governmental restricted net position increased to \$380,678 from \$373,644 representing an increase of \$7,034 or 1.9%. Conversely, governmental unrestricted net position decreased to \$93,297 from \$99,538 representing a decrease of \$6,241 or 6.3%.

Governmental total net position increased to \$1,274,410 from \$1,146,493 representing an increase of \$127,917 or 11.2% which is mostly due to the full cancellation of the \$50,241 in SCDL by FEMA and an increase in ongoing Parish construction projects.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

The following table reflects the condensed Statement of Changes in Net Position for 2013, with comparative figures from 2012:

**JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2013
(in thousands of dollars)**

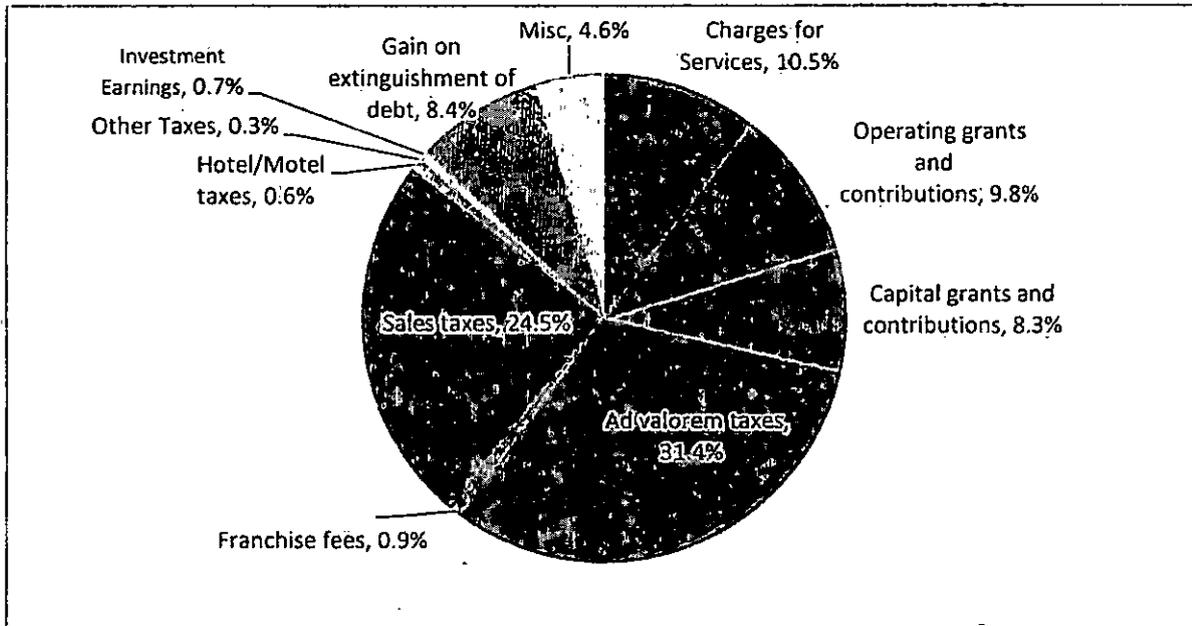
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services	62,229	61,688	57,022	58,249	119,251	119,937
Operating grants and contributions	58,391	53,942	-	-	58,391	53,942
Capital grants and contributions	49,280	46,684	6,661	1,020	55,941	47,704
General revenues:						
Ad valorem taxes	187,717	172,460	19,456	19,453	207,173	191,913
Franchise fees	5,141	5,009	-	-	5,141	5,009
Sales taxes	146,059	138,672	-	-	146,059	138,672
Hotel/Motel taxes	3,515	3,510	-	-	3,515	3,510
Other Taxes	1,512	1,670	-	-	1,512	1,670
Investment Earnings	3,955	3,339	278	235	4,233	3,574
Gain on extinguishment of debt	50,241	-	4,569	-	54,810	-
Misc	27,278	28,427	889	363	28,167	28,790
Total Revenues	595,318	515,401	88,875	79,320	684,193	594,721
Expenses						
General Government	70,963	70,547	-	-	70,963	70,547
Public Safety	97,982	94,726	-	-	97,982	94,726
Public Works	140,983	150,452	-	-	140,983	150,452
Transit	17,938	16,748	-	-	17,938	16,748
Health and Welfare	53,854	61,672	-	-	53,854	61,672
Culture and Recreation	47,510	45,489	-	-	47,510	45,489
Urban Redevelopment and Housing	5,580	4,668	-	-	5,580	4,668
Interest on Long-Term Debt	25,759	21,957	-	-	25,759	21,957
Water	-	-	39,186	38,928	39,186	38,928
Sewer	-	-	50,426	42,968	50,426	42,968
Total Expenses	460,569	466,259	89,612	81,896	550,181	548,155
Increase in Net Assets before Transfers	134,749	49,142	(737)	(2,576)	134,012	46,566
Transfers	(6,832)	(12,775)	6,832	12,775	-	-
Increase (Decrease) in Net Assets	127,917	36,367	6,095	10,199	134,012	46,566
Net Position - January 1	1,146,493	1,110,126	622,113	611,914	1,768,606	1,722,040
Net Position - December 31	1,274,410	1,146,493	628,208	622,113	1,902,618	1,768,606

Governmental Activities: Sales taxes increased to \$146,059 from \$138,672 in 2013 representing an increase of \$7,387 or 5.3%. The slight increase reflects the gradual economic recovery being experienced nationwide. Ad valorem (property) taxes increased to \$187,717 from \$172,460 representing an increase of \$15,257 or 8.8% primarily as a result of the 2012 special election

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

increasing the millage rate in the East Bank Consolidated Fire District. Charges for Services remained relatively flat increasing to \$62,229 from \$61,688 representing an increase of \$541 or 0.9%.

Revenues by Source – Governmental Activities (2013)



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 below, 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.

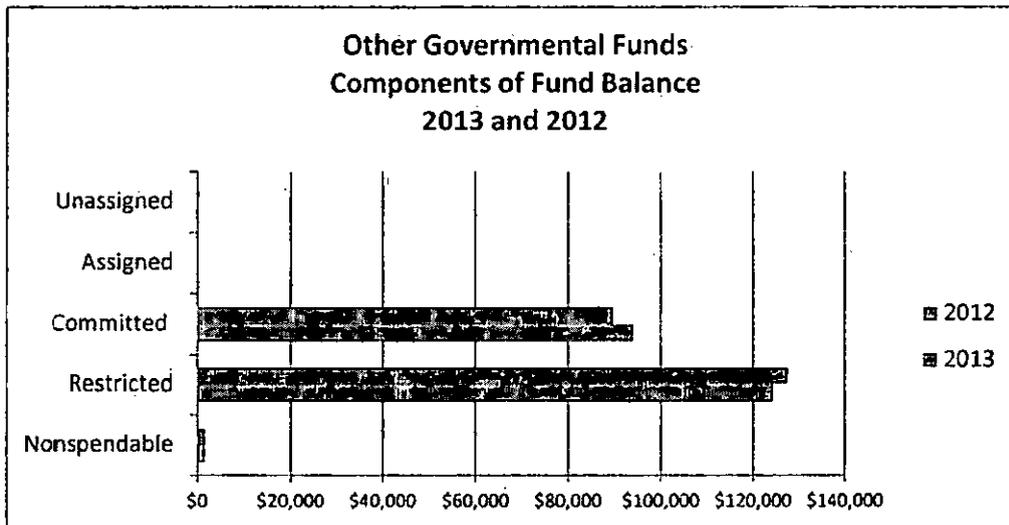
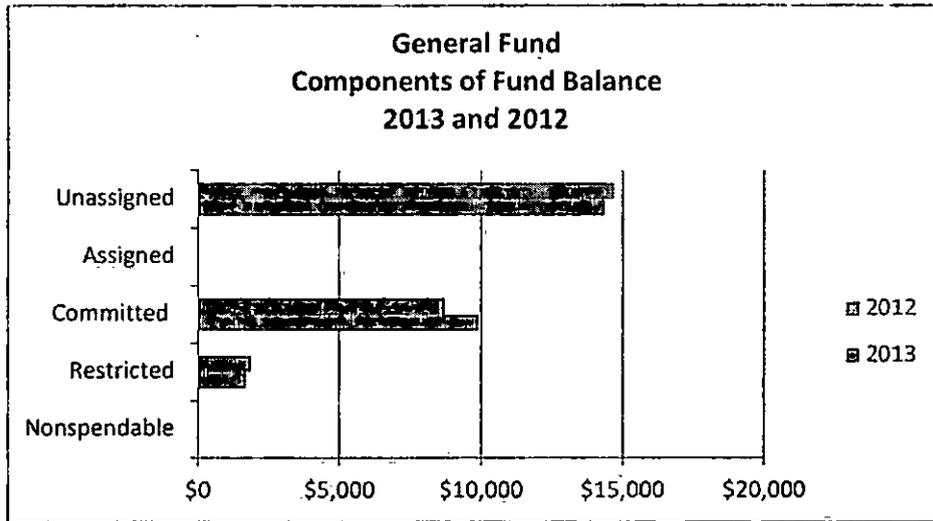
**TOTAL AND NET COST OF GOVERNMENTAL ACTIVITIES
(in thousands of dollars)**

	<u>Total Cost of Services</u>	<u>Charges for Services</u>	<u>Grant Funding</u>	<u>Net Cost of Services</u>
General Government	70,963	13,529	1,234	56,200
Public Safety	97,982	15,744	7,348	74,890
Public Works	140,983	20,415	39,492	81,076
Transit	17,938	3,666	4,660	9,612
Health and Welfare	53,854	4,218	42,270	7,366
Culture and Recreation	47,510	4,657	9,964	32,889
Economic Development	-	-	60	(60)
Urban Redevelopment	5,580	-	2,643	2,937
Other	25,759	-	-	25,759
Total	460,569	62,229	107,671	290,669

The general fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2013 was \$14,374 as compared to \$14,702 in 2012 representing a decrease of \$328 or 2.2%. Total fund balance of the general fund increased to \$25,967 from \$25,284 in 2012 representing an increase of \$683 or 2.7%. As a measure of the general fund's liquidity, it may be

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

useful to compare both unassigned general fund balance and total general fund balance to total general fund expenditures which were \$85,779 and \$85,190 in 2013 and 2012, respectively. The general funds' unassigned fund balance and total fund balance was approximately 16.8% and 30.3%, respectively, of total general fund expenditures in 2013 compared to 17.3% and 29.7% in 2012.



Business-Type Activities: Expenditures for the Sewer Department increased from \$42,968 in 2012 to \$50,426 in 2013 primarily due to expenditures in 2013 to repair damages caused by Hurricane Isaac which occurred in 2012. The Water Department increased slightly from \$38,928 in 2012 to \$39,186 in 2013.

In 2013, charges for services for both the Sewer and Water Departments decreased to \$57,022 from \$58,249 because of a fluctuation in billing cycles.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013

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, 2013, the Parish's total fund balance for the governmental funds was \$525,030 compared to \$513,186 in 2012 representing an increase of \$11,844 or 2.3%. This increase is not due to one particular major fund but rather increases or decreases in all funds which net to an overall increase. Please see below for detail on the fund balance for each major fund.

Of the \$525,030 fund balance, \$14,374 remains unassigned and resides in the General Fund.

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. Library,
5. Drainage and Pump Station Capital Improvements Fund, and
6. Road & Street Capital Improvements Capital Project 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 \$25,967 compared to \$25,284 at the end of 2012 representing an increase of \$683 or 2.7%.

This increase is largely due to the return funds set aside for repayment of the Special Community Disaster Loan as a result of total cancellation of the debt by FEMA.

Of the \$25,967 and \$25,284 fund balances in 2013 and 2012, respectively, \$24,286 and \$23,429, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 28.3% and 27.5%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.

- The Federal and State Grants Special Revenue Fund reported a fund balance of \$3,142 compared to \$1,329 in 2012 representing a \$1,813 increase or 136.4% in fund balance for the year ended December 31, 2013. This increase is largely due to an increase in advance funding for FEMA grant projects for Severe Repetitive Loss and the Hazard Mitigation Program.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013

- The East Bank Consolidated Fire District reported a fund balance of \$9,724 compared to \$3,725 in 2012 representing a \$5,999 increase or 161.0% primarily due to an increase in ad valorem taxes as a result of the 2012 millage election.
- The Library Special Revenue Fund reported a fund balance of \$25,695 compared to \$22,774 in 2012 representing a \$2,921 increase or 12.8% primarily due to minimal transfers of operating funds to capital projects as experienced in the prior year as well.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$130,678 compared to \$129,490 in 2012 representing an increase of \$1,188 or .9%.
- The Road & Streets Capital Improvements Fund reported a fund balance of \$109,536 compared to \$111,708 in 2012 representing a decrease of \$2,172 or 1.9% primarily due to increased construction and maintenance of roads and streets.

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 \$398,097 compared to \$400,662 in 2012 representing a decrease of \$2,565 or .6% primarily due to the expenditures needed to repair damages resulting from Hurricane Isaac in 2012. Most of this fund's assets are capital assets net of related debt in the amount of \$373,847. Unrestricted Net position amount to \$17,357 with the remaining \$6,893 restricted for future capital improvements.
- *Consolidated Waterworks District No. 1* total Net position was \$230,111 compared to \$221,451 in 2012 representing an increase of \$8,660 or 3.9% primarily due to the cancellation of the disaster loan by FEMA and ongoing construction projects. Most of this fund's assets are capital assets net of related debt in the amount of \$172,810. Unrestricted net position amount to \$18,876 with \$38,387 restricted for future capital improvements and \$38 restricted for debt service.

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 financial statements. The General Fund's final budgeted revenues were greater than the original budgeted revenues by \$2,999 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 collections which is the case with sales tax collections.

The General Fund's final budgeted expenditures were more than the original budgeted expenditures by \$535. Expenditures are budgeted to account for all possible costs. This conservative approach has allowed the Parish to recognize lower expenditures due to expected costs not materializing.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

Final budget compared to Actual. The General Fund's actual revenues were less than the final budgeted revenues by \$738. This immaterial difference evidences the ability of the budget department to accurately predict revenues for the year.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$4,950. This decrease is largely due to the Administration's decision to return funds set aside for repayment of the Special Community Disaster Loan as a result of receiving favorable news from the Federal Government and the Parish's lobbying firm that the loan was forgiven.

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2013 amounts to \$1,720,659 (net of accumulated depreciation) compared to \$1,664,244 at December 31, 2012, representing an increase of \$56,415 or 3.4%. 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, 2013 and 2012 (in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 64,274	\$ 59,236	\$ 13,591	\$ 13,591	\$ 77,865	\$ 72,827
Construction in progress	178,907	162,686	3,112	5,768	182,019	168,454
Buildings	211,796	219,636	13,301	13,735	225,097	233,371
Plants	-	-	144,839	351,256	144,839	351,256
Improvements other than buildings:						
Vehicles	110,972	110,475	10,922	150,684	121,894	261,159
Machinery & equipment	14,339	15,603	3,330	6,127	17,669	21,730
Infrastructure	45,110	47,665	763	1,068	45,873	48,733
	<u>548,604</u>	<u>503,604</u>	<u>356,799</u>	<u>3,110</u>	<u>905,403</u>	<u>506,714</u>
Total	\$ 1,174,002	\$ 1,118,905	\$ 546,657	\$ 545,339	\$ 1,720,659	\$ 1,664,244

The following are the more significant capital asset events of the primary government during the fiscal year:

<u>Project</u>	<u>Department</u>	<u>Amount Expended in 2013</u>
Concrete and Asphalt Repairs Katrina Arbitration Funds	Streets	\$15,535
Southeast Louisiana (SELA) projects	Drainage	\$ 6,197
Hoey's Canal Phase III-B	Drainage	\$ 4,297
Suave Road	Drainage	\$ 4,147
EB Fire Capital Projects	EB Fire Capital Projects	\$ 3,611
Sena Drive	Drainage	\$ 2,774

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 52-54 of this report.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2013 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 300,769	\$ 45,085	\$ 62,714	\$ 283,140	\$ 23,985
Certificates of Indebtedness	1,445	6,295	705	7,035	1,470
Loan Programs	144,825	-	54,398	90,427	4,326
Bond Premium	10,208	-	1,129	9,079	-
Capital Leases	3,333	3,482	3,333	3,482	468
Compensated Absences	21,058	5,910	7,287	19,681	853
Landfill Postclosure Costs	16,574	2,636	-	19,210	-
Net Pension Obligation	552	-	469	83	-
Net Post-Employment Obligation	26,299	4,633	-	30,932	-
Pension Payable - Judges Annuities	1,855	-	174	1,681	-
Total governmental activities	<u>\$ 526,918</u>	<u>\$ 68,041</u>	<u>\$ 130,209</u>	<u>\$ 464,750</u>	<u>\$ 31,102</u>
<u>Business-type Activities:</u>					
Bonds	\$ -	\$ 4,126	\$ -	\$ 4,126	\$ -
Special Assessments	-	663	-	663	66
Loan Programs	4,569	-	4,569	-	-
Total business type activities	<u>\$ 4,569</u>	<u>\$ 4,789</u>	<u>\$ 4,569</u>	<u>\$ 4,789</u>	<u>\$ -</u>

The total debt decreased \$61,948 or 11.7% from the prior year due to efforts to pay down existing bond debt, and due to the full cancellation of the \$54,810 in SCDL by FEMA. Seen below is the significant long term debt transaction for the year:

- The Parish issued \$45,085 of Special Sales Tax Revenue Refunding Bonds (Series 2013) to redeem \$39,815 of the Special Sales Tax Revenue Bonds (Series 2005).
- The Parish issued \$6,295 of Certificates of Indebtedness (Series 2013) for the purpose of constructing a new animal control facility.
- The Consolidated Sewerage District No. 1 entered into an agreement with the Louisiana Department of Environmental Quality (LDEQ) for the issuance of Taxable Sewer Revenue Bonds with an authorized amount of \$15,250. Loan proceeds of \$4,126 were drawn down in 2013.
- Consolidated Sewerage District No. 1 issued \$663 of interest bearing Sewerage Certificates (Series 2013) to represent the assessments or deferred payments to cover the unpaid cost of constructing sewerage improvements.

Jefferson Parish maintains an "AA" rating from both Standard & Poor's and Fitch Ratings and an "Aa2" rating from Moody's Investors.

Additional information on the Parish's long term debt can be found in Note H – Long Term Debt can be found on pages 54-62 of this report.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2013**

Economic Factors and Next Year's Budgets and Rates

According to the Bureau of Labor Statistics, at the end of 2013, Jefferson Parish's unemployment rate was at 5.8% compared to the statewide rate of 6.2% and the nationwide rate of 7.4%.

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.

The 2014 Budget was adopted by the Parish Council on December 11, 2013 with parishwide revenues of \$557,259 and parishwide expenditures of \$560,643. 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. 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.

A parish wide hiring freeze remains in effect as implemented on April 1, 2010 and only those positions deemed essential will be granted approval to be filled. Departments are reevaluating their budgets for opportunities to reduce spending while maintaining the same level of services.

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, 2013

(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 18,642	\$ 4,829	\$ 23,471	\$ 26,503
Investments	75,588	-	75,588	87,829
Share of pooled assets	470,672	20,780	491,452	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	107	-	107	298
Ad valorem tax	176,257	9,065	185,322	-
Accounts	5,215	6,071	11,286	82,451
Notes	-	-	-	6,587
Mortgage loans	-	-	-	-
Intergovernmental	65,745	28	65,773	1,578
Other	-	-	-	10,645
Inventories	3,077	8,250	11,327	15,636
Prepaid items	-	-	-	19,270
Restricted assets:				
Cash and cash equivalents	-	82	82	-
Investments	-	15,681	15,681	247,889
Share of pooled assets	-	44,315	44,315	-
Receivables	-	5,227	5,227	-
Total current assets	815,303	114,328	929,631	498,686
Noncurrent assets:				
Restricted assets:				
Deposits and other assets	7,938	-	7,938	28,679
Mortgage loans receivable	-	-	-	70,850
Capital assets not being depreciated	243,181	16,703	259,884	-
Capital assets being depreciated, net	930,821	529,954	1,460,775	378,862
Total noncurrent assets	1,181,940	546,657	1,728,597	478,391
TOTAL ASSETS	1,997,243	660,985	2,658,228	977,077
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on bond issuance costs	7,537	-	7,537	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,537	-	7,537	-

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION - CONTINUED

December 31, 2013
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	37,457	186	37,643	28,756
Claims and judgments payable	5,615	-	5,615	-
Intergovernmental payable	2,189	-	2,189	-
Current portion of long term debt	31,102	66	31,168	8,729
Deposits	81	-	81	-
Accrued salaries payable	5,241	-	5,241	-
Accrued interest payable	1,519	-	1,519	1,980
Other payables and accruals	4,036	4,211	8,247	46,532
Unearned revenue	180,070	9,074	189,144	-
Payable from restricted assets:				
Accounts payable	-	2,860	2,860	-
Retainage payable	-	305	305	-
Accrued interest payable	-	-	-	8,706
Other payables	-	-	-	-
Unearned revenue	-	2,525	2,525	-
Total current liabilities	267,310	19,227	286,537	94,703
Noncurrent liabilities:				
Customers' deposits	-	8,827	8,827	-
Due in more than one year	463,060	4,723	467,783	404,975
Total noncurrent liabilities	463,060	13,550	476,610	404,975
TOTAL LIABILITIES	730,370	32,777	763,147	499,678
NET POSITION				
Net Investment in capital assets	800,435	546,657	1,347,092	89,244
Restricted for:				
Judges annuities	1,681	-	1,681	-
General Government	33	-	33	-
Public Safety	30,618	-	30,618	-
Public Works	34,836	-	34,836	-
Transit	20,674	-	20,674	-
Health and Welfare	6,280	-	6,280	-
Culture and Recreation	38,765	-	38,765	-
Economic Development	3,693	-	3,693	-
Urban redevelopment and housing	285	-	285	11,655
Construction	240,214	45,280	285,494	-
Debt service	-	38	38	104,830
Claims and judgments payable	3,599	-	3,599	-
Unrestricted	93,297	36,233	129,530	271,670
Total Net Position	\$ 1,274,410	\$ 628,208	\$ 1,902,618	\$ 477,399

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2013
(in thousands of dollars)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total	
					Governmental Activities	Business-type Activities		
Primary government								
Governmental activities								
General government	\$ 70,963	\$ 13,529	\$ 1,234	\$ -	\$ (56,200)	\$ -	\$ (56,200)	\$ -
Public safety	97,982	15,744	7,348	-	(74,890)	-	(74,890)	-
Public works	140,983	20,415	4,977	34,515	(81,076)	-	(81,076)	-
Transit	17,938	3,666	426	4,234	(9,612)	-	(9,612)	-
Health and welfare	53,854	4,218	38,556	2,714	(7,366)	-	(7,366)	-
Culture and recreation	47,510	4,657	2,147	7,817	(32,889)	-	(32,889)	-
Economic development	-	-	80	-	80	-	80	-
Urban redevelopment and housing	5,580	-	2,643	-	(2,937)	-	(2,937)	-
Interest on long-term debt	25,759	-	-	-	(25,759)	-	(25,759)	-
Total governmental activities	460,569	62,229	58,391	49,280	(290,669)	-	(290,669)	-
Business-type activities								
Consolidated Waterworks District No. 1	39,186	32,944	-	822	-	(5,420)	(5,420)	-
Consolidated Sewerage District No 1	50,426	24,078	-	5,839	-	(20,509)	(20,509)	-
Total business-type activities	89,612	57,022	-	6,661	-	(25,929)	(25,929)	-
Total primary government	\$ 550,181	\$ 119,251	\$ 58,391	\$ 55,941	(290,669)	(25,929)	(316,598)	-
Component units								
JEDCO	3,123	295	2,929	3,990	-	-	-	4,091
Jefferson Facilities, Inc	548	394	-	-	-	-	-	(154)
Jefferson Redevelopment, Inc	248	-	-	-	-	-	-	(248)
Jefferson Parish Finance Authority	5,006	-	-	-	-	-	-	(5,006)
Hospital District No. 1	265,312	240,510	-	-	-	-	-	(24,802)
Hospital District No. 2	385,241	346,248	-	-	-	-	-	(38,993)
Total component units	\$ 659,478	\$ 587,447	\$ 2,929	\$ 3,990	-	-	-	(65,112)
General revenues								
Taxes								
Ad valorem					187,717	19,456	207,173	-
Alcoholic beverage					289	-	289	-
Chain store					272	-	272	-
Franchise fees					5,141	-	5,141	-
Sales					146,059	-	146,059	-
Hotel/Motel					3,515	-	3,515	-
Auto Rental					-	-	-	-
Severance					971	-	971	-
Unrestricted investment earnings					3,955	278	4,233	2,749
Miscellaneous					27,278	889	28,167	40,126
Gain on Extinguishment of Debt					50,241	4,569	54,810	-
Transfers					(6,832)	6,832	-	-
Total general revenues and transfers					418,586	32,024	450,610	42,875
Change in net position					127,917	6,095	134,012	(22,237)
Net position - beginning, as restated					1,146,493	622,113	1,768,606	499,636
Net position - ending					\$ 1,274,410	\$ 628,208	\$ 1,902,618	\$ 477,399

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2013
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS								
Assets								
Cash and cash equivalents	\$ 3,791	\$ -	\$ -	\$ -	\$ 696	\$ 689	\$ 13,466	\$ 18,642
Investments	-	-	-	-	29,084	22,487	3,841	55,412
Share of pooled assets	13,040	951	9,783	25,966	99,675	92,203	194,051	435,669
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	4	-	4
Ad valorem tax	4,061	-	37,591	20,598	-	-	114,007	176,257
Accounts	941	-	-	-	-	-	4,274	5,215
Intergovernmental	13,207	17,365	183	65	7,499	1,477	25,300	65,096
Inventories	-	-	-	-	-	-	1,739	1,739
Deposits and other assets	1,159	-	-	-	-	-	-	1,159
TOTAL ASSETS	\$ 36,199	\$ 18,316	\$ 47,557	\$ 46,629	\$ 136,954	\$ 116,860	\$ 356,678	\$ 759,193
LIABILITIES								
Liabilities								
Accounts and contracts payable	\$ 2,024	\$ 3,953	\$ 201	\$ 317	\$ 2,630	\$ 7,324	\$ 19,762	\$ 36,211
Intergovernmental payable	25	236	-	-	2	-	1,925	2,189
Due to other funds	-	10,985	-	-	-	-	591	11,576
Deposits	81	-	-	-	-	-	-	81
Other payables and accruals	4,036	-	-	-	-	-	-	4,036
TOTAL LIABILITIES	6,167	15,174	201	317	2,632	7,324	22,278	54,093
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	4,065	-	37,632	20,617	3,644	-	114,112	180,070
TOTAL DEFERRED INFLOWS OF RESOURCES	4,065	-	37,632	20,617	3,644	-	114,112	180,070
FUND BALANCE								
Nonspendable	-	-	-	-	-	-	1,740	1,740
Restricted	1,681	3,142	9,724	25,695	130,678	109,536	124,384	404,840
Committed	9,912	-	-	-	-	-	94,164	104,076
Assigned	-	-	-	-	-	-	-	-
Unassigned	14,374	-	-	-	-	-	-	14,374
TOTAL FUND BALANCE	25,967	3,142	9,724	25,695	130,678	109,536	220,288	525,030
TOTAL LIABILITIES; DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 36,199	\$ 18,316	\$ 47,557	\$ 46,629	\$ 136,954	\$ 116,860	\$ 356,678	\$ 759,193

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, 2013
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net position are different because:	<u>Primary Government</u>
Total Fund Balances at December 31, 2013 - Governmental Funds	\$ 525,030
Capital Assets net of accumulated depreciation at December 31, 2013	1,169,556
Other assets not available as current resources	6,890
Internal Service Funds Assets and Liabilities	37,684
Long term liabilities at December 31, 2013:	
Bonds payable (net of premiums and discounts)	(292,219)
Loans payable	(90,427)
Certificates of indebtedness payable	(7,035)
Capital lease obligations	(3,482)
Compensated absences payable	(19,681)
Judges annuities payable	(1,681)
Landfill postclosure costs	(19,210)
Net pension costs	(83)
Net post-employment benefit obligation	<u>(30,932)</u>
Total long term liabilities	<u>(464,750)</u>
 Total Net Position - Governmental Activities	 \$ <u>1,274,410</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2013
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 42,644	\$ -	\$ 36,747	\$ 20,180	\$ 27,955	\$ 6,554	\$ 209,863	\$ 343,943
Licenses and permits	13,529	-	-	-	-	-	169	13,698
Intergovernmental	4,239	58,280	2,047	531	9,466	15,599	16,673	106,835
Charges for services	13,129	-	411	146	-	-	40,363	54,049
Fines and forfeitures	6,338	-	-	214	-	-	1,060	7,612
Interest income	793	1	72	110	402	358	891	2,627
Special assessment	-	-	-	-	-	15	-	15
Miscellaneous	2,637	1,986	53	25	-	5,338	4,028	14,067
TOTAL REVENUES	83,309	60,267	39,330	21,206	37,823	27,864	273,047	542,846
Expenditures								
Current								
General government	38,512	-	-	-	-	-	-	38,512
Public safety	19,541	3,513	30,429	-	-	-	41,609	95,092
Public works	-	8,699	-	-	-	-	90,815	99,514
Transit	-	719	-	-	-	-	14,422	15,141
Health and welfare	3,465	38,926	-	-	-	-	10,618	53,009
Culture and recreation	2,773	314	-	13,770	-	-	24,787	41,644
Urban redevelopment and housing	1,601	2,760	-	-	-	-	1,200	5,561
Intergovernmental	19,524	-	-	-	-	-	-	19,524
Debt service								
Principal	-	-	-	-	-	-	27,761	27,761
Interest and other charges	-	-	-	-	-	-	20,923	20,923
Capital outlay	363	2,021	707	1,360	38,850	38,045	42,448	123,794
TOTAL EXPENDITURES	85,779	56,952	31,136	15,130	38,850	38,045	274,583	540,475
Excess (deficiency) of revenues over (under) expenditures	(2,470)	3,315	8,194	6,076	(1,027)	(10,181)	(1,536)	2,371
Other financing sources (uses)								
Transfers in	7,261	1,975	805	309	2,300	13,122	40,430	66,202
Transfers out	(4,108)	(3,477)	(3,000)	(3,464)	(85)	(5,113)	(43,801)	(63,048)
Issuance of long term debt	-	-	-	-	-	-	51,380	51,380
Payment to refund bond escrow agent	-	-	-	-	-	-	(45,061)	(45,061)
TOTAL OTHER FINANCING SOURCES (USES)	3,153	(1,502)	(2,195)	(3,155)	2,215	8,009	2,948	9,473
Net change in fund balances	683	1,813	5,989	2,921	1,188	(2,172)	1,412	11,844
Fund balance								
Beginning of year	25,284	1,329	3,725	22,774	129,490	111,708	218,876	513,186
END OF YEAR	\$ 25,967	\$ 3,142	\$ 9,724	\$ 25,695	\$ 130,678	\$ 109,536	\$ 220,288	\$ 525,030

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, 2013
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are different because:	Primary Government
Net change in fund balances - total governmental funds	\$ 11,844
<p>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:</p>	
Capital outlays	116,805
Depreciation expense	<u>(52,330)</u> 64,475
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)	(11,960)
<p>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 assets. Governmental funds also report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>	
<p>The following itemizes the differences in the treatment of long-term debt and related items: Total Net Position at December 31, 2013 - Governmental Funds</p>	
Proceeds from long term debt	(51,380)
Gain on extinguishment of debt	50,241
Principal and interest payments	22,514
Payment to refunding bond escrow agent	45,061
Decrease in pension obligation	469
Increase in post-employment benefits obligation	(4,633)
Capital lease payments	158
Decrease in judges' annuities	174
Decrease in compensated absences payable	1,377
Increase in landfill postclosure costs	(2,636) 61,345
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.	25
Internal service funds are used by management to charge the cost of fleet maintenance, telephone, electronic information systems, engineering, environmental and water quality, public works administration and self insurance to individual funds.	3,543
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(1,355)</u>
Change in net position of governmental activities.	\$ <u>127,917</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013
(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 40,148	\$ 41,730	\$ 42,644	\$ 914
Licenses and permits	13,346	13,465	13,530	65
Intergovernmental	3,995	4,088	4,239	151
Charges for services	13,256	13,502	13,129	(373)
Fines and forfeitures	7,290	7,498	6,338	(1,160)
Interest income	380	821	758	(63)
Miscellaneous	2,701	3,011	2,739	(272)
TOTAL REVENUES	81,116	84,115	83,377	(738)
Expenditures				
Current				
General government	40,064	40,290	38,209	2,081
Public safety	21,146	20,698	19,216	1,482
Health and welfare	3,317	3,617	3,449	168
Culture and recreation	2,621	2,941	2,772	169
Urban development and housing	1,601	1,601	1,601	-
Capital outlay	227	416	338	78
Intergovernmental	20,428	20,376	19,404	971
TOTAL EXPENDITURES	89,404	89,939	84,989	4,949
Excess (deficiency) of revenues over (under) expenditures	(8,288)	(5,824)	(1,612)	(5,687)
Other financing sources (uses)				
Transfers in	2,753	6,463	7,261	798
Transfers out	(2,522)	(4,147)	(4,108)	39
TOTAL OTHER FINANCING SOURCES (USES)	231	2,316	3,153	837
NET CHANGES IN FUND BALANCES	(8,057)	(3,508)	1,541	5,049
Fund balance				
Beginning of year	24,422	24,422	24,422	-
END OF YEAR	\$ 16,365	\$ 20,914	\$ 25,963	\$ 5,049

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013
(in thousands of dollars)

	FEDERAL AND STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	22,103	50,901	59,660	8,759
Interest income	-	-	-	-
Miscellaneous	303	3,931	2,015	(1,916)
TOTAL REVENUES	22,406	54,832	61,675	6,843
Expenditures				
Current	20,939	54,395	53,517	878
Capital outlay	-	-	2,703	(2,703)
TOTAL EXPENDITURES	20,939	54,395	56,220	(1,825)
Excess (deficiency) of revenues over (under) expenditures	1,467	437	5,455	5,018
Other financing sources (uses)				
Transfers in	1,906	2,936	2,218	(718)
Transfers out	(3,373)	(3,373)	(3,715)	(342)
TOTAL OTHER FINANCING SOURCES (USES)	(1,467)	(437)	(1,497)	(1,060)
NET CHANGE IN FUND BALANCES	-	-	3,958	3,958
Fund balance				
Beginning of year	(12,628)	(12,628)	(12,628)	-
END OF YEAR	\$ (12,628)	\$ (12,628)	\$ (8,670)	\$ 3,958

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013
(in thousands of dollars)

EAST BANK CONSOLIDATED FIRE DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 35,269	\$ 36,787	\$ 36,747	\$ (40)
Intergovernmental	1,959	2,040	2,047	7
Charges for services	350	408	411	3
Interest income	50	50	72	22
Miscellaneous	25	26	52	26
TOTAL REVENUES	37,653	39,311	39,329	18
Expenditures				
Current	30,734	31,905	30,351	1,554
Capital outlay	521	898	612	286
TOTAL EXPENDITURES	31,255	32,803	30,963	1,840
Excess (deficiency) of revenues over (under) expenditures	6,398	6,508	8,366	1,858
Other financing sources (uses)				
Transfers in	35	805	805	-
Transfers out	(768)	(3,000)	(3,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(733)	(2,195)	(2,195)	-
NET CHANGE IN FUND BALANCES	5,665	4,313	6,171	1,858
Fund balance				
Beginning of year	3,737	3,737	3,737	-
END OF YEAR	\$ 9,402	\$ 8,050	\$ 9,908	\$ 1,858

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013
(in thousands of dollars)

LIBRARY

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 19,733	\$ 20,184	\$ 20,180	\$ (4)
Intergovernmental	541	529	531	2
Charges for services	121	136	146	10
Fines and forfeitures	162	162	214	52
Interest income	59	59	109	50
Miscellaneous	140	124	25	(99)
TOTAL REVENUES	20,756	21,194	21,205	11
Expenditures				
Current	16,721	16,832	13,681	3,151
Capital outlay	2,412	2,715	1,256	1,459
TOTAL EXPENDITURES	19,133	19,547	14,937	4,610
Excess (deficiency) of revenues over (under) expenditures	1,623	1,647	6,268	4,621
Other financing sources (uses)				
Transfers in	-	309	309	-
Transfers out	(3,772)	(3,464)	(3,464)	-
TOTAL OTHER FINANCING SOURCES (USES)	(3,772)	(3,155)	(3,155)	-
NET CHANGE IN FUND BALANCES	(2,149)	(1,508)	3,113	4,621
Fund balance				
Beginning of year	22,868	22,868	22,868	-
END OF YEAR	\$ 20,719	\$ 21,360	\$ 25,981	\$ 4,621

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2013
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ 4,829	\$ 4,829	\$ -
Investments	-	-	-	20,176
Share of pooled assets	15,475	5,305	20,780	35,003
Receivables, net of allowances for estimated uncollectibles:				
Ad valorem tax	9,065	-	9,065	-
Interest	-	-	-	103
Accounts	2,103	3,968	6,071	-
Intergovernmental	26	2	28	649
Due from other funds	-	-	-	11,803
Inventories	3,885	4,365	8,250	1,338
Restricted assets:				
Cash and cash equivalents	-	82	82	-
Investments	-	15,681	15,681	-
Share of pooled assets	6,953	37,362	44,315	-
Receivables	2,677	2,550	5,227	-
Total current assets	40,184	74,144	114,328	69,072
Noncurrent assets:				
Restricted assets:				
Deposits	-	-	-	665
Capital assets not being depreciated	12,442	4,261	16,703	-
Capital assets being depreciated, net	361,405	168,549	529,954	4,446
Total noncurrent assets	373,847	172,810	546,657	5,111
TOTAL ASSETS	414,031	246,954	660,985	74,183
LIABILITIES				
Current liabilities:				
Accounts payable	162	24	186	1,246
Claims and judgments payable	-	-	-	5,615
Due to other funds	-	-	-	227
Intergovernmental payable	-	463	463	-
Current portion of bonds payable	66	-	66	-
Accrued payroll expenses	1,571	2,177	3,748	-
Unearned revenue	9,074	-	9,074	-
Payable from restricted assets:				
Accounts payable	299	2,561	2,860	-
Retainage payable	39	266	305	-
Unearned revenue	-	2,525	2,525	-
Total current liabilities	11,211	8,016	19,227	7,088
Noncurrent liabilities:				
Claims and judgments payable	-	-	-	29,411
Payable from restricted assets:				
Customers' deposits	-	8,827	8,827	-
Bonds payable	4,723	-	4,723	-
Total noncurrent liabilities from restricted assets	4,723	8,827	13,550	29,411
TOTAL LIABILITIES	15,934	16,843	32,777	36,499
NET POSITION				
Net investment in capital assets	373,847	172,810	546,657	4,446
Restricted for construction	6,893	38,387	45,280	-
Restricted for debt service	-	38	38	-
Restricted for claims liability	-	-	-	3,599
Unrestricted	17,357	18,876	36,233	29,639
Total Net Position	\$ 398,097	\$ 230,111	\$ 628,208	\$ 37,684

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, 2013
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Total	
OPERATING REVENUES				
Charges for sales and services	\$ 24,078	\$ 32,944	\$ 57,022	\$ 29,276
Premiums	-	-	-	13,019
Total operating revenues	24,078	32,944	57,022	42,295
OPERATING EXPENSES				
Personnel services	11,132	14,575	25,707	14,590
Contractual services, supplies, materials, and other	25,605	15,987	41,592	20,931
Depreciation and amortization	13,689	8,624	22,313	663
Claims	-	-	-	7,466
Total operating expenses	50,426	39,186	89,612	43,650
Operating income/(loss)	(26,348)	(6,242)	(32,590)	(1,355)
NONOPERATING REVENUES (EXPENSES)				
Taxes	8,878	10,578	19,456	-
State revenue sharing	210	444	654	-
Intergovernmental revenues	5,160	378	5,538	835
Interest income	76	202	278	199
Construction sewer availability fees	469	-	469	-
Gain (loss) on transfer of capital assets	(54)	(3)	(57)	-
Gain on extinguishment of debt	2,431	2,138	4,569	-
Other	102	787	889	187
Total nonoperating revenues (expenses)	17,272	14,524	31,796	1,221
Income (loss) before contributions and transfers	(9,076)	8,282	(794)	(134)
CAPITAL CONTRIBUTIONS				
Capital assets	8,756	555	9,311	3,054
Total capital contributions	8,756	555	9,311	3,054
Transfers in	189	21	210	-
Transfers out	(2,434)	(198)	(2,632)	(732)
Change in net position	(2,565)	8,660	6,095	2,188
Total net position - beginning of year	400,662	221,451	622,113	35,496
Total net position - end of year	\$ 398,097	\$ 230,111	\$ 628,208	\$ 37,684

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, 2013
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 24,852	\$ 33,415	\$ 58,267	\$ 46,038
Payments to suppliers	(25,717)	(17,275)	(42,992)	(20,869)
Payments to employees	(11,098)	(14,582)	(25,680)	(14,590)
Payments from claim settlements	-	-	-	(5,581)
Other revenue sources	-	786	786	-
Net cash provided by (used in) operating activities	<u>(11,963)</u>	<u>2,344</u>	<u>(9,619)</u>	<u>4,998</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes from millage	8,843	22	8,865	-
Transfers to other funds	(2,434)	(198)	(2,632)	(732)
Net cash provided by (used in) noncapital financing activities	<u>6,598</u>	<u>(155)</u>	<u>6,443</u>	<u>(732)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Taxes from millage	-	10,572	10,572	-
State revenue sharing	210	444	654	-
Intergovernmental revenues	5,161	378	5,539	835
Proceeds from capital debt	4,788	-	-	-
Purchases of capital assets	-	(919)	(919)	(191)
Acquisition and construction of capital assets	(4,921)	(8,337)	(13,258)	-
Construction sewer availability fees	469	-	469	-
Net cash provided by (used in) capital and related financing activities	<u>5,707</u>	<u>2,138</u>	<u>3,057</u>	<u>644</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments	-	15,666	15,666	25,842
Purchase of investments	-	(15,738)	(15,738)	(25,604)
Interest and dividends received	76	202	278	200
Net cash provided by (used in) investing activities	<u>76</u>	<u>130</u>	<u>206</u>	<u>438</u>
Net increase (decrease) in cash and cash equivalents	418	4,457	4,875	5,348
Cash and cash equivalents, January 1, 2013	22,010	43,121	65,131	29,655
Cash and cash equivalents, December 31, 2013	<u>\$ 22,428</u>	<u>\$ 47,578</u>	<u>\$ 70,006</u>	<u>\$ 35,003</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	(26,348)	(6,242)	(32,590)	(1,355)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation expense	13,689	8,624	22,313	663
Other revenue sources	-	786	786	-
Miscellaneous nonoperating revenue	-	-	-	187
(Increase) decrease in accounts receivable	755	300	1,055	386
(Increase) decrease in intergovernmental receivables	19	(39)	(20)	-
(Increase) decrease in due from other funds	-	-	-	3,171
(Increase) decrease in inventories	(239)	256	17	92
(Increase) in customer deposits	-	211	211	-
Increase (decrease) in accounts payable	127	(1,545)	(1,418)	(30)
Increase (decrease) in claims and judgements payable	-	-	-	1,885
Increase (decrease) in accrued payroll expenses	34	(7)	27	-
Total adjustments	<u>14,385</u>	<u>8,586</u>	<u>22,971</u>	<u>6,354</u>
Net cash provided by (used in) operating activities	<u>\$ (11,963)</u>	<u>\$ 2,344</u>	<u>\$ (9,619)</u>	<u>\$ 4,999</u>
Noncash investing, capital, and financing activities:				
Capital asset trade-ins	54	3	57	-
Acquisitions of property, plant, and equipment through capital contributions	-	555	555	3,053

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

December 31, 2013
(in thousands of dollars)

	Employees' Retirement System: Pension Trust Fund*	Agency Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 19	\$ -
Investments		
Common stocks	24,138	-
Mutual funds - common stock equities	4,905	-
Mutual funds - money market/cash reserve	3,791	-
Corporate bonds	3,250	-
US Treasury obligations	2,657	-
US Government agencies	2,044	-
Share of pooled assets	-	9,112
Receivables		
Interest	55	-
Intergovernmental	-	1,343
Contributions	105	-
Capital assets (net of accumulated depreciation)	6	-
Total Assets	40,970	10,455
LIABILITIES		
Current liabilities:		
Accounts payable	45	49
Intergovernmental payable	-	1,380
Other payables and accruals	48	9,026
Total Liabilities	93	10,455
NET POSITION		
Held in trust for pension benefits	40,877	-
Total net position	\$ 40,877	\$ -

*Audited by other auditors

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, 2013
 (in thousands of dollars)

	<u>Employees' Retirement System Pension Trust Fund*</u>
ADDITIONS	
Contributions:	
Employer	\$ 2,247
Plan members	<u>17</u>
Total contributions	<u>2,264</u>
Investment earnings:	
Interest	242
Dividends	468
Net increase in the fair value of investments	<u>6,791</u>
Total investment earnings	7,501
Less investment expense	<u>(131)</u>
Net investment earnings	<u>7,370</u>
Total additions	9,634
DEDUCTIONS	
Benefits	2,472
Refunds and withdrawals	54
Administrative expense	<u>275</u>
Total deductions	2,801
Change in net position	6,833
Net position - beginning	<u>34,044</u>
Net position - ending	<u>\$ 40,877</u>

***Audited by other auditors**

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF NET POSITION

December 31, 2013
(in thousands of dollars)

GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES							TOTAL
	JEDCO*	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL	
ASSETS AND OTHER DEBITS								
Current Assets								
Cash and cash equivalents	\$ 4,816	\$ 152	\$ -	\$ 2,894	\$ 8,751	\$ 9,890	\$ 21,687	\$ 26,503
Investments	2,370	-	-	3,849	-	81,610	85,459	87,829
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-	-	-
Interest	-	-	-	298	-	-	298	298
Accounts	-	-	-	-	40,933	41,518	82,451	82,451
Notes	6,587	-	-	-	-	-	-	6,587
Intergovernmental	67	-	-	-	1,511	-	1,511	1,578
Other	905	240	-	56	3,416	6,028	9,740	10,645
Inventories	-	-	-	-	8,196	7,440	15,636	15,636
Prepaid items	22	-	-	-	10,620	8,628	19,248	19,270
Total current assets	14,767	392	-	7,097	73,427	155,114	236,030	250,797
Restricted assets								
Investments	-	-	-	10,116	120,685	117,088	247,889	247,889
Total restricted assets	-	-	-	10,116	120,685	117,088	247,889	247,889
Mortgage loans receivable	-	-	-	70,850	-	-	70,850	70,850
Capital assets (net)	11,677	-	6,633	-	155,546	205,006	367,185	378,862
Other assets	-	-	-	-	14,215	14,464	28,679	28,679
TOTAL ASSETS	\$ 26,444	\$ 392	\$ 6,633	\$ 88,053	\$ 363,873	\$ 491,672	\$ 950,633	\$ 977,077

* Audited by other auditors

The accompanying notes are an integral part of this statement.

[Continued]

JEFFERSON PARISH, LOUISIANA
 COMPONENT UNITS*
 COMBINING STATEMENT OF NET POSITION - CONTINUED
 December 31, 2013
 (in thousands of dollars)

GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES							TOTAL
	JEDCO *	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL	
LIABILITIES, EQUITY AND OTHER CREDITS								
Current Liabilities								
Accounts payable	\$ 42	\$ 15	\$ -	\$ -	\$ 11,873	\$ 16,826	\$ 28,714	\$ 28,756
Accrued interest payable	-	-	-	1,980	-	-	1,980	1,980
Other payables and accruals	351	59	-	144	22,758	23,220	46,181	46,532
Total current liabilities	393	74	-	2,124	34,631	40,046	76,875	77,268
Current liabilities payable from restricted assets								
Accrued interest payable	-	-	-	-	3,976	4,730	8,706	8,706
Bonds payable - current	-	39	-	-	2,995	2,785	5,819	5,819
Capital lease obligation - current	-	-	-	-	-	2,213	2,213	2,213
Loan payable - current	-	360	-	-	-	337	697	697
Total current liabilities payable from restricted assets	-	399	-	-	6,971	10,065	17,435	17,435
Long-term debt less current maturities								
Other payables and accruals	-	156	-	-	6,367	9,675	16,198	16,198
Bonds payable	-	-	-	76,295	144,109	157,379	377,783	377,783
Capital lease obligation	-	-	-	-	-	2,525	2,525	2,525
Loan payable	-	7,256	-	-	-	1,213	8,469	8,469
Total long-term debt	-	7,412	-	76,295	150,476	170,792	404,975	404,975
TOTAL LIABILITIES	393	7,885	-	78,419	192,078	220,903	499,285	499,678
NET ASSETS								
Net investment in capital assets	11,676	-	6,633	-	32,506	38,429	77,568	89,244
Restricted	11,655	-	-	1,692	17,886	85,252	104,830	116,485
Unrestricted	2,720	(7,493)	-	7,952	121,403	147,088	268,950	271,670
Total net assets	\$ 26,051	\$ (7,493)	\$ 6,633	\$ 9,644	\$ 171,795	\$ 270,769	\$ 451,348	\$ 477,399

* Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2013
(in thousands of dollars)

Functions/Programs	Program Revenues:				Net (Expense) Revenue and Changes in Net Assets						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	JEDCO	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority	Hospital District No. 1	Hospital District No. 2	Total
Governmental activities	\$ 3,123	\$ 295	\$ 2,929	\$ 3,990	\$ 4,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,091
JEDCO	3,123	295	2,929	3,990	4,091	-	-	-	-	-	4,091
Total governmental activities	3,123	295	2,929	3,990	4,091	-	-	-	-	-	4,091
Business-type activities											
Jefferson Facilities, Inc	548	394	-	-	-	(154)	-	-	-	-	(154)
Jefferson Redevelopment, Inc	248	-	-	-	-	-	(248)	-	-	-	(248)
Jefferson Parish Finance Authority	5,006	-	-	-	-	-	(5,006)	-	-	-	(5,006)
Hospital District No. 1	265,312	240,510	-	-	-	-	-	(24,802)	-	-	(24,802)
Hospital District No. 2	385,241	346,248	-	-	-	-	-	-	(38,993)	-	(38,993)
Total business type activities	656,355	587,152	-	-	-	(154)	(5,006)	(24,802)	(38,993)	-	(69,203)
Total component units	\$ 659,478	\$ 587,447	\$ 2,929	\$ 3,990	\$ 4,091	\$ (154)	\$ (5,006)	\$ (24,802)	\$ (38,993)	\$ (65,112)	
General revenues											
Unrestricted investment earnings				306			930	946	567		2,749
Miscellaneous				313		383	68	17,471	21,806		40,126
Total general revenues and transfers				619		383	998	18,417	22,373		42,875
Change in net position				4,710		229	(4,008)	(6,385)	(16,620)		(22,237)
Net position - beginning				21,341		(7,722)	13,652	178,180	287,389		499,636
Net position - ending				\$ 26,051		\$ (7,493)	\$ 9,644	\$ 171,795	\$ 270,769		\$ 477,399

* Audited by other auditors

The accompanying notes are an integral part of this statement.



**NOTES TO THE
FINANCIAL STATEMENTS**



JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

Jefferson Parish, Louisiana's (the Parish) system of government 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

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

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

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

b. Discretely Presented Component Units

The component units' columns in the combined financial statements include the financial data of the Parish's six 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 PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 O – 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.

Hospital Districts No. 1 and No. 2: The two Hospital Districts were organized in accordance with state statutes to provide the citizens of the Parish with acute care hospital services. Hospital District No. 1 services the West Bank of the Parish and Hospital District No. 2 services the East Bank. Each of the Hospital Districts is governed by a ten member board. Each of the seven Parish councilmen and the Parish President appoint a member to the respective boards. The remaining two positions are appointed by the Parish Council from a list of nominees submitted by the Hospital's medical staff. All board members serve at the pleasure of the Parish Council during their terms. Each Hospital District also provides a single-employer pension plan for hospital employees. Each plan is governed by a pension committee made up of members from the Hospital District Boards and employees of the Hospital.

Presented in the report are condensed financial statements of each of the six 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

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

Jefferson Redevelopment, Inc.
230 Huey P. Long Avenue
Gretna, Louisiana 70053

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

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. In 2013, the Parish provided \$1,690,000 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. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 2013.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany and St. Bernard Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of 21 members, five members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$200,638 as an operating grant to the RPC for 2013.

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 Comprehensive Annual Financial Report for the year ended December 31, 2013 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.

Separate financial statements are provided for governmental funds, proprietary funds, component units, and fiduciary funds. 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.

The Parish implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for the year ended December 31, 2011. The Statement clarified the definition of special revenue funds. Accordingly, the Parish consolidated the Landfill Division fund with the Consolidated Garbage District and also consolidated the Parkways Department with the Streets Department. The underlying funding sources for these funds were other financing sources or transfers in. The Parish consolidated the remaining balances for the Landfill Division and the Parkways Department with the Consolidated Garbage District and Streets Department by recording other financing sources and uses, transfers in and out for 2011.

GASB Statement No. 63 - "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" was adopted for the fiscal year ended December 31, 2012. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, Elements of Financial Statements introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial elements, which are distinct from assets and liabilities. Concepts Statements No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This statement amends the net asset reporting requirements in GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

The Parish implemented GASB Statement No. 61, "The Financial Reporting Entity: Omnibus" for the year ended December 31, 2013. The Statement improved guidance for including, presenting and disclosing information about component units. The statement clarifies that inclusion of component units requires only agencies for which elected officials are financially accountable or whose exclusion would be misleading. The Statement also clarifies the criteria for blended component units to require that the governing authority should have a financial benefit/burden relationship as well as operational responsibility for the activities of the component unit.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish also implemented GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities" for the year ended December 31, 2013. The Statement establishes accounting and reporting standards that reclassify, as deferred outflows or resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. The statement clarifies the appropriate use of these financial statement elements to insure consistency in financial reporting.

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

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. 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 funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. All proprietary funds and pension trust fiduciary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. 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.

GASB Statement No. 62 - "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements" was adopted for the fiscal year ended December 31, 2012. This statement supersedes GASB Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" by bringing governmental accounting and financial literature together in one place, thereby eliminating the need to subjectively determine which FASB and AICPA pronouncement provisions apply to state and local governments.

GASB Statement No. 66 - "Technical Corrections-2012 an amendment of GASB Statements No. 10 and No. 62" was adopted for the fiscal year ended December 31, 2013. This Statement amends Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues; by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type allowing decisions to be based on the nature of the activity to be reported. This Statement also amends Statement 62 by modifying the specific guidance on accounting for certain lease, investment and mortgage loan transactions.

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 ad valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish reports deferred outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred inflows arise when a potential revenue represents an acquisition of net position that applies to a future period and will not be recognized as a revenue until that time. Conversely, deferred outflows arise when a consumption of net position applies to a future period and will not be recognized as an expense until that time.

Ad valorem (property) taxes revenue levied for the subsequent year are reported as a deferred inflow on the deferred inflows/outflows section of the Balance Sheet. In the subsequent period, the deferred inflow is removed from the Balance Sheet and revenue is recognized.

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.

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 revenues are reported in the liabilities section of the Balance Sheet. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for unearned revenue is removed from the Balance Sheet, and revenue is recognized.

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
Justice 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.

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

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 Street Capital Improvements Capital Projects Fund accounts for taxes, intergovernmental revenues, and transfers from Parish funds for constructing and improving public roads and streets within the Parish.

The government reports the following major proprietary 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. 1 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.

Additionally, the government reports the following fund types:

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

The pension trust fund accounts for activities of the Employee's Retirement System of Jefferson Parish which accumulates resources for pension benefit payments to qualified Jefferson Parish employees.

Agency 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 and Consolidated Waterworks 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, and depreciation on capital assets. 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.

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 fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year end.

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

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund 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, 2013 represented by purchase orders, contracts and other commitments were approximately \$3,487,135. These encumbrances are recorded as follows: General Fund \$653,409, Library \$754,170, East Bank Consolidate Fire District \$203,845, and Other Governmental Funds \$1,875,711.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies. 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 ended December 31, 2013.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation organized under the laws of the State of Louisiana. Investments in LAMP are stated at fair value which is the same as the value of the pool shares. LAMP issues a publicly available financial report that includes financial statements and required supplementary information.

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

8. INVENTORIES

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, 2013 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, 2013.

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, and 2) The "Construction Fund" account, which is used to segregate those resources accumulated by collection of sewer availability fees and transfers from the operating fund to be used for capital improvements and renovations. 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 (CONTINUED)

December 31, 2013

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 are recorded at estimated fair market value at the date of donation.

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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest expense was incurred by the Parish during the current fiscal year.

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 since the implementation of GASB 51 "Accounting and Reporting for Intangible Assets" in 2010.

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

The Parish accrues accumulated unpaid vacation and sick leave and associated employee related costs when earned by the employee. 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. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. In the government-wide financial statements, the entire compensated absence liability is reported.

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, as well as issuance costs, 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 in the period incurred except for prepaid insurance costs.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for the year ended December 31, 2011. The Statement establishes fund balance classifications that disclose the constraints on use of fund balances for governmental funds.

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, 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 or resolution such as the formally adopted budget as described above in the Budgetary Accounting policy. Additional Parish Council ordinance or resolution 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, 2013.

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. 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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 fund/department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2013) is presented below:

	ORIGINAL	REVISED	FAVORABLE/ (UNFAVORABLE)
<u>General Fund</u>			
Revenues and other financing sources	\$ 83,869,498	\$ 90,577,528	\$ 6,708,030
Expenditures and other financing uses	91,928,303	94,086,191	(2,157,888)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (8,058,805)	\$ (3,508,663)	\$ 4,550,142
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 24,312,508	\$ 57,767,955	33,455,447
Expenditures and other financing uses	24,312,508	57,767,955	(33,455,447)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 0	\$ 0	\$ 0
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 37,688,300	\$ 40,115,058	2,426,758
Expenditures and other financing uses	32,023,063	35,803,161	(3,780,098)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 5,665,237	\$ 4,311,897	\$ (1,353,340)
<u>Library</u>			
Revenues and other financing sources	\$ 20,757,060	\$ 21,503,265	746,205
Expenditures and other financing uses	22,904,785	23,011,246	(106,461)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (2,147,725)	\$ (1,507,981)	\$ 639,744

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, Library 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, 2013, is presented below:

	GENERAL	FEDERAL AND STATE GRANTS	EAST BANK CONSOLIDATED FIRE DISTRICT	LIBRARY
Net changes in fund balances (budgetary basis)	\$ 1,540,934	\$ 3,959,382	\$ 6,172,109	\$ 3,114,153
Adjustments:				
Basis differences				
To adjust expenditures for unpaid invoices	(791,251)	(327,237)	(173,501)	(193,573)
To adjust revenues for accrued/deferred revenues		(1,819,060)		
To adjust expenditures for capitalized assets	(66,641)			
Net changes in fund balances (GAAP basis)	\$ 683,042	\$ 1,813,085	\$ 5,998,608	\$ 2,920,580

2. INDIVIDUAL FUND DISCLOSURE

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 2013:

	EXPENDITURES (BUDGETARY BASIS)	APPROPRIATIONS	EXCESS
<u>SPECIAL REVENUE</u>			
Ambulance District No 2	\$ 344,669	\$ 344,610	\$ (59)
Security Enhancement Districts	485,875	484,126	(1,729)
Fire District No 4	578,902	577,431	(1,471)
Fire District No 9	703,749	703,731	(18)
Criminal Justice	332,837	332,572	(265)
Human Services Authority	1,705,137	1,704,696	(441)
Playground District No.16	344,047	343,993	(54)

In 2013, the Parish entered into a cooperative endeavor agreement with St. Tammany Parish Government to share in costs involved in the Community Disaster Loan forgiveness application. The portion of these costs attributable to Ambulance District No. 2, Criminal Justice, Human Services Authority and Playground District No. 16 accounted for the excess of expenditures over appropriations for these funds. In 2013, the Security Enhancement Districts elected to eliminate a prior year receivable that had been recorded for excess funds remitted to the security service providers. The recognition of these expenditures in 2013 resulted in the excess expenditures for the Districts. In January 2013, Fire District No. 4 remitted funds in the amount of \$1,500 to the volunteer fire company in excess of the budgeted monthly allotment. In 2013, the portion of costs associated with the Assessor's and Sheriff's offices administrative fees for Fire District No. 9 actual costs exceeded budgeted amount by \$18.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$44,956,706. The bank balance of the deposits was \$46,512,164 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$ 46,512,164
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	_____
Total Bank Balance	<u>\$ 46,512,164</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.

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.

	All Investments Carrying Amount	All Investments Fair Value
U. S. Government Agencies	\$ 2,043,677	\$ 2,043,677
U. S. Government Securities	253,859,571	253,932,205
U. S. Instrumentality Securities (FNMA, FHLB, etc.)	353,249,966	353,662,688
Corporate bonds	3,249,953	3,249,953
Equity funds	29,043,116	29,043,116
Mutual funds	7,232,339	7,232,339
Louisiana Asset Management Pool (LAMP)	<u>4,363,862</u>	<u>4,363,862</u>
Total Investments	<u>\$ 653,042,484</u>	<u>\$653,527,840</u>
Per Combined Statement of Net Position		
Assets		
Investments		\$ 75,587,784
Restricted assets		
Investments		15,680,903
Investments included in pooled assets		520,988,325
Per Combined Statement of Fiduciary Net Position		<u>40,785,472</u>
Total per above		<u>\$ 653,042,484</u>

Equity funds of \$29,043,116 are owned by the Pension Trust Fund, \$3,440,981 of the mutual funds are owned by the Parish's Pooled Account and \$3,791,358 are owned by the Pension Trust Fund. The \$4,363,862 invested in LAMP is owned by the Parish's Pooled Account. These amounts are not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP investments in U.S. government agency obligations were rated AAA by S&P and LAMP investments in commercial paper were rated at either A-1 or A-1+.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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 of its municipal bond investments to a period of not more than three years. The investment policy allows investments in government, commercial paper, and pre-refunded municipal investments to have a maturity period of not more than five years. For the year ended December 31, 2013, the Parish's government, commercial paper, and pre-refunded municipal bond investments had maturities of less than five years, and the Parish's municipal bond investments had maturities of less than three years. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days.

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) and Moody's. 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 following table illustrates the Parish's investment exposure to credit risk as of December 31, 2013 (excluding investments held by the Pension Trust Fund):

S&P Rating	Fair Value
AAA	\$ 19,348,943
AA+	210,210,988
AA	71,913,944
AA-	34,286,387
A+	25,182,175
A	7,734,017
A-	562,724
N/A	<u>235,698,348</u>
Total	\$ 604,937,526

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ 21,385,368
Investments	520,988,325
Accrued interest and other payables	<u>2,504,711</u>
Total Pooled Assets	<u>\$ 544,878,404</u>

Fund Type	Equity in Pool	Advances
General	\$ 13,040,355	\$ -
Special Revenue	126,188,684	10,998,987
Debt Service	12,622,685	577,886
Capital Project	283,816,963	-
Enterprise	65,094,371	-
Internal Service	46,806,707	226,614
Agency	<u>9,112,126</u>	<u>-</u>
Total Equity	556,681,891	<u>\$ 11,803,487</u>
less: Advances	<u>(11,803,487)</u>	
Total Equity in Pool	<u>\$ 544,878,404</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2013, accordingly, an allowance for estimated uncollectibles is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$ 2,662,335 and \$ 2,196,303 at December 31, 2013 for each respective District.

NOTE F - RESTRICTED ASSETS

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	TOTAL
Customer Deposits and other assets	\$ -	\$ 82	\$ 82
Construction Fund	9,630	55,593	65,223
	<u>\$ 9,630</u>	<u>\$ 55,675</u>	<u>\$ 65,305</u>

NOTE G - CAPITAL ASSETS

The following is a summary of governmental fund-type fixed assets at December 31, 2013 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Primary Government:						
Government activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 59,236	\$ -	\$ -	\$ 5,038	\$ -	\$ 64,274
Construction in progress	162,686	111,186	-	(86,196)	(8,769)	178,907
Total capital assets not being depreciated	221,922	111,186	-	(81,158)	(8,769)	243,181
Capital assets being depreciated:						
Buildings	378,812	-	-	2,176	-	380,988
Improvements other than buildings	179,678	-	-	7,884	-	187,562
Vehicles	57,275	4,466	(4,349)	-	1,200	58,592
Machinery & equipment	250,521	1,361	(2,201)	91	88	249,860
Infrastructure	2,924,471	-	-	71,007	-	2,995,478
Total capital assets being depreciated	3,790,757	5,827	(6,550)	81,158	1,288	3,872,480
Less accumulated depreciation for:						
Buildings	159,176	10,016	-	-	-	169,192
Improvements other than buildings	69,203	7,387	-	-	-	76,590
Vehicles	41,672	5,652	(4,254)	-	1,183	44,253
Machinery & equipment	202,856	3,932	(2,111)	-	73	204,750
Infrastructure	2,420,867	26,007	-	-	-	2,446,874
Total accumulated depreciation	2,893,774	52,994	(6,365)	-	1,256	2,941,659
Total capital assets being depreciated, net	896,983	(47,167)	(185)	81,158	32	930,821
Governmental activities capital assets, net	<u>\$ 1,118,905</u>	<u>\$ 64,019</u>	<u>\$ (185)</u>	<u>\$ -</u>	<u>\$ (8,737)</u>	<u>\$ 1,174,002</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2013	COMMITTED	REQUIRED FUTURE FINANCING
Public Safety	\$ 12,823	\$ 4,081	\$ 8,742	\$ -
Public Works	283,880	115,003	168,877	-
Health & Welfare	1,285	520	765	-
Culture & Recreation	93,596	59,303	34,293	-
	<u>\$ 391,584</u>	<u>\$ 178,907</u>	<u>\$ 212,677</u>	<u>\$ -</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2013 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 13,591	\$ -	\$ -	\$ -	\$ -	\$ 13,591
Construction in progress	5,768	13,409	-	(16,065)	-	3,112
Total capital assets not being depreciated	<u>19,359</u>	<u>13,409</u>	<u>-</u>	<u>(16,065)</u>	<u>-</u>	<u>16,703</u>
Capital assets being depreciated:						
Buildings	23,293	-	-	-	-	23,293
Collection and distribution systems	609,135	-	-	16,065	3,462	628,662
Plants	260,269	-	-	-	-	260,269
Improvements other than buildings	10,449	-	-	-	5,307	15,756
Machinery & equipment	8,847	28	(38)	-	(58)	8,779
Vehicles	11,488	939	(93)	-	(688)	11,646
Total capital assets being depreciated	<u>923,481</u>	<u>967</u>	<u>(131)</u>	<u>16,065</u>	<u>8,023</u>	<u>948,405</u>
Less accumulated depreciation for:						
Buildings	9,558	434	-	-	-	9,992
Collection and distribution systems	257,879	13,984	-	-	-	271,863
Plant	109,585	5,845	-	-	-	115,430
Improvements other than buildings	4,322	512	-	-	-	4,834
Machinery & equipment	7,779	351	(38)	-	(76)	8,016
Vehicles	8,378	1,186	(93)	-	(1,155)	8,316
Total accumulated depreciation	<u>397,501</u>	<u>22,312</u>	<u>(131)</u>	<u>-</u>	<u>(1,231)</u>	<u>418,451</u>
Total capital assets being depreciated, net	<u>525,980</u>	<u>(21,345)</u>	<u>-</u>	<u>16,065</u>	<u>9,254</u>	<u>529,954</u>
Business-type activities capital assets, net	<u>\$ 545,339</u>	<u>\$ (7,936)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,254</u>	<u>\$ 546,657</u>

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. 1
Buildings	50	50	50
Improvements other than buildings	10-50	10-50	25
Vehicles	5	5	5
Machinery & equipment	5-10	5-10	5-10
Infrastructure	20	50	50

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE G – CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

General Government	\$ 8,926
Public Safety	3,160
Public Works	31,297
Transit	2,787
Health & Welfare	835
Culture & Recreation	5,984
Urban redevelopment and housing	5
Total Governmental activities depreciation expense	<u>\$ 52,994</u>

Business-type activities:

Water	\$ 8,623
Sewer	13,689
Total Business-type activities depreciation expense	<u>\$ 22,312</u>

NOTE H - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2013, includes the following serial bonds (in thousands of dollars):

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
SPECIAL TAX AND GENERAL OBLIGATION BONDS						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 1998	5.10-5.25	12/01/16	\$ 2,213	\$ 2,495	\$ 125,466	\$ 7,059
Series 2005	5.00	12/01/22	4,435	4,660	80,000	9,095
Series 2007 B	5.00-5.25	12/01/22	4,630	6,985	75,000	51,465
Series 2009 A	5.39-5.80	12/01/19	6,055	15,335	50,000	50,000
Series 2009 B	3.25-5.00	12/01/22	1,280	20,805	109,290	86,325
Series 2012 A	1.79-2.00	12/01/14	5,290	5,290	8,875	5,290
Series 2012 B		12/01/13	-	-	4,505	-
Series 2013	5.00	12/01/22	325	6,540	45,085	44,760
Total Special Sales Tax Revenue Bonds					<u>498,221</u>	<u>253,994</u>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997	5.20-5.40	12/01/18	130	385	5,735	1,550

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H - LONG-TERM DEBT (Continued)

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT-STANDING
			FROM	TO		
<u>Public Improvement Revenue Bonds</u>						
Second Parish Court Building Revenue Bond - Series 2003	3.60-4.75	03/01/33	\$ 130	\$ 300	\$ 5,110	\$ 4,015
West Jefferson Park and Recreation District - Series 2004	4.00-5.00	10/01/29	330	645	10,000	7,450
24th Judicial District Court Revenue Bond - Series 2004	3.75-5.25	04/01/34	245	640	10,500	8,630
Taxable Sewer Revenue Bonds - Series 2013	.95	02/01/34	696	833	4,126	4,126
Total Public Improvement Revenue Bonds					29,736	24,221
<u>General Obligation Bonds</u>						
Fire Protection District # 7	2.00-4.00	04/01/20	315	410	3,110	2,500
Consolidated Playground District #2, Sub #1	2.00-4.00	07/01/20	640	805	6,230	5,000
Total General Obligation Bonds					9,340	7,500
TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS					543,032	287,265
<u>CERTIFICATES OF INDEBTEDNESS</u>						
Yenni Building Project - Series 2004	4.00	04/01/14	740	740	6,190	740
Animal Shelter Project - Series 2013	1.85	03/01/21	730	840	6,295	6,295
Total Certificates of Indebtedness					12,485	7,035
<u>SPECIAL ASSESSMENTS</u>						
Consolidated Sewerage District No. 1 - Series 2013	2.70	04/08/23			663	663
<u>LOAN PROGRAMS</u>						
Louisiana Community Development Authority:						
Series 2007	Variable	04/01/27	715	1,255	17,000	13,295
Series 2008 A	Variable	06/01/30	270	1,160	6,770	6,770
Series 2008 B	Variable	06/01/15	395	1,040	6,455	1,435
Series 2009 A	Variable	04/01/31	2,005	4,354	63,850	57,085
Series 2009 B	Variable	04/01/29	120	211	3,100	2,675
Series 2009 C	Variable	04/01/31	230	460	6,500	5,835
Series 2010	Variable	04/01/30	125	220	3,165	2,805
Grand Isle Pavillion - Series 2005	Variable	02/28/19	7	10	1,012	527
Community Disaster Loan		01/01/16	--	--	54,810	--
Total Loan Programs					162,662	90,427
TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS, AND LOAN PROGRAMS					\$ 718,842	\$ 385,390

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H - LONG-TERM DEBT (Continued)

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

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue Refunding Bonds Series are secured by, and payable from, 7/8 of 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte. In 1998, the Parish issued \$125,466,059 of Special Sales Tax Revenue Refunding Bonds Series 1998 to partially refund Series 1991A and Series 1991B and to provide additional funding for the Road Improvement Program.

In 2005, the Parish issued \$80,000,000 of Special Sales Tax Revenue Bonds Series 2005 to provide funding for the completion of the third phase of the Road Improvement Program.

In 2007, the Parish issued \$100,340,000 of Special Sales Tax Refunding Bonds Series 2007 for the purpose of redeeming \$39,135,000 aggregate principal amount of the Series 1998 Refunding Bonds, \$31,290,000 aggregate principal amount of the Series 2001 Revenue Bonds and \$22,785,000 aggregate principal amount of the Series 2002 Revenue Refunding Bonds. Also, in 2007, the Parish issued \$75,000,000 of Special Sales Tax Bonds Series 2007B to provide funding for the final phase of the Road Bond Improvement Program.

In 2009, the Parish issued \$50,000,000 of Special Sales Tax Revenue Bonds Series 2009A (Build America Bonds). The Series 2009A Bonds were issued for the purpose of constructing, improving or maintaining public roads, streets or highways and various drains, drainage lines, drainage canals, ditches, pumps and pumping stations located in the Parish. The Parish also issued \$109,290,000 of Special Sales Tax Revenue Refunding Bonds Series 2009B for the purpose of refunding \$98,340,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007.

In 2012, the Parish issued \$8,875,000 of Special Sales Tax Revenue Refunding Bonds Series 2012A. The Series 2012A Bonds were issued for the purpose of refunding \$8,820,000 aggregate principal amount of the Series 2001 Special Sales Tax Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$293,784 and resulted in an economic impact of \$342,808. Also, The Parish issued \$4,505,000 of Special Sales Tax Revenue Refunding Bonds Series 2012B. The Series 2012B Bonds were issued for the purpose of refunding \$4,290,000 aggregate principal amount of the Series 2002 Special Sales Tax Revenue Refunding Bonds. This refunding was undertaken to reduce total debt service payment by \$265,063 and resulted in an economic impact of \$209,053.

In 2013, the Parish issued \$45,085,000 of Special Sales Tax Revenue Refunding Bonds Series 2013 for the purpose of redeeming \$39,815,000 aggregate principal amount of the Series 2005 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$2,070,933 and resulted in an economic impact of \$1,902,849.

At December 31, 2013, \$253,994,025 of such bonds remained outstanding and \$21,958,780 was available in the various Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 2013, \$1,550,000 of such bonds remained outstanding and \$1,118,532 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds

The Second Parish Court Building Series 2003 Revenue Bonds in the amount of \$5,110,000 were issued March 26, 2003. The Second Parish Court Building Series 2003 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. At December 31, 2013, \$4,015,000 of such bonds remained outstanding and \$6,761 was available in the Debt Service Fund to service the debt.

The West Jefferson Park and Recreation District 2004 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, 2013, \$7,450,000 of such bonds remained outstanding and \$168,954 was available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H - LONG-TERM DEBT (Continued)

The 24th Judicial District Court Series 2004 Revenue Bonds in the amount of \$10,500,000 were issued April 20, 2004. The 24th Judicial District Court Series 2004 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. At December 31, 2013, \$8,630,000 of such bonds remained outstanding and \$1,030,667 was available in a Debt Service Fund to service the debt.

In 2013, the Parish entered into a loan agreement with the Louisiana Department of Environmental Quality (LDEQ) for the purpose of issuing Taxable Sewer Revenue 2013 Bonds in the amount of \$15,250,000 that were purchased by the LDEQ. 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. Loan proceeds of \$4,125,539.65 were drawn down in 2013. As of December 31, 2013, \$4,125,540 of such bonds remained outstanding.

4. General Obligation Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue.

In 2011, the Parish issued \$3,110,000 of General Obligation Refunding Bonds for the purpose of redeeming \$3,060,000 aggregate principal amount of the Fire Protection District No. 7 - Series 2000. This refunding was undertaken to reduce total debt service payment by \$330,143 and resulted in an economic impact of \$291,664.

In 2011, the Parish issued \$6,230,000 of General Obligation Refunding Bonds for the purpose of redeeming \$6,590,000 aggregate principal amount of the Consolidated Playground District No. 2, Sub No. 1 - Series 2000. This refunding was undertaken to reduce total debt service payment by \$1,104,171 and resulted in an economic impact of \$585,749.

At December 31, 2013, \$7,500,000 of General Obligation Bonds remained outstanding and \$179,219 was available in various Debt Service Funds to service the debt.

5. Certificates of Indebtedness

The Yenni Building Project Series 2004 Certificates of Indebtedness were issued in the amount of \$6,190,000 on May 19, 2004 for the purpose of refunding the outstanding LPFA Revenue Refunding Bonds, Series 1994. The certificates are secured by the pledge and dedication of excess annual revenues above statutory, necessary and usual charges for the fiscal years ending December 31, 2005 to December 31, 2015.

The Animal Shelter Building Project Series 2013 Certificates of Indebtedness were issued in the amount of \$6,295,000 on July 30, 2013 for the purpose of constructing a new animal control facility. The certificates are secured by the pledge and dedication of the not to exceed two and 26/100 (2.26) mills on all property subject to taxation in the Parish for a period of ten (10) years, beginning with the year 2011.

At December 31, 2013, \$7,035,000 of such certificates remained outstanding and \$49,307 was available in the Debt Service Fund to service the debt.

6. Special Assessment Debt

These certificates are collateralized by and are payable from, the irrevocable pledge and dedication of the funds to be derived from the collection of the assessments, in annual installments, levied on the real property improved, using the funds derived from the sale of certificates. In case of property owner default, the certificates would be backed by the full faith and credit of the Parish. Therefore, in accordance with the Criteria set forth by GASB Statement No. 6 the governing authority of the Parish has been deemed to be "obligated in some manner".

In 2013, the Consolidated Sewerage District No. 1 issued interest bearing Sewerage Certificates in the principal amount of \$663,442 to represent the assessments or deferred payments to cover the unpaid cost of constructing sewerage improvements on and along certain streets within the corporate limits of the District. At December 31, 2013, \$663,443 of such certificates remained outstanding and \$38,846 was available in the Proprietary Fund Consolidated Waterworks District No. 1 to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H - LONG-TERM DEBT (Continued)

Loan Programs

Louisiana Community Development Authority Loan

In 2005, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds (Capital Projects and Acquisition Program) Series 2005 authorized a loan amount of \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. Loan proceeds of \$1,011,731 have been drawn down under this agreement. At December 31, 2013, \$527,431 of such loans remained outstanding and \$219,891 was available in a Debt Service Fund to service the debt.

The Special Community Disaster Loan (SCDL) by the Federal Emergency Management Agency (FEMA) authorized a loan amount of \$66,038,233. This purpose of this loan was to assist the Parish in carrying on existing governmental operating functions. The shortage was due to a loss of ad valorem tax, property tax and other revenues as a result of Hurricane Katrina. Loan proceeds totaling \$ 54,809,597 were drawn down in 2006 and 2007. A portion of the proceeds of the SCDL had been recorded in the proprietary funds Consolidated Waterworks District 1 and Consolidated Sewerage District 1 in the amount of \$4,569,117. The Parish applied for a cancellation of this loan and in 2013 received FEMA approval of the application for full cancellation of the loaned funds, as well as any interest accrued.

The LCDA Revenue Bonds (Jefferson Recreation and Cultural Facilities Project) Series 2007 authorized a loan amount of \$17,000,000 for the purpose of construction, acquisition and improvement to certain public parks and cultural facilities. At of December 31, 2013, \$13,295,000 of such loans remained outstanding with \$7,698 available in a Debt Service Fund to service the debt.

In 2008, the Parish executed two loan agreements with the Louisiana Local Government Environment Facilities and Community Development Authority (the LCDA). The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$6,770,000. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455,000 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, 2013, \$6,770,000 of the LCDA Series 2008A loans and \$1,435,000 of LCDA Series 2008B loans remained outstanding with \$598,084 available in a Debt Service Fund to service the debts.

In 2009, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009A authorized a loan amount of \$63,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrowers Notes for Safehouse Series 2006 and Safehouse Series 2007. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009B authorized a loan amount of \$3,100,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish, and paying the costs of issuance associated with Bonds.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009C authorized a loan amount of \$6,500,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish of Jefferson, and paying the costs of issuance associated with Bonds.

At December 31, 2013, \$57,085,000 of LCDA Series 2009A loans, \$ 2,675,000 of LCDA Series 2009B loans and \$5,835,000 of LCDA Series 2009C remained outstanding with \$4,115,908 available in the Debt Service Fund to service the debts.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2010 (CPZ) authorized a loan amount of \$3,165,000 to provide funds to finance the Jefferson CPZ beautification improvements within the Parish of Jefferson. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.25% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish.

At December 31, 2013, \$2,805,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$45,720 available in the Debt Service Fund to service the debts.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H - LONG-TERM DEBT (Continued)

GENERAL DEBT

Capital Leases

In 2001, the Parish entered into a capital lease agreement for the lease/purchase of Central Plant Building in the amount of \$5,801,670 which required 39 semi-annual payments of \$276,186 beginning in September, 2001. At the conclusion of the lease on September, 2020, the title to this equipment will be transferred to the Parish.

In 2013, it was determined to be financially advantageous to prepay the existing lease and enter into a new lease/purchase agreement. This refunding was undertaken to reduce total capital lease payments by \$427,325 and resulted in an economic impact of \$415,731.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$260,178 at December 31, 2013.

YEAR ENDED DECEMBER 31	CAPITAL LEASES (IN THOUSANDS OF DOLLARS)
2014	\$ 535
2015	535
2016	535
2017	535
2018	535
2019-2020	1,067
Total minimum lease payments	3,742
Less amount representing interest	260
Present value of net minimum lease payments	<u>\$ 3,482</u>

Compensated Absences

All full-time classified employees of the Parish hired prior to April 26, 1986 are permitted to accumulate and carry forward from one calendar year to the next a maximum of 90 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. Upon termination of employment, an employee is paid for his accumulated annual leave and, after 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. 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, 2013 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2013, the amount of accumulated annual and sick leave and salary-related costs was \$19,680,852 for all governmental funds. The current liability related to annual and sick leave for 2013 is \$853,271. 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 \$2,214,177 of internal service funds compensated absences is included in the total for all governmental funds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H – LONG TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into 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, 2013, the combined post closure cost for Phases III and IV are estimated to be \$43,435,862 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2013 is 52 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 the Phase I, III and IV. Since Phase II was closed prior to the effective date of the regulations, under State rules, the Parish must provide postclosure care for a period of only three years. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for postclosure maintenance and monitoring remains with the Parish. Thus, under GASB-Statement No. 18, the Parish is only recording a liability for the estimated postclosure care costs.

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2013 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the postclosure care liability. Accordingly, no liabilities are due within the next year.

The \$19,210,087 postclosure care liability on phases in operation at December 31, 2013 is made up of the following:

	<u>PHASE I EXPANSION</u>	<u>PHASE II</u>	<u>PHASE III & IV</u>	<u>TOTAL</u>
Total estimated postclosure care costs	\$ 6,867,500	\$ 1,968,000	\$ 31,647,660	<u>\$ 40,483,160</u>
Estimated capacity used	<u>100%</u>	<u>100%</u>	<u>39%</u>	
Cumulative liability	6,867,500	1,968,000	12,342,587	
Less: cost previously recognized	<u>-</u>	<u>1,968,000</u>	<u>-</u>	
Liability at year end	<u>\$ 6,867,500</u>	<u>\$ -</u>	<u>\$ 12,342,587</u>	<u>\$ 19,210,087</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2013. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the postclosure care costs. At December 31, 2013, \$191,123 is in escrow for these purposes.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the State Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,840,729 is required as of December 31, 2013. The Parish has \$1,159,311 in accumulated value of previously purchased annuities as of December 31, 2013 leaving an unfunded amount of \$1,681,418.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H – LONG TERM DEBT (Continued)

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2013 (In thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
Governmental Activities:					
Bonds	\$ 300,769	\$ 45,085	\$ 62,714	\$ 283,140	\$ 23,985
Certificates of Indebtedness	1,445	6,295	705	7,035	1,470
Loan Programs	144,825	-	54,398	90,427	4,326
Bond Premium	10,208	-	1,129	9,079	-
Capital Leases	3,333	3,482	3,333	3,482	468
Compensated Absences	21,058	5,910	7,287	19,681	853
Landfill Postclosure Costs	16,574	2,636	-	19,210	-
Net Pension Obligation	552	-	469	83	-
Net Post-Employment Obligation	26,299	4,633	-	30,932	-
Pension Payable - Judges Annuities	1,855	-	174	1,681	-
Total governmental activities	\$ 526,918	\$ 68,041	\$ 130,209	\$ 464,750	\$ 31,102
Business-type Activities:					
Bonds	\$ -	\$ 4,126	\$ -	\$ 4,126	\$ -
Special Assessments	-	663	-	663	66
Loan Programs	4,569	-	4,569	-	-
Total business type activities	\$ 4,569	\$ 4,789	\$ 4,569	\$ 4,789	\$ 66

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

Annual debt service to maturity on bonds and certificates, including interest of \$125,385 are as follows (in thousands of dollars):

YEAR ENDING December 31,	GENERAL OBLIGATION & SPECIAL TAX	CERTIFICATES OF INDEBTEDNESS	SPECIAL ASSESSMENTS	LOAN PROGRAMS	TOTAL LONG TERM DEBT
2014	39,558	1,605	84	8,287	49,534
2015	40,472	846	82	8,469	49,869
2016	40,353	847	81	8,523	49,804
2017	40,202	848	79	7,771	48,900
2018	39,721	848	77	7,617	48,263
2019-2023	155,174	2,544	359	37,587	195,664
2024-2028	8,198	-	-	37,216	45,414
2029-2033	5,503	-	-	17,169	22,672
2034-2038	655	-	-	-	655
Total debt service to maturity	369,836	7,538	762	132,639	510,775
Less amounts representing interest:					
2014	15,573	135	18	3,961	19,687
2015	14,885	96	16	3,948	18,945
2016	13,932	82	14	3,796	17,824
2017	9,373	68	13	3,635	13,089
2018	7,995	53	11	3,454	11,513
2019-2023	17,947	69	27	14,238	32,281
2024-2028	2,153	-	-	7,869	10,022
2029-2033	698	-	-	1,311	2,009
2034-2038	15	-	-	-	15
Total interest	82,571	503	99	42,212	125,385
Total principal	\$ 287,265	\$ 7,035	\$ 663	\$ 90,427	\$ 385,390

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

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE H – LONG TERM DEBT (Continued)

ADVANCE AND CURRENT REFUNDINGS

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

The debt outstanding at December 31, 2013 related to these defeasances is as follows (in thousands of dollars):

Special Tax Bonds:

East Bank Hotel Occupancy Tax Bonds Series 1992 A & B	\$ 1,600
Special Sales Tax Bonds Series 2001	3,090
Special Sales Tax Bonds Series 2002	2,205
Special Sales Tax Bonds Series 2005	<u>39,815</u>
Total Defeased Debt	<u>\$ 46,710</u>

NOTE I - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2013 is as follows:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Other Governmental Funds	\$ -	\$ 11,576,873
Environmental Internal Service Fund	-	226,614
General Liability Internal Service Fund	<u>11,803,487</u>	<u>-</u>
Total	<u>\$ 11,803,487</u>	<u>\$ 11,803,487</u>

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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

Interfund transfers: (in thousands of dollars)	Transfers In:									Total
	General Fund	Federal and State Grants	Library	East Bank Consolidated Fire District	Drainage and Pump Station Capital Improvements	Road & Street Capital Improvements	Nonmajor Governmental Funds	Consolidated Sewerage, District No. 1 Enterprise Fund	Consolidated Waterworks District No. 1 Enterprise Fund	
Transfer out:										
General Fund	\$ -	\$ 437	\$ -	\$ -	\$ -	\$ -	\$ 3,671	\$ -	\$ -	\$ 4,108
Federal and State Grants	15	-	-	-	650	-	2,812	-	-	3,477
East Bank Consolidated Fire District	-	-	-	-	-	-	3,000	-	-	3,000
Library	-	-	-	-	-	-	3,464	-	-	3,464
Drainage and Pump Station Capital Improvements	-	10	-	-	-	75	-	-	-	85
Road & Street Capital Improvements	12	125	-	-	118	-	4,858	-	-	5,113
Nonmajor Governmental Funds	6,934	924	309	805	1,532	12,383	20,704	189	21	43,801
Consolidated Sewerage District No. 1 Enterprise Fund	-	57	-	-	-	664	1,714	-	-	2,435
Consolidated Waterworks District No. 1 Enterprise Fund	-	51	-	-	-	-	147	-	-	198
Governmental Activities - Internal Service Funds	301	371	-	-	-	-	60	-	-	732
Total	\$ 7,262	\$ 1,975	\$ 309	\$ 805	\$ 2,300	\$ 13,122	\$ 40,430	\$ 189	\$ 21	\$ 66,413

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 (CONTINUED)

December 31, 2013

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET POSITION

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):

1. FUND BALANCE

	NON SPENDABLE	RESTRICTED	COMMITTED	UNASSIGNED	TOTAL GOVERNMENTAL FUNDS
Primary Government:					
General Fund:					
Judges' annuities	\$ -	\$ 1,681	\$ -	\$ -	\$ 1,681
Subsequent year's expenditures	-	-	9,912	-	9,912
Uncommitted	-	-	-	14,374	14,374
	<u>-</u>	<u>1,681</u>	<u>9,912</u>	<u>14,374</u>	<u>25,967</u>
Special Revenue Funds:					
Inventory	1,740	-	-	-	1,740
General Government	-	33	-	-	33
Public Safety	-	30,618	-	-	30,618
Public Works	-	33,097	-	-	33,097
Transit	-	20,674	-	-	20,674
Health and Welfare	-	6,280	-	-	6,280
Culture and Recreation	-	38,765	-	-	38,765
Economic Development	-	3,693	-	-	3,693
Urban Redevelopment and	-	285	-	-	285
	<u>1,740</u>	<u>133,445</u>	<u>-</u>	<u>-</u>	<u>135,185</u>
Debt Service Funds:					
Debt service	-	29,500	-	-	29,500
Capital Projects Funds:					
Capital Projects	-	240,214	94,164	-	334,378
Total Fund Balance	\$ 1,740	\$ 404,840	\$ 104,076	\$ 14,374	\$ 525,030

2. NET POSITION

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	FIDUCIARY FUNDS	COMPONENT UNITS	TOTAL REPORTING ENTITY
Invested in capital assets, net of related debt	\$ 800,435	\$ 546,657	\$ -	\$ 89,244	\$ 1,436,336
Restricted for:					
Judges' annuities	1,681	-	-	-	1,681
General Government	33	-	-	-	33
Public Safety	30,618	-	-	-	30,618
Public Works	34,836	-	-	-	34,836
Transit	20,674	-	-	-	20,674
Health and Welfare	6,280	-	-	-	6,280
Culture and Recreation	38,765	-	-	-	38,765
Economic Development	3,693	-	-	-	3,693
Urban Redevelopment and	285	-	-	11,655	11,940
Construction	240,214	45,280	-	-	285,494
Debt Service	-	38	-	104,830	104,868
Claims and judgments payable	3,599	-	-	-	3,599
Employees Pension Benefits	-	-	40,877	-	40,877
Unrestricted	93,297	36,233	-	271,670	401,200
Total Net Position	\$ 1,274,410	\$ 628,208	\$ 40,877	\$ 477,399	\$ 2,420,894

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE K - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of 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 2012 property tax which was levied to finance the budget for 2013 was recorded as revenue for the year 2013. The 2013 property tax which was levied to finance the budget for 2014 will be recorded as revenue in 2014.

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			
	2013 BUDGET		2014 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish (excluding City of Kenner)	1.35	-	1.35	-
Jefferson Parish (Kenner)	.67	-	.67	-
Jefferson Parish Library	6.36	-	6.36	-
Jefferson Parish Health Unit	2.21	-	2.21	-
Juvenile Detention	3.42	-	3.42	-
Consolidated Garbage District #1	4.00	-	4.00	-
Consolidated Road Lighting	2.33	-	2.33	-
Road Lighting District #7	4.88	-	4.88	-
East Bank Consolidated Fire District	25.00	-	25.00	-
Fire District #3	20.00	-	20.00	-
Fire District #4	16.72	-	16.72	-
Fire District #5	16.32	-	16.32	-
Fire District #6	23.92	-	23.92	-
Fire District #7	24.36	2.24	24.36	2.33
Fire District #8	24.45	-	24.45	-
Fire District #9	19.20	-	19.20	-
Consolidated Waterworks District No. 1	-	3.54	-	3.54
Consolidated Sewerage District No. 1	3.58	-	3.58	-
Consolidated Recreation and Community Center and Playground District	8.08	-	8.08	-
Sub District No.1 of Consolidated Playground District #2	-	2.54	-	2.55
Playground District #16	10.00	-	10.00	-
Consolidated Drainage District #2	4.79	-	4.79	-
Consolidated Drainage District #2 (SELA)	4.89	-	4.89	-
Ambulance District #2	9.74	-	9.74	-
Transportation System	1.96	-	1.96	-
Transportation System-Disabled	.98	-	.98	-
Culture & Parks	.80	-	.80	-
Special Services District	2.03	-	2.03	-
Office of Inspector General	.50	-	.50	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE L - SALES TAX

At December 31, 2013, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

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

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

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

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

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

3 percent is levied by the Jefferson Parish Council.

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

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

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

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

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

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

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

Of the one percent collected in unincorporated areas (with the exception of the Town of Jean Lafitte), 7/8 percent and all of the tax collected within the Town of Jean Lafitte 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.

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 1/2% Sales and Use Tax, and 1/2% 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 1/2 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 now credited to the newly established fund.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE L - SALES TAX (Continued)

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 now credited to the newly established fund.

NOTE M - INDIRECT COSTS

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 2013 amounted to \$609,404 for grant programs and \$9,725,782 for other funds.

NOTE N - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE

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

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2013, the outstanding claims liability was \$33,941,627, which includes an estimated liability for incurred but not reported claims of \$11,788,668. 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.

The Fund's claim liability at December 31, 2013 is shown on the Statement of Net Position. The current portion of the liability is \$5,337,652 and the noncurrent portion is \$28,603,975. Changes in the Fund's claims liability amount for the years ended December 31, 2011, 2012 and 2013 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
2011	\$ 28,973,873	\$ 7,150,671	\$ (4,902,919)	\$ 31,221,625
2012	31,221,625	6,699,339	(5,585,192)	32,355,772
2013	32,355,772	6,925,967	(5,340,112)	33,941,627

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE N - RISK MANAGEMENT (Continued)

HEALTH INSURANCE

The Parish provides health and accident insurance to its employees exclusively through health-maintenance organizations (HMO's) and point-of-service organizations (POS'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 .40 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, 2013 is shown on the Statement of Net Position. The current portion of the liability is \$278,116 and the noncurrent portion is \$806,884. Changes in the Fund's claims liability amount for the years ended December 31, 2011, 2012 and 2013 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
2011	\$ 841,300	\$ 155,802	\$ (357,802)	\$ 639,300
2012	639,300	461,925	(315,825)	785,400
2013	785,400	540,007	(240,407)	1,085,000

NOTE O - COMMITMENTS AND CONTINGENCIES

FUTURE COMMITMENT - CORPS OF ENGINEERS

In 1996, the Parish entered into an agreement with the United States Army Corps of Engineers to conduct a study to alleviate rainfall flooding and improve its drainage and pump stations through partnership in funding. The total cost of the project is estimated to be \$800,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage of its share in the form of in-kind services and the remaining amount had to be paid to the Federal Government in cash. As of December 31, 2013, the Parish has disbursed \$85,000,000, inclusive of \$25,433,150 paid to the Corps of Engineers as the Parish's match. Since Hurricane Katrina, up to \$100,000,000 of the total project cost will be 100% federal funding. When the \$100,000,000 post Katrina funding is exhausted the remaining SELA work will be cost shared 35% and 65%. Total project costs may vary due to construction cost escalation.

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 \$ 9,315,000. 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, 2013 the Parish made a payment in the amount of \$546,133 for debt service based on this agreement and an amount of \$623,750 has been appropriated for debt service for 2014.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

December 31, 2013

NOTE O - COMMITMENTS AND CONTINGENCIES (Continued)

LITIGATION

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

In 2007, the Parish began a program to enforce traffic light compliance through the use of cameras installed at various Parish intersections. Traffic camera enforcement was suspended pending further review per Ordinance No 23742. As of December 31, 2013, \$20,894,604 including interest has been collected and held by the Sheriff in escrow. After the distribution of court costs, Sheriff and District Attorney fees, approximately \$17.2 million will be due to the Parish of which approximately \$10.6 million or \$5.3 million equally will be payable to East Jefferson Hospital and West Jefferson Medical Center for the distribution of fines incurred prior to November 1, 2009 per Ordinance No's 23282 and 23691. Additionally, a \$4,750,000 claims and judgments payable due to Redflex Traffic Systems, Inc. has been recorded as an approximated 'probable' contingent liability. The Parish's "probable" loss contingencies for additional litigation at December 31, 2013 for which an amount of liability can be estimated, approximates between \$1,125,000 to \$1,625,000.

The Parish's "reasonably possible" loss contingencies at December 31, 2013 for which an amount of liability can be estimated, approximates between \$1,235,550 to \$1,285,550.

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has determined that there was no material liability at December 31, 2013. Additional rebate calculations are scheduled to be performed in 2014.

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 2013 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 19,200
Justices of Peace and Constables	22,497
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,480,250</u>
Total on-behalf payments	<u>\$ 1,521,947</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE P – POST-EMPLOYMENT BENEFITS

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 a reduced amount of coverage.

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 to 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 \$10,000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

Funding Policy. Effective with the Fiscal Year beginning January 1, 2007, The Parish implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

Prior to that, the Parish recognized the cost of providing post-employment medical and life benefits (the Parish's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2013, The Parish's portion of health care funding cost for retired employees totaled \$5,364,758, and the life insurance totaled \$266,849.

The remaining amount of the required Annual Required Contribution (ARC) is funded by each department based on the employers' contributions for each employees' health and life benefits.

Annual Required Contribution (ARC). The Parish's Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the medical and life insurance benefits. The total ARC for the fiscal year beginning January 1, 2013 is \$10,410,881 for medical, and \$375,089 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 2,612,258	\$ 108,482
30-year AAL amortization amount	7,647,179	261,430
Interest	<u>151,444</u>	<u>5,177</u>
Annual required contribution (ARC)	<u>\$ 10,410,881</u>	<u>\$ 375,089</u>

Net Post-employment Benefit Obligation. The table below shows the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2013:

	Medical	Life
Annual Required Contribution	\$ 10,410,881	\$ 375,089
Less: ARC Adjustment	(1,580,079)	(40,683)
Interest on Net OPEB Obligation	<u>1,071,687</u>	<u>27,593</u>
Annual Post-Employment Benefit Cost	9,902,489	361,999
Contributions:		
Current year retiree premiums	<u>(5,364,758)</u>	<u>(266,849)</u>
Increase(Decrease) in Benefit Obligation	4,537,731	95,150
Net Post-employment Benefit Obligation, Beginning of year	<u>25,756,366</u>	<u>542,476</u>
Net Post-Employment Benefit Obligation End of year	<u>\$ 30,294,097</u>	<u>\$ 637,626</u>

The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2013, \$27,518,399 has been dedicated in the Internal Service Fund Post Employment Benefits for this purpose.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE P – POST-EMPLOYMENT BENEFITS (Continued)

The following tables show the Parish's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Fiscal Year Ended	Medical			Fiscal Year Ended	Life		
	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation		Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
2011	\$ 8,913,868	53.2%	\$ 22,211,637	2011	\$ 362,560	70.1%	\$ 453,618
2012	\$ 8,822,224	59.8%	\$ 25,756,366	2012	\$ 352,239	74.8%	\$ 542,476
2013	\$ 9,902,489	54.2%	\$ 30,294,097	2013	\$ 361,999	73.7%	\$ 637,626

Funded Status and Funding Progress. As of December 31, 2013, the Parish made an annual required contribution to its post employment benefits plan based on actuarial calculations with the assumption of a 4% annual investment return. As of January 1, 2013, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$132,235,272 (medical) and \$4,520,662 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Parish uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 132,235,272	\$ 4,520,662
Actuarial Value of Plan Assets	0	0
Unfunded Actuarial Accrued Liability (UAAL)	<u>132,235,272</u>	<u>4,520,662</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Total Payroll	\$ 118,632,279	\$ 118,632,279
UAAL as a percentage of covered payroll	111.5%	3.8%

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
12/31/2011	0	123,671,325	123,671,325	0%	124,085,107	99.6%
12/31/2012	0	126,752,445	126,752,445	0%	126,566,809	100.1%
12/31/2013	0	136,755,934	136,755,934	0%	118,632,279	115.3%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by The Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between The Parish and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between The Parish and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE P – POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Cost Method. The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets are based on actuarial valuations of a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. The following age related turnover scale was used:

Age	Percent Turnover
18 – 25	35.0%
26 – 40	25.0%
41 – 54	20.0%
55+	10.0%

Post employment Benefit Plan Eligibility Requirements. It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Eligibility for retirement has been assumed to be the earliest of: for employees hired prior to January 1, 2007, (1), 30 years of service at any age (2), age 55 and 25 years of service (3), age 60 and 10 years of service or (4), age 65 and 7 years of service; for employees hired after January 1, 2007, (1), age 55 and 30 years of service (2), age 62 and 10 years of service or (3), age 67 and 7 years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits. Based on the assumption that the ARC will be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Future Cost Increase (Trend) Rate. The expected rate of increase in medical cost is based on 10% graded uniformly to 5% over 10 years. Retiree life insurance premiums are paid 100% by the Parish. The rate for retirees is \$1.84 per \$1000 of insurance in force per month. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used

Mortality Rate. The RP-2000 Combined Mortality Table (fully generational), projected using Projection Scale AA. This mortality table is required and approved by the Internal Revenue Code Sec 430, defining minimum required contribution for a defined benefit plan.

Method of Determining Value of Benefits. The portion of the total retiree medical premium which would be paid by the Parish 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. The portion of the premium after retirement date (based on these "vesting" schedules) expected to be paid by the Parish for each retiree has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. It has been assumed that enrollees will retain the same coverage types after retirement date as they had during employment.

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 385 retirees received the cost of living adjustment from the Parish in 2013. The total calculated benefits to be paid to the Parish retirees in 2013 were \$452,583. This amount was reduced by \$53,147 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$399,436 in cost of living adjustment payments.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE Q – PENSION PLANS

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

Plan Description

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

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 2013 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

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

Summary of Significant Accounting Policies

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

Method Used to Value Investments – All investments of the Parish Plan are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price at current exchange rates at December 31, 2013.

Concentrations of Credit Risk – Equity Portfolio: The System's investment policy states that the equity portfolio should be diversified to avoid undue exposure to any single economic sector, industry group, or individual security: (1) no more than 10% of total equity assets can be invested in any one stock or issuing corporation; (2) no more than 20% of the market value of the equities should be invested in any one industry at the time of purchase; (3) investments in any corporations should not exceed 5% of the outstanding shares of the corporation.

Long-term Fixed Income Portfolio: Excluding U.S. government securities or securities guaranteed by the U.S. government, no more than 4% of assets will be held in securities of any one entity. Also, in no event shall more than 10% of the market value of the portfolio consist of investments rated less than the minimum rating required for purchase. Any security which receives a rating of less than Ba-3 by Moody's or BB- by Standard and Poors shall be sold within 30 days of receiving that rating. Fixed income assets may only be U.S. Dollar denominated assets, but may include entities that are domiciled outside of the U.S.

At December 31, 2013, there were no investment holdings that exceeded the System's concentration of credit risk investment policy assets.

Funding Policy – The Parish Council requires that the Parish Plan be funded on an actuarially sound basis. The funding policy provides for contributions from employee and employer which are actuarially determined. In 2013, employees made contributions of 6.05% of gross earnings and employer contributions were 7.65% of annual covered payroll.

Annual Pension Cost – The annual pension cost of the Parish Plan for the current year was \$1,853,606 and the employer contributions were \$2,322,876. The annual required contribution for the current year was determined as part of the December 31, 2013 actuarial valuation using the Entry Age Normal Cost Method with Unfunded Actuarial Accrued Liability.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE Q - PENSION PLANS (Continued)

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 6.5% per year, compounded annually; 2) projected salary increases of 5.5% per year compounded annually; attributable to inflation of 3.00% and merit of 2.50%. The actuarial value of assets is based on the market value of investment securities adjusted to defer two-thirds of all earnings above or below the valuation interest rate in the valuation year and one-third of all earnings above or below the valuation interest rate in the prior year. The unfunded actuarial accrued liability is being amortized over a 30 year period using a level dollar amortization method on a closed basis.

Annual Pension Cost and Net Pension Obligation:

Annual required contribution	\$ 1,884,459
Interest on net pension obligation	38,633
Adjustment to annual required contribution	<u>(69,486)</u>
Annual pension cost	1,853,606
Contribution made	<u>(2,322,876)</u>
Increase/(Decrease) in net pension obligation	(469,270)
Net pension obligation beginning of year	<u>551,905</u>
Net pension obligation end of year	<u>\$ 82,635</u>

Schedule of Employer Contributions

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/13	\$ 1,853,606	125.32%	\$ 82,635
12/31/12	2,007,274	119.80%	551,905
12/31/11	2,196,605	107.39%	949,404

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
2013	\$37,107,271	\$44,853,904	\$ 7,746,633	82.73%	\$ 1,416,931	546.72%
2012	34,026,050	42,598,811	8,572,761	79.88%	2,390,608	358.61%
2011	32,045,570	42,782,421	10,736,851	74.90%	3,915,940	274.18%

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

Plan Description

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE Q - PENSION PLANS (Continued)

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, 2012 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70808.

Summary of Significant Accounting Policies

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

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

Concentrations of Credit Risk – Concentration of credit risk is defined as the risk of loss attributed to the magnitude of the System's investment in a single issuer.

The System's investment policy states that the equity holdings in any single corporation shall not exceed between 3% and 8%, of the market value of the manager's portfolio. For domestic small-cap growth managers no more than 25% of the portfolio may be invested in any one industry valued at market.

Fixed income investments in one issuer's security shall not exceed between 2.5% and 5% of the aggregated long-term debt portfolio at cost of the manager's portfolio (exclusive of issues of the U.S. Treasury or other Federal agencies). For fixed income private placement manager's investment in one industry shall not exceed 10%, of the portfolio, non-US investments shall not exceed 25% of the portfolio and commercial mortgage debt shall not exceed 10% of the portfolio. Exposure to interest rate and currency swaps shall not exceed 5% of the portfolio. The aggregate of futures contracts, options, options on future contracts on securities issued or guaranteed by the US government. Interest rate swaps and currency swaps shall not exceed 15% of the total market value of the portfolio.

For international equity assets, exposure to any one EAFE country should not exceed the lesser of 20% of the portfolio assets at market or 150% of the country's weight in the MSCI EAFE Index. For emerging markets assets exposure in any one issuer is limited to 7% of the total portfolio at market value. Exposure to emerging market countries should be limited to no more than 10%, of the international portfolio.

At December 31, 2012, there were no investment holdings that exceeded the System's concentration of credit risk investment policy.

Funding Policy – Member contributions, established by Statute at 9.5% of compensation for Plan A and 3% of compensation for Plan B, are deducted from the member's salary and remitted by the participating employers. Employer contributions are actuarially determined every fiscal year according to statutory process. The Frozen Attained Age Normal Cost Method is used to calculate the funding requirements for Plan A with the unfunded accrued liability frozen as of December 31, 1989, and originally amortized over 40 years with payments increasing at 4% per year. Written notice of these rates is provided to employers annually. In 2013, the employer rate was 16.75% for Plan A.

Schedule of Jefferson Parish Employer Contributions

Fiscal Year Ended	Plan A	
	Annual Pension Cost (APC)	Percentage of APC Contributed
2012	\$ 15,813,516	92.13%
2011	15,972,953	99.66%
2010	14,166,592	117.05%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE Q - PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM

Plan Description

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

Employees with 20 or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age, are entitled to annual pension benefits equal to 3 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, 2013 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

Summary of Significant Accounting Policies

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

Method Used to Value Investments – Investments in fixed income securities and common stock are reported at fair market value based on quoted market prices when available. Investments that do not have an established market value are reported at estimated fair value using various valuation techniques.

Concentrations of Credit Risks – The System has investments in various entities. The value and collectability of these investments is dependent on the normal market conditions that impact these types of investments as well as the continued existence and solvency of those entities. At December 31, 2013, the system had investments in a bond mutual fund of \$153,861,171 and equity mutual funds from one issuer of \$254,497,750, respectively, which exceeded the 5% threshold.

Funding Policy – Contributions for all members are established by statute at 10% for wages above poverty and 8% for wages below poverty for the year ended June 30, 2013. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. For the year ended June 30, 2013, employer contributions were 24% of covered payroll above poverty and 26% below poverty.

Annual Pension Cost - The annual pension cost of the Firefighters System for the current year was \$68,194,944 of which the employer contributions were \$48,139,329. The annual required contribution for the current year was determined through an actuarial valuation performed at June 30, 2013 using the Entry Age Normal Method. The unfunded actuarial accrued liability is being amortized over a 30 year period under a level payment method on a closed basis. Jefferson Parish Employer contributions are as follows:

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage Of APC Contributed
6/30/13	\$ 3,603,341	100.0%
6/30/12	3,364,609	100.0%
6/30/11	3,113,506	100.0%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE R – WIRELESS EMERGENCY 911 SERVICE CHARGE

Act 1029 of 1999 amends and reenacts Louisiana Revised Statutes (R.S.) 33:9101 through 9131 relative to communication districts. The act authorizes the governing authority of a communication district to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to Emergency 911 systems.

In November 1996, the Council passed Ordinance 19885 which authorized a levy of \$1.19 per month per wireless service connection. In April 2000, the Council passed Resolution 91522, which authorized the Parish to enter into agreements provided for by Act 1029 with several wireless communication suppliers. During the year ended December 31, 2013, the Parish derived \$7,237,073 in revenues from the service charge and expended \$7,519,779. The Parish has implemented the first phase of the E911 Wireless Service and has completed accuracy testing for the second phase. The Parish is currently awaiting FCC compliance by wireless providers.

NOTE S – SELECTED DISCLOSURES ON DISCRETELY PRESENTLY COMPONENT UNITS

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

1. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Component Unit's deposits may not be returned to it. At year end the 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):

	<u>TOTAL BANK BALANCE</u>	<u>TOTAL CARRYING AMOUNT</u>
JEDCO	\$ 5,553	\$ 4,816
Jefferson Facilities, Inc.	152	152
J P Finance Authority	2,894	2,894
Hospital District No. 1	13,689	8,751
Hospital District No. 2	9,890	9,890
Totals	<u>\$ 32,178</u>	<u>\$ 26,503</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE 5 – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

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

	CARRYING AMOUNT	FAIR VALUE
U.S Government Agencies	\$ -	\$ -
U.S Government Securities	293,187	293,187
Certificates of Deposit	250	250
Total	293,437	<u>\$ 293,437</u>
Mutual Funds	32,305	
Louisiana Asset Management Pool (LAMP)	2,370	
Others	7,604	
Total Investments	<u>\$ 335,716</u>	
Per Combined Balance Sheet		
Current Assets - Investments	\$ 87,829	
Restricted Assets - Investments	247,888	
Total per Combined Balance Sheet	<u>\$ 335,717</u>	

Hospital District No.1 owns \$1,906,563 and Hospital District No.2 owns \$30,398,741 of mutual funds. The \$2,370,412 invested in LAMP is owned by JEDCO. The \$7,604,000 in other investments is owned by the J P 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. Hospital District No. 1 reported investments in U.S. government securities with maturities between one and five years totaling \$45.8 million and 9.3 million maturities exceeding five years. Hospital District No. 2 reported investments in U.S. government securities with maturities between one and five years totaling \$72.0 million and maturities between six and ten years totaling \$17.0 million.

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).

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE S – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$70,850 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	INTEREST	
		RATE	RECEIVABLE
1991	GNMA & FNMA Certificates	7.125	\$ 2,239
2005A	GNMA & FNMA Certificates	5.90	8,180
2006B	GNMA & FNMA Certificates	5.84	8,402
2006C	GNMA Certificates	5.63	6,864
2006D	GNMA Certificates	5.86	5,286
2007B	GNMA & FNMA Certificates	6.39	7,190
2007C	GNMA & FNMA Certificates	6.36	9,850
2008B	GNMA & FNMA Certificates	6.75	2,294
2009ACF	GNMA & FNMA Certificates	3.50	20,545
			<u>\$ 70,850</u>

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. BONDS AND CERTIFICATES

Long-term debt of the Component Units at December 31, 2013, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		ISSUED	OUT-STANDING
			FROM	TO		
Jefferson Facilities, Inc. Revenue Bonds						
Jefferson Facilities, Inc – Jefferson Parking Garage Project	4.55	09/01/31	\$320	\$2,700	\$ 9,315	\$ 7,255

(Continued)

JEFFERSON PARISH, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE S – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

DESCRIPTION	RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		ISSUED	OUT- STANDING
			FROM	TO		
<u>J.P. Finance Authority</u>						
Revenue Bonds						
Single Family Mortgage Revenue Refunding Bonds Series-2004A	4.7-5.9	12/01/35	420	5,445	20,000	7,495
Single Family Mortgage Revenue Refunding Bonds Series-2005A	4.0-5.55	06/01/36	553	9,155	20,000	8,142
Single Family Mortgage Revenue Refunding Bonds Series-2006B	4.6-5.25	06/01/36	3000	7915	28,645	7,975
Single Family Mortgage Revenue Refunding Bonds Series-2006C	5.0	06/01/36	1,995	7,105	20,000	6,257
Single Family Mortgage Revenue Refunding Bonds Series-2006D	5.0	06/01/38		8,185	20,000	5,984
Single Family Mortgage Revenue Refunding Bonds Series-2007B	5.7	12/01/31		8,960	20,000	7,334
Single Family Mortgage Revenue Refunding Bonds Series-2007C	5.5-5.7	12/31/39	760	9,575	30,000	10,132
Single Family Mortgage Revenue Refunding Bonds Series-2008B	6.03+	12/01/40		3186	10,000	2,316
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF		12/01/41		660	<u>25,000</u>	<u>20,660</u>
Total Jefferson Finance Authority					<u>193,645</u>	<u>76,295</u>
<u>Hospital District No. 1</u>						
Revenue Bonds						
West Jefferson Medical Center (Series 1998B)	Various	01/01/28	3,100	4,100	25,000	25,000
West Jefferson Medical Center (Series 2008A2)	6.15	2019		6,150	14,920	8,365
West Jefferson Medical Center (Series 2011A)	1.95-6.00	2039			<u>119,155</u>	<u>113,365</u>
Total Hospital District No. 1					<u>159,075</u>	<u>146,730</u>
<u>Hospital District No. 2</u>						
Revenue Bonds						
East Jefferson General Hospital (Series 2011)	2.5-6.375	2041	2,705	11,515	170,000	160,164
EJASC Bank Note	6.75	11/01/13	147		<u>2,420</u>	<u>944</u>
Total Hospital District No. 2					<u>172,420</u>	<u>161,108</u>
Total all component units					<u>\$ 579,455</u>	<u>\$ 384,133</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE S – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Annual debt service to maturity, including interest of \$394,300 is as follows (in thousands of dollars):

YEAR: ENDING DECEMBER 31,	JEFFERSON FACILITIES, INC.	J P FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
2014	551	4,745	10,897	15,179	31,372
2015	544	5,752	10,897	14,592	31,785
2016	548	5,043	10,896	13,306	29,793
2017	546	5,418	10,896	12,826	29,686
2018	549	4,686	10,897	12,283	28,415
2019-2023	2,198	18,912	54,485	61,240	136,835
2024-2028	2,732	20,998	54,486	61,237	139,453
2029-2033	2,176	22,220	54,484	61,237	140,117
2034-2038	-	31,930	54,488	61,231	147,649
2039-2043	-	11,801	2,987	36,746	51,534
2044-2048	-	8,854	-	-	8,854
Total debt service to maturity	<u>\$ 9,844</u>	<u>\$ 140,359</u>	<u>\$ 275,413</u>	<u>\$ 349,877</u>	<u>\$ 775,493</u>
Less amount representing interest:					
2014	231	3,225	7,902	9,844	21,202
2015	224	3,182	7,772	9,586	20,764
2016	218	3,103	7,646	9,385	20,352
2017	211	3,063	7,521	9,236	20,031
2018	927	3,026	7,357	9,123	20,433
2019-2023	602	12,662	34,110	43,585	90,959
2024-2028	176	13,738	28,146	38,123	80,183
2029-2033	-	12,805	19,989	30,046	62,840
2034-2038	-	8,570	8,153	18,811	35,534
2039-2043	-	2,613	87	4,231	6,931
2044-2048	-	1,964	-	-	1,964
Total debt service to maturity	<u>\$ 2,589</u>	<u>\$ 67,951</u>	<u>\$ 128,683</u>	<u>\$ 181,970</u>	<u>\$ 381,193</u>
Total principal	<u>\$ 7,255</u>	<u>\$ 72,408</u>	<u>\$ 146,730</u>	<u>\$ 167,907</u>	<u>\$ 394,300</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. Included in Hospital District No. 2 debt service to maturity are capital lease obligations with principal balances of \$3,147,089.

ADVANCE REFUNDING

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

The debt outstanding at December 31, 2013 relating to defeasances is as follows (in thousand of dollars):

Revenue Bonds	
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	<u>\$ 32,595</u>
Total Defeased Debt	<u>\$ 32,595</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE 5 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

NOTES PAYABLE

Hospital District No.2 has notes payable to the bank of \$2,493,477. A note payable agreement for the acquisition of a PET Scanner with a balance of \$1,549,319 and another two notes payable for EJASC with a balance of \$944,158. These notes are secured by furniture, equipment and accounts receivable of the district.

GENERAL DEBT

JEDCO leases office space and equipment under various agreements which expire February 2016. Minimum future annual lease payments required for the following years are:

<u>YEAR ENDING DECEMBER 31,</u>	<u>AMOUNT</u>
2014	162,841
2015	<u>423,294</u>
Total future minimum lease payments	<u>\$ 586,135</u>

In 2000, the State of Louisiana authorized JEDCO to issue \$8.5 million in Variable Rate Demand Industrial Development Bonds. The Bonds were issued 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 2000 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. The bonds may be called for redemption by the corporation at the option of JEDCO before maturity, in whole or in part, in the inverse order of maturity, on any interest date.

In 2002, the State of Louisiana authorized JEDCO to issue \$6.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued for the purpose of financing the expansion of an existing warehouse facility on behalf of a local corporation located in Jefferson Parish. The facilities are to be leased by JEDCO to the corporation pursuant to a Lease Agreement between JEDCO and the corporation. JEDCO's obligations under the Series 2002 Bonds are limited. These special obligations are payable solely from the revenues and other amounts derived from the leasing of the facility by JEDCO to the corporation. The bonds do not constitute debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in the accompanying financial statements. No other assets are available for payment of the principal of or interest on the bonds. The bonds may be called for redemption by the corporation at the option of JEDCO, on any date, before maturity, in whole or in part, at a redemption price equal to the principal amount thereof plus accrued interest to the redemption date.

The Hospital District No. 1 entered into several long-term operating leases. The future commitments resulting from these leases are as follows:

2014	\$ 4,082,364
2015	2,883,738
2016	2,414,791
2017	980,917
2018	85,216
Thereafter	<u>62,862</u>
Total future minimum lease payments	<u>\$ 10,509,888</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE 5 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 2013 was \$3,147,089. The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$397,579 at December 31, 2013.

2014	1,712,866
2015	1,544,472
2016	901,482
2017	226,978
Total minimum lease payments	4,385,798
Less executory costs	841,130
Net minimum lease payments	3,544,668
Less amount representing interest	397,579
Present value of net minimum lease payments	<u>\$ 3,147,089</u>

4. PENSION PLANS

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

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

Plan Description

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

The East Jefferson General Hospital Retirement and Savings Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to: East Jefferson General Hospital, 4200 Houma Blvd., Metairie, LA 70006, Administration Department or by calling 504-454-4000.

Employees of the East Jefferson General Hospital who are at least 21 years of age with a least one year of credited service are eligible to participate in the Plan. Plan benefits vest after five years of credited service. Employees 62 years of age or older with at least 5 years of service may retire and receive an annual benefit at normal retirement. The benefit will be equal to the benefit accrued through December 31, 1988, plus for each year after 1988, benefits accrued equal .75 percent of the participant's annual earnings up to a designated "breakpoint" and .5 percent of annual pay in excess of the breakpoint. The annual retirement benefits are payable monthly for life. If a participant dies after becoming vested, the surviving spouse will receive a monthly benefit from the plan commencing when the participant would have qualified for early retirement, unless the spouse elects to defer payments to a later date. Early retirement benefits are at reduced amounts at age 55 with 10 years of service.

In January 2005, a resolution was adopted to freeze the defined benefit plan effective April 1, 2005. Non-vested employees hired prior to January 1, 2005 will continue to vest in the plan, pending continual employment through the vesting date.

Summary of Significant Accounting Policies

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

Method Used to Value Investments – Investments of the East Jeff. Plan are reported at fair value based on quoted market prices, short-term investments are reported at cost and insurance contracts at contract value, which approximates fair value.

Concentrations of Credit Risk – There is no concentration of credit risk in investments held by the East Jeff Plan.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE 5 - SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Funding Policy - The Plan provides for actuarially determined periodic employer contributions at rates that, for individual employees, remain fairly constant over time so that sufficient assets will be available to pay benefits when due. The contribution rate for normal cost is determined using the Unit Credit actuarial cost method. The Plan is being funded based on its normal cost, as actuarially determined, reduced by amounts sufficient to amortize an over funded amount from prior years over a ten-year period.

Annual Pension Costs - The Hospital made contributions of approximately \$2,792,457 in 2013 and is fully funded according to Internal Revenue Service funding limitations. Significant actuarial assumptions used to compute the contribution required are the same as those used to compute the standardized measure of the pension obligation.

Annual Pension Cost and Net Pension Obligation:

Annual required contribution	\$ 2,792,819
Interest on net pension obligation	2,810
Adjustment to annual required contribution	<u>(3,172)</u>
Annual pension cost	<u>2,792,457</u>
Contributions made	<u>2,792,457</u>
Increase in net pension obligation	0
Net pension obligation beginning of year	<u>38,201</u>
Net pension obligation end of year	<u>\$ 38,201</u>

Schedule of Employer Contributions

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$ 2,792,457	100%	\$ 38,201
12/31/12	3,046,529	100%	38,201
12/31/11	2,542,150	100%	38,201

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
1/2014	\$43,903,854	\$73,504,221	\$29,600,367	59.7%	\$40,725,802	72.7%
1/2013	38,780,935	71,765,206	32,964,271	54.0%	44,841,780	73.6%
1/2012	34,567,098	70,572,102	35,985,004	49.0%	46,461,480	77.2%

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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

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

Plan Description

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

The Retirement Plan for Employees of West Jefferson Medical Center issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained by writing to: West Jefferson Medical Center, 1101 Medical Center Blvd., Marrero, LA 70072, Administration Department or by calling 504-349-1110.

Employees of the Medical Center at least 21 years of age with at least one year of service are eligible to participate in the West Jeff Plan. Effective July 1, 2002, all employees become fully vested after 5 years of credited service. Employees 65 years of age or older with at least 10 years of service may retire and receive benefits equal to the number of years of credited service up to 30 years, multiplied by the sum of 1.2% of final average monthly compensation and .65% of final average monthly compensation in excess of the average of the Social Security Taxable Wage Base for the 35 year period ending the year in which social security normal retirement age is attained. Retirement benefits are payable for the life of the retiree. Employees with 10 years of credited service may elect to receive a reduced benefit beginning at age 55. If a vested employee dies, the surviving spouse will receive benefits.

In 2005, the Service District adopted a change to the defined benefit plan that has amended the Plan effective January 1, 2006. The change has frozen participation after December 31, 2005 (no new participants), and offered active participants as of January 1, 2006 a one-time irrevocable election to either (1) freeze their benefits under the Plan as of December 31, 2005, with no future accruals but with enhanced benefits available under a new 403(b) Defined Contribution Plan (the new Defined Contribution Plan), or (2) continue further accruals under the Plan after December 31, 2005, but without the enhanced benefits otherwise available under the new Defined Contribution Plan. As there is a one-year waiting period to participate in the Plan, all new employees who join the Service District after January 1, 2005, will be offered only the Defined Contribution Plans effective January 1, 2006. Of the 3,113 active participants as of December 31, 2005 who were eligible to make the election, 802 employees, or 61% elected to accrue benefits under the Plan, while 511 employees, or 39% elected to join the new Defined Contribution Plan.

Summary of Significant Accounting Policies

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

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

Concentrations of Credit Risk – The West Jeff Plan's investments are comprised of mutual funds which are exempt from the requirement of classifying as to the categories or credit risk.

Funding Policy – The West Jeff Plan provides for periodic employer contributions at actuarially determined rates that are sufficient to pay benefits when due. The actuarial funding method used to determine the normal cost and the unfunded actuarial accrued liability, amortized over 30 years, for purposes of determined contribution requirements is the entry age normal cost method.

Annual Pension Cost - The actuarially determined contribution requirement for 2013, accrued by the employer and to be received by the West Jeff Plan in 2013 is \$3,457,582. The actual contribution paid by the West Jefferson Medical Center during 2013 relating to the 2012 contribution requirement was \$3,444,681. The 2013 contribution requirement consisted of \$441,254 normal cost, \$2,760,211 amortization of the unfunded actuarial accrued liability and \$256,117 net interest cost.

Significant actuarial assumptions used in the valuation include a rate of return on the investment of present and future assets of 8% per year, compounded annually.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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

Membership

Current membership in the West Jeff Plan is comprised of the following as of December 31, 2013

Retirees and beneficiaries currently Receiving benefits	883
Terminated employees entitled to benefits but Not yet receiving them	626
Active plan participants-vested	<u>489</u>
Total membership	<u><u>1,998</u></u>

Annual Pension Cost and Net Pension Obligation:

Annual required contribution	\$ 3,457,582
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	<u>3,457,582</u>
Contributions made	<u>(3,444,681)</u>
Increase in net pension obligation	12,901
Net pension obligation beginning of year	<u>3,444,681</u>
Net pension obligation end of year	<u><u>\$ 3,457,582</u></u>

Schedule of Employer Contributions

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$ 3,457,582	100%	\$ 3,457,582
12/31/12	3,444,681	100%	3,444,681
12/31/11	3,219,414	100%	3,219,414

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
1/2014	\$61,110,837	\$96,962,851	\$35,852,014	63.0%	\$28,416,747	126.2%
1/2013	60,258,247	93,818,018	33,559,771	64.2%	31,237,839	107.4%
1/2012	56,789,829	88,502,706	31,712,877	64.2%	33,928,713	93.5%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

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

5. RESTATEMENT

Jefferson Parish Hospital Service District No. 1 has implemented GASB Statement No. 65 effective January 1, 2012. The impact is as follows:

Net position, January 1, 2012, as previously reported	\$185,424,932
Adjustment as a result of the implementation of GASB Statement No. 65	<u>(7,494,227)</u>
Net position as of January 1, 2012, as restated	\$177,930,705

Jefferson Parish Hospital Service District No. 2 has implemented GASB Statements No. 61 and No. 65 effective January 1, 2012. The impact is as follows:

Net position, January 1, 2012, as previously reported	\$ 295,265,469
GASB 61 impact:	
East Jefferson Ambulatory Surgery Center, LLC previously reported as a blended component unit and is now reported as a discretely presented component unit	\$1,544,947
East Jefferson General Hospital Foundation previously not a component unit and is now reported as a blended component unit	5,495,407
Minority interest / equity interests, which was previously reported as a noncurrent liability, is now reported as restricted, nonexpendable net position	<u>82,478</u> 7,122,832
GASB 65 impact:	
Bond issuance costs previously reported as assets	<u>(4,644,243)</u>
Net position, January 1, 2012, as restated	\$ 297,744,058

Jefferson Parish Finance Authority has implemented GASB Statement No. 65 effective January 1, 2012. The impact as follows:

Net position, January 1, 2012, as previously reported	\$ 20,239,000
Adjustment to net position as a result of the implementation of GASB Statement No. 65	<u>(3,365,000)</u>
Net position as of January 1, 2012, as restated	\$ 16,874,000
Previously reported change in net position for the year ended December 31, 2012	\$ (3,124,000)
Adjustment as a result of the implementation of GASB Statement No. 65	<u>(98,000)</u>
Change in net position for the year ended December 31, 2012, as restated	\$ <u>(3,365,000)</u>

NOTE T - SUBSEQUENT EVENTS

Resolution 122147 adopted December 11, 2013 ordered and called for a special election to be held in Ambulance District No. 2 of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2014 for the renewal of a property tax of ten (10) mills for a ten (10) year period beginning in 2015 for the purpose of acquiring, constructing, improving, maintaining and operating ambulance facilities in the District. The estimated amount to be collected from the taxes is \$372,812. Resolution 122864 adopted May 14, 2014, provided for canvassing the returns and declaring the result of the special election as carried by a majority of the votes.

Resolution 122149 adopted December 11, 2013 ordered and called for a special election to be held in Consolidated Road Lighting District of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2014 for the renewal of a property tax of three (3) mills for a ten (10) year period beginning in 2015 for the purpose of acquiring, constructing, providing, maintaining and operating road lighting facilities in the District. The estimated amount to be collected from the taxes is \$7,493,974. Resolution 122865 adopted May 14, 2014, provided for canvassing the returns and declaring the result of the special election as carried by a majority of the votes.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2013

NOTE T – SUBSEQUENT EVENTS (Continued)

Resolution 122150 adopted December 11, 2013 ordered and called for a special election to be held in the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2014 for the renewal of a property tax of one (1) mills for a ten (10) year period beginning in 2015 for the purpose of providing, supporting, maintaining, administering and operating judicial services in the Justice System and providing, maintaining, and administering cultural and park facilities and programs. The estimated amount to be collected from the taxes is \$3,206,935 with one-half (1/2) of the avails to be deposited in the Jefferson Court and Judicial Service Fund and one-half (1/2) of the avails to be deposited in the Jefferson Community Park and Culture Service Fund. Resolution 122866 adopted May 14, 2014, provided for canvassing the returns and declaring the result of the special election as carried by a majority of the votes.

Resolution 122151 adopted December 11, 2013 ordered and called for a special election to be held in Road Lighting District No. 7 of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2014 for the renewal of a property tax of five (5) mills for a ten (10) year period beginning in 2015 for the purpose of acquiring, constructing, providing, maintaining and operating road lighting facilities in the District. The estimated amount to be collected from the taxes is \$186,406. Resolution 122867 adopted May 14, 2014, provided for canvassing the returns and declaring the result of the special election as carried by a majority of the votes.

Resolution 122377 adopted December 11, 2013 ordered and called for a special election to be held in Special Services District of the Parish of Jefferson, State of Louisiana, on Saturday, May 3, 2014 for the renewal of a property tax of two and one-half (2-1/2) mills for a ten (10) year period beginning in 2015. The estimated amount to be collected from the taxes is \$6,272,450 with (a) one mill of said tax to be dedicated to provide support, maintain, administer and operate judicial services in the criminal justice system; (b) one-half mill of said tax to be dedicated to provide, maintain, administer and operate cultural and park facilities and programs in the District of which 1/2 will be dedicated to culture and the other 1/2 will be dedicated to parks; (c) one-half mill of said tax to be dedicated to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in the District; and (d) one-half mill of said tax to be dedicated to provide, assist, administer and maintain services and programs for the elderly in the District. Resolution 122868 adopted May 14, 2014, provided for canvassing the returns and declaring the result of the special election as carried by a majority of the votes.

Subsequent events have been evaluated through June 17, 2014, which is the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY
INFORMATION**

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 2013

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (a)	ACTUARIAL ACCRUED LIABILITY-(AAL) ENTRY AGE (b)	UNFUNDED AAL (UAAL) (b-a)	FUNDED RATIO (a/b)	COVERED PAYROLL (c)	UAAL as a PERCENTAGE OF COVERED PAYROLL (b-a)/c
2004	26,005,542	39,409,017	13,403,475	65.99	13,240,761	101.23
2005	27,430,862	40,671,070	13,240,208	67.45	12,107,801	109.35
2006	28,435,758	42,502,024	14,066,266	66.90	9,056,152	155.32
2007	31,291,977	45,692,808	14,400,831	68.48	8,385,783	171.73
2008	30,399,897	45,451,156	15,051,259	66.88	6,785,137	221.83
2009	29,652,685	45,055,594	15,402,909	65.81	6,057,848	254.26
2010	29,595,215	43,370,821	13,775,606	68.24	4,882,453	282.15
2011	32,045,570	42,782,421	10,736,851	74.90	3,915,940	274.18
2012	34,026,050	42,598,811	8,572,761	79.88	2,390,608	358.60
2013	37,107,271	44,853,904	7,746,633	82.73	1,416,931	546.72

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 2013

<u>YEAR ENDED DECEMBER 31.</u>	<u>EMPLOYER CONTRIBUTIONS (a)</u>	<u>ANNUAL REQUIRED CONTRIBUTIONS (ARC) (b)</u>	<u>CONTRIBUTION PERCENTAGE (a/b)</u>
2004	1,560,449	1,764,121	88.45
2005	1,843,872	1,949,082	94.60
2006	1,653,191	1,966,895	84.05
2007	2,003,193	1,984,888	100.92
2008	2,193,790	2,114,651	103.74
2009	2,211,236	2,270,155	97.40
2010	2,225,369	2,393,128	92.99
2011	2,280,374	2,245,900	101.53
2012	2,324,782	2,054,413	113.16
2013	2,246,907	1,884,459	119.23

*Audited by other auditors

**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.

PUBLIC SAFETY (Continued)

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.

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.

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.

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.

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

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.

CULTURE & RECREATION (Continued)

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.

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.

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.

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.

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 Series 1998
Special Sales Tax Revenue Refunding Series 2005
Special Sales Tax Revenue Series 2007 B
Special Sales Tax Revenue Series 2009 A
Special Sales Tax Revenue Refunding Series 2009 B
Special Sales Tax Revenue Refunding Series 2012 A
Special Sales Tax Revenue Refunding Series 2013

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 East Bank Hotel Occupancy Tax Refunding & Improvement Series 1997 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 Series 2003
West Jefferson Park and Recreation District Series 2004
24th Judicial District Court Revenue Bonds Series 2004
Consolidated Sewerage District No. 1 Taxable Revenue Bonds Series 2013

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.

Yenni Building Project Series 2004
Animal Shelter Project Series 2013

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

Consolidated Playground District # 2, Sub # 1 Series 2011
Fire District # 7 Series 2011

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.

Prison Expansion accounts for video poker revenues from Jefferson Parish, the Sheriff's Office and all municipalities except Harahan; contributions from the District Attorney's Office and other revenues dedicated to the criminal justice system to expand and improve the correctional center.

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

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, 2013

FUND	ASSETS										TOTAL	
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	RECEIVABLES		INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES		TOTAL		
					AD VALOREM TAX	ACCOUNTS PAYABLE						
SPECIAL REVENUE:												
Ambulance District #2	\$	\$	\$ 172,290	\$	\$ 365,149	\$	\$	\$	\$	\$	\$ 537,439	
Juvenile Services			6,784,494		11,076,510				59,997		17,923,064	
Emergency Communications District			554,258		1,089,726				153,092		1,797,076	
Security Enhancement Districts			3,315		492,301				986		496,602	
24th Judicial District												
Court Commissioners			139,244		17,202				29,046		185,492	
Fire District #3			1,127,392		66,011				2,948		4,217,509	
Fire District #4			169,497		2,622				122		849,390	
Fire District #5			3,410,780		2,776,723				22,763		6,215,641	
Fire District #6			5,677,262		4,326,314				15,877		10,024,091	
Fire District #7			530,681		3,974,415				7,951		4,591,225	
Fire District #8			1,871,375		7,726,240				15,693		9,623,797	
Fire District #9			113,274		719,798				170		833,242	
Criminal Justice			425,639		3,384,834				6,830		3,817,303	
Streets Department			5,019,966		100				6,742,119	174,671	11,936,856	
Consolidated Road Lighting District			1,289,174		5,854,022				20,319		7,163,515	
Road Lighting District #7			965,689		182,949				26,384		1,148,638	
Consolidated Garbage District #1	191,123		6,105,151		10,044,199		2,100,325		26,384		18,467,182	
Consolidated Drainage District #2			12,896,468		15,280,190		11,755		2,389,126	1,564,769	32,130,553	
Transit Operations			15,817,223		6,347,919				52,414		22,229,311	
Transit - Elderly and Handicapped			5,051,613		3,173,994				10,228		8,235,835	
Animal Shelter			952,852		4,580,891		505,226		11,879		5,545,622	
Mosquito Control			608,769						12,088		1,113,995	
Health Unit			332,942		715,764				6,464		1,060,794	
Human Services Authority			627,485		1,860,987		3,584		2,027		2,498,520	
Senior Services			603,707		1,009,394						1,615,128	
Consolidated Jefferson Recreation and Community Center and Playground District	20		9,871,992		20,289,407				57,867		30,219,286	
Alario Center			854,911								854,911	
Playground District #16			177,301		374,895						552,196	
West Jefferson Park and Community Center and Playground District												
Lafraniere Park Recreation District			506,597		125,731						125,731	
LaSalle Park			1,128,870		206,921						713,518	
Culture and Parks			734,397		2,289,661				4,803		1,128,870	
Economic Development			414,132		1,009,394				2,027		3,038,861	
Terrytown Redevelopment			1,869,990						124,969		1,425,553	
Metairie CBD District			1,010,201						68,468		1,994,959	
Churchhill Economic Development District			225,587						11,315		1,078,669	
Inspector General			91,083		1,256,570		43,973		1,395		236,902	
Public Education & Government Programming			1,353,758								1,349,048	
TOTAL SPECIAL REVENUE	\$	\$	\$ 89,489,359	\$	\$ 112,820,827	\$	\$ 4,274,089	\$	\$ 9,859,187	\$	\$ 1,739,440	\$ 218,374,055

(CONTINUED)

JEFFERSON PARISH, LOUISIANA

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

December 31, 2013

FUND	ASSETS									
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES				INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	TOTAL
				AD VALOREM TAX	INTEREST	ACCOUNTS PAYABLE	GOVERNMENTAL			
DEBT SERVICE:										
Special Sales Tax Revenue Bonds	\$ 6,848,761	\$	\$ 6,548,392	\$	\$	\$ 8,575,627	\$	\$	\$ 21,972,780	
Hotel Occupancy Tax Bonds			943,517			175,015			1,118,532	
Drainage Sales Tax Revenue Bonds	169,839	949,852	49,307			664,577			1,784,268	
Public Improvement Revenue Bonds	81,487		95,730		1,186,226	2,487			1,365,940	
Certificates of Indebtedness	1,562		4,985,739						4,987,301	
General Obligation Bonds										
Loan Programs										
TOTAL DEBT SERVICE	\$ 7,101,649	\$ 949,852	\$ 12,622,685	\$	\$ 1,186,226	\$ 9,417,716	\$	\$	\$ 31,278,128	
CAPITAL PROJECTS:										
Courthouse Complex	\$	\$	1,948,105	\$	\$	\$	\$	\$	1,948,105	
General Government Misc Capital Improvements	6,173,010		9,556,206			10,226			15,739,442	
Fire Capital Improvements		450,914	18,632,880	57					19,083,851	
Prison Expansion			24						24	
Public Safety Misc Capital Improvements			7,135,396						7,135,396	
Sewer Capital Improvements			12,150,593						12,150,593	
Environmental & Landfill Improvements			10,519,051						10,519,051	
Playground & Library Improvements		2,440,570	23,013,250			7,942			25,461,762	
Lasalle Park			5,040,773			5,969,261			11,009,034	
Culture & Recreation Misc Capital Improvements			3,942,847			36,500			3,979,347	
TOTAL CAPITAL PROJECTS	\$ 6,173,010	\$ 2,891,484	\$ 91,939,125	\$ 57	\$	\$ 6,022,929	\$	\$	\$ 107,026,605	
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 13,465,802	\$ 3,841,336	\$ 194,051,169	\$ 57	\$ 114,007,053	\$ 4,274,089	\$	\$ 1,739,440	\$ 356,678,788	

(CONTINUED)

JEFFERSON PARISH, LOUISIANA
 NON MAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET - CONTINUED

December 31, 2013

FUND	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL
						NON-SPENDABLE	RESTRICTED	COMMITTED		
SPECIAL REVENUE:										
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Ambulance District #2	139,390	209		365,576	365,785	171,654		171,654	171,654	537,439
Juvenile Services	228	1,796,345		11,086,854	11,226,244	6,696,820		6,696,820	6,696,820	17,923,064
Emergency Communications District	3,084			493,421	496,505	503		503	503	1,797,076
Security Enhancement Districts						97		97	97	496,602
24th Judicial District										
Court Commissioners	150				150					185,492
Fire District #3				3,024,779	3,024,779	1,192,730		1,192,730	1,192,730	4,217,509
Fire District #4				677,322	677,322	172,068		172,068	172,068	849,390
Fire District #5				2,779,788	2,779,788	3,435,853		3,435,853	3,435,853	6,215,641
Fire District #6				4,332,723	4,332,723	5,691,368		5,691,368	5,691,368	10,024,091
Fire District #7				3,975,254	3,975,254	615,971		615,971	615,971	4,591,225
Fire District #8				7,730,214	7,730,214	1,893,583		1,893,583	1,893,583	9,623,797
Fire District #9				720,640	721,146	112,096		112,096	112,096	833,242
Criminal Justice		506		3,387,990	3,387,990	429,313		429,313	429,313	3,817,303
Streets Department	283,750			283,750	283,750	11,478,435	174,671	11,653,106	11,653,106	11,936,856
Consolidated Road Lighting District	332,506			5,859,892	6,192,198	971,317		971,317	971,317	7,163,515
Road Lighting District #7	7,401			183,163	190,669	957,969		957,969	957,969	1,148,638
Consolidated Garbage District #1	2,120,704			10,953,934	12,174,638	6,292,544		6,292,544	6,292,544	18,467,182
Consolidated Drainage District #2	1,874,672			15,294,466	17,169,138	13,396,646		13,396,646	13,396,646	32,130,553
Transit Operations	854,475			6,353,847	7,208,322	15,020,999	1,564,769	16,020,989	16,020,989	22,229,311
Transit - Elderly and Handicapped	228,944			3,176,957	3,405,901	4,829,934		4,829,934	4,829,934	8,235,835
Animal Shelter	70,242			4,585,169	4,655,411	880,211		880,211	880,211	5,545,622
Mosquito Control	322,658				322,658	791,337		791,337	791,337	1,113,995
Health Unit	45,521			716,432	761,953	298,841		298,841	298,841	1,060,794
Human Services Authority				1,862,725	1,862,725	635,795		635,795	635,795	2,498,520
Senior Services	66,464			1,010,383	1,076,847	538,281		538,281	538,281	1,615,128
Consolidated Jefferson Recreation and Community Center and Playground District	426,217			20,309,071	20,735,288	9,483,998		9,483,998	9,483,998	30,219,286
Alario Center	69,736				69,736	785,175		785,175	785,175	854,911
Playground District #16		289		.375,333	.375,622	176,574		176,574	176,574	552,196
West Jefferson Park and Community Center and Playground District	2,192		13,710		15,902	109,829		109,829	109,829	125,731
LaFrenere Park Recreation District	38,649			51,324	51,324	662,194		662,194	662,194	713,518
LaSalle Park	13,698				13,698	1,115,172		1,115,172	1,115,172	1,128,870
Culture and Parks				2,301,829	2,301,829	737,032		737,032	737,032	3,038,861
Economic Development	32,934			1,010,382	1,043,316	382,237		382,237	382,237	1,425,553
Terrytown Redevelopment						1,994,969		1,994,969	1,994,969	1,994,969
Metairie CBD District						1,078,669		1,078,669	1,078,669	1,078,669
Churchhill Economic Development District Inspector General	58,654			1,257,786	1,316,440	236,902		236,902	236,902	236,902
Public Education & Government Programming	8,567				8,567	32,608		32,608	32,608	1,349,048
						1,389,164		1,389,164	1,389,164	1,397,731
TOTAL SPECIAL REVENUE	\$ 7,000,836	\$ 1,810,129	\$ 13,710	\$ 112,925,730	\$ 121,750,405	\$ 94,894,210	\$ 1,739,440	\$ 96,633,650	\$ 218,374,055	

(CONTINUED)

JEFFERSON PARISH, LOUISIANA
 NON MAJOR GOVERNMENTAL FUNDS
 COMBINING BALANCE SHEET - CONTINUED

December 31, 2013

FUND	LIABILITIES AND FUND BALANCES									
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED	TOTAL FUND BALANCE	TOTAL
DEBT SERVICE:										
Special Sales Tax Revenue Bonds	\$ 14,000	\$	\$	\$	\$ 14,000	\$	\$ 21,958,780	\$	\$ 21,958,780	\$ 21,972,780
Hotel Occupancy Tax Bonds							1,118,532		1,118,532	1,118,532
Drainage Sales Tax Revenue Bonds			577,886		577,886		1,206,382		1,206,382	1,784,288
Public Improvement Revenue Bonds				1,186,721	1,186,721		49,307		49,307	49,307
Certificates of Indebtedness							179,219		179,219	1,365,940
General Obligation Bonds							4,987,301		4,987,301	4,987,301
Loan Programs										
TOTAL DEBT SERVICE	\$ 14,000	\$	\$ 577,886	\$ 1,186,721	\$ 1,779,607	\$	\$ 28,499,521	\$	\$ 28,499,521	\$ 31,278,128
CAPITAL PROJECTS:										
Courthouse Complex	\$ 200,420	\$ 2,365	\$	\$	\$ 202,785	\$	\$	\$ 1,745,320	\$ 1,745,320	\$ 1,948,105
General Government Misc Capital Improvements	65,366				65,366			15,674,076	15,674,076	15,739,442
Fire Capital Improvements	188,441				188,441			18,895,410	18,895,410	19,083,851
Prison Expansion								24	24	24
Public Safety Misc Capital Improvements	26,666				26,666			7,108,730	7,108,730	7,135,396
Sewer Capital Improvements	2,453,489				2,453,489			9,697,104	9,697,104	12,150,593
Environmental & landfill Improvements	109,864				109,864			10,409,187	10,409,187	10,519,051
Playground & Library Improvements	1,462,733	112,574			1,575,307			23,886,455	23,886,455	25,461,762
Lasalle Park	8,154,060				8,154,060			2,854,974	2,854,974	11,009,034
Culture & Recreation Misc Capital Improvements	86,245				86,245			3,893,102	3,893,102	3,979,347
TOTAL CAPITAL PROJECTS	\$ 12,747,284	\$ 114,939	\$	\$	\$ 12,862,223	\$	\$	\$ 94,164,382	\$ 94,164,382	\$ 107,026,605
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 19,762,120	\$ 1,925,068	\$ 591,596	\$ 114,112,451	\$ 136,391,235	\$ 1,739,440	\$ 124,383,731	\$ 94,164,382	\$ 220,287,653	\$ 356,678,788

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	REVENUES							TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	
SPECIAL REVENUE:								
Ambulance District #2	\$ 369,075	\$	\$	\$	\$	\$ 1,056	\$	369,131
Juvenile Services	10,848,707		305,773	41,332	33,684	35,315	3,260	11,268,071
Emergency Communications District			159,112	7,237,074		2,601	875	7,399,662
Security Enhancement Districts						787		488,190
24th Judicial District	487,403							
Court Commissioners					1,009,740		43,454	1,053,985
Fire District #3	2,875,501		202,639	372,780		7,470		3,458,390
Fire District #4	634,076		14,758			1,337		650,171
Fire District #5	2,765,228		136,311			15,282		2,916,821
Fire District #6	4,436,463		124,374			24,118		4,584,955
Fire District #7	3,811,922		108,253	301,064		7,087	6,498	4,234,824
Fire District #8	7,421,233		251,123			17,075		7,689,431
Fire District #9	723,595		9,543			1,327		734,465
Criminal Justice	3,264,330		60,000			1,797		3,326,127
Streets Department	31,484,568	167,941	2,285,303	49,791		11,162	758,044	34,726,809
Consolidated Road Lighting District	5,754,634		178,540			18,721	136,500	6,088,395
Road Lighting District #7	184,408		1,249			3,443		189,100
Consolidated Garbage District #1	9,799,809		670,205	20,227,160		39,817	118,338	30,854,329
Consolidated Drainage District #2	32,208,605		1,841,320			55,232	109,610	34,214,767
Transit Operations	6,217,243		426,369			60,835	4,565	10,167,969
Transit - Elderly and Handicapped	3,108,623			3,458,957		21,079		3,336,378
Animal Shelter	4,125,782		167,772	155,240	16,825	8,159	39,024	4,512,802
Mosquito Control			256,092	4,045,913		1,730		4,303,735
Health Unit	1,054,826		42,655			10,513	45,310	1,153,404
Human Services Authority	1,822,898		73,933			4,498		1,901,329
Senior Services	1,001,069					3,490	19,536	1,024,095
Consolidated Jefferson Recreation and Community Center and Playground District			573,636	741,121		59,429	80,359	21,321,954
Alario Center	19,867,409		462,747	602,732		3,201	237,178	1,305,858
Playground District #16	376,046					1,073		377,119
West Jefferson Park and Community Center and Playground District						1,525	946,924	948,449
Laferriere Park Recreation District				945,399		1,435	750	1,916,792
LaSalle Park			579,814	1,914,607		1,777		1,117,159
Culture and Parks				93,568		9,018		2,272,279
Economic Development	442,000					4,015	200	1,004,596
Terrytown Redevelopment	2,263,261					6,514		307,977
Métairie CBD District	1,000,381					3,199		234,860
Churchhill Economic Development District	301,363					618		98,079
Inspector General	231,661					3,571		1,216,420
Public Education & Government Programming	97,461					3,823		509,241
	1,212,849							
	505,418							
TOTAL SPECIAL REVENUE	\$ 180,895,647	\$ 167,941	\$ 8,931,621	\$ 40,363,414	\$ 1,080,249	\$ 454,120	\$ 1,803,501	\$ 213,276,693

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	REVENUES							
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	TOTAL
DEBT SERVICE:								
Special Sales Tax Revenue Bonds	\$ 38,893,441	\$	\$	\$	\$	\$ 37,111	\$ 868,924	\$ 39,799,476
Hotel Occupancy Tax Bonds	669,636					4,320		673,956
Drainage Sales Tax Revenue Bonds								
Public Improvement Revenue Bonds			208,337			4,305	745,533	958,175
Louisiana Public Facilities Authority Bonds	1,126,839					870	118,848	119,718
General Obligation Bonds	4,870,325					1,713		1,128,552
Loan Programs						50,830		4,821,155
TOTAL DEBT SERVICE	\$ 45,560,241	\$	\$ 208,337	\$	\$	\$ 98,148	\$ 1,733,305	\$ 47,601,032
CAPITAL PROJECTS:								
Courthouse Complex	\$	\$	\$	\$	\$	\$ 5,487	\$	\$ 5,487
General Government Misc Capital Improvements						24,098	195,842	219,938
Fire Capital Improvements	1,303					80,070	74,994	156,367
Prison Expansion								
Public Safety Misc Capital Improvements						27,532		27,532
Sewer Capital Improvements	3,600,000					52,874		3,652,874
Environmental & Landfill Improvements			30,839			33,654	2,050	66,243
Playground & Library Improvements	5,940		963,546			90,594	276,313	1,336,393
Lasalle Park			5,888,310			9,513	100,000	5,997,823
Culture & Recreation Misc Capital Improvements			650,920			13,936	42,673	707,529
TOTAL CAPITAL PROJECTS	\$ 3,607,243	\$	\$ 7,533,415	\$	\$	\$ 337,656	\$ 691,872	\$ 12,170,186
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 208,863,331	\$ 167,941	\$ 16,673,273	\$ 40,363,414	\$ 1,060,249	\$ 890,925	\$ 4,028,678	\$ 273,047,811

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	EXPENDITURES										TOTAL	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
	SPECIAL REVENUE:	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY		
Ambulance District #2		\$ 344,669	\$	\$	\$	\$	\$	\$	\$	\$	\$ 344,669	\$ 24,462
Juvenile Services		9,537,853								43,646	9,581,499	1,886,572
Emergency Communications District		7,519,779									7,519,779	(120,117)
Security Enhancement Districts		488,959									488,959	(769)
24th Judicial District												
Court Commissioners		1,259,176								5,566	1,264,742	(210,757)
Fire District #3		2,880,458									2,880,458	577,932
Fire District #4		578,903									578,903	71,268
Fire District #5		2,614,290									2,614,290	302,531
Fire District #6		3,449,804									3,449,804	1,135,161
Fire District #7		3,947,596									3,947,596	287,228
Fire District #8		7,613,599									7,613,599	75,832
Fire District #9		703,749									703,749	30,716
Criminal Justice		332,837									332,837	2,893,290
Streets Department			25,501,212							1,296,266	26,797,468	7,829,341
Consolidated Road Lighting District			5,587,135							9,713	5,596,848	491,647
Road Lighting District #7			89,214								89,214	99,886
Consolidated Garbage District #1			28,806,978							20,067	28,827,045	2,027,284
Consolidated Drainage District #2			30,730,046							57,426	30,787,472	3,427,295
Transit Operations				11,512,012						420	11,512,432	(1,344,463)
Transit - Elderly and Handicapped				2,910,133							2,910,133	429,245
Animal Shelter										49,476	3,132,546	1,380,266
Mosquito Control					3,083,070						3,083,070	116,461
Health Unit					4,187,274						4,187,274	509,212
Human Services Authority					642,544					1,648	644,192	186,192
Senior Services					1,705,137						1,705,137	196,192
Consolidated Jefferson Recreation and Community Center and Playground District					968,126					81,323	1,049,449	(25,354)
Alario Center						20,231,916				1,008,589	21,240,505	81,449
Playground District #18						1,223,112				42,437	1,265,549	40,309
West Jefferson Park and Community Center and Playground District						344,047					344,047	33,072
Lafreniere Park Recreation District						95,767				19,003	1,850,465	851,167
LaSalle Park						1,831,462					522,053	66,327
Culture and Parks						538,856					538,856	595,106
Economic Development												1,733,323
Terrytown Redevelopment						1,189,429					1,189,429	(194,833)
Metairie CBD District						156					156	307,821
Churchhill Economic Development District												234,860
Inspector General		337,812								69,377	407,189	98,079
Public Education & Government Programming										26,856	58,401	809,431
TOTAL SPECIAL REVENUE		\$ 41,609,284	\$ 90,814,585	\$ 14,422,145	\$ 10,617,896	\$ 24,787,313	\$ 1,199,585	\$	\$ 2,731,603	\$ 186,182,411	\$ 27,094,182	\$

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JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	EXPENDITURES										EXCESS(DIFFERENCE) OF REVENUES OVER(UNDER) EXPENDITURES	
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL		
DEBT SERVICE:												
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$ 20,974,653	\$ 15,372,262	\$	\$	\$ 36,346,915	3,452,561
Hotel Occupancy Tax Bonds							310,000	99,257			409,257	264,599
Drainage Sales Tax Revenue Bonds							880,000	988,333			1,668,333	(710,158)
Public Improvement Revenue Bonds							705,000	47,983			752,983	(833,245)
Louisiana Public Facilities Authority Bonds							935,000	265,979			1,200,979	(72,427)
General Obligation Bonds							4,156,600	4,149,951			8,306,551	(3,385,406)
Lean Programs												
TOTAL DEBT SERVICE	\$	\$	\$	\$	\$	\$	\$ 27,761,253	\$ 20,923,755	\$ 0	\$	\$ 48,685,008	\$ (1,083,976)
CAPITAL PROJECTS:												
Courthouse Complex	\$	\$	\$	\$	\$	\$	\$	\$	\$ 161,082	\$	\$ 161,082	(165,595)
General Government Misc Capital Improvements									708,942		708,942	(489,004)
Fire Capital Improvements									7,215,818		7,215,818	(7,059,451)
Prison Expansion												
Public Safety Misc Capital Improvements									2,101,844		2,101,844	(2,074,312)
Sewer Capital Improvements									14,495,276		14,495,276	(10,842,402)
Environmental & Landfill Improvements									149,651		149,651	(83,408)
Playground & Library Improvements									6,856,987		6,856,987	(5,520,574)
Lasalle Park									7,569,818		7,569,818	(1,571,995)
Culture & Recreation Misc Capital Improvements									456,935		456,935	250,594
TOTAL CAPITAL PROJECTS	\$	\$	\$	\$	\$	\$	\$	\$	\$ 39,710,333	\$	\$ 39,710,333	\$ (27,546,147)
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 41,609,284	\$ 90,814,585	\$ 14,422,145	\$ 10,617,896	\$ 24,787,313	\$ 1,199,585	\$ 27,761,253	\$ 20,923,755	\$ 42,447,936	\$ 274,583,752	\$ 274,583,752	\$ (1,635,941)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	ISSUANCE OF LONG TERM DEBT	OTHER FINANCING SOURCES (USES)			TOTAL	NET CHANGES IN FUND BALANCES	FUND BALANCE	
		TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND EXCESS AGENT			BEGINNING OF YEAR	END OF YEAR
SPECIAL REVENUE:								
Ambulance District #2	\$	\$ 5,509	\$	\$	\$ 5,509	\$ 29,971	\$ 141,883	\$ 171,654
Juvenile Services		186,389	(161,455)		24,934	1,711,506	4,885,314	6,696,820
Emergency Communications District						(120,117)	120,620	503
Security Enhancement Districts						(769)	866	97
24th Judicial District								
Court Commissioners						(210,757)	396,099	185,342
Fire District #3		28,947	(35,000)		(6,053)	571,879	620,851	1,192,730
Fire District #4		1,099			1,099	72,367	99,701	172,068
Fire District #5		32,152			32,152	334,683	3,101,170	3,435,853
Fire District #6		39,464			39,464	1,174,615	4,516,753	5,691,368
Fire District #7		16,128			(305,874)	(18,646)	634,617	615,971
Fire District #8		249,063			249,063	324,895	1,568,688	1,893,583
Fire District #9		9,616			9,616	40,332	71,764	112,096
Criminal Justice		49,179	(2,753,127)		(2,703,948)	289,342	139,971	429,313
Streets Department		637,568	(6,901,501)		(6,263,933)	1,565,408	10,087,698	11,653,106
Consolidated Road Lighting District		149,736	(2,400,000)		(2,250,264)	(1,758,717)	2,730,034	971,317
Road Lighting District #7		2,864			2,804	102,690	855,279	957,969
Consolidated Garbage District #1		147,432	(4,638,340)		(4,490,908)	(2,463,624)	8,756,168	6,292,544
Consolidated Drainage District #2		781,179	(1,652,000)		(870,821)	2,558,474	12,404,941	14,961,415
Transit - Operations		2,829,153	(178,895)		2,650,258	1,305,795	13,715,194	15,020,989
Transit - Elderly and Handicapped		93,330			93,330	519,575	4,310,369	4,829,934
Animal Shelter		50,278	(2,250,000)		(2,199,722)	(819,466)	1,709,677	890,211
Mosquito Control						116,461	674,876	791,337
Health Unit		32,949	(3,050,000)		(3,017,051)	(2,507,839)	2,806,680	298,841
Human Services Authority		39,662			39,662	235,854	399,941	635,795
Senior Services		14,125			14,125	(11,229)	549,610	538,281
Consolidated Jefferson Recreation and Community Center and Playground District								
Alario Center		736,352	(608,573)		127,779	209,228	9,274,770	9,483,998
Playground District #16		50,423			50,423	90,732	694,443	785,175
West Jefferson Park and Community Center and Playground District		5,058			5,058	38,130	138,444	176,574
LaFreniere Park Recreation District								
LaSalle Park								
Culture and Parks		83,049	(1,235,832)		(1,152,783)	(384,675)	494,504	109,829
Economic Development		296,037			296,037	149,376	512,818	662,194
Terrytown Redevelopment		35,055	(4,272,383)		(4,237,328)	(2,504,005)	224,029	1,115,172
Metairie CBD District		14,125	(100,000)		(85,875)	(280,708)	3,241,037	737,032
Church Hill Economic Development District			(177,040)		(177,040)	130,781	1,864,178	1,994,959
Inspector General						234,860	843,809	1,078,669
Public Education & Government Programming		15,093	(798,109)		(783,016)	98,079	138,823	236,902
						11,322	21,286	32,608
						465,933	923,231	1,389,164
TOTAL SPECIAL REVENUE	\$	\$ 6,630,952	\$ (31,534,255)	\$	\$ (24,903,303)	\$ 2,190,879	\$ 94,432,771	\$ 96,623,650

(CONTINUED)

JEFFERSON PARISH, LA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NON MAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2013

FUND	OTHER FINANCING SOURCES (USES)					NET CHANGES IN FUND BALANCES	FUND BALANCE	
	ISSUANCE OF LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL		BEGINNING OF YEAR	END OF YEAR
DEBT SERVICE:								
Special Sales Tax Revenue Bonds	\$ 45,085,000	\$	\$	\$ (45,060,871)	\$ 24,029	\$ 3,476,690	\$ 18,482,190	\$ 21,958,780
Hotel Occupancy Tax Bonds			(4,667)		(4,667)	264,699	853,833	1,118,532
Drainage Sales Tax Revenue Bonds		690,833	(2,914,236)		(2,223,403)	(2,933,561)	4,139,943	1,206,382
Public Improvement Revenue Bonds		600,460			600,460	(32,785)	82,092	49,307
Louisiana Public Facilities Authority Bonds						(72,427)	251,646	179,219
General Obligation Bonds		3,678,430	(6,112,402)		(2,533,972)	(5,919,378)	10,906,679	4,987,301
Loan Programs								
TOTAL DEBT SERVICE	\$ 45,085,000	\$ 4,869,723	\$ (9,031,305)	\$ (45,060,871)	\$ (4,137,553)	\$ (5,221,529)	\$ 34,721,050	\$ 29,499,521
CAPITAL PROJECTS:								
Courthouse Complex	\$	\$ 836,374	\$	\$	\$ 836,374	\$ 680,779	\$ 1,064,541	\$ 1,745,320
General Government Misc Capital Improvements	6,295,000	5,443,164	(40,453)		11,697,711	11,208,707	4,465,369	15,674,076
Fire Capital Improvements		3,472,000	(1,833,157)		1,638,843	(5,420,608)	24,316,018	18,895,410
Prison Expansion							24	24
Public Safety Misc Capital Improvements		1,700,000	(45,000)		1,655,000	(419,312)	7,528,042	7,108,730
Sewer Capital Improvements		3,986,718	(748,934)		3,238,784	(7,602,616)	17,299,722	9,697,104
Environmental & Landfill Improvements		4,236,340	1,339		4,239,679	4,156,271	6,252,916	10,409,187
Playground & Library Improvements		5,099,666	(528,000)		4,571,666	(949,908)	24,835,363	23,886,455
Lasalle Park		4,012,500			4,012,500	2,440,505	414,469	2,854,974
Culture & Recreation Misc Capital Improvements		138,598	(41,139)		97,459	348,051	3,645,051	3,893,102
TOTAL CAPITAL PROJECTS	\$ 6,295,000	\$ 28,929,358	\$ (3,235,344)	\$	\$ 31,989,014	\$ 4,442,887	\$ 89,721,515	\$ 94,164,382
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 51,380,000	\$ 40,430,033	\$ (43,800,904)	\$ (45,060,871)	\$ 2,948,158	\$ 1,412,317	\$ 218,875,336	\$ 220,287,553



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, 2013

AMBULANCE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 352,000	\$ 364,000	\$ 368,075	\$ 4,075
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	600	600	1,056	456
Miscellaneous	0	0	0	0
TOTAL REVENUES	352,600	364,600	369,131	4,531
Expenditures				
Current	344,458	344,610	344,669	(59)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	344,458	344,610	344,669	(59)
Excess (deficiency) of revenues over (under) expenditures	8,142	19,990	24,462	4,472
Other financing sources (uses)				
Transfers in	0	5,509	5,509	0
Transfers out	(5,500)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(5,500)	5,509	5,509	0
NET CHANGE IN FUND BALANCES	2,642	25,499	29,971	4,472
Fund balance				
Beginning of year	141,683	141,683	141,683	0
END OF YEAR	\$ 144,325	\$ 167,182	\$ 171,654	\$ 4,472

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

JUVENILE SERVICES

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 10,614,000	\$ 10,842,000	\$ 10,848,707	\$ 6,707
Licenses and permits	0	0	0	0
Intergovernmental	184,008	215,713	305,773	90,060
Charges for services	78,000	78,000	41,331	(36,669)
Fines and forfeitures	45,000	45,000	33,684	(11,316)
Interest income	25,000	25,000	35,315	10,315
Miscellaneous	1,000	1,000	3,260	2,260
TOTAL REVENUES	10,947,008	11,206,713	11,268,070	61,357
Expenditures				
Current	10,266,904	10,475,730	9,433,533	1,042,197
Capital outlay	54,710	65,214	43,646	21,568
TOTAL EXPENDITURES	10,321,614	10,540,944	9,477,179	1,063,765
Excess (deficiency) of revenues over (under) expenditures	625,394	665,769	1,790,891	1,125,122
Other financing sources (uses)				
Transfers in	0	186,390	186,390	0
Transfers out	(377,100)	(191,000)	(161,455)	29,545
TOTAL OTHER FINANCING SOURCES (USES)	(377,100)	(4,610)	24,935	29,545
NET CHANGE IN FUND BALANCES	248,294	661,159	1,815,826	1,154,667
Fund balance Beginning of year	5,009,548	5,009,548	5,009,548	0
END OF YEAR	\$ 5,257,842	\$ 5,670,707	\$ 6,825,374	\$ 1,154,667

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

EMERGENCY COMMUNICATIONS DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	485,551	485,551	159,112	(326,439)
Charges for services	7,300,000	7,300,000	7,237,074	(62,926)
Fines and forfeitures	0	0	0	0
Interest income	1,100	1,100	2,601	1,501
Miscellaneous	0	0	875	875
TOTAL REVENUES	7,786,651	7,786,651	7,399,662	(386,989)
Expenditures				
Current	7,786,362	7,787,116	7,519,779	267,337
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,786,362	7,787,116	7,519,779	267,337
Excess (deficiency) of revenues over (under) expenditures	289	(465)	(120,117)	(119,652)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	289	(465)	(120,117)	(119,652)
Fund balance				
Beginning of year	120,620	120,620	120,620	0
END OF YEAR	\$ 120,909	\$ 120,155	\$ 503	\$ (119,652)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

SECURITY ENHANCEMENT DISTRICTS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 483,187	\$ 483,187	\$ 487,403	\$ 4,216
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	549	549	787	238
Miscellaneous	0	0	0	0
TOTAL REVENUES	483,736	483,736	488,190	4,454
Expenditures				
Current	483,736	484,146	485,875	(1,729)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	483,736	484,146	485,875	(1,729)
Excess (deficiency) of revenues over (under) expenditures	0	(410)	2,315	2,725
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	0	(410)	2,315	2,725
Fund balance				
Beginning of year	866	866	866	0
END OF YEAR	\$ 866	\$ 456	\$ 3,181	\$ 2,725

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

24TH JUDICIAL DISTRICT COURT COMMISSIONERS

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	1,082,700	1,082,700	1,009,740	(72,960)
Interest income	1,200	1,200	791	(409)
Miscellaneous	45,000	45,000	43,454	(1,546)
TOTAL REVENUES	1,128,900	1,128,900	1,053,985	(74,915)
Expenditures				
Current	1,324,578	1,313,769	1,269,363	44,406
Capital outlay	5,600	6,600	5,566	1,034
TOTAL EXPENDITURES	1,330,178	1,320,369	1,274,929	45,440
Excess (deficiency) of revenues over (under) expenditures	(201,278)	(191,469)	(220,944)	(29,475)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(201,278)	(191,469)	(220,944)	(29,475)
Fund balance				
Beginning of year	406,286	406,286	406,286	0
END OF YEAR	\$ 205,008	\$ 214,817	\$ 185,342	\$ (29,475)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #3				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,756,000	\$ 2,887,000	\$ 2,875,501	\$ (11,499)
Licenses and permits	0	0	0	0
Intergovernmental	167,043	202,640	202,639	(1)
Charges for services	340,000	340,000	372,780	32,780
Fines and forfeitures	0	0	0	0
Interest income	5,000	5,000	7,470	2,470
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,268,043	3,434,640	3,458,390	23,750
Expenditures				
Current	2,564,894	2,886,192	2,880,458	5,734
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,564,894	2,886,192	2,880,458	5,734
Excess (deficiency) of revenues over (under) expenditures	703,149	548,448	577,932	29,484
Other financing sources (uses)				
Transfers in	0	28,947	28,947	0
Transfers out	(63,900)	(35,000)	(35,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(63,900)	(6,053)	(6,053)	0
NET CHANGE IN FUND BALANCES	639,249	542,395	571,879	29,484
Fund balance				
Beginning of year	620,851	620,851	620,851	0
END OF YEAR	\$ 1,260,100	\$ 1,163,246	\$ 1,192,730	\$ 29,484

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #4				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 597,000	\$ 646,000	\$ 634,075	\$ (11,925)
Licenses and permits	0	0	0	0
Intergovernmental	13,000	14,759	14,758	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,300	1,300	1,337	37
Miscellaneous	0	0	0	0
TOTAL REVENUES	611,300	662,059	650,170	(11,889)
Expenditures				
Current	575,197	577,431	578,902	(1,471)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	575,197	577,431	578,902	(1,471)
Excess (deficiency) of revenues over (under) expenditures	36,103	84,628	71,268	(13,360)
Other financing sources (uses)				
Transfers in	0	1,099	1,099	0
Transfers out	(1,100)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,100)	1,099	1,099	0
NET CHANGE IN FUND BALANCES	35,003	85,727	72,367	(13,360)
Fund balance				
Beginning of year	99,701	99,701	99,701	0
END OF YEAR	\$ 134,704	\$ 185,428	\$ 172,068	\$ (13,360)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #5				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues:				
Taxes	\$ 2,690,000	\$ 2,754,000	\$ 2,765,228	\$ 11,228
Licenses and permits	0	0	0	0
Intergovernmental	123,692	136,312	136,311	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,000	10,000	15,282	5,282
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,823,692	2,900,312	2,916,821	16,509
Expenditures				
Current	2,600,968	2,617,972	2,614,290	3,682
Capital/outlay	0	0	0	0
TOTAL EXPENDITURES	2,600,968	2,617,972	2,614,290	3,682
Excess (deficiency) of revenues over (under) expenditures	222,724	282,340	302,531	20,191
Other financing sources (uses)				
Transfers in	0	32,152	32,152	0
Transfers out	(32,100)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(32,100)	32,152	32,152	0
NET CHANGE IN FUND BALANCES	190,624	314,492	334,683	20,191
Fund balance				
Beginning of year	3,101,170	3,101,170	3,101,170	0
END OF YEAR	\$ 3,291,794	\$ 3,415,662	\$ 3,435,853	\$ 20,191

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #6				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,324,000	\$ 4,421,000	\$ 4,436,463	\$ 15,463
Licenses and permits	0	0	0	0
Intergovernmental	112,144	124,375	124,374	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	12,000	12,000	24,118	12,118
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,448,144	4,557,375	4,584,955	27,580
Expenditures				
Current	3,436,398	3,453,462	3,449,804	3,658
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,436,398	3,453,462	3,449,804	3,658
Excess (deficiency) of revenues over (under) expenditures	1,011,746	1,103,913	1,135,151	31,238
Other financing sources (uses)				
Transfers in	0	39,464	39,464	0
Transfers out	(39,400)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(39,400)	39,464	39,464	0
NET CHANGE IN FUND BALANCES	972,346	1,143,377	1,174,615	31,238
Fund balance				
Beginning of year	4,516,753	4,516,753	4,516,753	0
END OF YEAR	\$ 5,489,099	\$ 5,660,130	\$ 5,691,368	\$ 31,238

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,801,900	\$ 3,892,900	\$ 3,811,922	\$ (80,978)
Licenses and permits	0	0	0	0
Intergovernmental	98,624	108,253	108,253	0
Charges for services	300,000	300,000	301,064	1,064
Fines and forfeitures	0	0	0	0
Interest income	5,000	5,000	7,087	2,087
Miscellaneous	0	0	6,498	6,498
TOTAL REVENUES	4,205,524	4,306,153	4,234,824	(71,329)
Expenditures				
Current	3,935,536	3,955,038	3,947,596	7,442
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,935,536	3,955,038	3,947,596	7,442
Excess (deficiency) of revenues over (under) expenditures	269,988	351,115	287,228	(63,887)
Other financing sources (uses)				
Transfers in	0	16,125	16,126	1
Transfers out	(338,100)	(322,000)	(322,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(338,100)	(305,875)	(305,874)	1
NET CHANGE IN FUND BALANCES	(68,112)	45,240	(18,646)	(63,886)
Fund balance				
Beginning of year	634,617	634,617	634,617	0
END OF YEAR	\$ 566,505	\$ 679,857	\$ 615,971	\$ (63,886)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	FIRE DISTRICT #8			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,335,000	\$ 7,420,876	\$ 7,421,233	\$ 357
Licenses and permits	0	0	0	0
Intergovernmental	233,952	251,124	251,123	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	9,000	9,000	17,075	8,075
Miscellaneous	0	0	0	0
TOTAL REVENUES	7,577,952	7,681,000	7,689,431	8,431
Expenditures				
Current	7,377,209	7,614,715	7,613,599	1,116
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,377,209	7,614,715	7,613,599	1,116
Excess (deficiency) of revenues over (under) expenditures	200,743	66,285	75,832	9,547
Other financing sources (uses)				
Transfers in	0	249,063	249,063	0
Transfers out	(33,800)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(33,800)	249,063	249,063	0
NET CHANGE IN FUND BALANCES	166,943	315,348	324,895	9,547
Fund balance				
Beginning of year	1,568,688	1,568,688	1,568,688	0
END OF YEAR	\$ 1,735,631	\$ 1,884,036	\$ 1,893,583	\$ 9,547

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

FIRE DISTRICT #9				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 691,000	\$ 716,000	\$ 723,595	\$ 7,595
Licenses and permits	0	0	0	0
Intergovernmental	8,400	9,544	9,543	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	1,327	327
Miscellaneous	0	0	0	0
TOTAL REVENUES	700,400	726,544	734,465	7,921
Expenditures				
Current	702,880	703,731	703,749	(18)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	702,880	703,731	703,749	(18)
Excess (deficiency) of revenues over (under) expenditures	(2,480)	22,813	30,716	7,903
Other financing sources (uses)				
Transfers in	0	9,616	9,616	0
Transfers out	(9,600)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(9,600)	9,616	9,616	0
NET CHANGE IN FUND BALANCES	(12,080)	32,429	40,332	7,903
Fund balance				
Beginning of year	71,764	71,764	71,764	0
END OF YEAR	\$ 59,684	\$ 104,193	\$ 112,096	\$ 7,903

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CRIMINAL JUSTICE				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,196,700	\$ 3,267,700	\$ 3,264,330	\$ (3,370)
Licenses and permits	0	0	0	0
Intergovernmental	60,000	60,000	60,000	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	3,000	3,000	1,797	(1,203)
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,259,700	3,330,700	3,326,127	(4,573)
Expenditures				
Current	238,775	332,572	332,837	(265)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	238,775	332,572	332,837	(265)
Excess (deficiency) of revenues over (under) expenditures	3,020,925	2,998,128	2,993,290	(4,838)
Other financing sources (uses)				
Transfers in	0	49,179	49,179	0
Transfers out	(2,802,227)	(2,753,127)	(2,753,127)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,802,227)	(2,703,948)	(2,703,948)	0
NET CHANGE IN FUND BALANCES	218,698	294,180	289,342	(4,838)
Fund balance				
Beginning of year	139,971	139,971	139,971	0
END OF YEAR	\$ 358,669	\$ 434,151	\$ 429,313	\$ (4,838)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 29,741,757	\$ 30,891,207	\$ 31,484,568	\$ 593,361
Licenses and permits	201,500	200,000	167,941	(32,059)
Intergovernmental	1,126,000	2,137,867	2,285,304	147,437
Charges for services	40,000	40,000	19,791	(20,209)
Fines and forfeitures	0	0	0	0
Interest income	6,750	6,750	11,161	4,411
Miscellaneous	595,600	662,214	758,044	95,830
TOTAL REVENUES	31,711,607	33,938,038	34,726,809	788,771
Expenditures				
Current	26,736,215	28,414,439	25,705,967	2,708,472
Capital outlay	1,995,172	1,522,492	1,385,726	136,766
TOTAL EXPENDITURES	28,731,387	29,936,931	27,091,693	2,845,238
Excess (deficiency) of revenues over (under) expenditures	-2,980,220	4,001,107	7,635,116	3,634,009
Other financing sources (uses)				
Transfers in	400,000	637,568	637,568	0
Transfers out	(3,766,186)	(6,900,001)	(6,901,501)	(1,500)
TOTAL OTHER FINANCING SOURCES (USES)	(3,366,186)	(6,262,433)	(6,263,933)	(1,500)
NET CHANGE IN FUND BALANCES	(385,966)	(2,261,326)	1,371,183	3,632,509
Fund balance				
Beginning of year	10,358,620	10,358,620	10,358,620	0
END OF YEAR	\$ 9,972,654	\$ 8,097,294	\$ 11,729,803	\$ 3,632,509

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CONSOLIDATED ROAD LIGHTING DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 5,650,000	\$ 5,755,000	\$ 5,754,633	\$ (367)
Licenses and permits	0	0	0	0
Intergovernmental	223,034	179,041	178,540	(501)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	25,000	25,000	18,721	(6,279)
Miscellaneous	0	136,500	136,500	0
TOTAL REVENUES	5,898,034	6,095,541	6,088,394	(7,147)
Expenditures				
Current	5,172,183	5,821,197	5,590,396	230,801
Capital outlay	0	9,740	9,713	27
TOTAL EXPENDITURES	5,172,183	5,830,937	5,600,109	230,828
Excess (deficiency) of revenues over (under) expenditures	725,851	264,604	488,285	223,681
Other financing sources (uses)				
Transfers in	0	149,736	149,736	0
Transfers out	(149,500)	(2,400,000)	(2,400,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(149,500)	(2,250,264)	(2,250,264)	0
NET CHANGE IN FUND BALANCES	576,351	(1,985,660)	(1,761,979)	223,681
Fund balance				
Beginning of year	2,733,406	2,733,406	2,733,406	0
END OF YEAR	\$ 3,309,757	\$ 747,746	\$ 971,427	\$ 223,681

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

ROAD LIGHTING DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 176,500	\$ 183,500	\$ 184,408	\$ 908
Licenses and permits	0	0	0	0
Intergovernmental	1,277	1,237	1,249	12
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,500	1,540	3,443	1,903
Miscellaneous	0	0	0	0
TOTAL REVENUES	179,277	186,277	189,100	2,823
Expenditures				
Current	86,007	98,126	89,214	8,912
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	86,007	98,126	89,214	8,912
Excess (deficiency) of revenues over (under) expenditures	93,270	88,151	99,886	11,735
Other financing sources (uses)				
Transfers in	0	2,804	2,804	0
Transfers out	(2,800)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,800)	2,804	2,804	0
NET CHANGE IN FUND BALANCES	90,470	90,955	102,690	11,735
Fund balance				
Beginning of year	855,279	855,279	855,279	0
END OF YEAR	\$ 945,749	\$ 946,234	\$ 957,969	\$ 11,735

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 9,413,000	\$ 9,823,000	\$ 9,798,809	\$ (24,191)
Licenses and permits	0	0	0	0
Intergovernmental	177,757	3,880,651	3,880,650	(1)
Charges for services	19,481,990	19,481,990	20,199,642	717,652
Fines and forfeitures	0	0	0	0
Interest income	20,600	20,600	39,818	19,218
Miscellaneous	110,000	110,000	118,338	8,338
TOTAL REVENUES	29,203,347	33,316,241	34,037,257	721,016
Expenditures				
Current	28,453,736	30,930,295	28,885,472	2,044,823
Capital outlay	35,000	33,197	20,067	13,130
TOTAL EXPENDITURES	28,488,736	30,963,492	28,905,539	2,057,953
Excess (deficiency) of revenues over (under) expenditures	714,611	2,352,749	5,131,718	2,778,969
Other financing sources (uses)				
Transfers in	0	147,432	147,432	0
Transfers out	(1,547,200)	(4,638,341)	(4,638,340)	1
TOTAL OTHER FINANCING SOURCES (USES)	(1,547,200)	(4,490,909)	(4,490,908)	1
NET CHANGE IN FUND BALANCES	(832,589)	(2,138,160)	640,810	2,778,970
Fund balance				
Beginning of year	7,772,438	7,772,438	7,772,438	0
END OF YEAR	\$ 6,939,849	\$ 5,634,278	\$ 8,413,248	\$ 2,778,970

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 31,150,512	\$ 31,948,442	\$ 32,208,605	\$ 260,163
Licenses and permits	0	0	0	0
Intergovernmental	746,143	1,833,375	1,841,320	7,945
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	39,000	39,000	55,232	16,232
Miscellaneous	91,000	91,000	109,610	18,610
TOTAL REVENUES	32,026,655	33,911,817	34,214,767	302,950
Expenditures				
Current	32,753,012	33,697,939	30,115,619	3,582,320
Capital outlay	121,361	126,950	56,253	70,697
TOTAL EXPENDITURES	32,874,373	33,824,889	30,171,872	3,653,017
Excess (deficiency) of revenues over (under) expenditures	(847,718)	86,928	4,042,895	3,955,967
Other financing sources (uses)				
Transfers in	0	776,513	781,179	4,666
Transfers out	(775,300)	(1,652,000)	(1,652,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(775,300)	(875,487)	(870,821)	4,666
NET CHANGE IN FUND BALANCES	(1,623,018)	(788,559)	3,172,074	3,960,633
Fund balance				
Beginning of year	11,008,509	11,008,509	11,008,509	0
END OF YEAR	\$ 9,385,491	\$ 10,219,950	\$ 14,180,583	\$ 3,960,633

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 6,059,000	\$ 6,208,000	\$ 6,217,243	\$ 9,243
Licenses and permits	0	0	0	0
Intergovernmental	390,000	390,000	426,369	36,369
Charges for services	2,826,000	2,826,000	3,458,958	632,958
Fines and forfeitures	0	0	0	0
Interest income	39,000	39,000	60,835	21,835
Miscellaneous	0	0	4,565	4,565
TOTAL REVENUES	9,314,000	9,463,000	10,167,970	704,970
Expenditures				
Current	13,079,884	13,250,377	11,509,176	1,741,201
Capital outlay	20,740	5,740	420	5,320
TOTAL EXPENDITURES	13,100,624	13,256,117	11,509,596	1,746,521
Excess (deficiency) of revenues over (under) expenditures	(3,786,624)	(3,793,117)	(1,341,626)	2,451,491
Other financing sources (uses)				
Transfers in	2,984,969	3,082,320	2,829,153	(253,167)
Transfers out	(996,982)	(899,782)	(178,895)	720,887
TOTAL OTHER FINANCING SOURCES (USES)	1,987,987	2,182,538	2,650,258	467,720
NET CHANGE IN FUND BALANCES	(1,798,637)	(1,610,579)	1,308,632	2,919,211
Fund balance				
Beginning of year	13,716,314	13,716,314	13,716,314	0
END OF YEAR	\$ 11,917,677	\$ 12,105,735	\$ 15,024,946	\$ 2,919,211

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

TRANSIT - ELDERLY AND HANDICAPPED

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,030,000	\$ 3,104,000	\$ 3,108,623	\$ 4,623
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	180,000	180,000	206,676	26,676
Fines and forfeitures	0	0	0	0
Interest income	7,000	15,000	21,079	6,079
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,217,000	3,299,000	3,336,378	37,378
Expenditures				
Current	3,094,934	3,218,834	2,909,945	308,889
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,094,934	3,218,834	2,909,945	308,889
Excess (deficiency) of revenues over (under) expenditures	122,066	80,166	426,433	346,267
Other financing sources (uses)				
Transfers in	0	273,548	93,330	(180,218)
Transfers out	(48,200)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(48,200)	273,548	93,330	(180,218)
NET CHANGE IN FUND BALANCES	73,866	353,714	519,763	166,049
Fund balance				
Beginning of year	4,310,359	4,310,359	4,310,359	0
END OF YEAR	\$ 4,384,225	\$ 4,664,073	\$ 4,830,122	\$ 166,049

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

ANIMAL SHELTER				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,033,000	\$ 4,123,000	\$ 4,125,783	\$ 2,783
Licenses and permits	0	0	0	0
Intergovernmental	172,434	167,772	167,772	0
Charges for services	245,000	271,808	156,586	(115,222)
Fines and forfeitures	26,000	26,000	16,825	(9,175)
Interest income	6,500	6,500	8,159	1,659
Miscellaneous	3,445	35,445	39,024	3,579
TOTAL REVENUES	4,486,379	4,630,525	4,514,149	(116,376)
Expenditures				
Current	3,240,974	3,405,478	3,049,963	355,515
Capital outlay	98,252	80,269	63,301	16,968
TOTAL EXPENDITURES	3,339,226	3,485,747	3,113,264	372,483
Excess (deficiency) of revenues over (under) expenditures	1,147,153	1,144,778	1,400,885	256,107
Other financing sources (uses)				
Transfers in	0	50,278	50,278	0
Transfers out	(750,200)	(2,250,000)	(2,250,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(750,200)	(2,199,722)	(2,199,722)	0
NET CHANGE IN FUND BALANCES	396,953	(1,054,944)	(798,837)	256,107
Fund balance				
Beginning of year	1,750,299	1,750,299	1,750,299	0
END OF YEAR	\$ 2,147,252	\$ 695,355	\$ 951,462	\$ 256,107

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

MOSQUITO CONTROL

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	232,000	232,000	256,092	24,092
Charges for services	4,022,000	4,022,000	4,045,913	23,913
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	1,730	730
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,255,000	4,255,000	4,303,735	48,735
Expenditures				
Current	4,354,975	4,306,943	4,187,274	119,669
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,354,975	4,306,943	4,187,274	119,669
Excess (deficiency) of revenues over (under) expenditures	(99,975)	(51,943)	116,461	168,404
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(99,975)	(51,943)	116,461	168,404
Fund balance				
Beginning of year	674,876	674,876	674,876	0
END OF YEAR	\$ 574,901	\$ 622,933	\$ 791,337	\$ 168,404

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,050,000	\$ 1,073,000	\$ 1,054,826	\$ (18,174)
Licenses and permits	0	0	0	0
Intergovernmental	43,839	42,654	42,655	1
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,000	5,000	10,614	5,614
Miscellaneous	45,310	45,310	45,310	0
TOTAL REVENUES	1,144,149	1,165,964	1,153,405	(12,559)
Expenditures				
Current	786,388	804,926	635,353	169,573
Capital outlay	0	97	0	97
TOTAL EXPENDITURES	786,388	805,023	635,353	169,670
Excess (deficiency) of revenues over (under) expenditures	357,761	360,941	518,052	157,111
Other financing sources (uses)				
Transfers in	0	32,948	32,948	0
Transfers out	(32,900)	(3,050,000)	(3,050,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(32,900)	(3,017,052)	(3,017,052)	0
NET CHANGE IN FUND BALANCES	324,861	(2,656,111)	(2,499,000)	157,111
Fund balance Beginning of year	2,831,743	2,831,743	2,831,743	0
END OF YEAR	\$ 3,156,604	\$ 175,632	\$ 332,743	\$ 157,111

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

HUMAN SERVICES AUTHORITY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,789,000	\$ 1,828,000	\$ 1,822,898	\$ (5,102)
Licenses and permits	0	0	0	0
Intergovernmental	75,988	73,933	73,933	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,500	2,500	4,498	1,998
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,867,488	1,904,433	1,901,329	(3,104)
Expenditures				
Current	1,700,760	1,704,696	1,705,137	(441)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,700,760	1,704,696	1,705,137	(441)
Excess (deficiency) of revenues over (under) expenditures	166,728	199,737	196,192	(3,545)
Other financing sources (uses)				
Transfers in	0	39,662	39,662	0
Transfers out	(39,600)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(39,600)	39,662	39,662	0
NET CHANGE IN FUND BALANCES	127,128	239,399	235,854	(3,545)
Fund balance				
Beginning of year	399,941	399,941	399,941	0
END OF YEAR	\$ 527,069	\$ 639,340	\$ 635,795	\$ (3,545)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

SENIOR SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 979,600	\$ 1,002,600	\$ 1,001,069	\$ (1,531)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	3,000	3,000	3,490	490
Miscellaneous	0	19,538	19,536	0
TOTAL REVENUES	982,600	1,025,136	1,024,095	(1,041)
Expenditures				
Current	1,112,841	1,153,774	907,322	246,452
Capital outlay	0	86,335	81,323	5,012
TOTAL EXPENDITURES	1,112,841	1,240,109	988,645	251,464
Excess (deficiency) of revenues over (under) expenditures	(130,241)	(214,973)	35,450	250,423
Other financing sources (uses)				
Transfers in	0	14,125	14,125	0
Transfers out	(14,100)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(14,100)	14,125	14,125	0
NET CHANGE IN FUND BALANCES	(144,341)	(200,848)	49,575	250,423
Fund balance				
Beginning of year	554,894	554,894	554,894	0
END OF YEAR	\$ 410,553	\$ 354,046	\$ 604,469	\$ 250,423

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2012

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	\$ 19,465,000	\$ 19,875,000	\$ 19,867,409	\$ (7,591)
Intergovernmental	392,388	571,312	601,836	30,524
Charges for services	700,400	713,423	741,121	27,698
Interest income	55,000	55,000	59,429	4,429
Miscellaneous	54,012	55,012	80,359	25,347
TOTAL REVENUES	20,666,800	21,269,747	21,350,154	80,407
Expenditures				
Current	21,683,833	22,451,869	20,225,061	2,226,808
Capital outlay	424,840	976,903	942,089	34,814
TOTAL EXPENDITURES	22,108,673	23,428,772	21,167,150	2,261,622
Excess (deficiency) of revenues over (under) expenditures	(1,441,873)	(2,159,025)	183,004	2,342,029
Other financing sources (uses)				
Transfers in	208,860	741,352	736,352	(5,000)
Transfers out	(677,900)	(608,573)	(608,573)	0
TOTAL OTHER FINANCING SOURCES (USES)	(469,040)	132,779	127,779	(5,000)
NET CHANGE IN FUND BALANCES	(1,910,913)	(2,026,246)	310,783	2,337,029
Fund balance				
Beginning of year	9,392,997	9,392,997	9,392,997	0
END OF YEAR	\$ 7,482,084	\$ 7,366,751	\$ 9,703,780	\$ 2,337,029

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

ALARIO CENTER				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	450,000	462,077	462,747	670
Charges for services	429,200	582,200	602,732	20,532
Fines and forfeitures	0	0	0	0
Interest income	2,000	3,600	3,201	(399)
Miscellaneous	232,000	240,921	237,178	(3,743)
TOTAL REVENUES	1,113,200	1,288,798	1,305,858	17,060
Expenditures				
Current	1,219,493	1,351,948	1,206,455	145,493
Capital outlay	47,900	42,945	36,984	5,961
TOTAL EXPENDITURES	1,267,393	1,394,893	1,243,439	151,454
Excess (deficiency) of revenues over (under) expenditures	(154,193)	(106,095)	62,419	168,514
Other financing sources (uses)				
Transfers in	45,000	50,423	50,423	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	45,000	50,423	50,423	0
NET CHANGE IN FUND BALANCES	(109,193)	(55,672)	112,842	168,514
Fund balance				
Beginning of year	719,513	719,513	719,513	0
END OF YEAR	\$ 610,320	\$ 663,841	\$ 832,355	\$ 168,514

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

PLAYGROUND-DISTRICT #16

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 348,000	\$ 375,000	\$ 376,046	\$ 1,046
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	1,073	73
Miscellaneous	0	0	0	0
TOTAL REVENUES	349,000	376,000	377,119	1,119
Expenditures				
Current	343,724	343,993	344,047	(54)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	343,724	343,993	344,047	(54)
Excess (deficiency) of revenues over (under) expenditures	5,276	32,007	33,072	1,065
Other financing sources (uses)				
Transfers in	0	5,058	5,058	0
Transfers out	(5,050)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(5,050)	5,058	5,058	0
NET CHANGE IN FUND BALANCES	226	37,065	38,130	1,065
Fund balance				
Beginning of year	138,444	138,444	138,444	0
END OF YEAR	\$ 138,670	\$ 175,509	\$ 176,574	\$ 1,065

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

WEST JEFFERSON PARK AND COMMUNITY CENTER
AND PLAYGROUND DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	944,000	944,000	945,399	1,399
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	1,525	525
Miscellaneous	0	0	0	0
TOTAL REVENUES	945,000	945,000	948,924	1,924
Expenditures				
Current	140,164	142,248	95,863	46,385
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	140,164	142,248	95,863	46,385
Excess (deficiency) of revenues over (under) expenditures	804,836	802,752	851,061	48,309
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(678,172)	(1,238,936)	(1,235,832)	3,104
TOTAL OTHER FINANCING SOURCES (USES)	(678,172)	(1,238,936)	(1,235,832)	3,104
NET CHANGE IN FUND BALANCES	128,664	(436,184)	(384,771)	51,413
Fund balance				
Beginning of year	494,600	494,600	494,600	0
END OF YEAR	\$ 621,264	\$ 58,416	\$ 109,829	\$ 51,413

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

LAFRENIERE PARK RECREATION DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,795,500	1,795,500	1,914,607	119,107
Fines and forfeitures	0	0	0	0
Interest income	1,200	1,200	1,435	235
Miscellaneous	0	0	750	750
TOTAL REVENUES	1,796,700	1,796,700	1,916,792	120,092
Expenditures				
Current	1,868,706	1,978,963	1,829,524	149,439
Capital outlay	7,560	19,358	19,003	355
TOTAL EXPENDITURES	1,876,266	1,998,321	1,848,527	149,794
Excess (deficiency) of revenues over (under) expenditures	(79,566)	(201,621)	68,265	269,886
Other financing sources (uses)				
Transfers in	0	83,050	83,049	(1)
Transfers out	(5,300)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(5,300)	83,050	83,049	(1)
NET CHANGE IN FUND BALANCES	(84,866)	(118,571)	151,314	269,885
Fund balance				
Beginning of year	514,435	514,435	514,435	0
END OF YEAR	\$ 429,569	\$ 395,864	\$ 665,749	\$ 269,885

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

LASALLE PARK

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 500,000	\$ 500,000	\$ 442,000	\$ (58,000)
Licenses and permits	0	0	0	0
Intergovernmental	0	440,000	579,814	139,814
Charges for services	126,800	126,800	93,568	(33,232)
Fines and forfeitures	0	0	0	0
Interest income	200	200	1,777	1,577
Miscellaneous	0	0	0	0
TOTAL REVENUES	627,000	1,067,000	1,117,159	50,159
Expenditures				
Current	561,809	584,040	514,286	69,754
Capital outlay	2,520	1,415	0	1,415
TOTAL EXPENDITURES	564,329	585,455	514,286	71,169
Excess (deficiency) of revenues over (under) expenditures	62,671	481,545	602,873	121,328
Other financing sources (uses)				
Transfers in	0	291,931	296,037	4,106
Transfers out	(8,400)	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(8,400)	291,931	296,037	4,106
NET CHANGE IN FUND BALANCES	54,271	773,476	898,910	125,434
Fund balance				
Beginning of year	225,015	225,015	225,015	0
END OF YEAR	\$ 279,286	\$ 998,491	\$ 1,123,925	\$ 125,434

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CULTURE AND PARKS

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,220,100	\$ 2,268,100	\$ 2,263,261	\$ (4,839)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	6,000	6,000	9,018	3,018
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,226,100	2,274,100	2,272,279	(1,821)
Expenditures				
Current	11,004	838,576	538,956	299,620
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	11,004	838,576	538,956	299,620
Excess (deficiency) of revenues over (under) expenditures	2,215,096	1,435,524	1,733,323	297,799
Other financing sources (uses)				
Transfers in	0	35,055	35,055	0
Transfers out	(1,634,883)	(4,272,383)	(4,272,383)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,634,883)	(4,237,328)	(4,237,328)	0
NET CHANGE IN FUND BALANCES	580,213	(2,801,804)	(2,504,005)	297,799
Fund balance				
Beginning of year	3,241,037	3,241,037	3,241,037	0
END OF YEAR	\$ 3,821,250	\$ 439,233	\$ 737,032	\$ 297,799

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 981,600	\$ 1,004,600	\$ 1,000,381	\$ (4,219)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,000	2,000	4,015	2,015
Miscellaneous	0	0	200	200
TOTAL REVENUES	983,600	1,006,600	1,004,596	(2,004)
Expenditures				
Current	262,428	1,349,694	1,166,495	183,199
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	262,428	1,349,694	1,166,495	183,199
Excess (deficiency) of revenues over (under) expenditures	721,172	(343,094)	(161,899)	181,195
Other financing sources (uses)				
Transfers in	0	14,125	14,125	0
Transfers out	(14,100)	(100,000)	(100,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(14,100)	(85,875)	(85,875)	0
NET CHANGE IN FUND BALANCES	707,072	(428,969)	(247,774)	181,195
Fund balance				
Beginning of year	662,945	662,945	662,945	0
END OF YEAR	\$ 1,370,017	\$ 233,976	\$ 415,171	\$ 181,195

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

TERRYTOWN REDEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 382,432	\$ 382,432	\$ 301,363	\$ (81,069)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,000	2,000	6,614	4,614
Miscellaneous	0	0	0	0
TOTAL REVENUES	384,432	384,432	307,977	(76,455)
Expenditures				
Current	0	7,656	156	7,500
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	7,656	156	7,500
Excess (deficiency) of revenues over (under) expenditures	384,432	376,776	307,821	(68,955)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(177,040)	(177,040)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(177,040)	(177,040)	0
NET CHANGE IN FUND BALANCES	384,432	199,736	130,781	(68,955)
Fund balance				
Beginning of year	1,864,178	1,864,178	1,864,178	0
END OF YEAR	\$ 2,248,610	\$ 2,063,914	\$ 1,994,959	\$ (68,955)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

METAIRIE CBD DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 218,217	\$ 218,217	\$ 231,661	\$ 13,444
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	3,198	2,198
Miscellaneous	0	0	0	0
TOTAL REVENUES	219,217	219,217	234,859	15,642
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	219,217	219,217	234,859	15,642
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	219,217	219,217	234,859	15,642
Fund balance				
Beginning of year	843,809	843,809	843,809	0
END OF YEAR	\$ 1,063,026	\$ 1,063,026	\$ 1,078,668	\$ 15,642

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 101,000	\$ 101,000	\$ 97,461	\$ (3,539)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	0	0	618	618
Miscellaneous	0	0	0	0
TOTAL REVENUES	101,000	101,000	98,079	(2,921)
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	101,000	101,000	98,079	199,079
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	101,000	101,000	98,079	(2,921)
Fund balance				
Beginning of year	138,823	138,823	138,823	0
END OF YEAR	\$ 239,823	\$ 239,823	\$ 236,902	\$ (2,921)

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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, 2013

INSPECTOR GENERAL

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,168,000	\$ 1,220,000	\$ 1,212,849	\$ (7,151)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	0	3,200	3,571	371
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,168,000	1,223,200	1,216,420	(6,780)
Expenditures				
Current	1,138,000	1,058,696	334,872	723,824
Capital outlay	30,000	98,878	16,420	82,458
TOTAL EXPENDITURES	1,168,000	1,157,574	351,292	806,282
Excess (deficiency) of revenues over (under) expenditures	0	65,626	865,128	(813,062)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	(798,109)	798,109
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(798,109)	(798,109)
NET CHANGE IN FUND BALANCES	0	65,626	67,019	1,393
Fund balance				
Beginning of year	22,128	22,128	22,128	0
END OF YEAR	\$ 22,128	\$ 87,754	\$ 89,147	\$ 1,393

[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)-CONTINUED

Year Ended December 31, 2013

PUBLIC EDUCATION AND GOVERNMENT PROGRAMING

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 468,000	\$ 468,000	\$ 505,418	\$ 37,418
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	500	500	3,822	3,322
Miscellaneous	0	0	0	0
TOTAL REVENUES	468,500	468,500	509,240	40,740
Expenditures				
Current	80,000	79,423	29,701	49,722
Capital outlay	180,000	115,735	23,604	92,131
TOTAL EXPENDITURES	260,000	195,158	53,305	141,853
Excess (deficiency) of revenues over (under) expenditures	208,500	273,342	455,935	182,593
Other financing sources (uses)				
Transfers in	0	15,093	15,093	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	15,093	15,093	0
NET CHANGE IN FUND BALANCES	208,500	288,435	471,028	182,593
Fund balance Beginning of year	925,059	925,059	925,059	0
END OF YEAR	\$ 1,133,559	\$ 1,213,494	\$ 1,396,087	\$ 182,593

[CONTINUED]

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 Parish annual required contribution for the Post Employment Benefit obligation.

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

December 31, 2013

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
ASSETS				
Current assets:				
Investments	\$ -	\$ -	\$ -	\$ -
Share of pooled assets	315,443	132,549	571,474	136,407
Interest Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Intergovernmental Receivable	14,583	2,984	-	-
Due from other funds	-	-	-	-
Inventories	130,787	-	-	1,207,576
Total current assets	460,813	135,533	571,474	1,343,983
Noncurrent assets:				
Deposits	-	-	-	-
Capital assets (net of accumulated depreciation)	413,729	2,998,884	469,721	377,459
Total noncurrent assets	413,729	2,998,884	469,721	377,459
TOTAL ASSETS	\$ 874,542	\$ 3,134,417	\$ 1,041,195	\$ 1,721,442
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 407,244	\$ 161,534	184,736	\$ 89,365
Claims and judgements payable	-	-	-	-
Due to other funds	-	-	-	-
Total current liabilities	407,244	161,534	184,736	89,365
Noncurrent liabilities:				
Claims and judgements payable	-	-	-	-
TOTAL LIABILITIES	407,244	161,534	184,736	89,365
NET POSITION				
Net investment in capital assets	413,729	2,998,884	469,721	377,459
Restricted	-	-	-	-
Unrestricted	53,569	(26,001)	386,738	1,254,618
Total Net Position	\$ 467,298	\$ 2,972,883	\$ 856,459	\$ 1,632,077

ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST-EMPLOYMENT BENEFITS	
\$ -	\$ -	\$ -	\$ -	\$ 20,175,673	\$ 20,175,673
-	81,615	25,440,673	1,085,751	7,239,308	35,003,220
-	-	-	-	103,418	103,418
-	-	-	-	-	-
630,803	-	-	-	-	648,370
-	-	11,803,487	-	-	11,803,487
-	-	-	-	-	1,338,363
<u>630,803</u>	<u>81,615</u>	<u>37,244,160</u>	<u>1,085,751</u>	<u>27,518,399</u>	<u>69,072,531</u>
-	-	664,974	-	-	664,974
92,658	93,549	-	-	-	4,446,000
92,658	93,549	664,974	0	0	5,110,974
<u>\$ 723,461</u>	<u>\$ 175,164</u>	<u>\$ 37,909,134</u>	<u>\$ 1,085,751</u>	<u>\$ 27,518,399</u>	<u>\$ 74,183,505</u>
\$ 111,978	\$ 47,037	\$ 244,172	\$ -	\$ -	\$ 1,246,066
-	-	5,337,652	278,116	-	5,615,768
226,614	-	-	-	-	226,614
<u>338,592</u>	<u>47,037</u>	<u>5,581,824</u>	<u>278,116</u>	<u>-</u>	<u>7,088,448</u>
-	-	28,603,975	806,884	-	29,410,859
<u>338,592</u>	<u>47,037</u>	<u>34,185,799</u>	<u>1,085,000</u>	<u>-</u>	<u>36,499,307</u>
92,658	93,549	-	-	-	4,446,000
-	-	3,599,608	-	-	3,599,608
292,211	34,578	123,727	751	27,518,399	29,638,590
<u>\$ 384,869</u>	<u>\$ 128,127</u>	<u>\$ 3,723,335</u>	<u>\$ 751</u>	<u>\$ 27,518,399</u>	<u>\$ 37,684,198</u>

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Year Ended December 31, 2013

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
Operating revenues				
Charges for sales and services	\$ 7,744,722	\$ 2,757,664	\$ 3,964,328	\$ 8,731,176
Premiums	-	-	-	-
Total operating revenues	<u>7,744,722</u>	<u>2,757,664</u>	<u>3,964,328</u>	<u>8,731,176</u>
Operating expenses				
Personnel services	3,421,819	223,992	1,742,418	5,886,409
Contractual services, supplies, materials and other	4,563,223	2,084,123	1,899,213	2,878,383
Depreciation and amortization	159,572	6,908	140,663	194,974
Claims	-	-	-	-
Total operating expenses	<u>8,144,614</u>	<u>2,315,023</u>	<u>3,782,294</u>	<u>8,959,766</u>
Operating income (loss)	<u>(399,892)</u>	<u>442,641</u>	<u>182,034</u>	<u>(228,590)</u>
Nonoperating revenues (expenses)				
Intergovernmental	-	-	-	-
Interest income	-	-	-	-
Other	6,492	-	100	37,620
Total nonoperating revenues (expenses)	<u>6,492</u>	<u>-</u>	<u>100</u>	<u>37,620</u>
Income (loss) before contributions and transfers	<u>(393,400)</u>	<u>442,641</u>	<u>182,134</u>	<u>(190,970)</u>
Capital Contributions-Capital Assets	-	3,005,793	-	-
Transfers in	-	-	-	-
Transfers out	-	(351,200)	-	(60,000)
Change in net assets	<u>(393,400)</u>	<u>3,097,234</u>	<u>182,134</u>	<u>(250,970)</u>
Total net position - beginning of year	<u>860,698</u>	<u>(124,351)</u>	<u>674,325</u>	<u>1,883,047</u>
Total net position - end of year	<u>\$ 467,298</u>	<u>\$ 2,972,883</u>	<u>\$ 856,459</u>	<u>\$ 1,632,077</u>

ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 2,060,637	\$ 1,929,982	\$ 2,087,498	\$ -	\$ -	\$ 29,276,007
-	-	8,281,507	560,492	4,176,722	13,018,721
<u>2,060,637</u>	<u>1,929,982</u>	<u>10,369,005</u>	<u>560,492</u>	<u>4,176,722</u>	<u>42,294,728</u>
1,481,148	1,611,178	222,635	-	-	14,589,599
1,296,556	321,484	7,848,591	24,000	15,614	20,931,187
49,434	111,907	-	-	-	663,458
-	-	6,925,967	540,008	-	7,465,975
<u>2,827,138</u>	<u>2,044,569</u>	<u>14,997,193</u>	<u>564,008</u>	<u>15,614</u>	<u>43,650,219</u>
<u>(766,501)</u>	<u>(114,587)</u>	<u>(4,628,188)</u>	<u>(3,516)</u>	<u>4,161,108</u>	<u>(1,355,491)</u>
835,384	-	-	-	-	835,384
-	-	137,698	3,608	58,333	199,639
124	25,087	117,487	-	-	186,910
<u>835,508</u>	<u>25,087</u>	<u>255,185</u>	<u>3,608</u>	<u>58,333</u>	<u>1,221,933</u>
69,007	(89,500)	(4,373,003)	92	4,219,441	(133,558)
-	47,694	-	-	-	3,053,487
-	-	-	-	-	-
-	-	(321,019)	-	-	(732,219)
69,007	(41,806)	(4,694,022)	92	4,219,441	2,187,710
<u>315,862</u>	<u>169,933</u>	<u>8,417,357</u>	<u>659</u>	<u>23,298,958</u>	<u>35,496,488</u>
\$ <u>384,869</u>	\$ <u>128,127</u>	\$ <u>3,723,335</u>	\$ <u>751</u>	\$ <u>27,518,399</u>	\$ <u>37,684,198</u>

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 2013

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 7,752,240	\$ 2,754,680	\$ 3,975,370	\$ 8,805,888
Payments to suppliers	(4,441,888)	(2,050,491)	(1,792,807)	(2,817,021)
Payments to employees	(3,421,819)	(223,992)	(1,742,418)	(5,886,409)
Payment from claims settlements	-	-	-	-
Net cash provided by (used for) operating activities	<u>(111,467)</u>	<u>480,197</u>	<u>440,145</u>	<u>102,458</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers to other funds	-	(351,200)	-	(60,000)
Transfers from other funds	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>0</u>	<u>(351,200)</u>	<u>0</u>	<u>(60,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Intergovernmental revenues	-	-	-	-
Purchases of capital assets	(12,984)	-	(151,948)	(17,202)
Proceeds from sales of capital assets	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(12,984)</u>	<u>0</u>	<u>(151,948)</u>	<u>(17,202)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of investments	-	-	-	-
Interest and dividends received	-	-	-	-
Net cash provided by (used for) investing activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(124,451)	128,997	288,197	25,256
Cash and cash equivalents, January 1, 2013	<u>439,894</u>	<u>3,552</u>	<u>283,277</u>	<u>111,151</u>
Cash and cash equivalents, December 31, 2013	<u>\$ 315,443</u>	<u>\$ 132,549</u>	<u>\$ 571,474</u>	<u>\$ 136,407</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:				
Operating income (loss)	(399,892)	442,641	182,034	(228,590)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:				
Depreciation expense	159,572	6,908	140,663	194,974
Miscellaneous nonoperating revenue	6,492	-	100	37,620
Increase (decrease) in accounts receivable	-	-	-	-
Increase (decrease) in due from other funds	1,026	(2,984)	10,942	37,092
(Increase) decrease in inventories	57,329	-	-	34,645
Increase (decrease) in accounts payable	64,006	33,632	106,406	26,717
Increase (decrease) in claims and judgements payable	-	-	-	-
Total adjustments	288,425	37,556	258,111	331,048
Net cash provided by (used for) operating activities	<u>\$ (111,467)</u>	<u>\$ 480,197</u>	<u>\$ 440,145</u>	<u>\$ 102,458</u>
Noncash investing, capital, and financing activities:				
Gain (loss) on sale of fixed assets	\$ -	\$ -	\$ -	\$ -
Acquisitions of property, plant, and equipment through capital contributions	-	3,005,793	-	-

ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 1,656,572	\$ 1,955,069	\$ 14,401,373	\$ 560,492	\$ 4,176,722	\$ 46,038,406
(1,239,341)	(290,788)	(8,191,485)	(30,000)	(15,614)	(20,869,435)
(1,481,148)	(1,611,178)	(222,635)	-	-	(14,589,599)
-	-	(5,340,112)	(240,407)	-	(5,580,519)
<u>(1,063,917)</u>	<u>53,103</u>	<u>647,141</u>	<u>290,085</u>	<u>4,161,108</u>	<u>4,998,853</u>
-	-	(321,019)	-	-	(732,219)
-	-	-	-	-	-
-	<u>0</u>	<u>(321,019)</u>	<u>0</u>	<u>0</u>	<u>103,165</u>
835,384	-	-	-	-	835,384
(9,516)	-	-	-	-	(191,650)
<u>825,868</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>643,734</u>
-	-	-	-	25,842,494	25,842,494
-	-	-	-	(25,604,227)	(25,604,227)
-	-	137,698	3,608	58,333	199,639
<u>0</u>	<u>0</u>	<u>137,698</u>	<u>3,608</u>	<u>296,600</u>	<u>437,906</u>
(238,049)	53,103	463,820	293,693	4,457,708	5,348,274
<u>238,049</u>	<u>28,512</u>	<u>24,976,853</u>	<u>792,058</u>	<u>2,781,600</u>	<u>29,654,946</u>
\$ <u>0</u>	\$ <u>81,615</u>	\$ <u>25,440,673</u>	\$ <u>1,085,751</u>	\$ <u>7,239,308</u>	\$ <u>35,003,220</u>
(766,501)	(114,587)	(4,628,188)	(3,516)	4,161,108	(1,355,491)
49,434	111,907	-	-	-	663,458
124	25,087	117,487	-	-	186,910
-	-	385,951	-	-	385,951
(404,189)	-	3,528,930	-	-	3,170,817
-	-	-	-	-	91,974
57,215	30,696	(342,894)	(6,000)	-	(30,222)
-	-	1,585,855	299,601	-	1,885,456
(297,416)	167,690	5,275,329	293,601	-	6,354,344
\$ <u>(1,063,917)</u>	\$ <u>53,103</u>	\$ <u>647,141</u>	\$ <u>290,085</u>	\$ <u>4,161,108</u>	\$ <u>4,998,853</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	47,694	-	-	-	3,053,487



AGENCY FUNDS

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

District Court Agency 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.

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.

24th Judicial District Intensive Probation Drug Court accounts for drug assessment and probation fees assessed to individuals participating in a out patient drug treatment program administered by the district court.

24th Judicial District Court Intensive Probation Services accounts for grant reimbursements and probation fees to provide facilitated group education to offenders placed on probation in Jefferson Parish.

24th Judicial District Court Drug Lab accounts for the drug screening and probation fees assessed to individuals participating in the probation program administered by the 24th Judicial Court probation/collections office.

24th Judicial District Court Grants Fund accounts for Federal and State grant reimbursements for those grants under the 24th Judicial District Court's control.

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

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

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

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

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

First Parish Court Agency Funds (Continued)

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

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

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

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

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

Section 894 Probation Fund accounts for probation fees collected under Section 894 to defray the costs of the Probation Supervision Department.

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.

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

District Attorney Grants Fund accounts for Federal and State grant reimbursements for those grants under the District Attorney's control.

East Bank Consolidated Firefighter's 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

AGENCY FUNDS
COMBINING BALANCE SHEET

December 31, 2013

	AGENCY						
	District Court	First Parish Court	Second Parish Court	Juvenile Court	District Attorney Grants	Firefighter's Emergency Relief Fund	Total
ASSETS							
Share of pooled assets	\$ 2,133,650	\$ 2,598,857	\$ 4,218,333	\$ 110,826	\$ -	\$ 50,460	\$ 9,112,126
Receivables							
Intergovernmental	<u>105,388</u>	<u>134,192</u>	<u>116,575</u>	<u>296</u>	<u>986,714</u>	<u>-</u>	<u>1,343,166</u>
Total Assets	<u>\$ 2,239,038</u>	<u>\$ 2,733,050</u>	<u>\$ 4,334,908</u>	<u>\$ 111,122</u>	<u>\$ 986,714</u>	<u>\$ 50,460</u>	<u>\$ 10,455,292</u>
LIABILITIES							
Accounts payable	\$ 725	\$ 19,115	\$ 4,946	\$ -	\$ 24,154	\$ -	\$ 48,939
Intergovernmental payable	86,262	78,230	74,903	-	1,140,426	-	1,379,822
Other payables and accruals	<u>2,152,051</u>	<u>2,635,704</u>	<u>4,255,059</u>	<u>111,122</u>	<u>(177,866)</u>	<u>50,460</u>	<u>9,026,530</u>
Total Liabilities	<u>2,239,038</u>	<u>2,733,050</u>	<u>4,334,908</u>	<u>111,122</u>	<u>986,714</u>	<u>50,460</u>	<u>10,455,292</u>
FUND BALANCE							
Total Liabilities and Fund Balances	<u>\$ 2,239,038</u>	<u>\$ 2,733,050</u>	<u>\$ 4,334,908</u>	<u>\$ 111,122</u>	<u>\$ 986,714</u>	<u>\$ 50,460</u>	<u>\$ 10,455,292</u>

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
DISTRICT COURT				
Off Duty Officer Witness Fund				
ASSETS				
Share of pooled assets	\$ 1,109,491	99,735	16,370	\$ 1,192,856
Receivables				
Intergovernmental	6,907	7,085	6,907	7,085
Total Assets	\$ 1,116,398	106,820	23,277	\$ 1,199,941
LIABILITIES				
Accounts payable	\$ 1,000	16,390	17,390	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	1,115,398	98,093	13,550	1,199,941
Total Liabilities	\$ 1,116,398	114,483	30,940	\$ 1,199,941
Indigent Transcript Fund				
ASSETS				
Share of pooled assets	\$ 27,543	58,357	56,761	\$ 29,139
Receivables				
Intergovernmental	4,388	3,976	4,388	3,976
Total Assets	\$ 31,931	62,333	61,149	\$ 33,115
LIABILITIES				
Accounts payable	\$ -	57,476	56,761	\$ 715
Intergovernmental payable	-	-	-	-
Other liabilities	31,931	57,945	57,476	32,400
Total Liabilities	\$ 31,931	115,421	114,237	\$ 33,115

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
24th Judicial District Intensive Probation Drug Court				
ASSETS				
Share of pooled assets	\$ 861,744	1,136,185	1,320,212	\$ 677,717
Receivables				
Intergovernmental	106,436	57,519	106,436	57,519
Total Assets	<u>\$ 968,181</u>	<u>1,193,704</u>	<u>1,426,648</u>	<u>\$ 735,237</u>
LIABILITIES				
Accounts payable	\$ 5,432	615,778	621,200	\$ 10
Intergovernmental payables	-	-	-	-
Other liabilities	962,749	1,085,791	1,313,313	735,227
Total Liabilities	<u>\$ 968,181</u>	<u>1,701,569</u>	<u>1,934,513</u>	<u>\$ 735,237</u>
24th Judicial District Court Intensive Probation Services				
ASSETS				
Share of pooled assets	\$ -	353,362	300,283	\$ 53,079
Receivables				
Intergovernmental	15,428	5,770	15,428	5,770
Total Assets	<u>\$ 15,428</u>	<u>359,132</u>	<u>315,711</u>	<u>\$ 58,849</u>
LIABILITIES				
Accounts payable	\$ 900	61,173	62,073	\$ -
Intergovernmental payable	14,528	351,029	306,708	58,849
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 15,428</u>	<u>412,202</u>	<u>368,781</u>	<u>\$ 58,849</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
24th Judicial District Court Grants				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	3,319	-	-	3,319
Total Assets	\$ 3,319	-	-	\$ 3,319
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	3,319	-	-	3,319
Other liabilities	-	-	-	-
Total Liabilities	\$ 3,319	-	-	\$ 3,319
24th Judicial District DWI Court				
ASSETS				
Share of pooled assets	\$ -	96,827	96,827	\$ -
Receivables				
Intergovernmental	-	148,814	124,720	24,094
Total Assets	\$ -	245,641	221,547	\$ 24,094
LIABILITIES				
Accounts payable	\$ -	38,844	38,844	\$ -
Intergovernmental payables	-	24,094	-	24,094
Other liabilities	-	-	-	-
Total Liabilities	\$ -	62,938	38,844	\$ 24,094

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
<u>DISTRICT COURT(Cont.)</u>				
24th Judicial District Court Drug Lab				
ASSETS				
Share of pooled assets	\$ 194,743	301,737	315,622	\$ 180,858
Receivables				
Intergovernmental	6,739	3,625	6,739	3,625
Total Assets	\$ 201,482	305,362	322,361	\$ 184,483
LIABILITIES				
Accounts payable	\$ 7,286	140,807	148,093	\$ (0)
Intergovernmental payables				
Other liabilities	194,196	298,617	308,330	184,483
Total Liabilities	\$ 201,482	439,424	456,423	\$ 184,483
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 2,193,522	2,046,203	2,106,075	\$ 2,133,650
Receivables				
Intergovernmental	143,217	226,789	264,618	105,388
Total Assets	\$ 2,336,739	2,272,992	2,370,693	\$ 2,239,038
LIABILITIES				
Accounts payable	\$ 14,618	930,468	944,361	\$ 725
Intergovernmental payables	17,847	375,123	306,708	86,262
Other liabilities	2,304,274	1,540,446	1,692,669	2,152,051
Total Liabilities	\$ 2,336,739	2,846,037	2,943,738	\$ 2,239,038

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
FIRST PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 856,688	117,966	181,262	\$ 793,392
Receivables				
Intergovernmental	6,942	6,805	6,942	6,805
Total Assets	<u>\$ 863,630</u>	<u>124,771</u>	<u>188,204</u>	<u>\$ 800,197</u>
LIABILITIES				
Accounts payable	\$ 5,347	143,758	137,032	\$ 12,073
Intergovernmental payables	-	-	-	-
Other liabilities	858,283	115,696	185,855	788,124
Total Liabilities	<u>\$ 863,630</u>	<u>259,454</u>	<u>322,887</u>	<u>\$ 800,197</u>
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 104,281	88,070	61,699	\$ 130,652
Receivables				
Intergovernmental	5,002	5,885	5,002	5,885
Total Assets	<u>\$ 109,283</u>	<u>93,955</u>	<u>66,701</u>	<u>\$ 136,537</u>
LIABILITIES				
Accounts payable	\$ 3,800	45,899	49,699	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	105,483	88,953	57,899	136,537
Total Liabilities	<u>\$ 109,283</u>	<u>134,852</u>	<u>107,598</u>	<u>\$ 136,537</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
FIRST PARISH COURT (cont.)				
Off Duty Officer Witness Fund				
ASSETS				
Share of pooled assets	\$ 716,095	208,762	114,750	\$ 810,107
Receivables	-	-	-	-
Intergovernmental	14,768	15,343	14,768	15,343
Total Assets	\$ 730,863	224,105	129,518	\$ 825,450
LIABILITIES				
Accounts payable	\$ 5,150	116,750	115,550	\$ 6,350
Intergovernmental payables	-	-	-	-
Other liabilities	725,713	208,537	115,150	819,100
Total Liabilities	\$ 730,863	325,287	230,700	\$ 825,450
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables	-	-	-	-
Intergovernmental	8,808	8,671	8,808	8,671
Total Assets	\$ 8,808	8,671	8,808	\$ 8,671
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	8,808	120,258	120,395	8,671
Other liabilities	-	-	-	-
Total Liabilities	\$ 8,808	120,258	120,395	\$ 8,671

[Continued]

JEFFERSON PARISH, LOUISIANA.

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
FIRST PARISH COURT(cont.)				
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 177,244	45,283	17,328	\$ 205,199
Receivables				
Intergovernmental	3,227	2,872	3,227	2,872
Total Assets	\$ 180,470	48,155	20,555	\$ 208,070
LIABILITIES				
Accounts payable	\$ 56	17,272	17,328	\$ -
Intergovernmental payables				
Other liabilities	180,414	44,166	16,510	208,070
Total Liabilities	\$ 180,470	61,438	33,838	\$ 208,070
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 485,248	351,173	176,914	\$ 659,507
Receivables				
Intergovernmental	19,121	25,057	19,121	25,057
Total Assets	\$ 504,370	376,230	196,035	\$ 684,565
LIABILITIES				
Accounts payable	\$ -	5,588	4,896	\$ 692
Intergovernmental payables				
Other liabilities	504,370	357,109	177,606	683,873
Total Liabilities	\$ 504,370	362,697	182,502	\$ 684,565

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
FIRST PARISH COURT(cont.)				
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	69,559	-	-	69,559
Total Assets	\$ 69,559	-	-	\$ 69,559
LIABILITIES				
Accounts payable	-	-	-	-
Intergovernmental payables	69,559	-	-	69,559
Other liabilities	-	-	-	-
Total Liabilities	\$ 69,559	-	-	\$ 69,559
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 2,339,556	811,254	551,953	\$ 2,598,857
Receivables				
Intergovernmental	127,427	64,633	57,868	134,192
Total Assets	\$ 2,466,984	875,887	609,821	\$ 2,733,050
LIABILITIES				
Accounts payable	\$ 14,353	329,267	324,505	\$ 19,115
Intergovernmental payables	78,367	120,258	120,395	78,230
Other liabilities	2,374,263	814,461	553,020	2,635,704
Total Liabilities	\$ 2,466,984	1,263,986	997,920	\$ 2,733,050

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
SECOND PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 1,778,480	225,272	203,798	\$ 1,799,954
Receivables				
Intergovernmental	15,044	12,332	15,044	12,332
Total Assets	<u>\$ 1,793,525</u>	<u>237,604</u>	<u>218,842</u>	<u>\$ 1,812,287</u>
LIABILITIES				
Accounts payable	\$ 1,414	90,873	88,541	\$ 3,746
Intergovernmental payables				
Other liabilities	1,792,111	221,720	205,290	1,808,541
Total Liabilities	<u>\$ 1,793,525</u>	<u>312,593</u>	<u>293,831</u>	<u>\$ 1,812,287</u>
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 195,195	19,807	11,732	\$ 203,270
Receivables				
Intergovernmental	1,282	1,501	1,282	1,501
Total Assets	<u>\$ 196,477</u>	<u>21,308</u>	<u>13,014</u>	<u>\$ 204,771</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables				
Other liabilities	196,477	20,026	11,732	204,771
Total Liabilities	<u>\$ 196,477</u>	<u>20,026</u>	<u>11,732</u>	<u>\$ 204,771</u>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
SECOND PARISH COURT(cont.)				
Off Duty Officer Witness Fund				
ASSETS				
Share of pooled assets	\$ 292,404	114,969	80,800	\$ 326,573
Receivables				
Intergovernmental	4,986	7,794	4,986	7,794
Total Assets	\$ 297,389	122,763	85,786	\$ 334,366
LIABILITIES				
Accounts payable	\$ 2,650	79,350	80,800	\$ 1,200
Intergovernmental payables	-	-	-	-
Other liabilities	294,739	114,877	76,450	333,166
Total Liabilities	\$ 297,389	194,227	157,250	\$ 334,366
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	6,519	5,343	6,519	5,343
Total Assets	\$ 6,519	5,343	6,519	\$ 5,343
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	6,519	84,752	85,928	5,343
Other liabilities	-	-	-	-
Total Liabilities	\$ 6,519	84,752	85,928	\$ 5,343

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
SECOND PARISH COURT(cont.)				
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 72,321	15,742	-	\$ 88,063
Receivables				
Intergovernmental	1,493	774	1,493	774
Total Assets	\$ 73,814	16,516	1,493	\$ 88,837
LIABILITIES				
Accounts payable	-	-	-	-
Intergovernmental payables	-	-	-	-
Other liabilities	73,814	15,023	-	88,837
Total Liabilities	\$ 73,814	15,023	-	\$ 88,837
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 1,481,079	262,700	123,604	\$ 1,620,175
Receivables				
Intergovernmental	17,192	18,851	17,192	18,851
Total Assets	\$ 1,498,271	281,551	140,796	\$ 1,639,026
LIABILITIES				
Accounts payable	\$ 525	2,594	3,119	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	1,497,746	264,359	123,079	1,639,026
Total Liabilities	\$ 1,498,271	266,953	126,198	\$ 1,639,026

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
SECOND PARISH COURT(cont.):				
Driving School Fund				
ASSETS				
Share of pooled assets	\$ 173,419	6,880	-	\$ 180,299
Receivables				
Intergovernmental	640	420	640	420
Total Assets	\$ 174,059	7,300	640	\$ 180,719
LIABILITIES				
Accounts payable	-	-	-	-
Intergovernmental payables	-	-	-	-
Other liabilities	174,059	6,660	-	180,719
Total Liabilities	\$ 174,059	6,660	-	\$ 180,719
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	-	-	-	-
Receivables				
Intergovernmental	69,560	-	-	69,560
Total Assets	\$ 69,560	-	-	\$ 69,560
LIABILITIES				
Accounts payable	-	-	-	-
Intergovernmental payables	69,560	-	-	69,560
Other liabilities	-	-	-	-
Total Liabilities	\$ 69,560	-	-	\$ 69,560

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE, DECEMBER 31, 2013
SECOND PARISH COURT(cont.)				
All Agency Funds				
ASSETS				
Share of pooled assets Receivables	\$ 3,992,897	645,370	419,934	\$ 4,218,333
Intergovernmental	116,716	47,015	47,156	116,575
Total Assets	\$ 4,109,613	692,385	467,090	\$ 4,334,908
LIABILITIES				
Accounts payable	\$ 4,589	172,817	172,460	\$ 4,946
Intergovernmental payables	76,079	84,752	85,928	74,903
Other liabilities	4,028,945	642,665	416,551	4,255,059
Total Liabilities	\$ 4,109,613	900,234	674,939	\$ 4,334,908
JUVENILE COURT				
Off Duty Officer Witness Fund				
ASSETS				
Share of pooled assets Receivables	\$ 110,134	5,842	5,150	\$ 110,826
Intergovernmental	320	296	320	296
Total Assets	\$ 110,454	6,138	5,470	\$ 111,122
LIABILITIES				
Accounts payable	\$ -	5,150	5,150	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	110,454	5,818	5,150	111,122
Total Liabilities	\$ 110,454	10,968	10,300	\$ 111,122

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
<u>DISTRICT ATTORNEY</u>				
Grants Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	1,020,782	3,898,082	3,932,150	986,714
Due from District Attorney	-	-	-	-
Total Assets	\$ 1,020,782	3,898,082	3,932,150	\$ 986,714
LIABILITIES				
Accounts payable	\$ 11,224	180,688	167,758	\$ 24,154
Intergovernmental payable	1,009,558	3,781,150	3,650,282	1,140,426
Due to other funds	-	-	-	-
Other liabilities	-	225,025	402,891	(177,866)
Total Liabilities	\$ 1,020,782	4,186,863	4,220,931	\$ 986,714
<u>FIRE DEPARTMENT</u>				
Firefighters' Emergency Relief Fund				
ASSETS				
Share of pooled assets	\$ 52,960	-	2,500	\$ 50,460
Receivables				
Intergovernmental	-	-	-	-
Total Assets	\$ 52,960	-	2,500	\$ 50,460
LIABILITIES				
Accounts payable	\$ -	2,500	2,500	\$ -
Intergovernmental payable	-	-	-	-
Other liabilities	52,960	-	2,500	50,460
Total Liabilities	\$ 52,960	2,500	5,000	\$ 50,460

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2013

	BALANCE JANUARY 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2013
TOTAL ALL FUNDS				
ASSETS				
Share of pooled assets	\$ 8,689,069	3,508,669	3,085,612	\$ 9,112,126
Receivables				
Intergovernmental	1,408,463	4,236,815	4,302,112	1,343,166
Total Assets	<u>\$ 10,097,532</u>	<u>7,745,484</u>	<u>7,387,724</u>	<u>\$ 10,455,292</u>
LIABILITIES				
Accounts payable	\$ 44,783	1,620,890	1,616,734	\$ 48,939
Intergovernmental payables	1,181,852	4,361,283	4,163,313	1,379,822
Other liabilities	8,870,896	3,228,415	3,072,781	9,026,530
Total Liabilities	<u>\$ 10,097,532</u>	<u>9,210,588</u>	<u>\$ 8,852,828</u>	<u>\$ 10,455,292</u>

**CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS**

**JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY SOURCE*
DECEMBER 31, 2013**

Governmental Funds Capital Assets

Land	\$ 64,273,251
Buildings	380,747,577
Improvements other than buildings	187,561,718
Vehicles	53,626,463
Machinery and equipment	244,745,613
Infrastructure	2,992,472,280
Construction in progress	<u>178,907,858</u>
 Total Governmental Funds Capital Assets	 \$ <u>4,102,334,760</u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$ 78,167,981
Special revenue fund	447,963,520
Capital projects funds	3,575,330,324
Donations	<u>872,935</u>
 Total Investment In Governmental Funds Capital Assets	 \$ <u>4,102,334,760</u>

*This schedule presents information only on capital assets related to the governmental funds. The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
December 31, 2013

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
General Government							
Legislative	\$ 286,827	\$ -	\$ -	\$ -	\$ 245,780	\$ 41,047	\$ -
Judicial	2,104,554	-	-	440,437	113,357	1,550,760	-
Executive	71,011	-	-	-	25,961	45,050	-
Elections	57,196	-	-	-	39,039	18,157	-
Finance	265,100,628	21,241,414	187,672,546	52,704,233	370,512	3,111,923	-
General Services	4,301,862	-	764,777	6,973	2,284,963	1,245,149	-
Total General Government	271,922,078	21,241,414	188,437,323	53,151,643	3,079,612	6,012,086	0
Public Safety	83,752,414	3,785,038	48,627,001	12,163,402	14,493,062	4,683,911	-
Public Works	3,314,281,929	14,914,665	44,602,623	25,425,518	14,247,623	222,619,220	2,992,472,280
Health and Welfare	20,985,004	930,120	17,455,897	542,336	693,624	1,363,027	-
Culture and Recreation	203,997,468	23,055,008	75,989,817	94,594,943	4,465,425	5,892,275	-
Transit	28,317,903	302,150	5,634,916	1,585,193	16,647,117	4,148,527	-
Urban Redevelopment and Housing	170,106	44,856	-	98,683	-	26,567	-
Total Governmental Funds Capital Assets Allocated to Functions	\$ 3,923,426,902	\$ 64,273,251	\$ 380,747,577	\$ 187,561,718	\$ 53,626,463	\$ 244,745,613	\$ 2,992,472,280
Construction in Progress	178,907,858						
Total Governmental Funds Capital Assets	\$ 4,102,334,760						

*This schedule presents information only on capital assets related to the governmental funds. The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CHANGES IN CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
YEAR ENDED DECEMBER 31, 2013

Function And Activity	Capital Assets January 1, 2013	Additions	Deductions	Capital Assets December 31, 2013
General Government				
Legislative	\$ 286,827	\$ -	\$ -	286,827
Judicial	2,086,952	17,602	-	2,104,554
Executive	1,244,076	10,300	1,183,365	71,011
Elections	57,196	-	-	57,196
Finance	265,138,523	-	37,896	265,100,628
General Services	5,281,207	2,918	982,263	4,301,862
Total General Government	274,094,781	30,820	2,203,524	271,922,078
Public Safety	83,008,604	743,810	-	83,752,414
Public Works	3,239,511,697	75,931,496	1,161,264	3,314,281,929
Health and Welfare	20,519,230	533,820	68,046	20,985,004
Culture and Recreation	194,413,803	9,934,915	351,250	203,997,468
Transit	27,602,403	1,741,487	1,025,987	28,317,903
Urban Redevelopment and Housing	192,205	-	22,099	170,106
Construction in Progress	162,686,116	111,186,186	94,964,444	178,907,858
Total Governmental Funds Capital Assets	\$ 4,002,028,839	\$ 200,102,534	\$ 99,796,613	\$ 4,102,334,760

*This schedule presents information only on capital assets related to the governmental funds. The assets of the internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Assets for the Primary Government Governmental Activities and are also included in Note G - Capital Assets.

SUPPLEMENTAL INFORMATION



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
TAXES				
Ad valorem	\$ 3,917,000	\$ 3,993,000	\$ 3,981,806	\$ (11,194)
Alcoholic beverage	250,000	250,000	268,971	18,971
Chain store	220,000	220,000	271,704	51,704
Franchise Fees	4,980,000	4,980,000	5,141,244	161,244
Sales	29,039,108	30,188,558	30,852,806	664,248
Hotel/ Motel	835,000	1,125,000	1,155,793	30,793
Auto Rental Tax	0	1,000	487	(513)
PEG Fees	0	0	0	0
Severance	907,000	972,000	971,446	(554)
TOTAL TAXES	40,148,108	41,729,558	42,644,257	914,699
LICENSES, PERMITS AND FEES				
Licenses				
Occupational	7,100,000	7,100,000	6,641,747	(458,253)
Alcoholic beverages	400,000	400,000	370,634	(29,366)
Electrical	71,000	71,000	61,825	(9,175)
Gas	60,000	60,000	42,875	(17,125)
Insurance	1,730,000	1,825,000	1,852,987	27,987
Mechanical	50,000	50,000	37,245	(12,755)
Plumbing	30,000	30,000	26,340	(3,660)
Homebuilder	10,000	10,000	4,800	(5,200)
	9,451,000	9,546,000	9,038,453	(507,547)
Permits and fees				
Building	1,900,000	1,900,000	2,510,576	610,576
Electrical	352,000	352,000	417,941	65,941
Gas	223,000	223,000	216,477	(6,523)
Mechanical	247,000	247,000	246,087	(913)
Plumbing	461,000	461,000	427,265	(33,735)
Taxi	58,000	58,000	99,814	41,814
Garage Sale	10,000	10,000	12,840	2,840
Environmental	20,000	35,000	37,800	2,800
Zoning fees and appeals	109,000	109,000	110,495	1,495
Other	515,000	524,000	411,855	(112,145)
	3,895,000	3,919,000	4,491,150	572,150
TOTAL LICENSES, PERMITS AND FEES	13,346,000	13,465,000	13,529,603	64,603
INTERGOVERNMENTAL				
Federal Grants	0	0	0	
State revenue sharing	274,189	266,809	266,809	0
State grant	30,000	130,000	145,203	15,203
Other	3,690,883	3,690,883	3,826,982	136,099
TOTAL INTERGOVERNMENTAL	3,995,072	4,087,692	4,238,994	151,302
CHARGES FOR SERVICES				
Grass cutting	500,000	667,000	764,472	97,472
Indirect costs	8,858,101	10,352,909	10,335,186	(17,723)
Other	3,897,770	2,482,435	2,029,169	(453,266)
TOTAL CHARGES FOR SERVICES	13,255,871	13,502,344	13,128,827	(373,517)

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FINES AND FORFEITURES				
Bond forfeitures	140,000	140,000	131,596	(8,404)
Court fines	3,550,000	3,550,000	3,128,587	(421,413)
Court costs and fees	596,000	580,563	494,975	(85,588)
Other	3,004,000	3,226,999	2,582,825	(644,174)
TOTAL FINES AND FORFEITURES	7,290,000	7,497,562	6,337,983	(1,159,579)
INTEREST INCOME	380,000	821,413	757,725	(63,688)
MISCELLANEOUS				
Oil and gas royalties	1,600,000	1,583,995	1,455,643	(128,352)
Rental income	180,000	196,680	186,251	(10,429)
Other income	921,320	1,230,160	1,097,180	(132,980)
TOTAL MISCELLANEOUS	2,701,320	3,010,835	2,739,074	(271,761)
TOTAL REVENUES	81,116,371	84,114,404	83,376,463	(737,941)
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Council	5,652,383	5,675,975	5,354,508	321,467
TOTAL LEGISLATIVE	5,652,383	5,675,975	5,354,508	321,467
Judicial				
Law	4,171,409	4,247,272	4,127,328	119,944
First Parish Court	2,912,887	2,869,702	2,737,150	132,552
Second Parish Court	2,945,922	2,787,814	2,693,385	94,429
Justice of the Peace	264,985	264,985	261,568	3,417
Pre-trial Release of Prisoners	295,858	295,856	296,049	(193)
Domestic Relation Division	0	0	0	0
Miscellaneous Judicial	1,921,597	2,621,385	2,256,585	364,800
TOTAL JUDICIAL	12,512,656	13,087,014	12,372,065	714,949
Executive				
Parish President	2,470,420	2,479,516	2,418,352	61,164
Gov & Ethics Compliance	171,527	171,914	126,255	45,659
TOTAL EXECUTIVE	2,641,947	2,651,430	2,544,607	106,823
Elections				
Voter Registration	570,318	594,557	585,334	9,223
Elections	52,000	52,000	1,992	50,008
TOTAL ELECTIONS	622,318	646,557	587,326	59,231
Financial Administration				
Finance Director	659,073	540,897	531,544	9,353
Planning	1,554,566	1,540,165	1,457,577	82,588
Accounting & Payroll	1,412,894	1,444,487	1,382,912	61,575
Personnel	1,531,801	1,464,359	1,425,302	39,057
Purchasing	1,056,420	975,158	949,580	25,578
Human Resource Management	1,533,575	1,436,131	1,408,327	27,804
Property Management	8,026,394	7,470,341	7,107,789	362,552
Internal Audit	193,566	193,905	177,916	15,989
Budget Director	255,983	266,468	265,499	969
Planning Advisory Board	276,536	273,481	264,672	8,809
TOTAL FINANCIAL ADMINISTRATION	16,500,808	15,605,392	14,971,118	634,274

(CONTINUED)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
General Services				
Legislative Delegation	294,515	277,236	271,730	5,506
Central Printing	197,858	189,791	178,139	11,652
Surplus Property	203,028	188,114	165,665	22,449
Photo Lab	0	0	0	0
Miscellaneous General Services	1,534,461	2,202,997	1,941,599	261,398
TOTAL GENERAL SERVICES	2,229,862	2,858,138	2,557,133	301,005
TOTAL GENERAL GOVERNMENT	40,159,974	40,524,506	38,386,757	2,137,749
Less: Capital outlay	(95,621)	(234,843)	(178,206)	(56,637)
TOTAL GENERAL GOVERNMENT-CURRENT	40,064,353	40,289,663	38,208,551	2,081,112
PUBLIC SAFETY				
Zoning Appeals	215,153	207,840	206,762	1,078
Constables	244,006	244,006	245,044	(1,038)
Volunteer Fire	471,546	467,274	447,484	19,790
Inspection & Code Enforcement	7,447,868	7,083,191	6,378,476	704,715
Bureau of Admin Adjudication	328,626	186,318	160,048	26,270
Taxi Cab Bureau	0	0	0	0
Emergency Management	1,095,588	1,012,448	864,949	147,497
Community Justice Agency	602,159	588,389	550,566	37,823
Correctional Center Operation	7,503,847	7,483,140	7,310,939	172,201
Home Detention	1,079,406	1,092,677	998,750	93,927
Weed Control & Lot Fill	1,314,255	1,549,653	1,477,090	72,563
Dangerous Building Abatement	725,973	709,369	507,112	202,257
Miscellaneous Public Safety	225,548	225,548	202,389	23,159
TOTAL PUBLIC SAFETY	21,253,975	20,849,851	19,349,609	1,500,242
Less: Capital outlay	(107,568)	(151,691)	(133,975)	(17,716)
TOTAL PUBLIC SAFETY-CURRENT	21,146,407	20,698,160	19,215,634	1,482,526
HEALTH AND WELFARE				
County Agent	75,253	75,253	70,221	5,032
Serviceman's Assistance	64,069	64,069	62,335	1,734
Jeff CAP	1,396,237	1,698,805	1,591,764	105,041
Miscellaneous Health and Welfare	1,801,644	1,802,396	1,743,529	58,867
TOTAL HEALTH AND WELFARE	3,337,203	3,638,523	3,467,849	170,674
Less: Capital outlay	(19,800)	(21,777)	(18,818)	(2,959)
TOTAL HEALTH AND WELFARE-CURRENT	3,317,403	3,616,746	3,449,031	167,715
CULTURE AND RECREATION				
Special Events	809,936	799,856	774,826	25,030
Miscellaneous Culture and Recreation	1,815,350	2,148,039	2,004,748	143,291
TOTAL CULTURE AND RECREATION	2,625,286	2,947,895	2,779,574	168,321
Less: Capital outlay	(4,500)	(7,174)	(7,173)	(1)
TOTAL CULTURE AND RECREATION-CURRENT	2,620,786	2,940,721	2,772,401	168,320

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2013

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
URBAN DEVELOPMENT AND HOUSING				
JEDCO	1,601,207	1,601,207	1,601,207	0
TOTAL URBAN DEVELOPMENT AND HOUSING	1,601,207	1,601,207	1,601,207	0
TOTAL CURRENT EXPENDITURES	68,750,156	69,146,497	65,246,824	3,899,673
DEBT SERVICE				
Interest and other charges	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0
TOTAL CAPITAL OUTLAY	227,489 ^a	415,485	338,172	77,313
INTERGOVERNMENTAL EXPENDITURES				
District Attorney	11,396,044	11,400,159	10,744,413	655,746
District Courts	5,258,432	5,197,309	5,060,514	136,795
Juvenile Court	3,323,909	3,327,482	3,167,229	160,253
Clerk of Court	450,000	451,024	431,567	19,457
Write-Off ^b	0	0	0	0
TOTAL INTERGOVERNMENTAL EXPENDITURES	20,428,385	20,375,974	19,403,723	972,251
TOTAL EXPENDITURES	89,406,030	89,937,956	84,988,719	4,949,237
OTHER FINANCING SOURCES (USES)				
Transfers in	2,753,127	6,463,124	7,261,232	798,108
Transfers out	(2,522,273)	(4,147,324)	(4,108,042)	39,282
Issuance of long term debt	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	230,854	2,315,800	3,153,190	837,390
NET CHANGES IN FUND BALANCES	(8,058,805)	(3,507,752)	1,540,934	5,048,686
Fund balance Beginning of year	24,422,173	24,422,173	24,422,173	0
END OF YEAR	\$ 16,363,368	\$ 20,914,421	\$ 25,963,107	\$ 5,048,686

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF COUNCILMEMBER'S COMPENSATION

Year Ended December 31, 2013

(UNAUDITED)

<u>COUNCILMEMBER</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Chris Roberts, Chairman	365	105,215	5,520
Elton M. Lagasse	365	105,215	4,800
Cynthia Lee Sheng	365	70,143	13,995
Rickey Templet	365	70,143	13,995
Paul Johnston	365	70,143	13,995
Mark Spears, Jr	365	70,143	5,520
E. "Ben" Zahn, III	365	70,143	13,995



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.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	189
Revenue Capacity	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (advalorem) tax.	195
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.	200
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	206
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.	208

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Parish implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

JEFFERSON PARISH, LOUISIANA
 STATISTICAL SECTION
 December 31, 2013

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JEFFERSON PARISH, LOUISIANA
NET POSITION BY COMPONENT
 Last Ten Fiscal Years
 (Unaudited)
 (in thousands of dollars)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Net investment in capital assets	\$ 717,944	\$ 592,521	\$ 537,794	\$ 465,611	\$ 508,772	\$ 539,284	\$ 582,432	\$ 635,076	\$ 673,311	\$ 800,435
Restricted	30,274	31,233	70,898	51,767	49,981	48,635	43,565	408,327	373,644	380,678
Unrestricted	215,537	301,538	403,109	500,489	484,407	449,441	441,883	66,723	99,598	93,297
Total governmental activities net position	\$ 963,755	\$ 925,292	\$ 1,011,801	\$ 1,017,867	\$ 1,043,160	\$ 1,037,360	\$ 1,067,880	\$ 1,110,126	\$ 1,146,493	\$ 1,274,410
Business-type Activities										
Net investment in capital assets	\$ 531,274	\$ 528,256	\$ 525,530	\$ 538,856	\$ 546,349	\$ 556,188	\$ 550,378	\$ 543,426	\$ 545,339	\$ 546,657
Restricted	41,567	27,028	45,388	51,135	52,228	46,251	43,541	45,018	44,104	45,318
Unrestricted	23,823	33,137	22,450	20,923	6,494	10,860	20,904	23,470	32,670	36,233
Total business-type activities net position	\$ 596,464	\$ 588,421	\$ 593,368	\$ 610,914	\$ 605,071	\$ 613,299	\$ 614,823	\$ 611,914	\$ 622,113	\$ 628,208
Primary Government										
Net investment in capital assets	\$ 1,249,218	\$ 1,120,777	\$ 1,063,324	\$ 1,004,467	\$ 1,055,121	\$ 1,095,472	\$ 1,132,810	\$ 1,178,502	\$ 1,218,650	\$ 1,347,092
Restricted	71,841	58,261	118,286	102,902	102,209	94,886	87,106	453,345	417,748	425,996
Unrestricted	239,160	334,675	425,559	521,412	490,901	460,301	462,787	90,193	132,208	129,530
Total primary government net position	\$ 1,560,219	\$ 1,513,713	\$ 1,605,169	\$ 1,628,781	\$ 1,648,231	\$ 1,650,659	\$ 1,682,703	\$ 1,722,040	\$ 1,768,606	\$ 1,902,618

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(Unaudited)
(in thousands of dollars)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 50,368	\$ 87,756	\$ 43,306	\$ 58,471	\$ 64,043	\$ 66,383	\$ 64,471	\$ 66,072	\$ 70,547	\$ 70,963
Public safety	65,444	66,008	67,921	82,562	83,775	83,512	88,646	85,586	94,726	97,982
Public works	234,895	281,205	195,497	190,223	193,455	171,715	165,633	147,795	150,452	140,983
Transit	13,520	14,327	11,947	11,559	13,843	13,631	17,106	17,520	16,748	17,938
Health and welfare	28,943	25,141	24,152	31,257	51,961	54,571	79,944	71,821	61,672	53,854
Culture and recreation	35,643	39,153	31,653	37,631	42,335	41,887	43,050	43,488	45,489	47,510
Urban redevelopment and housing	8,279	5,976	4,599	11,175	8,929	10,817	9,185	6,441	4,668	5,580
Interest on long-term debt	15,602	16,098	20,558	21,291	24,276	31,483	25,056	23,837	21,957	25,759
Total governmental activities expenses	452,684	535,664	399,633	444,169	482,617	473,999	493,091	462,560	466,259	460,569
Business-type activities:										
Water	28,351	34,219	30,705	31,896	35,593	35,469	36,256	36,635	38,928	39,186
Sewer	35,891	39,569	35,927	39,089	47,455	42,797	42,905	43,536	42,968	50,426
Total business-type activities expenses	64,242	73,788	66,632	70,985	83,048	78,266	79,161	80,171	81,896	89,612
Total primary government expenses	\$ 516,926	\$ 609,452	\$ 466,265	\$ 515,154	\$ 565,665	\$ 552,265	\$ 572,252	\$ 542,731	\$ 548,155	\$ 550,181
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 10,213	\$ 11,624	\$ 13,021	\$ 13,930	\$ 14,512	\$ 13,514	\$ 13,347	\$ 13,354	\$ 13,898	\$ 13,529
Public safety	17,589	17,406	18,689	18,684	19,633	19,895	19,824	16,506	16,027	15,744
Public works	14,644	14,294	13,747	13,905	14,272	16,969	20,088	19,909	19,665	20,415
Transit	190	176	510	2,437	2,586	2,633	3,314	3,343	3,480	3,666
Health and welfare	1,804	1,761	1,827	1,942	3,751	4,185	4,156	4,495	4,118	4,218
Culture and recreation	4,183	3,884	4,129	4,367	4,224	4,366	4,179	4,238	4,500	4,657
Operating grants and contributions	39,660	122,754	49,979	48,740	60,952	61,185	70,657	60,896	53,942	58,391
Capital grants and contributions	43,404	26,931	18,370	31,963	46,299	36,894	55,574	40,882	46,684	49,280
Total governmental activities program revenues	131,687	198,830	120,272	135,968	166,229	159,641	191,139	163,623	162,314	169,900
Business-type activities:										
Charges for services:										
Water	23,069	22,940	27,912	25,573	25,120	26,701	28,212	30,433	33,259	32,944
Sewer	16,943	17,155	20,246	18,319	17,667	18,899	20,510	21,655	24,990	24,078
Capital grants and contributions	1,914	10,150	1,589	1,442	2,295	4,582	1,656	1,058	1,020	6,661
Total business-type activities program revenues	41,926	50,245	49,747	45,334	45,082	50,182	50,378	53,146	59,269	63,663
Total primary government revenues	\$ 173,613	\$ 249,075	\$ 170,019	\$ 181,302	\$ 211,311	\$ 209,823	\$ 241,517	\$ 216,769	\$ 221,583	\$ 233,563

(Continued)

JEFFERSON PARISH, LOUISIANA
CHANGES IN NET POSITION, LAST TEN FISCAL YEARS
(Unaudited)
(in thousands of dollars)

Exhibit B-2
(Continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net (Expense)/Revenue										
Governmental activities	\$ (320,997)	\$ (338,834)	\$ (279,361)	\$ (308,201)	\$ (316,388)	\$ (314,358)	\$ (301,952)	\$ (298,937)	\$ (303,945)	\$ (290,669)
Business-type activities	(22,316)	(23,543)	(16,885)	(25,651)	(37,966)	(28,084)	(28,783)	(27,025)	(22,627)	(25,929)
Total primary government net expense	\$ (343,313)	\$ (360,377)	\$ (296,246)	\$ (333,852)	\$ (354,354)	\$ (342,442)	\$ (330,735)	\$ (325,962)	\$ (326,572)	\$ (316,598)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes	\$ 125,319	\$ 130,245	\$ 127,243	\$ 114,328	\$ 141,508	\$ 151,016	\$ 158,067	\$ 161,434	\$ 172,460	\$ 187,717
Ad valorem	333	321	375	330	319	270	248	163	252	269
Alcoholic beverage	223	214	225	181	312	219	302	174	302	272
Chain store	3,524	2,727	3,441	3,944	4,097	4,180	4,584	5,334	5,009	5,141
Franchise fees	120,182	123,308	170,623	151,359	143,494	129,005	127,062	136,991	138,672	146,059
Sales	688	2,469	3,279	2,605	2,965	2,552	2,720	2,849	3,510	3,515
Hotel/Motel	-	-	-	219	257	-	240	226	163	-
Auto Rental	1,873	784	778	850	875	908	908	923	953	971
Severance	5,284	14,930	27,863	33,474	20,501	5,820	3,317	3,980	3,339	3,955
Unrestricted investment earnings	23,588	24,014	36,324	28,838	38,121	34,464	40,981	33,366	28,427	27,278
Miscellaneous	(15,892)	4,867	(2,310)	(21,861)	(10,768)	(15,277)	(5,957)	-	(12,775)	50,241
Gain on extinguishment of debt	265,122	303,879	367,941	314,267	341,681	313,380	332,472	341,183	340,312	(6,832)
Transfers	16,783	17,185	16,113	16,727	18,487	19,411	23,723	19,303	19,453	19,456
Total governmental activities	744	2,091	3,535	3,788	2,096	517	201	208	235	278
Business-type activities:	477	1,091	434	821	772	1,107	426	348	363	889
Taxes	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	15,892	(4,867)	2,310	21,861	10,768	15,277	5,957	4,257	12,775	4,569
Miscellaneous	33,896	15,500	22,392	43,197	32,123	36,312	30,307	24,116	32,826	6,832
Gain on extinguishment of debt	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	\$ 299,018	\$ 319,379	\$ 390,333	\$ 357,464	\$ 373,804	\$ 349,692	\$ 362,779	\$ 385,299	\$ 373,138	\$ 450,610
Total primary government	(55,875)	(32,955)	88,580	6,066	25,293	(978)	30,520	42,246	36,367	127,917
Change in net position	11,580	(8,043)	5,507	17,546	(5,843)	8,228	1,524	(2,909)	10,199	6,095
Governmental activities	\$ (44,295)	\$ (40,998)	\$ 94,087	\$ 23,612	\$ 19,450	\$ 7,250	\$ 32,044	\$ 39,337	\$ 46,566	\$ 134,012
Business-type activities										
Total primary government										
Impairment loss on hurricane damage				(5,508)						

JEFFERSON PARISH, LOUISIANA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(in thousands of dollars)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund (per GASB 54) *										
Nonspendable										
Restricted										
Committed								1,380	1,855	1,681
Assigned									8,727	9,912
Unassigned								8,942		
General Fund (prior GASB 54) **								11,047	14,702	14,374
Reserved	\$ 1,814	\$ 1,732	\$ 1,644	\$ 1,530	\$ 1,640	\$ 1,352	\$ 1,251			
Unreserved	17,639	23,295	30,169	24,854	24,188	22,685	21,217			
Total general fund	\$ 19,453	\$ 25,027	\$ 31,813	\$ 26,384	\$ 25,828	\$ 24,037	\$ 22,468	\$ 21,369	\$ 25,284	\$ 25,967
Other Governmental Funds (per GASB 54) *										
Nonspendable										
Restricted								1,481	1,646	1,740
Committed								386,915	396,534	403,159
Assigned								106,615	89,722	94,164
Unassigned										
Other Governmental Funds (prior GASB 54) **										
Reserved	\$ 28,460	\$ 29,501	\$ 69,857	\$ 50,237	\$ 48,341	\$ 47,283	\$ 42,314			
Unreserved, reported in:										
Special revenue funds	67,595	76,625	115,115	115,661	96,122	90,483	101,351			
Capital projects funds	179,628	276,572	320,114	422,568	398,012	379,151	359,961			
Debt service funds										
Total other governmental funds	\$ 275,683	\$ 382,698	\$ 505,086	\$ 588,466	\$ 542,475	\$ 516,917	\$ 503,626	\$ 495,011	\$ 487,902	\$ 499,063

* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

** Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34.

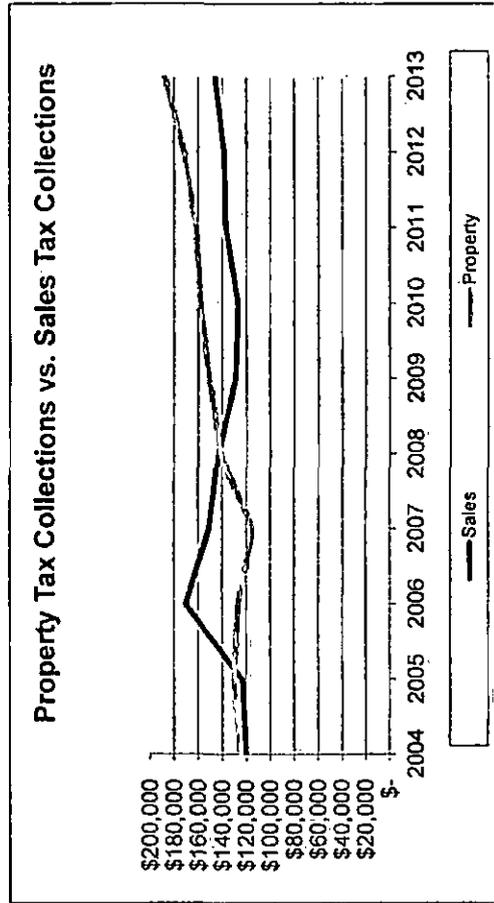
JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(In thousands of dollars)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes (See Table B-5)	\$ 252,141	\$ 260,068	\$ 305,965	\$ 273,815	\$ 293,827	\$ 288,374	\$ 294,130	\$ 308,095	\$ 321,320	\$ 343,943
Licenses and permits	10,278	11,746	13,128	14,004	14,938	13,781	13,747	13,565	14,008	13,698
Intergovernmental	83,033	147,941	86,002	80,703	107,250	97,888	126,192	101,708	100,538	106,835
Charges for services	42,368	40,251	40,916	43,800	47,044	51,017	53,781	52,574	51,169	54,049
Fines and forfeitures	8,080	7,988	8,409	8,374	8,445	8,658	9,189	8,212	7,907	7,812
Interest income	4,934	13,977	25,810	31,239	18,817	4,746	2,167	2,330	2,058	2,927
Special assessment	9	-	-	-	-	-	-	-	-	15
Miscellaneous	11,876	13,743	23,926	17,824	22,635	20,032	27,354	18,570	16,405	14,067
TOTAL REVENUES	412,417	495,725	486,157	469,559	512,656	484,486	526,580	505,054	513,405	542,846
Expenditures										
Current										
General government	32,739	66,448	29,276	36,799	39,524	39,644	36,324	38,644	39,308	38,512
Public safety	62,876	84,079	65,979	79,255	81,104	81,605	85,767	82,803	92,541	95,092
Public works	75,082	130,112	77,087	80,620	98,984	93,094	91,028	88,517	105,475	99,514
Transit	12,107	13,233	10,985	10,634	13,166	12,981	15,872	15,477	14,472	15,141
Health and welfare	27,988	24,535	24,617	30,759	51,810	54,262	78,711	71,573	60,941	53,009
Culture and recreation	32,737	36,904	29,573	34,472	39,325	38,412	39,168	39,755	40,478	41,544
Urban redevelopment and housing	8,093	5,870	4,770	11,185	8,895	10,802	9,221	6,447	4,664	5,561
Intergovernmental	14,034	14,134	12,982	14,407	15,565	16,846	17,884	18,139	18,286	19,524
Debt service										
Principal	25,082	30,509	33,862	48,680	28,524	33,511	30,581	30,342	26,803	27,761
Interest and other charges	15,851	17,961	20,813	20,191	22,565	31,507	25,307	23,792	22,414	20,923
Capital outlay	118,876	104,271	129,982	138,602	159,345	160,758	121,212	99,065	93,204	123,794
TOTAL EXPENDITURES	425,445	508,156	439,926	503,614	558,507	573,220	551,683	514,554	518,586	540,475
Excess of revenues over (under) expenditures	(13,028)	(12,431)	46,231	(34,055)	(45,851)	(88,724)	(25,103)	(9,500)	(5,181)	2,371
Other financing sources (uses)										
Transfers in	88,657	79,991	134,621	98,313	112,511	67,912	48,050	56,844	56,406	66,202
Transfers out	(87,578)	(68,821)	(130,352)	(94,890)	(110,187)	(67,343)	(47,472)	(56,515)	(54,433)	(63,048)
Proceeds from long term debt	41,388	107,451	80,923	205,057	13,225	226,240	9,665	9,340	13,380	51,380
Proceeds from refunding bonds	(15,377)	-	-	(88,715)	-	(63,751)	-	(10,037)	-	-
Payment to refund bond escrow agent	-	-	-	(88,715)	(16,245)	(100,039)	-	-	(13,534)	(45,061)
Premium on long term debt	-	6,399	-	4,241	-	3,171	-	255	168	-
TOTAL OTHER FINANCING SOURCES (USES)	25,082	125,020	85,192	112,008	(696)	66,190	10,243	(219)	1,987	9,473
Net change in fund balances	\$ 12,064	\$ 112,589	\$ 131,423	\$ 77,951	\$ (48,547)	\$ (22,534)	\$ (14,860)	\$ (9,713)	\$ (3,194)	\$ 11,844
Debt service as a percentage of noncapital expenditures	13.3%	12.0%	17.6%	18.3%	12.8%	15.8%	13.0%	13.0%	11.6%	11.7%

Jefferson Parish, Louisiana
Tax Revenues by Source, Governmental Funds
Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	Property	Sales	Severance	Miscellaneous	Total
2004	125,319	120,182	755	4,767	251,023
2005	130,245	123,308	784	5,731	260,068
2006	127,243	170,824	778	7,320	305,985
2007	114,328	151,359	850	7,278	273,815
2008	141,508	143,494	875	7,950	293,827
2009	151,016	129,005	908	5,727	286,656
2010	158,067	127,062	908	8,094	294,131
2011	181,434	136,891	923	8,748	308,084
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944

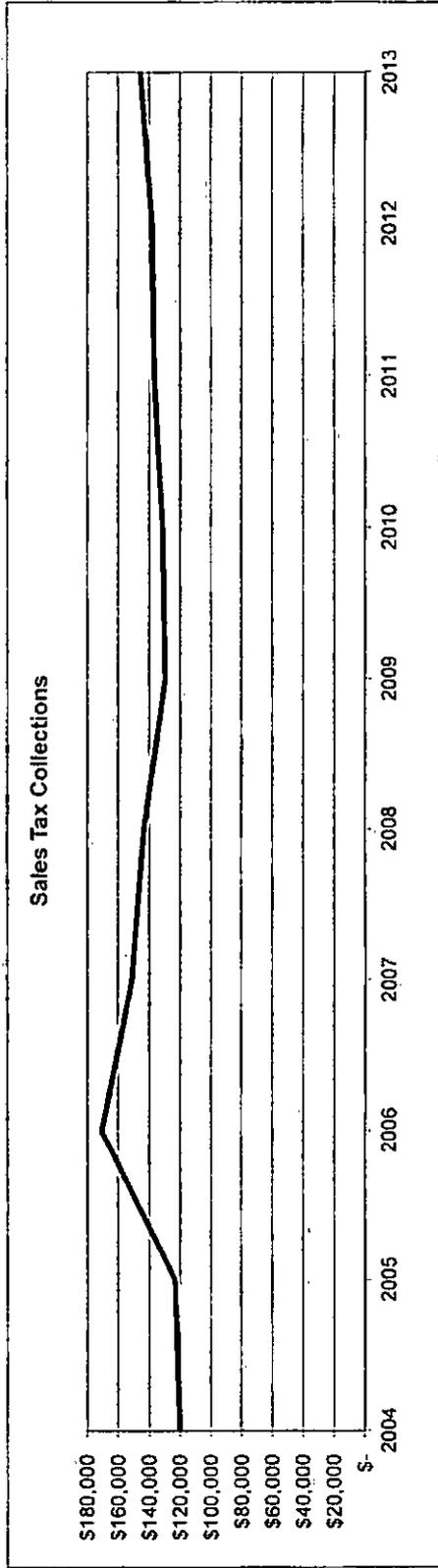
Note: Sales tax collections exceeded property (ad valorem) tax collections due to reconstruction spending. Ad valorem tax collections fell in 2006 and 2007 due to reductions in property values in damaged properties as a result of the hurricanes that hit Jefferson Parish in 2005.



Jefferson Parish, Louisiana
Sales Tax by Voter Dedication
Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	1/2 of One Cent General Fund Undedicated	1/2 of One Cent Terrytown Redevelopment	1/2 of One Cent Metairie CBD District	1/2 of One Cent Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	7/8 of One Cent Sewerage/ Roads/Drainage	TOTAL	Total Direct Rate
2004	25,946	-	-	25,946	11,054	17,577	39,658	120,181	2.375
2005	26,476	-	-	26,476	11,301	17,937	41,119	123,309	2.375
2006	36,676	-	-	36,676	15,350	24,788	57,134	170,624	2.375
2007	32,771	-	-	32,771	13,695	22,159	49,883	151,359	2.375
2008	30,635	473	-	31,108	12,995	21,088	47,195	143,494	2.375
2009	27,725	363	198	28,286	11,853	19,218	42,162	129,805	2.375
2010	27,986	395	208	28,589	11,988	19,492	42,904	131,562	2.375
2011	29,141	382	218	29,741	12,477	20,301	44,731	136,990	2.375
2012	29,471	306	223	30,000	12,585	20,523	45,071	138,178	2.375
2013	30,951	301	231	31,483	13,196	21,589	47,800	145,550	2.375

Note: Sales tax collections spiked in 2006 and 2007 due to reconstruction spending as a result of the hurricanes that hit Jefferson Parish in 2005. Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.



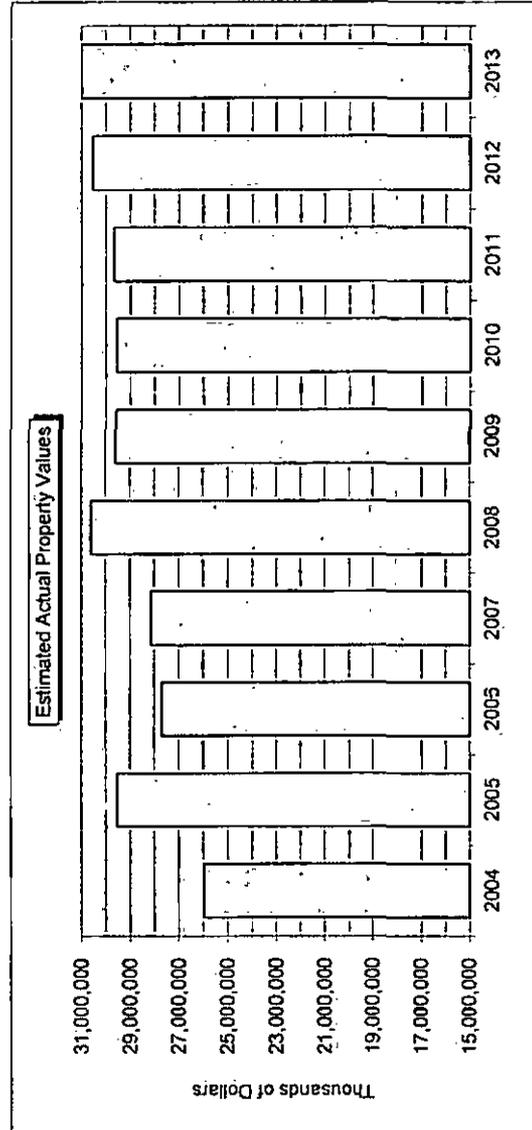
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	To Total Estimated Actual Value	Assessed Value	Direct Tax Rate
2004	2,098,648	20,986,480	749,713	4,998,087	761,202	2,087,159	25,984,567	8.03	1.43	
2005	2,441,042	24,410,420	769,105	5,127,367	783,759	2,428,388	29,537,787	8.21	1.33	
2006	2,251,188	22,511,980	779,258	5,195,040	743,121	2,287,333	27,707,020	8.26	1.43	
2007	2,294,733	22,947,330	778,942	5,192,947	744,420	2,329,255	28,140,277	8.28	1.15	
2008	2,503,885	25,038,650	836,165	5,674,434	739,284	2,800,745	30,813,084	8.50	1.18	
2009	2,378,695	23,786,950	869,167	5,794,447	766,827	2,481,036	29,581,397	8.39	1.31	
2010	2,398,574	23,985,740	835,985	5,573,234	765,647	2,468,912	29,558,974	8.35	1.31	
2011	2,407,292	24,072,920	840,268	5,601,787	757,359	2,490,201	29,674,707	8.39	1.44	
2012	2,486,282	24,862,820	851,743	5,678,287	751,271	2,588,753	30,541,107	8.47	1.39	
2013	2,518,798	25,187,980	870,668	5,804,454	748,756	2,842,710	30,992,434	8.53	1.40	

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.

* Taxes are based on prior year tax roll.



Jefferson Parish, Louisiana
Property Tax Rates - Direct and Overlapping Governments
(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	Parish Other	
2004	0.14	1.11	0.18	1.43	1.68	0.72	0.72	3.83
2005	0.13	1.02	0.18	1.33	1.73	0.74	0.74	3.80
2006	0.13	1.02	0.28	1.43	1.73	0.74	0.74	3.90
2007	0.13	1.02	-	1.15	1.74	0.75	0.75	3.64
2008	0.13	1.05	-	1.18	1.78	0.77	0.77	3.73
2009	0.11	1.20	-	1.31	1.85	0.80	0.80	3.96
2010	0.11	1.20	-	1.31	1.85	0.80	0.80	3.96
2011	0.11	1.33	-	1.44	1.86	0.80	0.80	4.10
2012	0.11	1.28	-	1.39	1.87	0.80	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	0.81	4.09

**Jefferson Parish, Louisiana
Principal Taxpayers**

**Current Year and Nine Years Ago
(Unaudited)
(in thousands of dollars)**

Taxpayer	Type of Business	2013			2004		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Services Inc	Utility	\$ 40,446	1	1.19%	\$ 57,445	1	2.02%
Bellsouth	Utility	27,900	2	0.82%	40,741	2	1.43%
Causeway Associates	Retail Stores	25,013	3	0.74%	16,700	4	0.59%
Atmos Energy Louisiana	Utility	21,115	4	0.62%	14,667	5	0.51%
Whitney National Bank	Banking	19,706	5	0.58%	11,132	7	0.39%
J W Stone Oil Dist LLC	Industry	19,393	6	0.57%			
Avondale Shipyards	Shipbuilding	16,037	7	0.47%			
Metals USA	Industry	13,451	8	0.40%			
Richards Clearview	Retail Property Mgmt	10,604	9	0.31%			
Lapeyre Properties LLC	Real Estate	8,049	10	0.24%			
Hibernia National Bank	Banking				21,625	3	0.76%
Bank One Management Corp	Banking				12,583	6	0.44%
Regions Bank	Banking				8,090	8	0.28%
Northrop Grumman Ship Systems	Shipbuilding				6,707	9	0.24%
Cargill Inc	Industrial				5,826	10	0.20%
Total		\$ 201,714		5.95%	\$ 195,516		6.86%

(1) Source: Jefferson Parish Assessor's Office

Jefferson Parish, Louisiana
Property Tax Levies and Collections

Last Ten Years
(Unaudited)

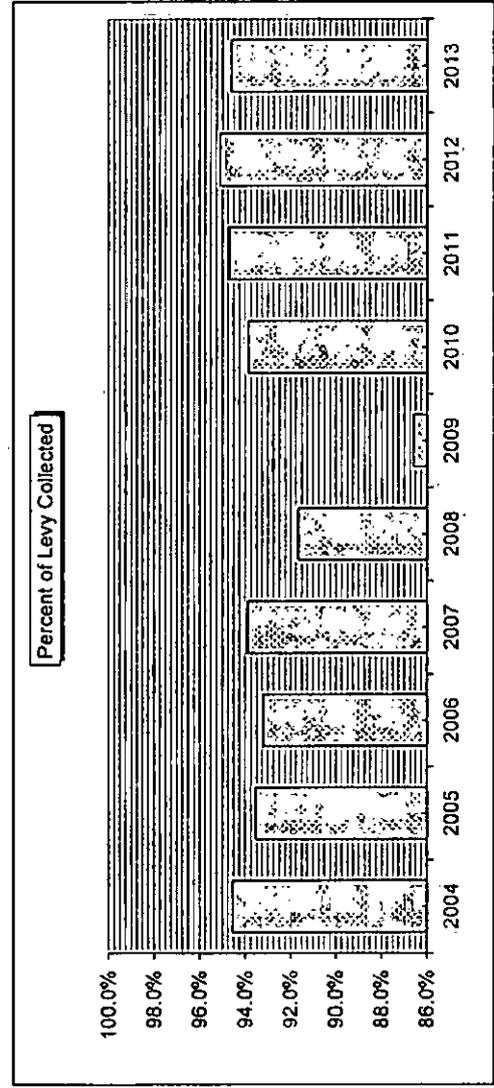
(In thousands of dollars)

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections	Percent of Current Tax Collections	Percent of Total Tax Collections	Percent of Current Tax Collections	Percent of Delinquent Tax Collections
		Current Tax Collections	Percent of Levy Collected							
2004	149,287	141,151	94.55	995	142,146	95.22	7.141	95.22	7.141	4.78
2005	156,288	146,209	93.55	1,236	147,445	94.34	8.843	94.34	8.843	5.66
2006	151,547	141,243	93.20	2,285	143,528	94.71	8,019	94.71	8,019	5.29
2007	136,196	127,901	93.91	886	128,787	94.56	7,409	94.56	7,409	5.44
2008	172,838	158,408	91.65	1,785	160,193	92.68	12,645	92.68	12,645	7.32
2009	193,501	167,566	86.60	3,471	171,037	88.39	22,464	88.39	22,464	11.61
2010	185,027	173,704	93.88	2,682	176,386	95.33	8,641	95.33	8,641	4.67
2011	187,335	177,390	94.69	1,718	179,108	95.61	8,227	95.61	8,227	4.39
2012	198,622	188,900	95.11	989	189,889	95.60	8,733	95.60	8,733	4.40
2013	215,513	203,918	94.62	-	203,918	94.62	11,595	94.62	11,595	5.38

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

Tax collections shown in this table include governmental and proprietary fund types.



Jefferson Parish, Louisiana
Ratios of Outstanding Debt by Type
 Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	Government Activities							Business-Type Activities					Per Capita (a)
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs (b)	Capital Lease	Loan Programs (b)	Revenue Bonds	Special Assessment Debt	Total Primary Government	Percentage of Personal Income (a)		
2004	\$ 224,353	\$ 18,125	\$ 37,245	\$ 6,190	\$ 52,227	\$ 5,246	\$ -	\$ -	14	\$ 343,386	2.34	0.75	
2005	294,799	26,280	19,755	7,725	72,803	5,061	2,472	-	-	428,895	3.88	0.94	
2006	276,413	25,105	12,490	6,795	146,904	4,862	4,484	-	-	477,053	2.88	1.08	
2007	338,390	26,885	11,900	5,840	153,454	4,649	4,569	-	-	545,687	2.89	1.27	
2008	316,699	25,390	11,270	4,850	147,191	4,421	4,569	-	-	514,390	2.72	1.19	
2009	353,806	23,770	10,605	3,830	146,470	4,177	4,569	-	-	547,227	2.89	1.23	
2010	327,621	22,795	9,895	2,770	153,476	3,915	4,569	-	-	525,041	2.66	1.21	
2011	302,255	21,790	9,578	2,120	148,964	3,634	4,569	-	-	492,910	2.55	1.14	
2012	281,425	20,775	8,648	1,445	144,954	3,333	4,569	-	-	465,149	2.40	1.08	
2013	264,317	20,282	7,500	7,035	90,547	3,482	-	4,126	663	397,952	2.04	0.92	

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(b) \$54.8 million for Special Community Disaster Loan awarded through FEMA for loss revenue due to Hurricane Katrina was forgiven in 2013.

(c) General obligation bonds funded through property taxes.

Jefferson Parish, Louisiana
 Ratio of Net General Obligation Bonded Debt To Assessed Value
 Last Ten Years
 (Unaudited)

Fiscal Year Ended December 31,	Tax Roll	Population (1)*	Assessed Value *	General Obligation Bonds (2)*	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2004	2003	457	\$ 2,848,362	\$ 37,245	\$ 2,291	\$ 34,954	1.23	\$ 76.49
2005	2004	458	3,210,148	29,480	586	28,894	0.90	63.09
2006	2005	442	3,030,454	12,490	1,830	10,660	0.35	24.12
2007	2006	430	3,073,675	11,900	155	11,745	0.38	27.31
2008	2007	433	3,340,030	11,270	114	11,156	0.33	25.76
2009	2008	444	3,247,863	10,605	265	10,340	0.32	23.29
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53
2011	2010	431	3,247,560	9,578	302	9,276	0.29	21.52
2012	2011	432	3,338,024	8,648	252	8,396	0.25	19.44
2013	2012	433	3,389,466	7,687	179	7,508	0.22	17.34

* Amounts expressed in thousands
 (1) Source: The Jefferson EDGE
 (2) General obligation bonds repaid with property taxes

Jefferson Parish, Louisiana
Computation of Direct and Overlapping Debt
December 31, 2013
(unaudited)
 (in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	393,163		393,163
Total Direct Parish Debt	<u>\$ 393,163</u>	100%	<u>\$ 393,163</u>
Overlapping:			
Jefferson Parish School Board	\$ 171,160		\$ 171,160
Total Overlapping debt	<u>\$ 171,160</u>	100%	<u>\$ 171,160</u>
Total Direct and Overlapping debt	<u>\$ 564,323</u>		<u>\$ 564,323</u>
		2013 Population	433,676

Source: Jefferson Parish School Board Comprehensive Annual Financial Report- Statistical Section.

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)

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
2004	2,848,361	321,015	(25,272)	295,743	7.87
2005	3,210,147	321,015	(19,169)	301,846	5.97
2006	3,030,454	303,045	(10,660)	292,385	3.52
2007	3,073,675	307,368	(11,744)	295,624	3.82
2008	3,340,030	334,003	(11,155)	322,848	3.34
2009	3,970,542	397,054	(10,340)	386,714	2.60
2010	3,234,560	323,456	(9,800)	313,656	3.03
2011	3,247,561	324,756	(9,038)	315,718	2.78
2012	3,338,024	333,802	(8,183)	325,619	2.45
2013	3,389,456	338,947	(7,321)	331,626	2.16

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)**

A - Special Sales Tax Revenue Bonds - 7/8ths of one cent

<u>Year</u>	<u>Gross Revenue ⁽¹⁾</u>	<u>Expenses ⁽²⁾</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2004	44,874,240	4,949,124	39,925,116	9,440,000	9,035,513	18,475,513	2.16
2005	46,978,782	5,132,922	41,845,860	11,960,000	10,286,881	22,246,881	1.88
2006	65,942,750	7,112,128	58,830,622	13,640,000	11,719,750	25,359,750	2.32
2007	58,038,565	6,380,362	51,658,203	16,060,000	10,237,923	26,297,923	1.96
2008	53,842,438	6,054,827	47,787,611	16,750,000	14,830,300	31,580,300	1.51
2009	47,517,624	5,331,311	42,186,313	21,731,390	16,456,384	38,187,774	1.10
2010	48,272,010	5,359,457	42,912,553	20,651,553	17,134,630	37,786,183	1.14
2011	50,294,763	5,581,246	44,713,518	19,208,537	16,530,571	35,739,108	1.25
2012	50,682,365	5,616,761	45,065,604	19,910,901	15,647,628	35,558,529	1.27
2013	53,745,352	5,969,728	47,775,624	20,974,653	15,310,441	36,285,094	1.32

B - Hotel Occupancy Tax Bonds

<u>Year</u>	<u>Gross Revenue ⁽¹⁾</u>	<u>Expenses ⁽²⁾</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2004	835,767	94,434	741,333	195,000	125,431	320,431	2.31
2005	891,566	100,072	791,494	205,000	119,679	324,679	2.44
2006	1,154,040	126,944	1,027,096	215,000	113,631	328,631	3.13
2007	940,539	109,484	831,055	225,000	108,256	333,256	2.49
2008	1,052,449	118,819	933,630	235,000	101,619	336,619	2.77
2009	915,276	102,680	812,596	250,000	166,730	416,730	1.95
2010	959,247	106,267	852,980	265,000	140,980	405,980	2.10
2011	1,003,763	111,164	892,599	280,000	127,730	407,730	2.19
2012	1,249,030	137,393	1,111,636	295,000	113,450	408,450	2.72
2013	1,244,555	137,901	1,106,654	310,000	98,258	408,258	2.71

(Continued)

Jefferson Parish, Louisiana
Pledged Revenue Coverage

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	
2004	19,749,840	2,172,482	17,577,358	3,235,000	721,666	3,956,666	4.44
2005	20,154,208	2,216,963	17,937,245	3,370,000	652,114	4,022,114	4.46
2006	27,851,011	3,063,611	24,787,400	3,515,000	578,816	4,093,816	6.05
2007	24,897,360	2,738,710	22,158,650	3,680,000	495,335	4,175,335	5.31
2008	23,694,413	2,606,385	21,088,028	3,845,000	414,375	4,259,375	4.95
2009	21,593,630	2,375,299	19,218,331	4,035,000	211,351	4,246,351	4.53
2010	21,901,225	2,409,135	19,492,090	4,240,000	434,750	4,674,750	4.17
2011	22,810,431	2,509,147	20,301,284	4,455,000	222,750	4,677,750	4.34
2012	23,059,653	2,536,562	20,523,091	-	-	-	N/A
2013	24,257,564	2,668,332	21,589,232	-	-	-	N/A

D - Public Improvement Revenue Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	6,694,804	2,041,660	4,653,144	2,652,000	924,416	3,576,416	1.30
2005	7,247,225	1,680,094	5,567,131	3,232,000	888,007	4,120,007	1.35
2006	8,101,679	1,661,035	6,440,644	3,346,000	1,029,481	4,375,481	1.47
2007	7,616,341	1,894,714	5,721,627	3,506,000	1,055,153	4,561,153	1.25
2008	7,992,296	163,774	7,828,522	2,180,000	1,476,389	3,656,389	2.14
2009	3,476,834	284,078	3,192,756	2,405,000	1,317,334	3,722,334	0.86
2010	3,463,763	31,344	3,432,419	1,765,000	1,239,384	3,004,384	1.14
2011	3,425,690	23,872	3,401,818	1,865,000	1,185,823	3,050,823	1.12
2012	2,915,117	33,228	2,881,889	1,935,000	1,133,956	3,068,956	0.94
2013	3,143,091	30,473	3,112,618	1,660,000	1,072,850	2,732,850	1.14

E - Special Assessments

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	10,500	-	10,500	6,977	1,122	8,099	1.30
2005	19,124	8,029	11,095	13,954	1,833	15,787	0.70
2013	38,846	-	38,846	-	-	-	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.

⁽³⁾ Paid out in 2011.

Jefferson Parish, Louisiana
Demographic and Economic Statistics

Last Ten Years
(Unaudited)

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2004	457,059	14,545,841	32,239	76429	4.1
2005	458,029	10,841,515	24,047	76278	5.4*
2006	441,741	16,282,893	38,565	64797	4.4
2007	429,994	18,498,697	42,010	63950	3.7
2008	433,483	18,996,431	43,140	65860	4.8
2009	444,049	18,269,996	41,088	63173	6.5
2010	435,334	19,445,705	43,862	64930	6.6
2011	431,426	18,687,270	43,315	65082	6.8
2012	431,732	19,391,284	44,821	46108*	6.2
2013	433,676	19,536,629	45,049	45048*	5.8

(1) Source: The Jefferson EDGE

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

The data for the most recent years' per capita income and personal income was not available at the time of publication.

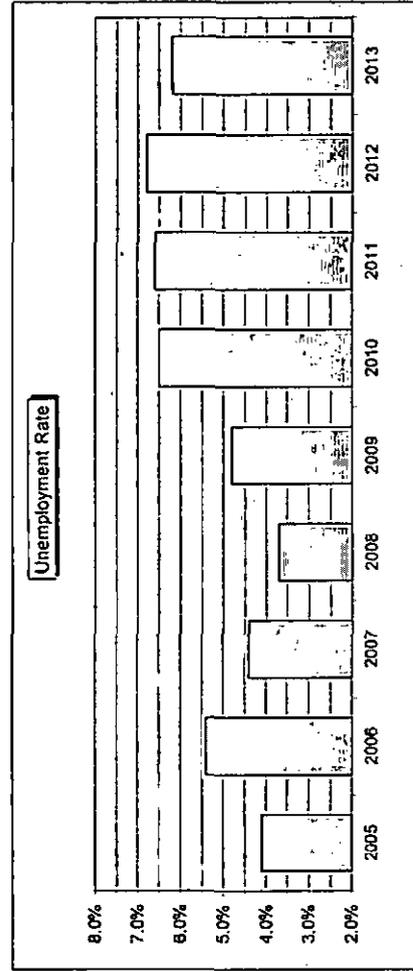
(3) Source: Louisiana Department of Education

* Data available for Public Schools only

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

* Due to Hurricane Katrina the last quarter rate for 2005 is unavailable

The 5.4 rate is from August 2005



Jefferson Parish, Louisiana
Principal Employers
Current Year and Nine Years Ago
(Unaudited)
As of December 31

Employer	2013				2004			
	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment	Employees ⁽²⁾	Rank	Percentage of Total Parish Employment	Rank	Percentage of Total Parish Employment
Ochsner Health System	13,000	1	6.48 %					
Jefferson Parish School Board	6,631	2	3.31					
Stewart Enterprises, Inc	5,000	3	2.49					
Acme Truck Line	3,250	4	1.62					
Jefferson Parish	2,882	5	1.44					
East Jefferson General Hospital	2,310	6	1.15					
West Jefferson Medical Center	1,850	7	0.92	2,660	3	1.24		
Al Copeland Investments	1,700	8	0.85					
Jefferson Parish Sheriff	1,500	9	0.75					
People's Health	100	10	0.05					
American Nursing Services, Inc				3,500	1	1.63		
Ruth Chris Steak House				2,774	2	1.29		
ACME Truck Line, Inc				1,960	4	0.91		
The Laitram Corporation				1,000	5	0.46		
David Briggs Enterprises				481	6	0.22		
Ochsner Health Plan - OPH				481	7	0.22		
Blessey Enterprises, Inc				400	8	0.19		
Diversified Group				400	9	0.19		
Lamarques Automotive Group				400	10	0.19		
Worley Cos				400	11	0.19		
Total	38,223		19.07 %	14,456		6.72 %		

⁽¹⁾ Source: Jefferson Parish Economic Development Commission

⁽²⁾ Source: Book of Lists, New Orleans City Business

Jefferson Parish, Louisiana
Full-time Equivalent Parish Employees *
By Fund/Department
(Unaudited)
Last Ten Years

Full-time Equivalent Employees Allotted in Annual Budget

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund:										
Legislative	60	60	59	59	65	66	65	66	65	65
Judicial	440	451	438	441	445	458	442	435	441	438
Executive	27	25	22	23	24	23	23	24	24	24
Elections	15	15	15	17	17	17	17	17	17	17
Finance	195	195	177	179	181	176	171	172	175	173
General Services	8	8	9	7	7	7	7	7	7	7
Total General Fund	745	754	720	726	739	747	725	721	729	724
Special Funds:										
Public safety	546	546	539	550	552	591	572	588	589	584
Public works	592	554	527	528	529	515	510	546	537	538
Transit	4	3	3	4	5	5	4	4	4	4
Health and welfare	65	64	59	60	68	69	74	75	74	77
Culture and recreation	596	579	524	529	550	548	561	560	572	585
Total Special Funds	1,803	1,746	1,652	1,671	1,704	1,728	1,721	1,773	1,776	1,788
Business-type Funds:										
Water	137	238	242	258	259	260	207	262	264	264
Sewer	210	203	194	194	192	192	262	208	200	198
Total Business-type Funds	347	441	436	452	451	452	469	470	464	462
Total All Funds	2,895	2,941	2,808	2,849	2,894	2,927	2,915	2,964	2,969	2,974

Source: Jefferson Parish Budget Department
 *Excludes Limited Term Grant Employees

Jefferson Parish, Louisiana
Operating Indicators By Function/Program
(Unaudited)
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Fire:										
Inspections	N/A	N/A	3,000	1,000	3,463	7,169	4,457	3,394	3,348	3,825
Scheduled training (classes)	N/A	N/A	16	25	52	1,156	904	1,347	1,387	1,296
Department training (in-house)	N/A	N/A	20	20	59	3,955	5,055	4,075	4,474	4,331
Other public works:										
Residential garbage (tons)	218,949	N/A	232,365	227,457	230,000	245,000	224,000	197,747	199,300	194,282
Recycling (tons)	12,107	N/A	2,584	1,600	1,500	20,000	N/A	1,542	5,774	8,554
Culture and recreation:										
Athletics participants	26,146	21,695	19,999	21,750	21,800	21,800	21,800	21,959	20,651	27,210
Leisure service participants	25,217	16,501	18,010	16,907	17,800	12,550	18,900	17,618	12,175	10,418
Libraries:										
Expenditures per circulation	7.80	N/A	7.80	9.46	9.87	10.70	10.46	9.93	9.01	10.07
Average circulation per location	124,577	N/A	124,577	106,388	110,242	110,428	117,000	110,939	124,074	121,639
Collection turnover rate	1.94	N/A	1.94	1.86	1.90	1.90	2.00	2.30	2.03	2.00
Water Department:										
Work orders completed	N/A	2,177	12,091	11,626	12,718	13,086	13,500	3,296	13,272	13,361
New meters installed	1,564	1,015	1,153	1,118	876	788	850	144	920	481
Water produced (mg)	22,368	N/A	24,665	23,231	20,522	20,000	20,000	23,360	21,109	20,749
Drainage:										
Open channel maint/excavation	75,000	60,000	72,000	59,000	N/A	50,000	45,000	53,800	47,166	55,304
Canal Bank repair & Reinforcement	23,306	15,000	14,000	30,095	N/A	25,000	30,000	20,812	32,732	40,275
Grass Cutting in Acres	8,000	8,000	8,200	7,106	6,800	15,500	15,500	7,587	21,271	20,414
Pumping Capacity	35,394	43,964	43,964	44,146	45,403	47,946	47,946	46,272	46,170	46,959
Million gallons pumped	N/A	N/A	140,100	330,369	355,294	140,100	140,100	116,780	172,576	142,680
Transit:										
Passengers	2,778,679	N/A	2,778,679	1,943,315	2,100,000	1,983,923	1,912,072	1,969,667	2,047,645	2,146,216

Jefferson Parish, Louisiana
Capital Asset Statistics By Function/Program
(Unaudited)
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government:										
Number of general government buildings	31	31	31	31	31	31	33	31	28	27
Public safety:										
Number of fire stations	60	60	60	60	60	60	60	61	53	53
Number of fire personnel and officers	250 *	236 *	250 *	250 *	250 *	250 *	250 *	269 *	283 *	284 *
Correction facilities	1	1	1	1	1	1	1	1	1	1
Public Works:										
Miles of Parish roads--centerline mileage	894	895	897	905	913	915	917	918	918	920
Number of street lights	33,542	33,638	33,963	34,311	34,797	34,247	34,839	35,141	35,203	35,243
Number of traffic signals	134	137	140	142	145	144	146	146	147	148
Number of traffic flashers	81	81	81	84	84	86	91	91	91	114
Transit:										
Buses	62	32	32	32	43	42	60	42	41	42
PARA Transit	19	14	14	14	16	16	16	16	16	16
Culture and recreation:										
Libraries	15	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	51	51	53	53	53	58	58	61	61	47
Acreage	685.97	685.97	687.72	703.18	703.18	703.23	703.23	1316.49	1316.49	1674
Fields Baseball/Sofball	112	112	112	112	112	112	112	113	113	104
Fields Football/Soccer	63	63	63	63	63	41	41	35	35	31
Community Centers	26	.26	27	30	30	30	30	31	31	31
Water Department:										
Number of active accounts	143,567	143,377	144,485	145,477	145,603	145,319	145,582	145,850	146,147	146,284
Average daily production (MGD)	62.10	64.4	65.8	63.2	55.9	56	59.8	64	57.7	56.84
Miles of water lines	1,656	1,703	1,741	1,758	1,766	1,768	1,770	1,774	1,777	1,777
Number of hydrants	15,621	15,777	16,050	16,162	16,265	16,285	16,300	16,342	16,362	16,364
Drainage:										
Number of large pumping stations	19	21	22	22	22	22	23	24	24	24
Number of small pumping stations	29	28	28	28	28	28	29	29	29	42
Education (Public Schools Only):										
Number of schools	87	87	87	87	87	87	87	87	79	80
Number of classrooms	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,123	2,945	3,005
Number of teachers	3,508	3,419	3,476	3,551	3,589	3,407	3,153	3,058	2,989	2,936
Number of students	49,927	42,859	43,584	43,899	43,835	44,854	45,385	45,997	46,460	46,437

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

JEFFERSON PARISH, LOUISIANA

**REPORTS AND INFORMATION
REQUIRED BY THE SINGLE AUDIT ACT AND
GOVERNMENT AUDITING STANDARDS**

For The Year Ended December 31, 2013

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**REPORT RELATING TO
THE REPORTING ENTITY**

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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

Members of the Parish 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, 2013, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon dated June 17, 2014. Our report includes a reference to other auditors who audited the financial statements of the Parish's discretely presented component units, 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.

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) to determine the 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 13-001.

We identified certain other matters that we reported to management of the Parish in a separate letter dated June 17, 2014.

The Parish's Response to Finding

The Parish's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 17, 2014

**REPORTS AND INFORMATION REQUIRED
UNDER THE SINGLE AUDIT ACT**

Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

S. DAVID KUSHNER, CPA, CIFA*
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Member of the Parish Council
Jefferson Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Jefferson Parish, Louisiana's (the "Parish") compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

Opinion on Each Major Federal Program

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, 2013.

Report on Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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 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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements. We issued our report thereon dated June 17, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted 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 OMB Circular A-133 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 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 17, 2014

Jefferson Parish, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Passed through State Office of Elderly Affairs:				
Retired Senior Volunteer Program	94.002b	10SRWLA013		\$ 23,917
Retired Senior Volunteer Program	94.002c	10SRWLA013		<u>15,394</u>
				<u>39,311</u>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				\$ <u>39,311</u>
DEPARTMENT OF AGRICULTURE				
Passed through State Department of Education:				
School Breakfast Program	10.553			\$ 17,492
National School Lunch Program	10.555			28,756
Child and Adult Care Food Program - Child Care Food Program	10.558g	92-535		388,891
Child and Adult Care Food Program - Child Care Food Program	10.558h	92-535		<u>205,926</u>
				<u>641,065</u>
TOTAL DEPARTMENT OF AGRICULTURE				\$ <u>641,065</u>
DEPARTMENT OF COMMERCE				
Passed through State Department of Natural Resources:				
Coastal Zone Management	11.419	2515-13-02		\$ 39,047
Coastal Zone Management	11.419	2515-14-02		<u>26,032</u>
				<u>65,079</u>
TOTAL DEPARTMENT OF COMMERCE				\$ <u>65,079</u>
DEPARTMENT OF ENERGY				
Direct Programs:				
Energy Efficiency & Conservation Block Grant	81.128	DE-EE000733	Yes	\$ <u>341,213</u>
				<u>341,213</u>
TOTAL DEPARTMENT OF ENERGY				\$ <u>341,213</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Head Start	93.600	06CH5098/47		\$ 3,263,831
Head Start	93.600	06CH5098/48		<u>3,048,478</u>
				6,312,309
Passed through State Department of Labor:				
Low-Income Home Energy Assistance	93.568	LIHEAP PY2012		81,212
Low-Income Home Energy Assistance	93.568	LIHEAP PY 2013		2,620,291
Community Service Block Grant	(1) 93.569	2012P0001		514,050
Community Service Block Grant	(1) 93.569	2013P0001		<u>476,533</u>
				3,692,086
Passed through State Department of Public Safety and Corrections:				
Title IV-E Foster Care Program	93.658	0301-LA-1401		<u>163,812</u>
				163,812
Passed through State Department of Health and Hospitals:				
Public Health Emergency Preparedness	93.069	678001		25,667
Public Health Emergency Preparedness	93.069	696717		<u>13,261</u>
				38,928
Passed through State Housing Finance Agency:				
Weatherization Assistance for Low income Persons	81.042	DE/EE 0000122 – 2nd	Yes	62,161
Weatherization Assistance for Low income Persons	81.042	LACAP/WAP		478,776
Weatherization Assistance for Low income Persons	81.042	LACAP/WAP PY 2011		114
Weatherization Assistance for Low income Persons	81.042	LACAP/WAP PY 2012		63,337
Weatherization Assistance for Low income Persons	81.042	2010G992201		<u>50,034</u>
				654,422
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				\$ <u>10,861,557</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

\$

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY				
Passed through State Department of Public Safety and Corrections:				
Emergency Management Performance Grant	97.042	2012-EP00042		\$ 178,733
Emergency Management Performance Grant	97.042	2013-EP-00062-S01		26,138
Urban Area Security Initiative	97.067	2008-GE-T8-0013		73,634
Homeland Security Program	97.067	2010-SS-T0-0043		1,042,448
Homeland Security Program	97.067	2011-SS-00124-S01		406,849
Urban Area Security Initiative	97.067	2012-SS-00075-S01		300,695
Transit Security	97.075	2008-RL-T8-0007		<u>3,367</u>
				<u>2,031,864</u>
		TOTAL DEPARTMENT OF HOMELAND SECURITY	\$	<u>2,031,864</u>
DEPARTMENT OF THE INTERIOR				
Direct Programs:				
Coastal Impact Assistance Program	15.426	M07AF16059		\$ 12,156
Coastal Impact Assistance Program	15.426	M07AF16061		4,052
Coastal Impact Assistance Program	15.668	F12AF70048		586,620
Coastal Impact Assistance Program	15.668	F12AF70049		<u>1,630,495</u>
				<u>2,233,323</u>
		TOTAL DEPARTMENT OF THE INTERIOR	\$	<u>2,233,323</u>
ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
JP Petroleum Brownfields Assessment	66.818	BF-00F00301-0		\$ 73,662
JP Petroleum Brownfields Assessment	66.818	BF-00F00401-0		<u>109,008</u>
				<u>182,670</u>
Passed through State Department of Natural Resources:				
Clean Water State Revolving Funds	(1) 66.458			<u>4,125,540</u>
				<u>4,125,540</u>
		TOTAL ENVIRONMENTAL PROTECTION AGENCY	\$	<u>4,308,210</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grant	14.218	B06-UC-22-0001		\$ 26,125
Community Development Block Grant	14.218	B07-UC-22-0001		15,662
Community Development Block Grant	14.218	B08-UC-22-0001		57,025
Community Development Block Grant	14.218	B09-UC-22-0001		6,079
Community Development Block Grant	14.218	B10-UC-22-0011		901,251
Community Development Block Grant	14.218	B11-UC-22-0001		1,133,428
Community Development Block Grant	14.218	B12-UC-22-0001		1,509,841
Community Development Block Grant	14.218	B13-UC-22-0001		66,906
Emergency Shelter Grant	14.231	S12-UC-22-0001		167,468
Shelter Plus Care	14.238	LA85C6H031003		18,156
Shelter Plus Care	14.238	LA85C6H031114		81,041
HOME Program	(1) 14.239	M02-DC-22-0207		21,380
HOME Program	(1) 14.239	M03-DC-22-0207		9,533
HOME Program	(1) 14.239	M04-DC-22-0207		24,716
HOME Program	(1) 14.239	M05-DC-22-0207		155,184
HOME Program	(1) 14.239	M06-DC-22-0207		90,436
HOME Program	(1) 14.239	M07-DC-22-0207		35,776
HOME Program	(1) 14.239	M09-DC-22-0207		340,474
HOME Program	(1) 14.239	M10-DC-22-0207		283,587
HOME Program	(1) 14.239	M11-DC-22-0207		340,352
HOME Program	(1) 14.239	M12-DC-22-0207		1,005
HOME Program	(1) 14.239	M96-DC-22-0207		1,081
HOME Program	(1) 14.239	M97-DC-22-0207		77,506
Community Development Block Grant	14.253	B09-UY-22-0001	Yes	<u>5</u>
				5,364,017
Passed through State Department of Social Services:				
Emergency Shelter Grant Program	14.231	702365		25,481
Emergency Shelter Grant Program	14.231	615367		<u>111,292</u>
				136,773
Passed through State Office of Community Development:				
CDBG - Disaster Recovery Program	14.228	664502		5,168,303
CDBG - Disaster Recovery Program	14.228	681634		3,234,498
CDBG - Disaster Recovery Program	14.228	677848		<u>2,677,697</u>
				<u>11,080,498</u>
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				\$ <u>16,581,288</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
DEPARTMENT OF JUSTICE				
Direct Programs:				
Jefferson Parish Protection Orders Project	16.590	2011-WE-AX-0065		\$ <u>161,048</u> 161,048
Passed through State Commission on Law Enforcement:				
Juvenile Accountability Block Grants	16.523	2011-JB-01-1176		35,550
Juvenile Accountability Block Grants	16.523	A10-08-036		16,688
Juvenile Accountability Block Grants	16.523	A10-08-019		9,203
Juvenile Justice and Delinquency Prevention	16.540	2011-JF-08-1021		10,000
Juvenile Justice and Delinquency Prevention	16.540	J11-7-ADM		1,921
Juvenile Justice and Delinquency Prevention	16.540	J12-7-ADM		160
Crime Victim's Assistance	16.575	C10-7-ADM		7,000
Crime Victim's Assistance	16.575	C11-7-ADM		<u>7,000</u>
				<u>87,522</u>
		TOTAL DEPARTMENT OF JUSTICE		\$ <u>248,570</u>
DEPARTMENT OF LABOR				
Passed through State Department of Labor:				
Workforce Investment Act	17.258	AA229381255A22		\$ 861,903
Workforce Investment Act	17.258	AA240951355A22		245,252
Workforce Investment Act	17.259	AA229381255A22		657,133
Workforce Investment Act	17.259	AA240951355A22		242,275
National Emergency Grant	17.277	EM-20647-10-60-A-22		892,786
Workforce Investment Act	17.278	AA213981155A22		65,378
Workforce Investment Act	17.278	AA229381255A22		492,601
Workforce Investment Act	17.278	AA240951355A22		<u>150,098</u>
				<u>3,607,426</u>
		TOTAL DEPARTMENT OF LABOR		\$ <u>3,607,426</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Federal Transit Formula Grant	20.500	LA-04-0035		\$ 1,310,781
Federal Transit Formula Grant	20.507	LA-90-X335		136,442
Federal Transit Formula Grant	20.507	LA-96-X002	Yes	102,917
Federal Transit Formula Grant	20.507	LA-48-X010		121
Federal Transit Formula Grant	20.507	LA-57-X017		26,933
Federal Transit Formula Grant	20.507	LA-90-X278		87,073
Federal Transit Formula Grant	20.507	LA-90-X309		36,292
Federal Transit Formula Grant	20.507	LA-90-X323		29,227
Federal Transit Formula Grant	20.507	LA-90-X353-00		135,091
Federal Transit Formula Grant	20.507	LA-90-X374		162,013
Federal Transit Formula Grant	20.507	LA-90-X395		1,717,998
Federal Transit Formula Grant	20.516	LA-37-X038		102,081
Federal Transit Formula Grant	20.516	LA-37-X043		253,003
Federal Transit Formula Grant	20.516	LA-57-X023		<u>130,238</u>
				4,230,210
Passed through State Department of Highways:				
Highway Planning & Construction	(1) 20.205	H.006522		2,480,143
Highway Planning & Construction	(1) 20.205	LA 742-26-0056		2,058
Highway Planning & Construction	(1) 20.205	LA 742-26-0066		13,066
Highway Planning & Construction	(1) 20.205	LA 742-26-0074		32,907
Highway Planning & Construction	(1) 20.205	LA 742-26-0087		89,820
Highway Planning & Construction	(1) 20.205	LA 742-26-0089		186,302
Highway Planning & Construction	(1) 20.205	STP-2601 (511)		481,019
Highway Planning & Construction	(1) 20.205	STP-2608 (505)		1,542,554
Highway Planning & Construction	(1) 20.205	STP-4045 (020 & 021)		202,271
Recreational Trails Program	(1) 20.219	H.007696		69,621
Recreational Trails Program	(1) 20.219	H.010589 & H.009351		230
Recreational Trails Program	(1) 20.219	STP-2601 (511)		<u>355,394</u>
				5,455,385
TOTAL DEPARTMENT OF TRANSPORTATION				\$ <u>9,685,595</u>

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards – Continued
For the Year Ended December 31, 2013

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through State Department of Public Safety and Corrections:				
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	\$	6,126,987
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0007		44,136
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0001		473,263
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002		159,753
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0004		7,411
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006		265,057
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0007		1
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0008		<u>84,724</u>
				7,164,332
Passed through State Department of Military Affairs				
Disaster Relief	(1) 97.036	FEMA-1603-DR-LA		10,026,670
Disaster Relief	(1) 97.036	FEMA-1786-DR-LA		65,092
Disaster Relief	(1) 97.036	FEMA-4041-DR-LA		5,660
Disaster Relief	(1) 97.036	FEMA-4080-DR-LA		11,357,335
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0013		978,498
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0020		436,624
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0026		1,007,704
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0027		124,397
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-016		257,692
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001		2,936,663
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-005		64,516
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-006		12,424
Severe Repetitive Loss Program	(1) 97.110	SRL PH-06-LA-2008-007		14,747
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-008		47,250
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2009-003		8,044
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-004		161,196
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-005		16,831
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-013		21,442
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-015		7,558
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-022		16,726
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2010-004		323,673
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2010-010		790,118
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2011-003		668,416
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2012-001		<u>2,142,283</u>
				<u>31,491,559</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			\$	<u>38,655,891</u>
GRAND TOTAL			\$	<u>89,300,392</u>

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

- A) General:** The accompanying Schedule of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. The Parish's reporting entity is defined in Note A1 to the general-purpose financial statements for the year ended December 31, 2013. All federal awards received directly from the federal agencies are included on the Schedule as well as federal awards passed through other government agencies.
- B) Basis of Accounting:** The Schedule of Federal Awards is presented using the modified accrual basis of accounting which is described in Note A3 to the Parish's general-purpose financial statements for the year ended December 31, 2013. Commodities received which are non-cash revenue, are valued at prices provided by the U.S. Department of Agriculture.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2013

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Jefferson Parish, Louisiana.
2. No material weaknesses and no significant deficiencies in internal control over financial reporting are reported in the *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*.
3. *One instance of noncompliance is reported in the 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:*
4. No instances of noncompliance relating to the audit of major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs administered by Jefferson Parish, Louisiana, expresses an unmodified opinion.
6. The auditors' reports disclosed no findings that are required to be reported under Section .510(a) of OMB Circular A-133.
7. A management letter was issued for the year ended December 31, 2013.
8. The following programs were identified as major programs:

	<u>CFDA No.</u>
a. Department of Housing and Urban Development – Home Investment Partnership Program	14.239
b. Department of Transportation – Highway Planning & Construction Recreational Trails	20.205 20.219
c. Environmental Protection Agency – Clean Water State Revolving Funds	66.458

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 2013

A. SUMMARY OF AUDITORS' RESULTS – Continued

d.	Department of Health and Human Services – Community Services Block Grant	93.569
e.	Department of Homeland Security – Disaster Grants – Public Assistance	97.036
f.	Department of Homeland Security – Severe Repetitive Loss	97.110
9.	The threshold for distinguishing Type A and Type B programs was \$2,679,012.	
10.	Jefferson Parish, Louisiana was not a low risk auditee under the provisions of Section .530 of OMB Circular A-133.	

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS

13-001

Criteria:

Management is responsible for preparing and maintaining their budget in compliance with the Louisiana Local Government Budget Act, L.R.S. 39:1301-1315. L.R.S. 39:1311 requires the general and special revenue funds (except for special revenue funds that are expenditure driven) to adopt amended budgets if 1) total actual revenues are failing to meet budgeted revenues by 5% or more or 2) total actual expenditures are exceeding the total budgeted expenditures by 5% or more.

Condition:

During our audit procedures, we noted two special revenue funds where actual revenues did not meet budgeted revenues by 5% or more.

Cause:

These instances were the result of the budgets, for these funds, not being amended.

Effect:

The Parish was not in compliance with the Local Government Budget Act.

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
Year Ended December 31, 2013

B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS – Continued

Recommendation:

We recommend the Parish amend the budgets for all applicable special revenue funds to ensure compliance with the Louisiana Local Government Budget Act.

Management's Response:

Management concurred with the recommendation. See management's corrective action plan.

**C. FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR AND
NONMAJOR FEDERAL AWARD PROGRAMS**

None.

JEFFERSON PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AND QUESTIONED COSTS
For the Year Ended December 31, 2013

SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS

Employee Personnel Rules	Resolved
State Budget Act	Unresolved, see comment 13-001

SECTION II – FINDINGS RELATED TO QUESTIONED COSTS RELATED TO MAJOR FEDERAL AWARD PROGRAMS

Schedule of Expenditures of Federal Awards	Resolved
HOME Program – Program Reporting	Resolved

SECTION III – MANAGEMENT LETTER

Animal Shelter	Resolved
Expenditure Approval	Resolved



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JOHN F. YOUNG, JR.
PARISH PRESIDENT

JEFFERSON PARISH
DEPARTMENT OF FINANCE

TIMOTHY J. PALMATIER, JD, CPA
DIRECTOR

**CORRECTIVE ACTION PLAN
INTERNAL CONTROL AND COMPLIANCE AND CORRECTIVE
ACTION SCHEDULE OF FINDINGS**

For the Year Ended December 31, 2013

Louisiana State Legislative Auditor

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the advisory comment for the year ended December 31, 2013.

Independent Public Accounting Firm
Kushner LaGraize LLC
3330 West Esplanade Avenue Suite 100
Metairie, Louisiana 70002

Audit period: January 1, 2013-December 31, 2013

13-001

During our audit procedures, we noted two special revenue funds where actual revenues did not meet budgeted revenues by 5% or more.

Recommendation:

We recommend the Parish amend the budgets for all applicable special revenue funds to ensure compliance with the Louisiana Local Government Budget Act.

Management's Response:

All future budgets for all applicable special revenue funds will be maintained and amended to ensure compliance with the Louisiana Local Government Budget Act.

**MEMORANDUM
OF ADVISORY COMMENTS
JEFFERSON PARISH, LOUISIANA**

December 31, 2013

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**INTERNAL CONTROL
AND RELATED MATTERS**

Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

S. DAVID KUSHNER, CPA, CIFA
WILSON A. LaGRAIZE, JR., CPA/CFE, CIFA
ERNEST G. GELPI, CPA, CGFM
CRAIG M. FABACHER, CPA
DOUGLAS W. FINEGAN, CPA, CVA
MARY ANNE GARCIA, CPA
"A Professional Accounting Corporation"

WILLIAM B. HAMILTON, CPA
KATHARINE M. LASSITER, CPA
RICHARD J. RUMNEY, CPA

Members
American Institute of CPAs
Society of Louisiana CPAs

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the basic financial statements of Jefferson Parish, Louisiana (the "Parish"), as of and for the year ended December 31, 2013, and have issued our report thereon dated June 17, 2014. As part of our audit, we considered the Parish's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

Our consideration of the internal control has been reported in a separately issued report entitled "*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.*"

This memorandum summarizes various other matters which have come to our attention. While not involving internal control deficiencies, these matters do present opportunities for strengthening the internal control and improving the operating efficiency of the Parish.

It should be noted that these comments relate only to those funds which make up the "primary government". Comments relating to the Pension Trust Fund and the discretely presented component units are not included here, but are included in the reports of the other auditors.

We have discussed our comments and recommendations with various administrative personnel and the Parish has completed a corrective action plan. We will be pleased to discuss our comments and recommendations with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing our recommendations.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 17, 2014

JEFFERSON PARISH, LOUISIANA
COMMENTS AND RECOMMENDATIONS

For the Year Ended December 31, 2013

13-001

During our review of the Parish's internal controls we noted that the Parish's Accounting Manual and Parish Transportation Act Maintenance Manual have not been updated to reflect all current policies and procedures.

Recommendation

We recommend the Parish update these manuals to ensure they contain the current policies and procedures for the respective departments.

Management's Response

See Management's Corrective Action Plan.

13-002

During our review of cash receipts at the East Bank Animal Shelter we became aware of employees using Friday's undeposited cash receipts in lieu of petty cash to make change for customer transactions occurring on Saturdays. Each Parish department has an employee that is designated the petty cash custodian and is the only employee that has access to the petty cash funds. For the East Bank Animal Shelter, the petty cash custodian generally does not work on Saturdays leaving employees unable to provide accurate change to some customers. The access to undeposited funds increases the risk of a misappropriation of cash.

Recommendation

To reduce the risk of misappropriating cash and strengthen internal controls over assets, we recommend that the Parish develop policies and procedures which will allow employees to have access to and be accountable for, a small amount of funds so they may be able to provide customers with change on Saturdays.

Management's Response

See Management's Corrective Action Plan.

JEFFERSON PARISH, LOUISIANA COMMENTS AND RECOMMENDATIONS

For the Year Ended December 31, 2013

13-003

We noted that the Louisiana Legislative Auditor issued an investigative audit on October 30, 2013 on the Jefferson Parish Council; Thompson Thibodeaux Community Development Corporation, Inc; And Reverend Mansfield Thompson Educational Foundation, Inc. The audit reported findings related to the Parish in the areas of written policies and procedures ensuring the Parish expended federal funds in accordance with federal regulation and state law; inadequate monitoring of sub-recipients; and the potential recovery of funds from sub-recipient for services not provided. During our audit procedures, we reviewed the actions taken and noted their implementation as described in the Parish's response.

Recommendation

We recommend that Parish management continue to implement the policies and procedures noted in its responses to the Louisiana Legislative Auditor dated June 19, 2013, July 2, 2013 and September 9, 2013.

Management's Response

See Management's Corrective Action Plan.

13-004

Management of Jefferson Parish notified the Legislative Auditor on May 15, 2014 that the Utility Collection Supervisor allegedly misappropriated \$4,340 from the Jefferson Parish Water Department on March 13, 2014. The Parish notified the Jefferson Parish District Attorney of the Twenty-Fourth Judicial District, Jefferson Parish Office of Inspector General and the Jefferson Parish Sheriff's Office of the missing funds. An investigation is currently in progress by the Jefferson Parish Sheriff's Office. The Jefferson Parish Department of Human Resource Management conducted an investigation which resulted in the termination of the employee on May 15, 2014. Restitution from the employee is still being considered pending results of the investigation.

**JEFFERSON PARISH, LOUISIANA
COMMENTS AND RECOMMENDATIONS**

For the Year Ended December 31, 2013

Recommendation

We recommend that Parish management continue to improve and implement internal control procedures to prevent this from occurring in the future.

Management's Response

See Management's Corrective Action Plan.



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JOHN F. YOUNG, JR.
PARISH PRESIDENT

JEFFERSON PARISH
DEPARTMENT OF FINANCE

TIMOTHY J. PALMATIER, JD, CPA
DIRECTOR

**CORRECTIVE ACTION PLAN
MEMORANDUM OF ADVISORY COMMENTS**
For the Year Ended December 31, 2013

Louisiana State Legislative Auditor

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the advisory comments for the year ended December 31, 2013.

Independent Public Accounting Firm
Kushner LaGraize LLC
3330 West Esplanade Avenue Suite 100
Metairie, Louisiana 70002

Audit period: January 1, 2013-December 31, 2013

13-001

During our review of the Parish's internal controls we noted that the Parish's Accounting Manual and Parish Transportation Act Maintenance Manual have not been updated to reflect all current policies and procedures.

Recommendation:

We recommend the Parish update these manuals to ensure they contain the current policies and procedures for the respective departments.

Management's Response:

Management is updating the Parish's Accounting Manual and the Parish Transportation Act Maintenance Manual to ensure that current policies and procedures are in place and communicated to departments.

13-002

During our review of cash receipts at the East Bank Animal Shelter we became aware of employees using Friday's undeposited cash receipts in lieu of petty cash to make change for customer transactions occurring on Saturdays. Each Parish

department has an employee that is designated the petty cash custodian and is the only employee that has access to the petty cash funds. For the East Bank Animal Shelter, the petty cash custodian generally does not work on Saturdays leaving employees unable to provide accurate change to some customers. The access to undeposited funds increases the risk of a misappropriation of cash.

Recommendation:

To reduce the risk of misappropriating cash and strengthen internal controls over assets, we recommend that the Parish develop policies and procedures which will allow employees to have access to and be accountable for, a small amount of funds so they may be able to provide customers with change on Saturdays.

Management's Response:

Revised policies and procedures for petty cash have been implemented which address allowable use of petty cash funds, including a petty cash custodial agreement.

13-003

We noted that the Louisiana Legislative Auditor issued an investigative audit on October 30, 2013 on the Jefferson Parish Council; Thompson Thibodeaux Community Development Corporation, Inc; And Reverend Mansfield Thompson Educational Foundation, Inc. The audit reported findings related to the Parish in the areas of written policies and procedures ensuring the Parish expended federal funds in accordance with federal regulation and state law; inadequate monitoring of sub-recipients; and the potential recovery of funds from sub-recipient for services not provided. During our audit procedures, we reviewed the actions taken and noted their implementation as described in the Parish's response.

Recommendation:

We recommend that Parish management continue to implement the policies and procedures noted in its responses to the Louisiana Legislative Auditor dated June 19, 2013, July 2, 2013 and September 9, 2013.

Management's Response:

Management continues to monitor its implementation of the appropriate policies and procedures as noted in its response to the Louisiana Legislative Auditor dated June 19, 2013, July 2, 2013 and September 9, 2013.

13-004

Management of Jefferson Parish notified the Legislative Auditor on May 15, 2014 that the Utility Collection Supervisor allegedly misappropriated \$4,340 from the Jefferson Parish Water Department on March 13, 2014. The Parish notified the Jefferson Parish District Attorney of the Twenty-Fourth Judicial District, Jefferson Parish Office of Inspector General and the Jefferson Parish Sheriff's Office of the missing funds. An investigation is currently in progress by the Jefferson Parish Sheriff's Office. The Jefferson Parish Department of Human Resource Management conducted an investigation which resulted in the termination of the employee on May 15, 2014. Restitution from the employee is still being considered pending results of the investigation.

Recommendation:

We recommend that Parish management continue to improve and implement internal control procedures to prevent this from occurring in the future.

Management's Response:

Jefferson Parish continues to provide excellent ethics training to educate its employees on applicable parish and state laws and regulations. It is respectfully submitted that termination of employment of the sole employee for the state violation was the appropriate action. In addition, management continually reviews internal control policies and procedures to safeguard the assets of Jefferson Parish.