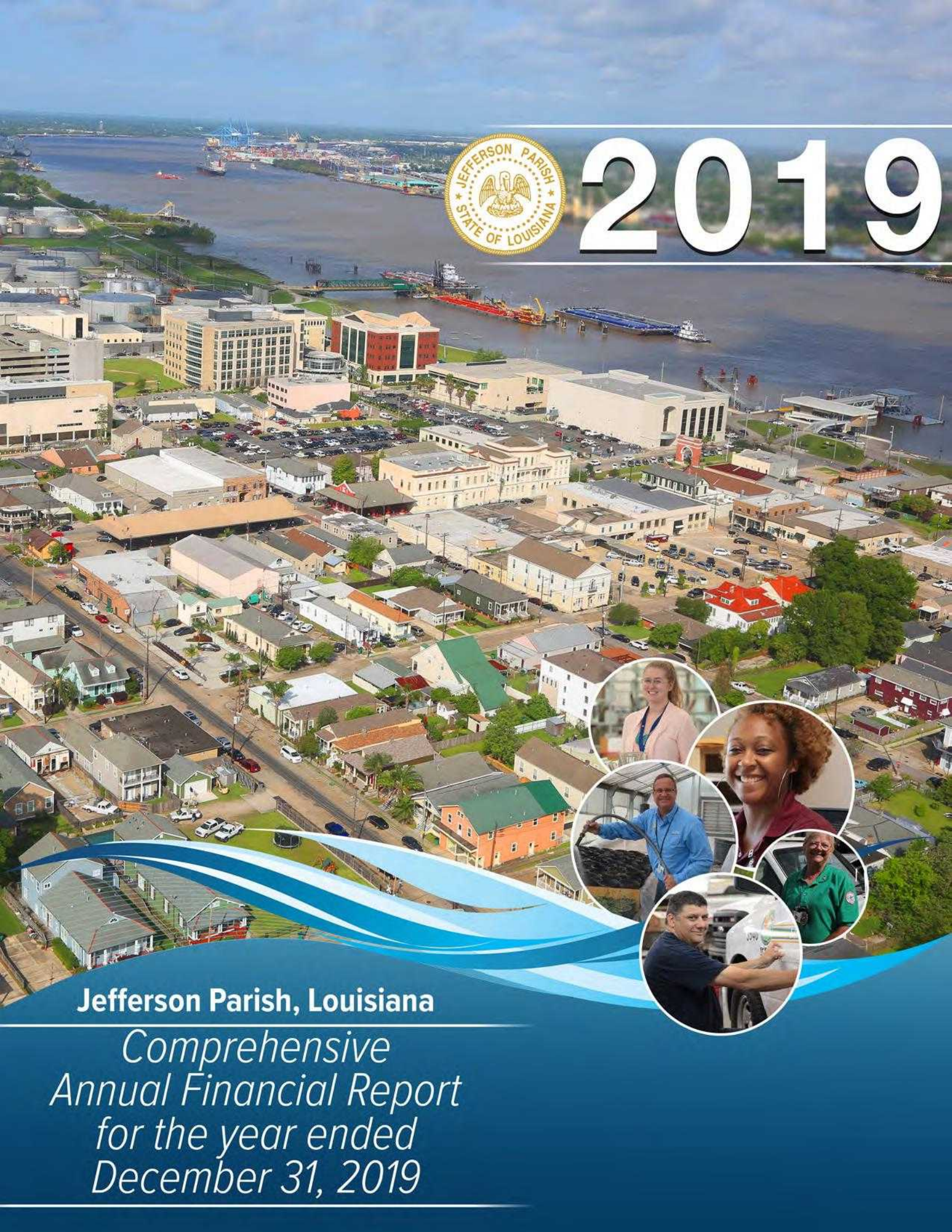




2019



Jefferson Parish, Louisiana

*Comprehensive
Annual Financial Report
for the year ended
December 31, 2019*

COMPREHENSIVE ANNUAL FINANCIAL REPORT

JEFFERSON PARISH, LOUISIANA

Year Ended December 31, 2019

Prepared By:

DEPARTMENT OF FINANCE

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2019

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2019



Jefferson Parish, Louisiana

Introduction



JEFFERSON PARISH

DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG
PARISH PRESIDENT

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, 2019, 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, Carr, Riggs & Ingram, LLC, have examined the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2019, 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). 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, information technology, and financial services.

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The Parish presently provides oversight to its hospital, East Jefferson General Hospital, and combined with privately owned institutions provides a full range of services including acute care as well as specialized services. The Parish Council, as governing authority, has approved an Asset Purchase Agreement By and Among Louisiana Children's Medical Center; LCMC Health Holdings, Inc. and Jefferson Parish Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a, East Jefferson General Hospital. As governing authority of Jefferson Parish Hospital Service District No.2 and pursuant to L.A.R.S. 33:4341, L.A.R.S.46:1064.2 and other constitutional and statutory authority, the Parish Council has approved a ballot proposition to be submitted to the voters of Jefferson Parish Hospital Service District No. 2 to approve the sale of the hospital facility and all land, equipment and appurtenances known as "East Jefferson General Hospital". That election will take place August 15, 2020.

In addition, Jefferson Parish Hospital Service District No. 1 ("District") d/b/a West Jefferson Medical Center executed a forty-five year Master Hospital Lease, effective October 1, 2015, for the lease of the West Jefferson Medical Center and all other real property owned by the District that is used in connection with the business, control and operations of the facilities.

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, 2011, and 2014. The Parish operates under a president-council form of government with seven Councilmembers and a Parish President who are each elected for four-year, concurrent terms.

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

The Parish Council is the legislative body of the Parish and may adopt such ordinances and resolutions as may be needed to function. The Council consists of two Councilmembers-at-large who are elected parish-wide and five Councilmembers elected in geographic districts of the Parish. The Council elects one at-large member to be designated Council Chair and another councilmember to serve as Vice-Chair. The present Council was inaugurated in January 2020 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

Noted below are some of the major initiatives, accomplishments and strategic goal undertakings started, completed or on-going during 2019 in support and furtherance of the strategic priorities, strategic goals, and on-going long term financial plan for the years 2020 through 2024, the next five years:

- In 2019 the Parish issued in excess of \$280 million in Special Sales Tax Revenue Bonds for road and sewerage projects. In addition, as part of the Parish's five year long-term capital plan, in 2017, as a result of the voters renewing a 7/8th cents sales tax for an additional twenty years through 2042, the Parish refinanced and restructured its debt through a bond issue to provide \$120 million in funds for road and sewerage projects without an increase in annual debt service. The revenue stream through 2042 will provide funding for improvements in streets, drainage, and sewerage including the Causeway Corridor Improvements (an interchange at Earhart Expressway and Causeway) which will allow both north and south bound exits off the Earhart Expressway without leaving Jefferson Parish and continuation of the expressway to Airline Drive and the Airport, allowing easier and more direct access to Old Metairie, I-10 and the Ochsner Hospital and Health systems expansion. In addition to this combined \$400 million of bond proceeds, state and federal supplemental matching funds will increase the total project funds to more than \$500 million to be expended over a five year period from the issuance of these bonds. This element of the long-term financial capital plan resulted in the undertaking of substantial road and sewer projects due to the effective communication by the Parish Administration to its citizens in the adoption of the extension of the sales tax which supports these borrowings.
- The Louis Armstrong International Airport completed construction of its \$826 million new terminal on the north side of the property in November 2019 featuring world class restaurants and state of the art amenities. \$90 million in State of Louisiana GARVEE Bonds (Grant Application Revenue Vehicle Bonds) are authorized to construct flyovers to ease traffic to make the airport commute easy and to reduce airport related traffic in the surrounding Jefferson Parish neighborhoods. British Airways continues direct flights from New Orleans to London providing a tourism economic impact to Jefferson Parish.
- Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, acquired Avondale Shipyards on October 3, 2018. At one time Avondale Shipyard was the State of Louisiana's largest employer but had been dormant for many years. The Avondale Marine site is 256 acres with 8,000 feet of deep water riverfront access and the largest intermodal transportation system in the South. Avondale Marine and Jefferson Parish envision a global logistics hub with value-added advanced manufacturing at its core with break bulk cargo and warehousing, and distribution facilities. Avondale Marine projects the creation of more than 2,000 jobs. Again as part of the Parish's five year strategic plan, JEDCO (Jefferson Parish Economic

Development and Port District, LSA- R.S.34:2021, a special Parish District created with the power to acquire, construct improve maintain and operate projects including the power to incur debt), in order to facilitate the redevelopment of the Avondale site, executed a Lease Agreement and Agreement to Issue Bonds with Avondale Marine with a favorable payment in lieu of tax arrangement, effectively reducing the Company's property tax liability in the first several years while the site is undergoing major infrastructure improvements.

- Ochsner Hospital and Health Systems has undertaken a multi-year \$620 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion with the addition of seven floors to the medical center west tower, the expansion of the Gayle and Tom Benson Cancer Center, the construction of an outpatient Imaging Center, and the development of a west campus along Jefferson Highway including the construction of a Rehabilitation Hospital, a Physical and Occupational Therapy Clinic, and the new Chamberlain University College of Nursing all envisioned as a mixed-use corridor with destination healthcare at its core. The construction and operations create some 3,500 jobs once complete while removing blighted areas and reinvesting millions to produce major economic development. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.
- Again as part of its five year plan, the Parish dedicated Economic Development Funds to U.S. Foods in Marrero for the expansion of the F. Christiana distribution center. The expansion increases the facility from 70,000 sq. feet to 200,000 sq. feet. The company will retain the 140 jobs with an additional 45 direct jobs at an average annual salary of \$46,000.
- Elmwood Redevelopment continues to transform the 100 acre retail and commercial market into a mixed use development with new apartments, retail and dining options. The ten year phased construction project includes 500 apartment units, updating to the intersection of Citrus and Elmwood West Drive, storm water management, more green space, and integration and compatibility with the Jefferson Edge 2020 and the Housing Stock Enhancement Strategic Plan to provide a variety of housing options for residents and potential residents. All these projects undertaken with the goal to make the community more desirable for both businesses and residents alike in addition to generating more budgetary sales tax revenues. The Parish created a TIF (Tax Incentive Fund) District (The Elmwood Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors to transfer the site into a vibrant, progressive mixed-use town center with walkable corridors and numerous residential and commercial offerings.
- Delgado Community River City Site and Advanced Manufacturing Center of Excellence continues to prosper located on the site of the Churchill Technology and Business Park. The 85,000 square foot facility represents a \$27.3 million investment to support and serve 3,000 students and is designed to accommodate training programs to support commerce along the Mississippi River including transportation/logistics, maritime

technology and marine engineering. Its focus is to create a sustainable, skilled workforce to support industries investing in the region.

- Recognizing our employees as valued and important resources to the success of Jefferson Parish and the provision of the highest level of service to its citizens, Jefferson Parish contracted with The Archer Company to conduct a market based Pay Plan Study for its Judicial, Executive and Classified employees. The study included a salary survey, review of internal equity of classifications including regression analysis and pay grade appropriateness, the development of revised pay grade salary ranges and a recommended pay plan implementation strategy. The 2019 Budget considered and acted on those findings of the Pay Plan Study and included upgraded classifications, new pay ranges for each classification, adjustments in pay grade minimums to maximums, establishment of a higher minimum wage contributing an average 14% increase in starting salaries bringing employee wages in pace with market averages, and a 5 percent merit based increase in salary for those employees whose performance met expectations. In furtherance of our recognition of our valued employees and in attempt to keep our wages competitive and consistent with our strategic long term goal to recruit and retain high quality workers, the 2020 budget also includes a 5% merit based increase in salary for those employees whose performance meets expectations. In addition, Jefferson Parish partnered with United Health Care, Inc. in the creation and maintenance of a wellness program for all its employees. All while keeping health care cost at a standstill.
- Select Comfort/Sleep Number One, a \$1.4 billion publicly traded company, maintains its new customer relations Relationship Center in Elmwood, Jefferson Parish, with current employment of 133 employees exceeding its hiring goals and the Company will continue to explore additional growth opportunities in the area.
- The Jefferson Parish Council in 2019, as the governing authority, authorized the call of three renewal millage elections to continue each revenue stream through the year 2031:
 - Grand Isle Playground District #16, Grand Isle, Louisiana, to provide for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the recreational and other community facilities within the District.
 - Consolidated Garbage District No. 1, for the purpose of acquiring, constructing, maintaining and/or operating the District's garbage collection and disposal facilities and other necessary related functions.
 - East Bank Consolidated Special Service Fire Protection District of Jefferson Parish for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the District's fire protection facilities and equipment.
- A 14 member Tax Millage Re-dedication Advisory Committee, created pursuant to Council Resolution No.130104 undertook its work to examine the appropriateness of and the process for re-dedicating surplus funds from one Special District to another

Special District to be used for the purpose of acquiring, constructing, improving, maintaining and operations of facilities, works and equipment in the other Special District. Jefferson Parish is the governing authority for 38 Special Districts and as such is authorized to call special elections in the Parish for the authority to levy and collect an ad valorem tax not to exceed a specified number of mills on all property subject to that taxation. The Committee met during 2019 and issued its Report complete with 10 separate Comments and Observations. The Administration and the Jefferson Parish Council has received the Report for further consideration and action including examining all millage rates and the budgetary impact of potential re-dedications. The extensive and ardent work of this committee is, and will be, considered as long term financial plans are reinforced and implemented.

- Hubig's Pies leased a warehouse in Elmwood from which to relaunch its hand pies production. This project marks the return of this beloved local brand after being shuttered for years following a fire that destroyed its former production facility in 2012. It is estimated the facility will accommodate the production of more than 25,000 pies a day.
- Cornerstone Chemical Company invested \$32 million in its new plant creating 450 permanent new jobs. Substantial expansion and upgrading to more modern, technologically enhanced and environmentally safe operations are undertaken for the benefit of the Parish and its citizens.
- Fuji Vegetable Oil continues its food processing, storage and distribution complex for Fuji Vegetable Oil in Avondale. Fuji is a global manufacturer of fats and oils (found in many desserts, infant formula and soaps) and represents a \$77 million direct investment with 35 new direct jobs with an average annual salary of \$86,000.
- Jefferson Parish has recognized that undoubtedly internet sales have contributed to the lack of sales tax growth and has encouraged congress to pass marketplace fairness legislation (MFA, Marketplace Fairness Act) to allow for the collection of state and local taxes from remote online sellers and enable local "brick and mortar" main street stores to remain competitive with on-line retailers. Local retailers compete at a five to ten percent disadvantage to online sellers by collecting legally required sales tax at the time of purchase. Jefferson Parish continues working with its entire Congressional Delegation to support federal MFA legislation to ensure collection of the tax is the norm and not the exception.

In addition, Jefferson Parish worked with the Louisiana Legislature to establish the Louisiana State Sales and Use Tax Commission for Remote Sellers, Act 274, Regular Session, 2017, and through passage of H.B. No. 17, Act No. 5, Second Extraordinary Session, 2018, provided criteria for the definition of "dealer", i.e., individuals or businesses not physically present in Louisiana that sell over \$100,000 of goods or services into the state, engage in 200 or more separate transactions with Louisiana customers, or voluntarily register to collect and remit remote sales taxes. All in recognition of the United States Supreme Court decision in South Dakota v. Wayfair.

- On-going Financial Management System software upgrading from an AS400 environment to a more user friendly environment with greater functionalities and to allow more interdepartmental electronic communication.
- Continuing, improving and expanding the Jefferson Parish website with mobile users in mind to provide for easy access to Jefferson Parish news content and information with links to a variety of Jefferson Parish Government services, as well as helpful and urgent information. The 2019 newly designed website allows users to access Parish *News Releases and Special Notices*, and will enable users to watch LIVE JPTV, *Jefferson Parish Government Access Television*, on their smartphone or handheld device or tablet which includes live broadcasts of Jefferson Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming. The 2019 newly designed website also provides immediate access to a comprehensive list of helpful services allowing users to:
 - Apply for a permit,
 - Pay a Jefferson Parish water bill,
 - Report a code violation,
 - Access information related to road closures,
 - Access a directory of all Jefferson Parish departments, municipalities and agencies,
 - And view current dogs and cats available for adoption at our Jefferson Parish Animal Shelters.
- Jefferson Parish continued its social media presence in 2019 with its interactive Facebook, Twitter and Instagram.
- A major library renovation was undertaken and completed in 2019 at the Metairie Road location to provide the most up to date technology and library services. In addition, a new E-Branch is slated for completion.
- The Lapalco Boulevard widening project is on-going to improve traffic flow by creating a continuous six lane highway eliminating unsafe conditions and making the corridor economically viable for years to come.
- Continued the first major rehabilitation of the parish-wide sewer system since the 1980's with 64 total projects (all projects are now either under design or in the bid or construction phase).
- Entered into a Cooperative Endeavor Agreement with the State of Louisiana and the Archdiocese of New Orleans to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a small government complex to provide a Westbank Code Enforcement office and an e-branch library to offer expanded and more convenient services to the public. The State has appropriated funds and design and construction has begun.

- The Workforce Development Program has partnered with businesses in Jefferson Parish to reduce unemployment. For example, Ochsner Hospital and Health Systems and the Parish partnered to create a customized regional program for medical assistants guaranteeing work at Ochsner Hospital and Health Systems should the person successfully complete the program. The State of Louisiana unemployment rate is 5.2%, Jefferson Parish unemployment rate is 4.1%.
- The Inspection and Code Enforcement Department's "My Permit Now" software has allowed Jefferson Parish to better serve our customers who can save money and time by applying online, tracking the progress of their project, requesting inspections and viewing the real time status of inspections from any internet enabled device.
- Continued streamlining of the electronic code permitting process including education of the public, regular meetings with commercial and residential builders, and increased ease and business friendliness. These changes have yielded the issuance of commercial and residential permits to facilitate \$216 million in construction costs being put in the ground in Jefferson Parish. The electronic code process has also provided Jefferson Parish with an enhanced ability to focus on an increase in the demolition of blighted property. The new 30,000 square foot state-of-the art Animal Shelter on the west bank of Jefferson parish improved the overall welfare of animals, kept the animals healthier, and encouraged residents to adopt. The Parish has undertaken a feasibility study and plan to consider the construction of a second new animal shelter with location on the east bank of Jefferson Parish. The new shelters reflect the progressive direction of animal welfare in Jefferson Parish.
- The Streets Department undertook 164 projects with a total cost of \$9.1 million.
- Continued to improve the newly created E-Procurement system which allows vendors to submit and view bids electronically free of charge. Studies are under way to extend this electronic filing system to the filing of Requests for Proposals ("RFP's") and Statements of Qualifications ("SOQ's").
- Continued a five year combined \$35 million federal Head Start grant and \$12.5 million parish general fund program to provide much needed pre-natal care for expecting mothers and to educate children from birth to 5. This initiative includes cooperation with the Jefferson Parish School System to offer early childhood programs in areas of Jefferson Parish that have a need, but do not quite meet federal requirements. In addition, the Head Start Program and Jefferson Parish has partnered with organizations to provide career path development particularly to those who do not intend to attend college. In addition, Jefferson Parish received a \$2 million expansion grant for the program with enrollment increased to 800 children.
- Continued and extended a collaborative effort to have the Community Development Department, Jefferson Parish Housing Authority and Jefferson Parish Finance Authority implement a First Time Homeowners Program to provide the opportunity

for families to utilize Section 8 vouchers toward down payment to acquire a first home. In addition, the Community Development Department provides individual grants to homeowners to correct code violations, replace or repair major housing systems, and to increase energy efficiency.

- Issued \$23.5 million in Gulf of Mexico Energy Security Act (“GOMESA”) bonds for the purpose of undertaking permitted GOMESA projects including coastal protection, coastal restoration and other coastal preservation projects as permitted by GOMESA law.
- Jefferson Parish routinely reviews its bonded debt portfolio for refinancing opportunities. Jefferson Parish continues to maintain its “AA” bond rating providing for continued low borrowing costs.
- 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.
- All Departments’ (other than the Alario Center, the Twenty-Fourth Judicial District Court Commissioners, and the Sewerage Department) reserve fund balances are maintained at 15 percent in the 2020 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances for all departments and has directed Department Directors to increase to, or maintain, the 15 percent reserve fund balance.
- Through a public/private partnership, including the Jefferson Parish Chamber of Commerce and the Jefferson Parish Business Council, enacted legislation authorizing Application Based Transportation. Business entities such as UBER and LYFT have received licenses and have entered commerce and service local neighborhoods as well as the new terminal at the Louis Armstrong International Airport. The Administration and Legislative action considered the entire business and private communities to ensure that traditional for-hire and new app based options are permitted in Jefferson Parish.
- Jefferson Parish recently completed and maintains the operation a \$150 million Pump to the River project which was funded 65% by the U.S. Corps of Engineers. The project now on-line alleviates drainage congestion by pumping rain water from areas of Jefferson Parish to the Mississippi River taking water off the street and moving it south to the river. In addition, 2 pump stations were enhanced increasing pumping capacity in existing pipes from 32 cfs to 220 cfs (cubic feet per seconds).
- The Eastbank Consolidated Fire Department maintained its class 1 rating with an even higher score and the highest score in the State of Louisiana.
- Jefferson Edge 2020 is Jefferson Parish’s long-term economic development strategic plan to promote sustainability, job growth, and investment in Jefferson Parish through a two-tiered approach with focus on targeted industry clusters (industries with the most potential and opportunities for growth, e.g., health care and IT systems industries) and identifying cross-cutting issues to ensure success, e.g., such as permitting, marketing

and market expansion, workforce development and mobility, etc. The Plan is 15% complete with 70% action items in progress, including Avondale Marine, the Facade Improvement Program, and the Jefferson Technology Alliance, a group of Jefferson Parish based tech leaders with an interest in advocating for Tech/IT in Jefferson Parish.

- The Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater provides Jefferson Parish with a much-needed venue for cultural functions seating more than 1,100 people. The Center entered and completed its fourth full season of productions in 2019 and continues to provide excellent theater and cultural events to the public.
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (“CPZ”) program continues to take place. The Parish Council adopted, a Master Plan to construct a \$75 million Bike Path throughout the entire Parish. The Plan received the “Excellence Award for a Plan” award by the American Planning Association. The Award recognizes that the Plan represents excellence of thought, analysis, writing, and graphics throughout the plan, implementation, strategy, and process, regardless of budgetary limitations. 18 Bicycle Network Projects have been undertaken including two major projects: Westbank from the Mississippi River to Parc De Families and Eastbank from the Mississippi River to Lake Pontchartrain.
- Jefferson Parish Economic Development Commission (JEDCO), an independent yet complementary arm of Jefferson Parish Government, serves to proactively influence the Jefferson Parish economy through the retention and creation of quality jobs, entrepreneurship and investment in Jefferson Parish through maintaining a Business Innovation Center to attract technology-based startup companies and an Innovation Loan and Technical Assistance Program (ITLAP) to provide economic growth through low interest loans. The JEDCO Challenge is an annual pitch competition for startup companies with ties to Jefferson Parish and provides five local entrepreneurs with a chance to pitch for \$20,000 in cash and additional in kind business services, totaling more than \$60,000. In 2019, Poof Cotton Candy, a gourmet cotton candy manufacturer, was selected as the winner. Manufactured in Jefferson Parish, Poof can be found in local businesses across the region including the Smoothie King Center, Hilton New Orleans Riverside, and many more businesses and Poof has collaborated with local restaurants to feature their products as well.
- JEDCO has undertaken a brand new Master Plan for the Churchill Technology & Business Park, a 480- acre site on the west bank of Jefferson Parish. The global and design architecture firm Perkins and Will formulated the Plan with the help of local business dealers, elected officials and stakeholders. The Plan includes shared and integrated storm water management, shared parking, mixed-use development including a dense arrangement of residential, office, flex space, institutional and research and development uses.
- Fairfield Community: Comprises more than 9,000 acres, containing a business park,

school and recreational amenities. A design and marketing plan is created to attract upscale residential, high-technology and light-industry developments to retain residents and diversify Jefferson's economy.

- The Parish continues to enhance the recently opened Parc de Families, a 610 acre park with an 18 hole disc golf course, soccer and football fields, splash park, dog walk, walking trails, and other recreational activities.
- The 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.
- Jefferson Parish initiated a Housing Stock Enhancement Strategic Plan to provide community housing more desirable for both existing residents and to attract those looking to move into the region. In 2019, Jefferson Parish, JEDCO and the Tulane School of Architecture's Albert & Tina Small Center for Collaborative design finalized the Terrytown Neighborhood Revitalization Study Strategic Plan to provide a suite of tools, resources, and recommendations that will improve existing housing stock, encourage the development of new desirable housing units and improve the neighborhood amenities and infrastructure in Terrytown. The Plan will serve as a model for other neighborhoods across Jefferson Parish, providing opportunities to retain residents and attract a new generation of homebuyers. The Plan includes mixed-use walkable neighborhoods with access to both commercial and residential amenities. Terrytown is the oldest planned suburban development in Jefferson Parish.

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

Source: State of Jefferson Parish as presented by Parish President Michael S. Yenni, Council Chairwoman Cynthia Lee-Sheng; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

FINANCIAL POLICIES

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

FISCAL MANAGEMENT AND PLANNING POLICIES

- The annual budget process includes review of the budget and programs by staff, management, the Parish Council, and citizens of the Parish.

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

RESERVE POLICIES

- All departments and funds maintain a fund balance at least equal to 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 and to the GFOA for consideration.
- The annual budget of the Parish is submitted to the GFOA for consideration.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

PROSPECTS FOR THE FUTURE

Major Issues and Budget Outlook

As we move forward in 2020, addressing the negative financial impact imposed upon the United States and Jefferson Parish as a result of the strain of coronavirus, Novel Coronavirus (COVID-19), we expect a number of primary revenue streams to decline including Sales Taxes, Hotel/Motel

Taxes, License and Permit Fees, and Fines and Forfeitures. The following departments receive varying levels of funding from those sources: Parks, Streets, Drainage, Courts and the General Fund. Beginning in late March, 2020 non-essential businesses were closed, unemployment rates increased and primary revenue streams as mentioned were negatively impacted. More than \$19 million in budgetary adjustments were made to the budget for the year ending December 31, 2020 at the June 24, 2020 Jefferson Parish Council meeting. Jefferson Parish's evaluation of the effects of these events is on-going and the extent of the negative financial impact of COVID-19 on Jefferson' Parish's financial performance will depend on future developments, including the duration and the spread of the COVID-19 virus as well as related governmental or other regulatory action.

With the COVID-19 reduced sales tax revenues combined with State Mandated costs continuing to rise, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2020, the state mandated appropriations amount to approximately 41% of the General Fund's adopted 2020 budget with a net cost impact on the General Fund of approximately \$37.1million.

Notwithstanding the COVID-19 negative financial impacts, strong and conservative fiscal policies and adequate fund balances continue to position Jefferson Parish well to be able to continue to lead the community through this pandemic with strong and substantial commitment to protect our citizen's safety, and to continue on-going initiatives including fund balance reserve maintenance, additional refinancing savings, major infrastructure programs, and continued economic growth.

Jefferson Parish Government's overreaching goal and vision is to put the public first by striving to provide the highest level of service across all aspects of our government. Jefferson Parish provides services, leadership, and vision to improve the quality of life in Jefferson Parish through continued, controlled, and well-planned growth, economic development, including attracting business and industry, and environmental planning. Our financial policies are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve.

The leadership of the executive and legislative branches of Jefferson Parish government, along with responsible citizen and business development, has enabled Jefferson Parish to prosper for many years. The Parish continues to concentrate efforts on quality of life issues as well as functioning as the region's economic engine, by focusing on and leading its economy and development. We are optimistic that this cooperation, along with the return of strong rates of commercial occupancy and per capita and median family income levels that are above the state average, will help Jefferson Parish in its future challenges to provide for future growth, economic development, environmental planning and a higher quality of life.

We hold foremost: It is a high honor and distinct privilege to serve the citizens of Jefferson Parish, and recognize that the respect of the public can never be anticipated if not first earned.

In conclusion, notwithstanding the negative financial impacts of COVID19, Jefferson Parish remains strong financially. Our bond ratings have remained stable, our fund balances are healthy and Jefferson Parish is poised to continue to be the rebuilding block and economic engine for the entire region.

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, 2018. This was the 33rd consecutive year 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 2019 Annual Budget. This was the 26th consecutive year the Parish has achieved this prestigious award. In order to qualify for the award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this report 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, J.D., C.P.A.
Finance Director

June 30, 2020



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, 2018

Christopher P. Morrill

Executive Director/CEO

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2019

THE PARISH COUNCIL

Cynthia Lee-Sheng	Council Chairwoman
	Councilmember-at-Large, Division B
Keith A. Conley	Councilmember-at-Large, Division A
Ricky J. Templet	Councilmember - District 1
Paul D. Johnston	Councilmember - District 2
Thomas Brown, Jr.	Councilmember - District 3
Dominick F. Impastato III	Councilmember - District 4
Jennifer Van Vrancken	Councilmember - District 5

THE EXECUTIVE STAFF

Michael S. Yenni	Parish President
Walter Brooks	Chief Operating Officer
Michelle Morel	Deputy Chief Operating Officer
Jose Gonzales	Public Works Director
Michael J. Power	C.A.A., Development
Darryl J. Ward	C.A.A., Community Programs
Royce Blanchard	C.A.A., Services
Diane Roussel	C.A.A., Administration
Steve Caraway	C.A.A., Operations
David Courcelle	Parish Attorney
Timothy Palmatier	Director, Finance

THE DEPARTMENT HEADS

Madison Martin	Director, Accounting
Lydia Folse	Manager, Alario Center
Michelle Brignac	Director, Animal Shelter
Victor LaRocca	Director, Budget
Neil Schneider	Director, Capital Projects
Donna Russo	Director, Citizens Affairs
Lauren Averill	Coordinator, Coastal Zone Management
Dr. Vanessa Zimmerman	Director, Community Action Programs
Nicole Fontenot	Director, Community Development
Ronald Lampard	Director, Community Justice Agency

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2019

THE DEPARTMENT HEADS [CONTINUED]

Mitch Theriot	Director, Drainage
Jeb Tate	Director, Information Technology & Telecommunications
Joe Valiente	Director, Emergency Management
Mark Drewes	Director, Engineering
Mike Lockwood	Director, Environmental
Ashley Deshotels	Ethics and Compliance Officer
Joseph Greco	Director, Fire
Randy Belanger	Director, Fleet Management
Maggie Olivier Talley	Director, Floodplain Management
Anthony Francis	Director, General Services
Peggy Barton	Director, Human Resource Management
Tara Hazelbaker	Director, Internal Audit
Aimee Vallot	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Marylyn Haddican	Director, Library
C.J. Gibson	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Terri Wilkinson	Director, Planning
Catherine Toppel	Director, Property Maintenance Zoning
Matt Burnell	Director, Public Safety Grants and Administration
Renny Simno	Director, Purchasing
Samantha DeCastro	Director, Public Information Office
Maria Leon	Director, Risk Management
Peter Dale Sr.	Director, Security
Brett Todd	Director, Sewerage
Brook Burmaster	Director, Streets
Sharon Leader	Director, Transit
Sidney Bazley III (Interim)	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council



Parish President and Council

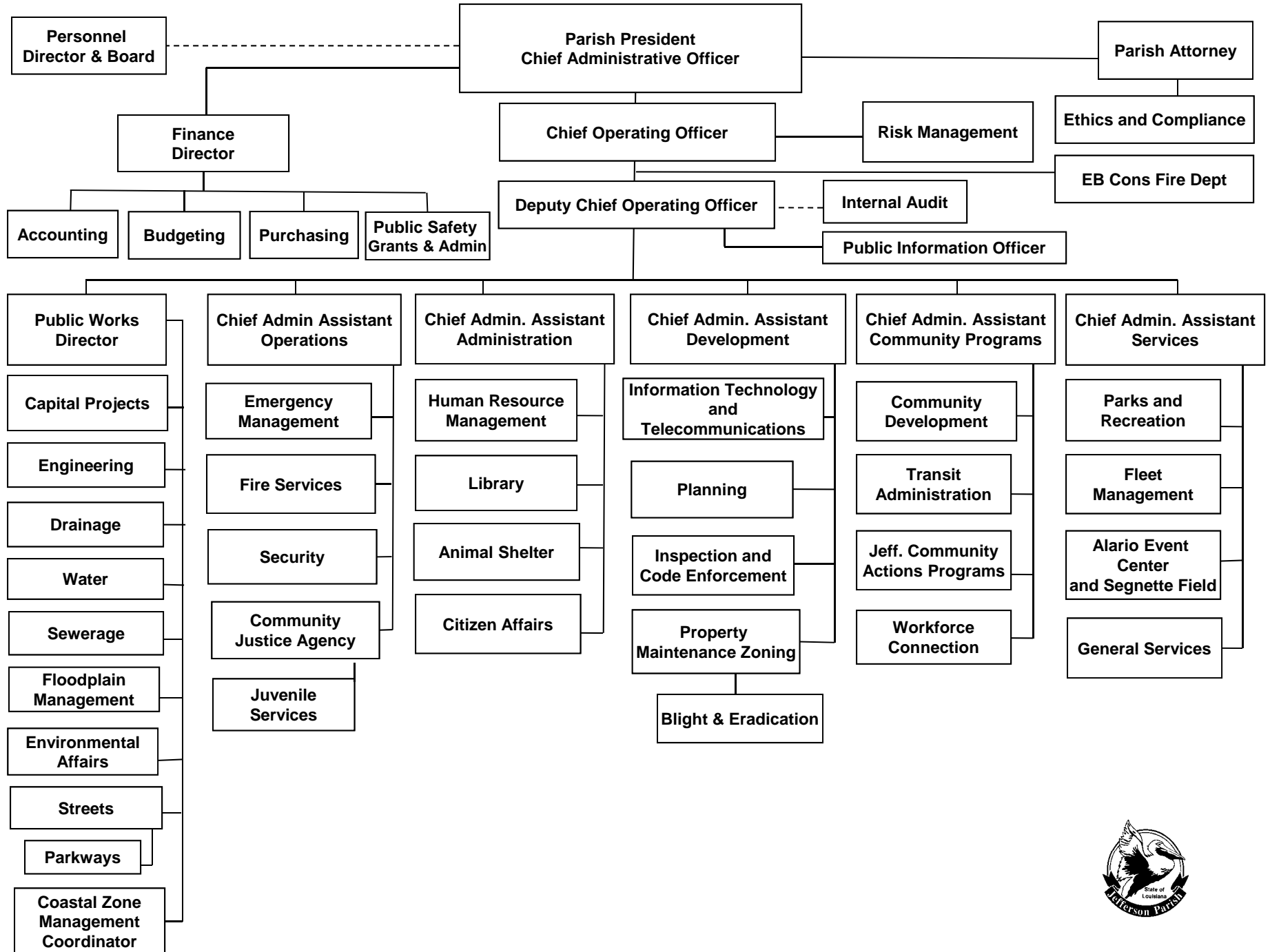


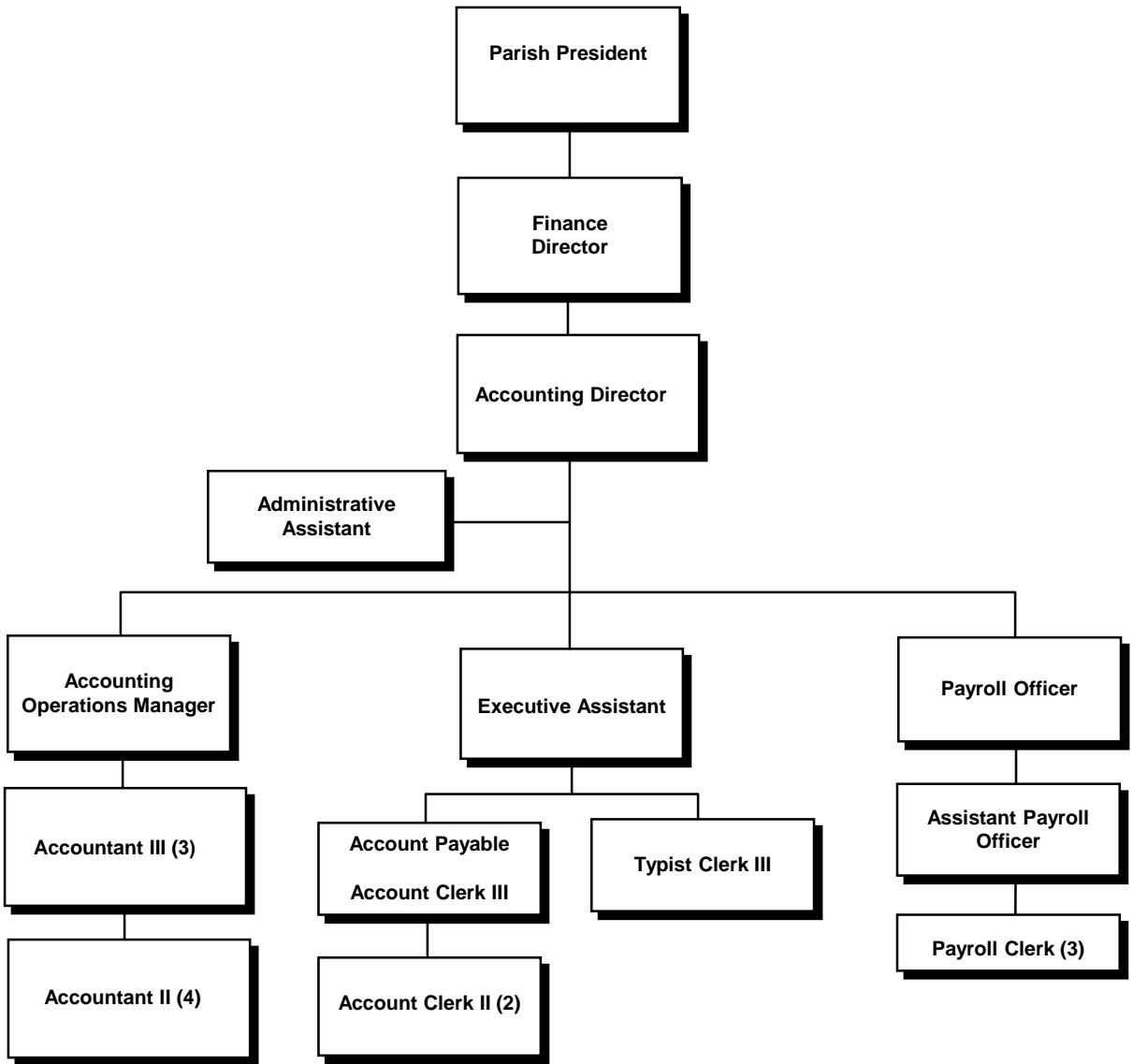
Top row: Parish President Michael S. Yenni, Council Chairwoman Cynthia Lee-Sheng

Middle row: Council members Keith A. Conley, Ricky J. Templet, and Paul D. Johnston

Bottom row: Council members Thomas J. Brown, Jr., Dominick F. Impastato, III and Jennifer Van Vranken

Jefferson Parish Administrative Structure





Accounting Department 10010-0061

20 Positions





2019



Jefferson Parish, Louisiana

Financial



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Metairie, Louisiana 70005

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www.CRIcpa.com

Members 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, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents. We did not audit the financial statements of the aggregate discretely presented component units.

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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Employees' Retirement System Pension Trust Fund, which represents 100% of the assets, net position, and additions of the pension trust fiduciary fund. We also did not audit the discretely presented component units, which include Jefferson Parish Economic Development and Port District (JEDCO), Jefferson Facilities Inc. (JFI), Jefferson Redevelopment, Inc. (JRI), Jefferson Parish Finance Authority, and Hospital District No. 2. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for The Employees' Retirement System Pension Trust Fund and the discretely presented component units, is based solely on the reports of the other the auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditors' 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 reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective net positions 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, 2019, and the respective changes in net position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Federal and State Grants and East Bank Consolidated Fire District funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding Going Concern for Major Component Unit

As described in Note V to the financial statements, the Jefferson Parish Hospital Service District No. 2, d/b/a East Jefferson General Hospital, a major component unit of Jefferson Parish Louisiana, has suffered recurring losses from operations and has a declining net position which raises substantial doubt about its ability to continue as a going concern. The Hospital Service District Management's plans in regard to these matters are described in Note V. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other required supplementary schedules, as listed in the table of contents, 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, 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 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements 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 30, 2020, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

Carly Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 30, 2020

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2019**

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, 2019. 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 \$2,242,421 in 2019 compared to \$2,202,239 in 2018, representing an increase of \$40,182 or 1.8%. Of this amount, \$32,685 is considered unrestricted net position for Governmental Activities and may be used to meet the government's ongoing obligations to citizens and creditors. The unrestricted net position for Business-type Activities resulted in a net deficit of \$147,567 due primarily to the lease of West Jefferson Medical Center. The net deficit will reduce over time as the proceeds of the lease are recognized as revenue (Additional information can be found in Note H – Lessor Leases and Investment in Joint Venture on page 55 of this report).

- At the close of 2019, the Parish's total governmental funds reported ending fund balances of \$1,008,823 compared to \$727,808 in 2018, a net increase of \$281,015 or 38.6%, of which, \$14,854 and \$16,984, respectively, are available for spending at the government's discretion (unassigned fund balance).

- At the end of 2019, the Parish's total fund balance for the general fund was \$31,913 compared to \$28,413 in 2018 representing an increase of \$3,500 or 12.3%. Of these amounts, \$30,075 and \$26,346, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 31.2% and 28.4%, 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 increased to \$971,192 from \$647,189 representing an increase of \$324,003 or 50.1% from the prior year primarily due to the issuance of Special Sales Tax Bonds Series 2019B in the amount of \$227,365 which were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019

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.

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

The *government-wide financial statements* include not only the Parish itself (known as the primary government), but also five component units (see pages 33-35):

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

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019

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

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

The basic governmental fund financial statements can be found on pages 20-26 of this report.

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

The basic proprietary fund financial statements can be found on pages 28-30 of this report.

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

The fiduciary fund financial statements can be found on pages 31-32 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 39-93.

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

Required supplementary information can be found on pages 96-102.

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 110-119 and 170-172, respectively.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2019, with comparative figures from 2018:

**Jefferson Parish, Louisiana
Condensed Statement of Net Position
(in thousands of dollars)**

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	\$ 1,387,189	\$ 1,079,500	\$ 44,535	\$ 46,780	\$ 1,431,724	\$ 1,126,280
Restricted assets	11,858	21,749	192,626	178,480	204,484	200,229
Capital assets	1,473,404	1,427,071	636,918	649,208	2,110,322	2,076,279
Total assets	<u>2,872,451</u>	<u>2,528,320</u>	<u>874,079</u>	<u>874,468</u>	<u>3,746,530</u>	<u>3,402,788</u>
Total deferred outflows of resources	<u>105,641</u>	<u>68,157</u>	<u>17,276</u>	<u>16,589</u>	<u>122,917</u>	<u>84,746</u>
Liabilities:						
Current liabilities	79,906	82,485	20,017	13,729	99,923	96,214
Long-term liabilities	943,016	607,100	285,657	286,908	1,228,673	894,008
Total liabilities	<u>1,022,922</u>	<u>689,585</u>	<u>305,674</u>	<u>300,637</u>	<u>1,328,596</u>	<u>990,222</u>
Total deferred inflows of resources	<u>266,849</u>	<u>265,720</u>	<u>31,581</u>	<u>29,353</u>	<u>298,430</u>	<u>295,073</u>
Net Position:						
Net investment in capital assets	1,257,757	1,184,750	605,919	618,108	1,863,676	1,802,858
Restricted	397,879	404,593	95,748	84,216	493,627	488,809
Unrestricted	<u>32,685</u>	<u>51,829</u>	<u>(147,567)</u>	<u>(141,257)</u>	<u>(114,882)</u>	<u>(89,428)</u>
Total net position	<u>\$ 1,688,321</u>	<u>\$ 1,641,172</u>	<u>\$ 554,100</u>	<u>\$ 561,067</u>	<u>\$ 2,242,421</u>	<u>\$ 2,202,239</u>

Parish's Net Position

Governmental total net position increased to \$1,688,321 from \$1,641,172, representing an increase of \$47,149 or 2.9%.

The largest portion of the Parish's net position is its investment in capital assets which amounted to \$1,863,376 in 2019 and \$1,802,858 in 2018 representing an increase of \$60,518 or 3.4%. This investment in capital assets represented 83.1% and 81.9% of total net position in 2019 and 2018, 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 decreased to \$397,879 from \$404,593 representing a decrease of \$6,714 or 1.7%. These restricted amounts are only available for spending as required by law and/or contract and grant agreements. Governmental unrestricted net position decreased to \$32,685 from \$51,829 representing a decrease of \$19,144 or 36.9%. This decrease is due primarily to an increase in the Parish's net pension liability.

The remaining portion of net position is considered to be unrestricted. Any positive amounts for unrestricted net position could be used to meet the Parish's ongoing obligations to its citizens and creditors. This year, however, the Parish's net investment in capital assets and restricted net position exceeded the Parish's total net position resulting in the Parish reporting unrestricted net position of negative \$114,882. The Parish's negative unrestricted net position is mainly caused by 1.) a net pension liability and pension related deferred inflows and outflows for the Parish's participation in various defined benefit plans of approximately \$89,450 and 2.) a liability for total postemployment benefits and deferred outflows in the amount of \$175,769.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019

The following table reflects the condensed Statement of Changes in Net Position for 2019, with comparative figures from 2018:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2019
(in thousands of dollars)

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 73,030	\$ 73,968	\$ 59,958	\$ 60,487	\$ 132,988	\$ 134,455
Operating grants and contributions	45,981	52,725	1,225	1,536	47,206	54,261
Capital grants and contributions	26,632	21,386	430	616	27,062	22,002
General revenues:						
Ad valorem taxes	213,198	209,332	20,868	20,497	234,066	229,829
Franchise fees	5,065	5,361	-	-	5,065	5,361
Sales taxes	162,075	154,671	-	-	162,075	154,671
Hotel/Motel taxes	4,057	3,821	-	-	4,057	3,821
Other Taxes	1,861	1,795	-	-	1,861	1,795
Investment Earnings	34,569	15,556	6,195	2,766	40,764	18,322
Gain on extinguishment of debt	-	-	91	285	91	285
Misc	11,897	11,703	4,045	4,941	15,942	16,644
Total Revenues	\$ 578,365	\$ 550,318	\$ 92,812	\$ 91,128	\$ 671,177	\$ 641,446
Expenses						
General Government	\$ 56,721	\$ 46,653	\$ -	\$ -	\$ 56,721	\$ 46,653
Public Safety	123,888	117,836	-	-	123,888	117,836
Public Works	162,681	154,056	-	-	162,681	154,056
Transit	18,885	17,110	-	-	18,885	17,110
Health and Welfare	55,869	58,040	-	-	55,869	58,040
Culture and Recreation	68,947	62,261	-	-	68,947	62,261
Urban Redevelopment and Housing	7,818	4,548	-	-	7,818	4,548
Interest on Long-Term Debt	19,017	20,622	389	382	19,406	21,004
Water	-	-	48,322	45,817	48,322	45,817
Sewer	-	-	54,325	51,187	54,325	51,187
Hospital District No. 1	-	-	14,133	15,718	14,133	15,718
Total Expenses	\$ 513,826	\$ 481,126	\$ 117,169	\$ 113,104	\$ 630,995	\$ 594,230
Increase in Net Assets before Transfers	64,539	69,192	(24,357)	(21,976)	40,182	47,216
Transfers	(17,390)	(8,488)	17,390	8,488	-	-
Increase (Decrease) in Net Assets	\$ 47,149	\$ 60,704	\$ (6,967)	\$ (13,488)	\$ 40,182	\$ 47,216
Net Position - Beginning	1,641,172	1,673,579	561,067	600,119	2,202,239	2,273,698
Prior Period Adjustment	-	(93,111)	-	(25,564)	-	(118,675)
Net Position - Beginning, as restated	1,641,172	1,580,468	561,067	574,555	2,202,239	2,155,023
Net Position - December 31	<u>\$ 1,688,321</u>	<u>\$ 1,641,172</u>	<u>\$ 554,100</u>	<u>\$ 561,067</u>	<u>\$ 2,242,421</u>	<u>\$ 2,202,239</u>

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

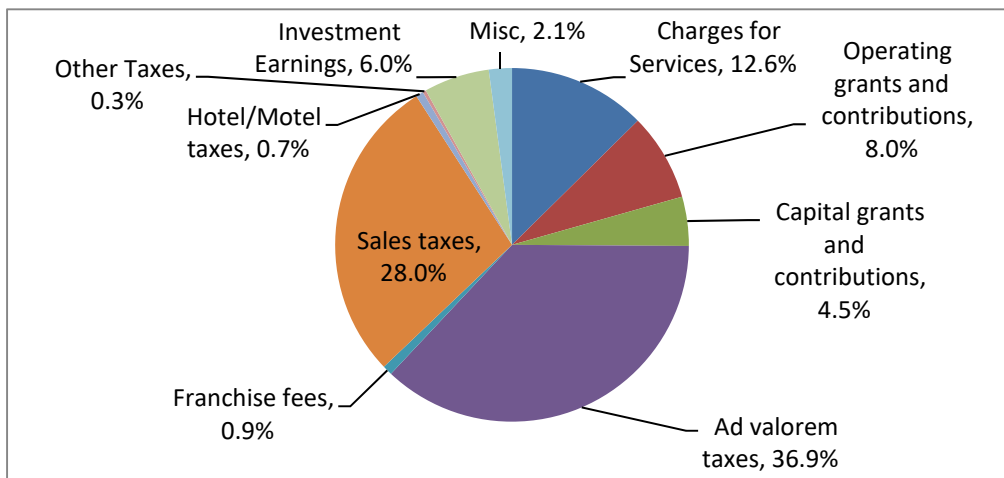
Governmental Activities: Sales taxes increased to \$162,075 from \$154,671 in 2018 representing an increase of \$7,404 or 4.8%. Ad valorem (property) taxes increased to \$213,198 from \$209,332 representing an increase of \$3,866 or 1.8%.

Charges for Services decreased to \$73,030 from \$73,968 representing a decrease of \$938 or 1.3%.

Miscellaneous revenues increased to \$11,897 from \$11,703 representing an increase of \$194 or 1.7%.

Investment Earnings increased to \$34,569 from \$15,556 representing an increase of 122%

Revenues by Source – Governmental Activities (2019)



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</u> <u>of Services</u>	<u>Charges for</u> <u>Services</u>	<u>Grant</u> <u>Funding</u>	<u>Net Cost of</u> <u>Services</u>
General Government	\$ 56,721	15,327	680	40,714
Public Safety	123,888	16,554	3,799	103,535
Public Works	162,681	23,859	19,402	119,420
Transit	18,885	3,326	9,658	5,901
Health and Welfare	55,869	4,642	35,427	15,800
Culture and Recreation	68,947	9,322	2,077	57,548
Urban Redevelopment	7,818	-	1,570	6,248
Other	19,017	-	-	19,017
Total	513,826	73,030	72,613	368,183

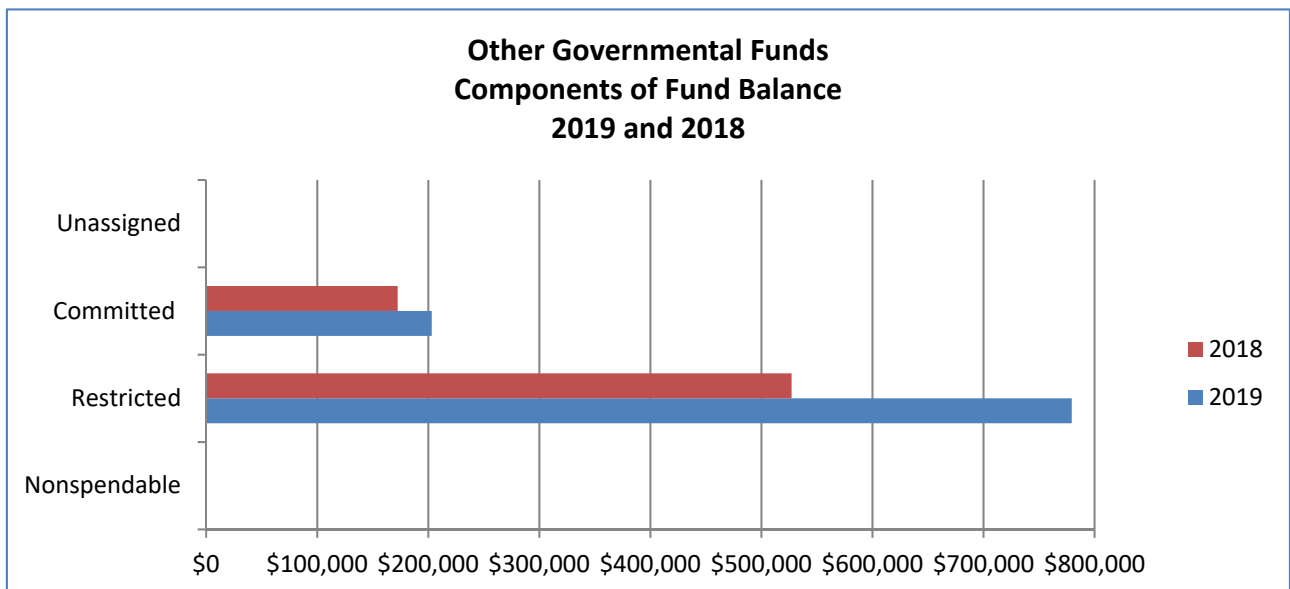
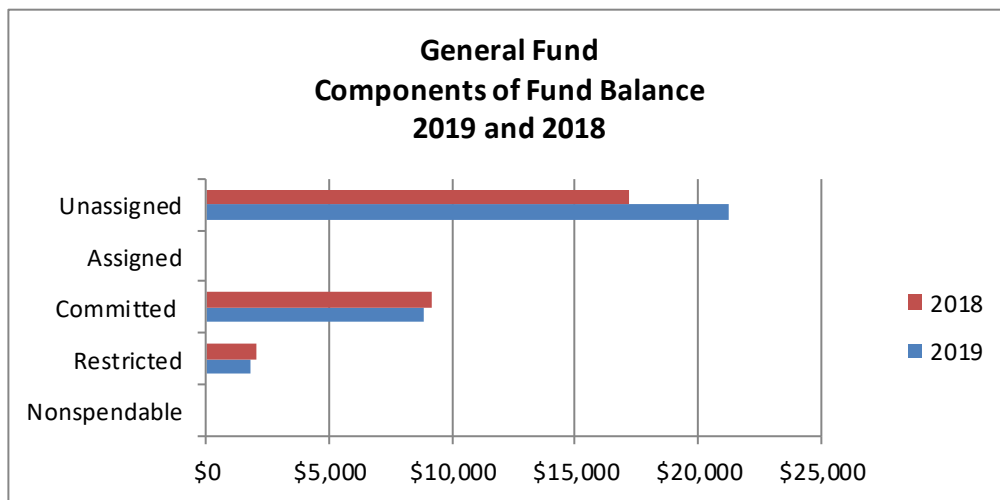
**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2019 was \$21,260 as compared to \$17,988 in 2018 representing an increase of \$3,272 or 18.2%.

Total fund balance of the general fund increased to \$31,913 from \$28,413 in 2018 representing an increase of \$3,500 or 12.3%.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned general fund balance and total general fund balance to total general fund expenditures which were \$96,429 and \$92,625 in 2019 and 2018, respectively.

The general funds' unassigned fund balance and total fund balance was approximately 22.0% and 33.1%, respectively, of total general fund expenditures in 2019 compared to 18.5% and 30.7% in 2018.



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019

Business-Type Activities: Expenditures for the Sewer Department for 2019 in the amount of \$54,062 increased \$2,875 or 5.6% from \$51,187 in 2018. The Water Department expenditures increased \$3,051 or 6.0% from \$45,817 in 2018 to \$48,585 in 2019. In 2019, charges for services for the Sewer District decreased \$968 or 3.7% to \$24,950 from \$25,918 in 2018. Charges for services for the Water Department increased by \$439 or 1.3% from \$34,569 in 2018 to \$35,008 in 2019.

Expenditures for Hospital District No. 1 decreased to \$14,133 in 2019 from \$15,718 in 2018. Correspondingly, revenues decreased slightly to \$4,880 in 2019 from \$5,082 in 2018.

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, 2019, the Parish's total fund balance for the governmental funds was \$1,008,823 compared to \$727,808 in 2018, representing an increase of \$281,015 or 38.6%.

Please see below for detail on the fund balance for each major fund.

Of the \$1,008,823 fund balance, \$14,854 remains unassigned.

Major Funds

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

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

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

- The General Fund is the primary operating fund of the Parish and a budgetary comparison statement has been provided to demonstrate compliance with the annually adopted budget. At the end of the current fiscal year, the General Fund's fund balance is \$31,913 compared to \$28,413 at the end of 2018 representing an increase of \$3,500 or 12.3%.

Of the \$31,913 and \$28,413 fund balances in 2019 and 2018, respectively, \$30,075 and \$26,346, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 31.2% and 28.4% 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 negative \$6,406 compared to negative \$1,004 in 2018 representing a decrease of \$5,402 or 538.0% in fund balance for the year ended December 31, 2019.
- The East Bank Consolidated Fire District reported a fund balance of \$15,935 compared to \$14,372 in 2018 representing a \$1,563 increase or 10.9%.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$141,280 compared to \$139,893 in 2018 representing an increase of \$1,387 or 1.0%.
- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$417,605 compared to \$165,226 in 2018 representing an increase of \$252,379 or 152.7% primarily due to the issuance of Special Sales Tax Bonds Series 2019B in the amount of \$227,365 which were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

Proprietary Funds

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

- *Consolidated Sewerage District No. 1* total Net position was \$373,378 compared to \$374,419 in 2018 representing a decrease of \$1,041 or 2.7% due to decrease in amounts billed for sewer usage. Most of this fund's net position are capital assets net of related debt in the amount of \$372,039. Unrestricted Net position amounts to \$795 with the remaining \$34 restricted for future capital improvements, \$445 restricted for pension benefits and \$98 restricted for debt service.
- *Consolidated Waterworks District No. 1* total Net position was \$241,397 compared to \$237,890 in 2018 representing an increase of \$3,507 or 1.5% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. Most of this fund's net position are capital assets net of related debt in the amount of \$147,388. Unrestricted net position amounts to \$1,570 with \$91,952 restricted for future capital improvements and \$487 restricted for pension benefits.
- *Hospital Service District No. 1* total Net deficit was \$60,675. Most of this fund's assets are net investments in capital assets in the amount of \$86,492. The remaining net position is restricted for health and welfare in the amount of \$2,615 and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$149,932.

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 \$1,139 primarily due to the fact that the Parish budgets very conservatively for its original budgeted revenues and makes adjustments during the year to more closely align to actual revenue collection which is the case with sales tax collections.

The General Fund's final budgeted expenditures were less than the original budgeted expenditures by \$332. 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.

Final budget compared to Actual. The General Fund's actual revenues exceeded the final budgeted revenues by \$2,783 or 2.9%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$5,611 or 5.5%.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2019 amounts to \$2,110,322 (net of accumulated depreciation) compared to \$2,076,279 at December 31, 2018, representing an increase of \$34,043 or 1.6%. 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, 2019 and 2018 in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 68,732	\$ 68,731	\$ 29,534	\$ 29,534	\$ 98,266	\$ 98,265
Construction in progress	100,146	64,720	9,360	7,453	109,506	72,173
Buildings	242,533	251,230	70,036	75,620	312,569	326,850
Plants	-	-	137,706	143,849	137,706	143,849
Improvements other than buildings	109,265	109,436	13,542	13,514	122,807	122,950
Vehicles	16,130	10,540	2,328	2,808	18,458	13,348
Machinery & equipment	77,782	79,322	9,970	14,130	87,752	93,452
Infrastructure	<u>858,816</u>	<u>843,092</u>	<u>364,442</u>	<u>362,300</u>	<u>1,223,258</u>	<u>1,205,392</u>
Total	<u>\$ 1,473,404</u>	<u>\$ 1,427,071</u>	<u>\$ 636,918</u>	<u>\$ 649,208</u>	<u>\$ 2,110,322</u>	<u>\$ 2,076,279</u>

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

<u>Project</u>	<u>Department</u>	<u>Amount Expended in 2019</u>
Canal Bank Stabilization	Drainage	\$ 8,365
Wright Ave Force Main Replacement	Sewerage	\$ 3,819
Parish Line Pump Station Upgrade	Drainage	\$ 3,409
Veterans Boulevard Resurfacing Westbound	Streets	\$ 3,058
Westwood Drive Rehab Southbound	Streets	\$ 3,037
Rehab Program – Point Repair Contract	Drainage	\$ 3,025

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 53-55 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2019 (in thousands of dollars):

	<u>BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE AT YEAR END</u>	<u>DUE WITHIN ONE YEAR</u>
<u>Governmental Activities:</u>					
Bonds	\$ 278,894	\$ 280,000	\$ 85,846	\$ 473,048	\$ 12,547
Certificates of Indebtedness	2,475	-	810	1,665	825
Loan Programs	67,769	23,500	4,849	86,420	5,415
Bond Premium	19,741	52,527	2,518	69,750	-
Capital Leases	1,044	-	517	527	527
Compensated Absences	23,211	10,125	9,423	23,913	1,388
Claims and judgments payable	26,700	6,929	7,308	26,321	7,474
Landfill Postclosure Costs	22,111	378	-	22,489	-
Net Pension Liability	49,775	76,516	-	126,291	-
Total Post-Employment Benefit Liability	153,402	-	14,473	138,929	-
Pension Payable - Judges Annuities	2,067	-	228	1,839	-
Total governmental activities	<u>\$ 647,189</u>	<u>\$ 449,975</u>	<u>\$ 125,972</u>	<u>\$ 971,192</u>	<u>\$ 28,176</u>
<u>Business-type Activities:</u>					
Bonds	\$ 33,729	\$ 1,703	\$ 2,258	\$ 33,174	\$ 2,166
Special Assessments	332	-	67	265	66
Net Pension Liability	33,940	7,757	-	41,697	-
Total Post-Employment Benefit Liability	28,000	-	2,716	25,284	-
Total business type activities	<u>96,001</u>	<u>9,460</u>	<u>5,041</u>	<u>100,420</u>	<u>2,232</u>

The total debt increased \$328,422 or 44.2% primarily due to the issuance of debt as noted below.

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

1. The Parish issued Special Sales Tax Bonds Series 2019B in the amount of \$227,365 for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.
2. The Net Pension liability for the Parochial Employees Retirement System of Louisiana increased \$107,024 from a net pension asset in the amount of \$16,519 in 2018 to a net pension liability in the amount of \$90,575 for 2019. See Note S for further information.

Jefferson Parish maintains an "A+" rating from Standard & Poor's.

Additional information on the Parish's long term debt can be found in Note I – Long Term Debt can be found on pages 56-65 of this report.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2019**

Economic Factors and Next Year's Budgets and Rates

According to the Bureau of Labor Statistics, at the end of 2019, Jefferson Parish's unemployment rate was at 3.7% compared to the statewide rate of 5.2% and the nationwide rate of 4.1%.

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 2020 Budget was adopted by the Parish Council on December 18, 2019 with parishwide revenues of \$657,141 and parishwide expenditures of \$675,175. The Parish continued its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance.

Since sales tax serves as a major revenue source for the General Fund and two special revenue funds of the Parish, a conservative budget approach was used with the assumption of 0% growth of 2019 actual. Property tax projections were based on current taxable assessments and average percent collection in each taxing district.

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

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

Requests for Information

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

**BASIC FINANCIAL
STATEMENTS**

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

December 31, 2019
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 70,977	\$ 3,201	\$ 74,178	\$ 22,948
Investments	356,045	-	356,045	73,675
Share of pooled assets	664,602	16,457	681,059	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	961	443	1,404	-
Ad valorem tax	215,218	9,575	224,793	-
Accounts	9,090	7,142	16,232	25,172
Notes	-	-	-	8,188
Intergovernmental	68,289	2	68,291	81
Other	-	-	-	6,619
Inventories	2,007	7,353	9,360	8,679
Prepaid items	-	362	362	10,718
Restricted assets:				
Cash and cash equivalents	-	4,844	4,844	274
Investments	-	81,209	81,209	34,631
Share of pooled assets	-	92,125	92,125	-
Investment in joint venture	-	150	150	-
Receivables	-	13,732	13,732	-
Total current assets	1,387,189	236,595	1,623,784	190,985
Noncurrent assets:				
Restricted assets:				
Investments	-	-	-	25,930
Deposits and other assets	7,861	-	7,861	5,659
Net pension asset	3,997	566	4,563	-
Mortgage loans receivable	-	-	-	11,828
Capital assets not being depreciated	168,878	38,894	207,772	29,726
Capital assets being depreciated, net	1,304,526	598,024	1,902,550	146,412
Total noncurrent assets	1,485,262	637,484	2,122,746	219,555
TOTAL ASSETS	2,872,451	874,079	3,746,530	410,540
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on debt refunding	7,590	-	7,590	-
Deferred charges acquisition costs	-	1,441	1,441	-
OPEB-related deferred outflows of resources	13,996	2,594	16,590	-
Pension-related deferred outflows of resources	84,055	13,241	97,296	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	105,641	17,276	122,917	-

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION - CONTINUED

December 31, 2019
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 39,766	\$ 4,061	\$ 43,827	\$ 26,188
Claims and judgments payable	7,474	-	7,474	-
Intergovernmental payable	1,999	1,044	3,043	-
Current portion of long term debt	20,702	2,331	23,033	134,405
Deposits	76	-	76	-
Accrued salaries payable	1,631	3,091	4,722	-
Accrued interest payable	2,655	-	2,655	4,199
Other payables and accruals	5,603	471	6,074	24,347
Advanced lease and other payments from CEA	-	4,835	4,835	-
Payable from restricted assets:				
Accounts payable	-	4,044	4,044	-
Retainage payable	-	140	140	-
Total current liabilities	79,906	20,017	99,923	189,139
Noncurrent liabilities:				
Net pension liability	126,291	41,697	167,988	29,350
Total other postemployment benefit liability	138,929	25,284	164,213	-
Other long term liabilities	-	1,735	1,735	8,521
Customers' deposits	-	10,188	10,188	-
Advanced lease and other payments from CEA	-	175,644	175,644	-
Due in more than one year	677,796	31,109	708,905	17,077
Total noncurrent liabilities	943,016	285,657	1,228,673	54,948
TOTAL LIABILITIES	1,022,922	305,674	1,328,596	244,087
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	224,995	21,968	246,963	-
OPEB-related deferred inflows of resources	23,697	4,449	28,146	-
Pension-related deferred inflows of resources	18,157	5,164	23,321	2,830
TOTAL DEFERRED INFLOWS OF RESOURCES	266,849	31,581	298,430	2,830
NET POSITION				
Net Investment in capital assets	1,257,757	605,919	1,863,676	34,918
Restricted for:				
Judges annuities	1,838	-	1,838	-
General Government	-	-	-	-
Public Safety	53,274	-	53,274	-
Public Works	44,002	-	44,002	-
Transit	26,107	-	26,107	-
Health and Welfare	10,478	2,615	13,093	-
Culture and Recreation	25,676	-	25,676	-
Economic Development	7,877	-	7,877	-
Urban redevelopment and housing	-	-	-	11,108
Construction	219,465	91,986	311,451	-
Debt service	-	65	65	37,065
Investment in joint venture	-	150	150	-
Claims and judgments payable	2,516	-	2,516	-
Pension benefits	6,646	932	7,578	-
Unrestricted	32,685	(147,567)	(114,882)	80,532
Total Net Position	\$ 1,688,321	\$ 554,100	\$ 2,242,421	\$ 163,623

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

(in thousands of dollars)

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government									
Governmental activities									
General government	\$ 76,236	\$ (19,515)	\$ 15,327	\$ 300	\$ 380	\$ (40,714)		\$ (40,714)	
Public safety	120,989	2,899	16,554	3,799	-	(103,535)		(103,535)	
Public works	156,457	6,224	23,859	2,881	16,521	(119,420)		(119,420)	
Transit	18,475	410	3,326	468	9,190	(5,901)		(5,901)	
Health and welfare	55,101	768	4,642	35,427	-	(15,800)		(15,800)	
Culture and recreation	64,854	4,093	9,322	1,536	541	(57,548)		(57,548)	
Urban redevelopment and housing	7,575	243	-	1,570	-	(6,248)		(6,248)	
Interest on long-term debt	19,017	-	-	-	-	(19,017)		(19,017)	
Total governmental activities	518,704	(4,878)	73,030	45,981	26,632	(368,183)		(368,183)	
Business-type activities									
Consolidated Waterworks District No. 1	46,325	2,323	35,008	727	28	-	(12,885)	(12,885)	
Consolidated Sewerage District No 1	52,162	2,226	24,950	498	402	-	(28,538)	(28,538)	
Hospital District No. 1	13,804	329	-	-	-	-	(14,133)	(14,133)	
Total business-type activities	112,291	4,878	59,958	1,225	430	-	(55,556)	(55,556)	
Total primary government	\$ 630,995	\$ -	\$ 132,988	\$ 47,206	\$ 27,062	(368,183)	(55,556)	(423,739)	
Component units									
JEDCO	3,545		781	2,515	-				(249)
Jefferson Facilities, Inc	718		478	-	-				(240)
Jefferson Redevelopment, Inc	252		-	-	-				(252)
Jefferson Parish Finance Authority	965		-	-	-				(965)
Hospital District No. 2	351,159		300,789	-	-				(50,370)
Total component units	\$ 356,639		\$ 302,048	\$ 2,515	\$ -				(52,076)
General revenues									
Taxes									
Ad valorem						213,198	20,868	234,066	-
Alcoholic beverage						236	-	236	-
Chain store						248	-	248	-
Franchise fees						5,065	-	5,065	-
Sales						162,075	-	162,075	-
Hotel/Motel						4,057	-	4,057	-
Auto Rental						315	-	315	-
Severance						1,062	-	1,062	-
Unrestricted investment earnings						34,569	6,195	40,764	6,440
Miscellaneous						11,897	4,045	15,942	21,310
Gain/(Loss) on Extinguishment of Debt						-	91	91	-
Transfers						(17,390)	17,390	-	-
Total general revenues, special items and transfers						415,332	48,589	463,921	27,750
Change in net position						47,149	(6,967)	40,182	(24,326)
Net position - beginning						1,641,172	561,067	2,202,239	187,949
Net position - ending						\$ 1,688,321	\$ 554,100	\$ 2,242,421	\$ 163,623

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2019
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS							
Assets							
Cash and cash equivalents	\$ 48	\$ -	\$ -	\$ 357	\$ 37,318	\$ 32,932	\$ 70,655
Investments	-	-	-	-	301,745	4,013	305,758
Share of pooled assets	24,370	-	17,390	142,050	82,963	381,294	648,067
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	776	2	778
Interest	-	-	-	-	-	-	-
Ad valorem tax	4,356	-	40,653	16,603	-	153,606	215,218
Accounts	878	-	-	-	-	4,985	5,863
Intergovernmental	14,613	26,891	2	4,321	862	21,511	68,200
Inventories	-	-	-	-	-	585	585
Deposits and other assets	817	-	-	-	-	-	817
TOTAL ASSETS	\$ 45,082	\$ 26,891	\$ 58,045	\$ 163,331	\$ 423,664	\$ 598,928	\$ 1,315,941
LIABILITIES							
Liabilities							
Accounts and contracts payable	\$ 2,925	\$ 4,117	\$ 75	\$ 4,996	\$ 6,059	\$ 20,657	\$ 38,829
Intergovernmental payable	3	-	-	2	-	1,994	1,999
Due to other funds	-	13,532	-	-	-	2,004	15,536
Deposits	76	-	-	-	-	-	76
Other payables and accruals	5,603	-	-	-	-	-	5,603
TOTAL LIABILITIES	8,607	17,649	75	4,998	6,059	24,655	62,043
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues	4,562	15,648	42,035	17,053	-	165,777	245,075
TOTAL DEFERRED INFLOWS OF RESOURCES	4,562	15,648	42,035	17,053	-	165,777	245,075
FUND BALANCES/(DEFICITS)							
Nonspendable	-	-	-	-	-	585	585
Restricted	1,838	-	15,935	141,280	417,605	204,759	781,417
Committed	8,815	-	-	-	-	203,152	211,967
Unassigned	21,260	(6,406)	-	-	-	-	14,854
TOTAL FUND BALANCES/(DEFICITS)	31,913	(6,406)	15,935	141,280	417,605	408,496	1,008,823
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 45,082	\$ 26,891	\$ 58,045	\$ 163,331	\$ 423,664	\$ 598,928	\$ 1,315,941

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, 2019
(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, 2019 - Governmental Funds	\$ 1,008,823
Capital Assets net of accumulated depreciation at December 31, 2019	1,469,302
Net pension asset	3,997
Other assets not available as current resources	6,662
Internal Service Funds Assets and Liabilities	65,374
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on bond issuance and the impact of OPEB and pension-related transactions	105,641
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of unavailable grant revenues	15,247
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of OPEB and pension-related transactions	(41,854)
Long term liabilities at December 31, 2019:	
Bonds payable (net of premiums and discounts)	(542,798)
Loans payable	(86,420)
Certificates of indebtedness payable	(1,665)
Capital lease obligations	(527)
Compensated absences payable	(23,913)
Judges annuities payable	(1,839)
Landfill postclosure costs	(22,489)
Net pension liability	(126,291)
Total post-employment benefit liability	<u>(138,929)</u>
Total long term liabilities	<u>(944,871)</u>
 Total Net Position - Governmental Activities	 \$ <u><u>1,688,321</u></u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/(DEFICIT)

FOR THE YEAR ENDED DECEMBER 31, 2019
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 47,522	\$ -	\$ 40,466	\$ 32,213	\$ 5,415	\$ 260,641	\$ 386,257
Licenses and permits	15,327	-	-	-	-	332	15,659
Intergovernmental	1,591	47,419	2,008	858	6,410	10,974	69,260
Charges for services	23,762	-	436	-	-	48,992	73,190
Fines and forfeitures	6,243	12	-	-	-	1,688	7,943
Investment earnings	3,259	-	917	4,973	5,576	14,899	29,624
Miscellaneous	1,121	1,255	283	-	-	3,435	6,094
TOTAL REVENUES	98,825	48,686	44,110	38,044	17,401	340,961	588,027
Expenditures							
Current							
General government	41,626	-	-	-	-	-	41,626
Public safety	22,073	229	40,093	-	-	47,472	109,867
Public works	-	5,845	-	-	-	99,603	105,448
Transit	-	404	-	-	-	17,503	17,907
Health and welfare	3,146	35,657	-	-	-	13,857	52,660
Culture and recreation	5,509	-	-	-	-	47,476	52,985
Urban redevelopment and housing	-	2,064	-	-	-	5,935	7,999
Intergovernmental	22,966	-	-	-	-	-	22,966
Debt service							
Principal	-	-	-	-	-	31,980	31,980
Interest and other charges	-	-	-	-	2,518	14,322	16,840
Capital outlay	1,109	5,974	2,567	42,676	36,284	54,620	143,230
TOTAL EXPENDITURES	96,429	50,173	42,660	42,676	38,802	332,768	603,508
Excess (deficiency) of revenues over (under) expenditures	2,396	(1,487)	1,450	(4,632)	(21,401)	8,193	(15,481)
Other financing sources (uses)							
Transfers in	4,383	5,285	113	10,742	6,259	63,515	90,297
Transfers out	(3,279)	(9,200)	-	(4,723)	(3,685)	(68,213)	(89,100)
Issuance of bonds	-	-	-	-	227,365	23,500	250,865
Issuance of refunding bonds	-	-	-	-	-	52,635	52,635
Premium on long term debt	-	-	-	-	43,841	8,695	52,536
Payment to refund bond escrow agent	-	-	-	-	-	(60,737)	(60,737)
TOTAL OTHER FINANCING SOURCES (USES)	1,104	(3,915)	113	6,019	273,780	19,395	296,496
Net change in fund balances	3,500	(5,402)	1,563	1,387	252,379	27,588	281,015
Fund balances/(deficits)							
Beginning of year	28,413	(1,004)	14,372	139,893	165,226	380,908	727,808
END OF YEAR	\$ 31,913	\$ (6,406)	\$ 15,935	\$ 141,280	\$ 417,605	\$ 408,496	\$ 1,008,823

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, 2019
(in thousands of dollars)

		<u>Primary Government</u>
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds	\$	281,015
<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	\$	127,511
Depreciation expense		<u>(63,569)</u> 63,942
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)		(17,202)
Revenues earned but not available for certain grant revenues		3,309
<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, 2019 - Governmental Funds</p>		
Proceeds from long term debt	\$	(356,027)
Principal and interest payments		30,768
Payment to refunding bond escrow agent		60,737
Change in net pension asset/liability		(17,118)
Change in total post-employment benefit liability		(8,575)
Capital lease payments		517
Increase in judges annuities		228
Increase in compensated absences payable		(702)
Increase in landfill postclosure costs		(378) (290,550)
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.		1,484
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.		3,597
The net effect of certain activities of internal service funds is reported with governmental activities.		<u>1,554</u>
Change in net position of governmental activities.	\$	<u><u>47,149</u></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, 2019
(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 44,482	\$ 44,772	\$ 47,522	\$ 2,750
Licenses and permits	14,460	14,460	15,327	867
Intergovernmental	1,428	1,573	1,591	18
Charges for services	23,971	24,171	23,762	(409)
Fines and forfeitures	6,152	6,152	6,243	91
Investment earnings	1,768	2,272	2,206	(66)
Miscellaneous	1,693	1,693	1,225	(468)
TOTAL REVENUES	93,954	95,093	97,876	2,783
Expenditures				
Current				
General government	43,929	43,639	41,295	2,344
Public safety	24,067	23,638	21,736	1,902
Health and welfare	3,431	3,396	3,187	209
Culture and recreation	4,847	5,474	5,403	71
Capital outlay	785	1,063	999	64
Intergovernmental	24,371	23,898	22,877	1,021
TOTAL EXPENDITURES	101,430	101,108	95,497	5,611
Excess (deficiency) of revenues over (under) expenditures	(7,476)	(6,015)	2,379	8,394
Other financing sources (uses)				
Transfers in	4,165	4,383	4,383	-
Transfers out	(4,237)	(3,377)	(3,279)	98
TOTAL OTHER FINANCING SOURCES (USES)	(72)	1,006	1,104	98
NET CHANGES IN FUND BALANCES	(7,548)	(5,009)	3,483	8,492
Fund balance				
Beginning of year	29,605	29,605	29,605	-
END OF YEAR	\$ 22,057	\$ 24,596	\$ 33,088	\$ 8,492

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, 2019
(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	24,005	54,951	51,694	(3,257)
Fines and forfeitures	-	-	12	12
Miscellaneous	46	1,545	1,255	(290)
TOTAL REVENUES	24,051	56,496	52,961	(3,535)
Expenditures				
Current	26,917	52,853	42,871	9,982
Capital outlay	-	1,384	6,060	(4,676)
TOTAL EXPENDITURES	26,917	54,237	48,931	5,306
Excess (deficiency) of revenues over (under) expenditures	(2,866)	2,259	4,030	1,771
Other financing sources (uses)				
Transfers in	6,666	5,655	5,792	137
Transfers out	(3,800)	(7,914)	(9,707)	(1,793)
TOTAL OTHER FINANCING SOURCES (USES)	2,866	(2,259)	(3,915)	(1,656)
NET CHANGE IN FUND BALANCES	-	-	115	115
Fund balance				
Beginning of year	(11,901)	(11,901)	(11,901)	-
END OF YEAR	\$ (11,901)	\$ (11,901)	\$ (11,786)	\$ 115

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, 2019
(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	\$ 39,632	\$ 40,269	\$ 40,466	\$ 197
Intergovernmental	2,565	2,497	2,008	(489)
Charges for services	420	420	436	16
Investment earnings	505	753	656	(97)
Miscellaneous	68	68	283	215
TOTAL REVENUES	43,190	44,007	43,849	(158)
Expenditures				
Current	41,112	41,175	40,101	1,074
Capital outlay	1,758	4,263	2,600	1,663
TOTAL EXPENDITURES	42,870	45,438	42,701	2,737
Excess (deficiency) of revenues over (under) expenditures	320	(1,431)	1,148	2,579
Other financing sources (uses)				
Transfers in	63	113	113	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	63	113	113	-
NET CHANGE IN FUND BALANCES	383	(1,318)	1,261	2,579
Fund balance				
Beginning of year	14,628	14,628	14,628	-
END OF YEAR	\$ 15,011	\$ 13,310	\$ 15,889	\$ 2,579

The accompanying notes are an integral part of this statement



**JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

December 31, 2019
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1*	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 3,201	\$ -	\$ 3,201	\$ 322
Investments	-	-	-	-	50,287
Share of pooled assets	6,494	9,963	-	16,457	16,535
Receivables, net of allowances for estimated uncollectibles:					
Ad valorem tax	9,575	-	-	9,575	-
Interest	-	-	443	443	183
Accounts	2,376	4,663	103	7,142	-
Intergovernmental	2	-	-	2	89
Due from other funds	-	-	-	-	18,839
Inventories	3,329	4,024	-	7,353	1,422
Prepaid items	-	-	362	362	-
Restricted assets:					
Cash and cash equivalents	1,876	353	2,615	4,844	-
Investments	-	16,577	64,632	81,209	-
Share of pooled assets	1,829	90,296	-	92,125	-
Investment in joint venture	-	-	150	150	-
Receivables	2,275	11,457	-	13,732	-
Total current assets	27,756	140,534	68,305	236,595	87,677
Noncurrent assets:					
Restricted assets:					
Deposits	-	-	-	-	929
Net pension asset	269	297	-	566	-
Capital assets not being depreciated	14,490	7,454	16,950	38,894	-
Capital assets being depreciated, net	386,919	141,563	69,542	598,024	4,102
Total noncurrent assets	401,678	149,314	86,492	637,484	5,031
TOTAL ASSETS	429,434	289,848	154,797	874,079	92,708
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - acquisition costs	-	-	1,441	1,441	-
OPEB-related deferred outflows	935	1,659	-	2,594	-
Pension-related deferred outflows	5,898	7,343	-	13,241	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	6,833	9,002	1,441	17,276	-
LIABILITIES					
Current liabilities:					
Accounts payable	102	292	166	560	937
Claims and judgments payable	-	-	-	-	7,474
Due to other funds	-	-	3,227	3,227	76
Retainage payable	-	274	-	274	-
Intergovernmental payable	-	1,044	-	1,044	-
Current portion of bonds payable	2,231	100	-	2,331	-
Accrued payroll expenses	1,333	1,758	-	3,091	-
Accrued expenses and other liabilities	-	-	471	471	-
Advanced lease and other payments from CEA	-	-	4,835	4,835	-
Payable from restricted assets:					
Accounts payable	1,935	2,109	-	4,044	-
Retainage payable	81	59	-	140	-
Total current liabilities	5,682	5,636	8,699	20,017	8,487
Noncurrent liabilities:					
Claims and judgments payable	-	-	-	-	18,847
Net pension liability	6,458	7,692	27,547	41,697	-
Total other postemployment benefits liability	9,019	16,265	-	25,284	-
Other	-	-	1,735	1,735	-
Advanced lease and other payments from CEA	-	-	175,644	175,644	-
Payable from restricted assets:					
Customers' deposits	-	10,188	-	10,188	-
Bonds payable	29,283	1,826	-	31,109	-
Total noncurrent liabilities from restricted assets	44,760	35,971	204,926	285,657	18,847
TOTAL LIABILITIES	50,442	41,607	213,625	305,674	27,334
DEFERRED INFLOWS OF RESOURCES					
Unearned revenue	10,003	11,965	-	21,968	-
OPEB-related deferred inflows	1,616	2,833	-	4,449	-
Pension-related deferred inflows	828	1,048	3,288	5,164	-
TOTAL DEFERRED INFLOWS OF RESOURCES	12,447	15,846	3,288	31,581	-
NET POSITION					
Net investment in capital assets	372,039	147,388	86,492	605,919	4,102
Restricted for construction	34	91,952	-	91,986	-
Restricted for debt service	65	-	-	65	-
Restricted for health and welfare	-	-	2,615	2,615	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for claims liability	-	-	-	-	2,516
Restricted for pension benefits	445	487	-	932	-
Unrestricted	795	1,570	(149,932)	(147,567)	58,756
Total Net Position	\$ 373,378	\$ 241,397	\$ (60,675)	\$ 554,100	\$ 65,374

* Audited by other auditors

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, 2019
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1*	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 24,950	\$ 35,008	\$ -	\$ 59,958	\$ 30,439
Other operating revenue	-	-	4,880	4,880	647
Premiums	-	-	-	-	17,162
Total operating revenues	24,950	35,008	4,880	64,838	48,248
OPERATING EXPENSES					
Personnel services	14,899	17,962	4,731	37,592	16,432
Contractual services, supplies, materials, and other	22,700	21,665	-	45,088	20,688
Depreciation and amortization	16,463	8,958	9,172	34,593	601
Claims	-	-	(493)	(493)	6,929
Total operating expenses	54,062	48,585	14,133	116,780	44,650
Operating income/(loss)	(29,112)	(13,577)	(9,253)	(51,942)	3,598
NONOPERATING REVENUES (EXPENSES)					
Taxes	9,497	11,371	-	20,868	-
State revenue sharing	494	590	-	1,084	-
Intergovernmental revenues	4	165	-	169	42
Assessment income	67	-	-	67	-
Investment earnings	286	3,714	2,195	6,195	2,427
Interest and other charges	(326)	(63)	-	(389)	-
Gain (loss) on transfer of capital assets	-	(4)	1	(3)	-
Gain/(loss) on extinguishment of debt	8	83	-	91	-
Other	151	392	(1,446)	(903)	31
Total nonoperating revenues (expenses)	10,181	16,248	750	27,179	2,500
Income (loss) before contributions and transfers	(18,931)	2,671	(8,503)	(24,763)	6,098
CAPITAL CONTRIBUTIONS					
Capital assets	17,613	-	-	17,613	32
Construction sewer availability fees	402	-	-	402	-
Total capital contributions	18,015	-	-	18,015	32
Transfers in	1,255	1,322	-	2,577	38
Transfers out	(1,380)	(486)	(930)	(2,796)	(1,016)
Change in net position	(1,041)	3,507	(9,433)	(6,967)	5,152
Total net position - beginning of year	374,419	237,890	(51,242)	561,067	60,222
Total net position - end of year	\$ 373,378	\$ 241,397	\$ (60,675)	\$ 554,100	\$ 65,374

*Audited by other auditors

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, 2019
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1*	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 25,128	\$ 35,204	\$ 142	\$ 60,474	\$ 46,413
Payments to suppliers	(22,811)	(20,050)	(574)	(43,435)	(20,405)
Payments to employees	(12,984)	(15,519)	(1,741)	(30,244)	(16,432)
Payments from claim settlements	-	-	(592)	(592)	(7,308)
Other revenue sources	-	-	-	-	-
Net cash provided by (used in) operating activities	<u>(10,667)</u>	<u>(365)</u>	<u>(2,765)</u>	<u>(13,797)</u>	<u>2,268</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes from millage	9,040	1	-	9,041	-
Loan Programs	-	362	-	362	-
Transfers to other funds	(1,380)	(486)	(930)	(2,796)	(1,016)
Transfers from other funds	1,255	1,323	-	2,578	38
Net cash provided by (used in) noncapital financing activities	<u>8,915</u>	<u>1,200</u>	<u>(930)</u>	<u>9,185</u>	<u>(978)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Taxes from millage	-	10,786	-	10,786	-
State revenue sharing	494	591	-	1,085	-
Intergovernmental revenues	4	165	-	169	42
Proceeds from capital debt	1,425	-	-	1,425	-
Purchases of capital assets	-	(510)	-	(510)	-
Acquisition and construction of capital assets	172	(2,093)	-	(1,921)	(164)
Construction sewer availability fees	402	-	-	402	-
Assessment income	67	-	-	67	-
Service charges	(154)	-	-	(154)	-
Principal and defeasance payments on borrowing	(2,146)	-	-	(2,146)	-
Interest payments	(172)	(87)	-	(259)	-
Interest paid on capital debt	-	(63)	-	(63)	-
Proceeds from sales of capital assets	-	-	-	-	31
Net cash provided by (used in) capital and related financing activities	<u>92</u>	<u>8,789</u>	<u>-</u>	<u>8,881</u>	<u>(91)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	26,340	23,735	50,075	52,425
Purchase of investments	-	(26,581)	(25,031)	(51,612)	(61,502)
Investment earnings and other	286	3,714	1,926	5,926	2,427
Net cash provided by (used in) investing activities	<u>286</u>	<u>3,473</u>	<u>630</u>	<u>4,389</u>	<u>(6,650)</u>
Net increase (decrease) in cash and cash equivalents	(1,374)	13,097	(3,065)	8,658	(5,451)
Cash and cash equivalents, January 1, 2019	11,573	90,716	5,680	107,969	22,308
Cash and cash equivalents, December 31, 2019	<u>\$ 10,199</u>	<u>\$ 103,813</u>	<u>\$ 2,615</u>	<u>\$ 116,627</u>	<u>\$ 16,857</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	(29,112)	(13,577)	(9,253)	(51,942)	3,598
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	16,462	8,958	9,172	34,592	602
Other revenue sources	-	-	-	-	-
(Increase) decrease in accounts receivable	176	22	1	199	(98)
(Increase) decrease in intergovernmental receivables	2	-	-	2	-
(Increase) in due from other funds	-	-	-	-	(1,738)
(Increase) decrease in inventories, prepaid and other assets	(54)	209	5	160	(126)
Decrease in customer deposits	-	174	-	174	-
Increase (decrease) in accounts payable	(57)	1,407	145	1,495	408
Decrease in claims and judgements payable	-	-	-	-	(379)
Increase/(Decrease) in accrued expense and other liabilities	27	(12)	(1,085)	(1,070)	-
Increase (decrease) in deferred charges related to net OPEB liability	1,551	2,739	-	4,290	-
Increase (decrease) in deferred charges related to net pension liability	(5,838)	(7,201)	9,103	(3,936)	-
Increase (decrease) in net OPEB liability	(986)	(1,729)	-	(2,715)	-
Increase (decrease) in net pension liability	7,162	8,645	(6,113)	9,694	-
Advance lease payment	-	-	(4,740)	(4,740)	-
Total adjustments	<u>18,445</u>	<u>13,212</u>	<u>6,488</u>	<u>38,145</u>	<u>(1,331)</u>
Net cash provided by (used in) operating activities	<u>\$ (10,667)</u>	<u>\$ (365)</u>	<u>\$ (2,765)</u>	<u>\$ (13,797)</u>	<u>\$ 2,267</u>
Noncash investing, capital, and financing activities:					
Capital asset trade-ins	-	(4)	1	(3)	-
Acquisitions of property, plant, and equipment through capital contributions	17,613	-	-	17,613	32

The accompanying notes are an integral part of this statement

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

FIDUCIARY FUNDS
December 31, 2019
(in thousands of dollars)

	<u>Pension Trust Funds*</u>	<u>Agency Funds</u>
ASSETS		
Current assets:		
Cash and cash equivalents	2,911	\$ -
Investments		
Common stocks	81,194	-
Mutual funds - common stock equities	18,840	-
Mutual funds - money market/cash reserve	2,241	-
Corporate bonds	6,721	-
US Treasury obligations	7,624	-
US Government agencies	7,054	-
Share of pooled assets	-	5,131
Receivables		
Interest	152	-
Intergovernmental	-	888
Contributions	19	-
Net pension asset	-	
Capital assets (net of accumulated depreciation)	4	-
	<hr/>	<hr/>
Total Assets	126,760	6,019
	<hr/>	<hr/>
Deferred outflows of resources	162	-
	<hr/>	<hr/>
LIABILITIES		
Current liabilities:		
Accounts payable	29	762
Other payables and accruals	259	5,256
Total current liabilities	<hr/> 288	<hr/> 6,018
Noncurrent liabilities:		
Net pension liability	127	-
Total other post employment benefit liability	197	1
Total noncurrent liabilities	<hr/> 324	<hr/> 1
	<hr/>	<hr/>
Total Liabilities	612	6,019
	<hr/>	<hr/>
Deferred inflows of resources	69	-
	<hr/>	<hr/>
NET POSITION		
Net position restricted for pension benefits	<hr/> <u>126,241</u>	<hr/> <u>\$ -</u>

***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, 2019
(in thousands of dollars)

	Pension Trust Funds*
ADDITIONS	
Contributions:	
Employer	\$ 2,537
Plan members	5
Total contributions	2,542
Investment earnings:	
Dividends and interest	2,652
Realized gains and losses	18,954
Net increase (Decrease) in the fair value of investments	(241)
Total investment earnings	21,365
Less investment expense	(406)
Net investment earnings	20,959
Total additions	23,501
DEDUCTIONS	
Benefits	11,399
Refunds and withdrawals	60
Increase in OPEB liability	(37)
Administrative expense	579
Total deductions	12,001
Change in net position	11,500
Net position - beginning of year	114,741
Net position - ending	\$ 126,241

***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, 2019
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES				TOTAL	TOTAL
	JEDCO*	JEFFERSON FACILITIES, INC.**	JEFFERSON REDEVELOPMENT, INC.**	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 2*			
ASSETS AND OTHER DEBITS								
Current Assets								
Cash and cash equivalents	\$ 2,727	\$ 29	\$ -	\$ 777	\$ 19,415	\$ 20,221	\$ 22,948	
Investments	3,748	-	-	8,297	61,630	69,927	73,675	
Receivables, net of allowances for estimated uncollectibles								
Interest	-	-	-	-	-	-	-	
Accounts	-	4	-	-	25,168	25,172	25,172	
Notes	8,188	-	-	-	-	-	8,188	
Intergovernmental	81	-	-	-	-	-	81	
Other	76	-	-	256	6,287	6,543	6,619	
Inventories	-	-	-	-	8,679	8,679	8,679	
Prepaid items	57	6	-	-	10,655	10,661	10,718	
Restricted assets								
Cash and cash equivalents	-	-	-	-	274	274	274	
Investments	-	-	-	-	34,631	34,631	34,631	
Total current assets	14,877	39	-	9,330	166,739	176,108	190,985	
Noncurrent Assets								
Restricted assets								
Investments	-	-	-	-	25,930	25,930	25,930	
Mortgage loans receivable	-	-	-	11,828	-	11,828	11,828	
Other assets	-	-	-	-	5,659	5,659	5,659	
Capital assets not being depreciated	8,714	-	-	-	21,012	21,012	29,726	
Capital assets being depreciated, net	11,479	258	5,185	-	129,490	134,933	146,412	
Total noncurrent assets	20,193	258	5,185	11,828	182,091	199,362	219,555	
TOTAL ASSETS	35,070	297	5,185	21,158	348,830	375,470	410,540	
DEFERRED OUTFLOWS OF RESOURCES								
Pension-related deferred outflows	-	-	-	-	-	-	-	

* Audited by other auditors

** Audited by other auditors as of June 30, 2019

The accompanying notes are an integral part of this statement.

[Continued]

JEFFERSON PARISH, LOUISIANA

**COMPONENT UNITS*
COMBINING STATEMENT OF NET POSITION - CONTINUED**

**December 31, 2019
(in thousands of dollars)**

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES				TOTAL	TOTAL
	JEDCO *	JEFFERSON FACILITIES, INC.**	JEFFERSON REDEVELOPMENT, INC.**	JEFFERSON PARISH FINANCE AUTHORITY *	HOSPITAL DISTRICT NO. 2 *			
LIABILITIES								
Current Liabilities								
Accounts payable	\$ 126	\$ 17	\$ -	\$ -	\$ 26,045	\$ 26,062	\$ 26,188	
Accrued interest payable	-	32	-	-	4,167	4,199	4,199	
Other payables and accruals	149	116	-	312	23,770	24,198	24,347	
Unearned revenue	-	-	-	-	-	-	-	
Current portion of bonds payable	137	-	-	-	133,913	133,913	134,050	
Current portion of loan payable	-	355	-	-	-	355	355	
Total current liabilities	412	520	-	312	187,895	188,727	189,139	
Long-term debt less current maturities								
Net pension liability, net of current portion	-	-	-	-	29,350	29,350	29,350	
Total other postemployment benefit liability	-	-	-	-	-	-	-	
Other payables and accruals	-	151	-	-	8,370	8,521	8,521	
Bonds payable	1,727	-	-	10,200	-	10,200	11,927	
Loan payable	-	5,150	-	-	-	5,150	5,150	
Total long-term debt	1,727	5,301	-	10,200	37,720	53,221	54,948	
TOTAL LIABILITIES	2,139	5,821	-	10,512	225,615	241,948	244,087	
DEFERRED INFLOWS OF RESOURCES								
Pension-related deferred inflows	-	-	-	-	2,830	2,830	2,830	
NET ASSETS								
Net investment in capital assets	18,329	-	-	-	16,589	16,589	34,918	
Restricted	11,108	-	-	832	36,233	37,065	48,173	
Unrestricted	3,494	(5,524)	5,185	9,814	67,563	77,038	80,532	
Total net position	\$ 32,931	\$ (5,524)	\$ 5,185	\$ 10,646	\$ 120,385	\$ 130,692	\$ 163,623	

* Audited by other auditors

** Audited by other auditors as of June 30, 2019

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMPONENT UNITS*
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2019
(in thousands of dollars)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets					Total
		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. 2*	
Governmental activities										
JEDCO	\$ 3,545	\$ 781	\$ 2,515	\$ -	\$ (249)	\$ -	\$ -	\$ -	\$ -	\$ (249)
Total governmental activities	<u>3,545</u>	<u>781</u>	<u>2,515</u>	<u>-</u>	<u>(249)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(249)</u>
Business-type activities										
Jefferson Facilities, Inc	718	478	-	-	-	(240)	-	-	-	(240)
Jefferson Redevelopment, Inc	252	-	-	-	-	-	(252)	-	-	(252)
Jefferson Parish Finance Authority	965	-	-	-	-	-	-	(965)	-	(965)
Hospital District No. 2	351,159	300,789	-	-	-	-	-	-	(50,370)	(50,370)
Total business type activities	<u>\$ 353,094</u>	<u>\$ 301,267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (240)</u>	<u>\$ (252)</u>	<u>\$ (965)</u>	<u>\$ (50,370)</u>	<u>\$ (51,827)</u>
Total component units	<u>\$ 356,639</u>	<u>\$ 302,048</u>	<u>\$ 2,515</u>	<u>\$ -</u>	<u>\$ (249)</u>	<u>\$ (240)</u>	<u>\$ (252)</u>	<u>\$ (965)</u>	<u>\$ (50,370)</u>	<u>\$ (52,076)</u>
General revenues										
Unrestricted investment earnings					510	-	-	1,220	4,710	6,440
Miscellaneous					22	580	12	60	20,636	21,310
Total general revenues and transfers					<u>532</u>	<u>580</u>	<u>12</u>	<u>1,280</u>	<u>25,346</u>	<u>27,750</u>
Change in net position					283	340	(240)	315	(25,024)	(24,326)
Net position - beginning					32,648	(5,864)	5,425	10,331	145,409	187,949
Net position - ending					<u>\$ 32,931</u>	<u>\$ (5,524)</u>	<u>\$ 5,185</u>	<u>\$ 10,646</u>	<u>\$ 120,385</u>	<u>\$ 163,623</u>

* Audited by other auditors

** Audited by other auditors as of June 30, 2019

The accompanying notes are an integral part of this statement.



**NOTES TO THE
FINANCIAL STATEMENTS**



JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Discretely Presented Component Units

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

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

Jefferson Facilities Inc. (JFI): Jefferson Facilities Inc. is a non-profit economic development corporation created in accordance with state statutes with its jurisdiction limited to the West Bank of the Parish. The corporation entered into a cooperative endeavor agreement with the Parish to facilitate the development, design, financing, construction and operation of a parking garage at the "Jefferson Parish Courthouse Campus". The corporation is governed by a three member board of directors appointed by the Parish Council. Jefferson Facilities Inc. is considered to be fiscally dependent on the Parish as the Parish will guarantee any shortfall in debt service owed on the bonds issued to build the facility should net revenues of the parking garage be insufficient for such purpose. See Note 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 District No. 2: Hospital District No. 2 was organized in accordance with state statutes to provide the citizens of the Parish with acute care hospital services. Hospital District No. 2 services the East Bank of the Parish and is governed by a ten member board. Each of the seven Parish councilmen and the Parish President appoint a member to the board. 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. Hospital District No. 2 also provides a single-employer pension plan for hospital employees which is governed by a pension committee made up of members from the Hospital District No. 2 Board and employees of the Hospital.

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

Jefferson Parish Economic Development and Port District
700 Churchill Parkway Boulevard
Avondale, Louisiana 70095

Jefferson Parish Finance Authority
1221 Elmwood Park Boulevard, Suite 505
Harahan, Louisiana 70123

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. In 2018, the Parish provided \$1,897,000 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 2019.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany, St. Bernard, St. Charles, St. John and Tangipahoa Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$200,638 as an operating grant to the RPC for 2019.

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, 2018 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.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

The Jefferson Parish Employee Retirement System, Parochial Employees' Retirement System and the Firefighters Retirement System implemented GASB Statement No. 67, "Financial Reporting for Pension Plans" for the year ended December 31, 2014. The statement improves the usefulness of pension information found in the financial statements. The Net Pension Liability is expressed as the unfunded portion of the Total Pension Liability whereas in the past a liability was only recognized in the financial statements for the Net Pension Obligation which represented the accumulated shortfall of current year actuarially determined contributions. The statement also improves pension information found in the Notes to the Financial Statements and Required Supplementary information.

The Parish implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" an amendment of GASB Statement No. 27 and GASB Statement No. 71 "Pension Transition for Contributions Made Subsequent to the Measurement Date" an amendment of GASB Statement No. 68. The statement establishes standard for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenditures for employers with single employer and multi-employer pension plans. It requires employers in a multi-employer cost sharing plan to record a proportionate share of the net pension liability and pension expense on the Statement of Net Position. In addition, the statement details information that must be contained in the Notes to the Financial Statements and information that must be presented as Required Supplementary information.

The Parish implemented GASB Statement No. 77 "Tax Abatement Disclosures" for the year ended December 31, 2016. The statement requires governments that enter into tax abatement agreements to disclose a description of the tax abatement programs and the amount of taxes abated during the period. Additionally, any other commitments made by the government other than to abate taxes should also be disclosed. Information on the Parish tax abatement programs can be found in the Notes to the Financial Statements Note-M Tax Abatements.

The Parish implemented GASB Statement No. 82 – "Pension Issues – An Amendment of GASB Statements No. 67, No. 68 and No. 73" for the year ended December 31, 2017.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 No. 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 grant revenues available if collected within 180 days of year end. The Parish considers ad valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue, and charges for services. In accordance with GASB Statement No. 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.

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.

The Parish also reports deferred inflows/outflows of resources related to pensions in recognition of changes in the net pension liability. Further information can be found in Note S – Pension Plans.

Unearned revenues arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. Unearned revenues are reported in the deferred inflows 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 deferred inflow for unearned revenue is removed from the Balance Sheet and revenue is recognized. For the year ended December 31, 2019, the Parish reported unavailable revenues in the amount of \$245,075 in the Governmental Funds Balance Sheet which consists of \$221,965 of taxes levied for a future year, \$15,276 of unavailable grant revenues and \$7,834 of unspent federal loan proceeds (in thousands of dollars).

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The government reports the following major governmental funds:

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

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

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

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

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

The government reports the following 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.

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

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 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Consolidated Sewerage District No. 1, Consolidated Waterworks District No. 1, and Hospital District No. 1 enterprise funds, and of the internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include personnel services, contractual services, supplies, materials, 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, 2019 represented by purchase orders, contracts and other commitments were approximately \$6,913,876. These encumbrances are recorded as follows: General Fund \$912,105, East Bank Consolidate Fire District \$57,686, and Other Governmental Funds \$5,944,085.

6. CASH, INVESTMENTS AND POOLED ASSETS

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH, INVESTMENTS AND POOLED ASSETS (Continued)

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

Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The investments of the pension trust funds are reported at fair value. Short-term investments are reported at cost which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market value are reported at estimated fair value.

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: bonds, debentures, notes or other indebtedness issued by a state of the U. S., investment grade commercial paper of domestic U. S. corporations, certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies. The Parish investment policy does not include derivative instruments as authorized investments, and as part of the daily monitoring of investment transactions, the Finance Department looks for any unauthorized investments such as derivatives. The Parish did not have any investments in derivative instruments for the year ending December 31, 2019.

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, 2019 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, 2019.

11. RESTRICTED ASSETS

Included in restricted assets of the enterprise funds are: 1) The "Customer Deposits" account, which is used to segregate water meter deposits used to pay any outstanding water bills when customers discontinue service, 2) The "Construction Fund" account, which is used to segregate those resources accumulated by collection of sewer availability fees and transfers from the operating fund to be used for capital improvements and renovations, 3) Hospital District No. 1 restricted assets to be used for funding of retirement plans, account for advance portion of prepaid rent under lease agreement and an escrow fund that has been set up for performance consideration and 4.) The unspent portion of restricted debt proceeds. 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 and.

12. CAPITAL ASSETS

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. CAPITAL ASSETS (Continued)

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.

1. FUND EQUITY

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

The Parish 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY (Continued)

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

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

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

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

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. The Parish did not have any stabilization agreements for the year ended December 31, 2019.

16. INTERFUND TRANSACTIONS

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

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

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

17. INDIRECT COSTS

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 2019 amounted to \$824,822 for grant programs and \$19,534,837 for other funds.

18. USE OF ESTIMATES

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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, 2019) is presented below:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE/ (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 98,118,626	\$ 99,475,213	\$ 1,356,587
Expenditures and other financing uses	<u>105,668,654</u>	<u>104,484,246</u>	<u>1,184,408</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(7,550,028)</u>	\$ <u>(5,009,033)</u>	\$ <u>2,540,995</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 30,716,947	\$ 62,150,985	31,434,038
Expenditures and other financing uses	<u>30,716,947</u>	<u>62,150,985</u>	<u>(31,434,038)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 43,252,529	\$ 44,120,518	867,989
Expenditures and other financing uses	<u>42,870,362</u>	<u>45,437,738</u>	<u>(2,567,376)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>382,167</u>	\$ <u>(1,317,220)</u>	\$ <u>(1,699,387)</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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, 2019, is presented below (in thousands of dollars):

	<u>GENERAL</u>	<u>FEDERAL AND STATE GRANTS</u>	<u>EAST BANK CONSOLIDATED FIRE DISTRICT</u>
Net changes in fund balances (budgetary basis)	\$ 3,482	\$ 115	\$ 1,260
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	(931)	(1,242)	42
To adjust share of pooled assets to fair market value	920		261
To adjust revenues for accrued/deferred revenues	0	(4,274)	
To adjust expenditures for capitalized assets	29		
Net changes in fund balances (GAAP basis)	\$ <u>3,500</u>	\$ <u>(5,401)</u>	\$ <u>1,563</u>

2. INDIVIDUAL FUND DISCLOSURE

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 2019:

	<u>EXPENDITURES (BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
<u>SPECIAL REVENUE</u>			
Fire District #4	\$ 724,749	\$ 722,127	\$ (2,622)
Fire District #5	3,157,796	3,153,573	(4,223)
Fire District #7	4,031,670	4,025,636	(6,034)
Emergency Communications District	7,649,390	7,633,000	(16,390)
24 th Judicial District Court Commissioners	1,412,790	1,401,305	(11,485)
Criminal Justice	197,584	197,406	(178)

In 2019, Fire District #4, Fire District #5 and Fire District #7 expenditures exceed appropriation as a result of the reclassification of telephone expenditures that were previously reported as receivables. In 2019, the Emergency Communications District expenditures exceeded appropriations as amounts remitted for 911 services increased as 911 fees revenues exceeded budgeted revenues by \$16,390. In 2019, 24th Judicial District Court Commissioners expenditures exceeded appropriation as a result of increased personnel costs. In 2019, Criminal Justice expenditure exceeded appropriations as a result of prorated expenditures for the Security Unit.

3. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at fiscal year-end December 31st, 2019 (in thousands of dollars):

Federal and State Grants – The Federal and State Grants Fund had a deficit unassigned fund balance of \$6,406 at December 31, 2019. This deficit was the result of timing differences in when expenditures are incurred and revenues recognized.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$131,129,347. The bank balance of the deposits was \$134,445,965 and is categorized as follows:

Amount insured by the FDIC or collateralized by pledged securities	\$ 22,510,904
Cash held in trust	<u>111,935,061</u>
Total Bank Balance	<u>\$ 134,445,965</u>

Custodial Credit Risk – Deposits

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

INVESTMENTS

Custodial Credit Risk – Investments

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

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

	All Investments			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U. S. Government Agencies	\$ 7,053,755	\$ 7,053,755	\$ -	\$ -
U S Treasury Notes	327,972,009	-	327,972,009	-
U. S. Instrumentality	157,533,727	7,624,196	149,909,531	-
Securities (FNMA, FHLB, etc.)	142,563,614	-	142,563,614	-
Municipal bonds	548,331,197	6,720,575	541,610,622	-
Equity funds	81,193,994	27,017,270	54,176,724	-
Mutual funds	21,081,372	2,241,063	18,840,309	-
Total Investments	<u>\$ 1,285,729,668</u>	<u>\$ 50,656,859</u>	<u>\$ 1,235,072,809</u>	<u>\$ -</u>
Per Combined Statement of Net Position				
Assets				
Investments	\$356,045,081			
Restricted assets				
Investments	81,209,636			
Investments included in pooled assets	724,801,059			
Per Combined Statement of Fiduciary Net Position	<u>123,673,892</u>			
Total per above	<u>\$1,285,729,668</u>			

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

Equity funds in the amount of \$81,193,994 and mutual funds in the amount of \$21,081,372 are owned by the Employees Retirement System of Jefferson Parish and the Retirement Plan for Employees of West Jefferson Medical Center.

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

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

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

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

The following table illustrates the Parish’s investment exposure to credit risk as of December 31, 2019 (excludes investments held by the Pension Trust Fund and Hospital District No. 1 Employees Retirement Plan):

<u>Rating</u>	<u>Fair Value</u>
A	5,871,578
A+	8,324,445
A1	3,834,822
A2	3,062,769
AA	115,865,529
AA-	52,842,177
AA+	219,390,371
AAA	111,295,567
Aa1	33,363,480
Aa2	68,418,195
Aa3	16,625,588
Aaa	387,054,796
Baa2	1,625,094
F1	130,086,396
	<u>4,394,969</u>
Total	<u>\$ 1,162,055,776</u>

NOTE D - POOLED ASSETS

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

<u>Pooled Assets</u>	
Cash and cash equivalents	\$ 49,078,139
Investments	724,801,052
Accrued interest and other payables	<u>4,434,609</u>
Total Pooled Assets	<u>\$ 778,313,800</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 24,370,241	\$ -
Special Revenue	181,105,891	15,034,425
Debt Service	22,718,730	501,748
Capital Project	419,871,889	-
Enterprise	108,581,944	3,226,702
Internal Service	35,297,385	-
Agency	<u>5,130,595</u>	-
Total Equity	797,076,675	<u>\$ 18,762,875</u>
less: Advances	<u>(18,762,875)</u>	
Total Equity in Pool	<u>\$ 778,313,800</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2019, 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 \$ 2,270,106 and \$ 2,020,724 at December 31, 2019 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	HOSPITAL DISTRICT NO. 1	TOTAL
Cash and cash equivalents	\$ 1,876	\$ 353	\$ 2,615	\$ 4,844
Investments	-	16,577	64,632	81,209
Share of pooled assets	1,829	90,296	-	92,125
Investment in joint venture	-	-	150	150
Receivables	2,275	11,457	-	13,732
Net Pension asset	269	297	-	566
	<u>\$ 6,249</u>	<u>\$ 118,980</u>	<u>\$ 67,397</u>	<u>\$ 192,626</u>

NOTE G - CAPITAL ASSETS

The following is a summary of governmental fund-type fixed assets at December 31, 2019 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	\$ 68,731	\$ 1	\$ -	\$ -	\$ -	\$ 68,732
Construction in progress	64,720	113,944	-	(61,295)	(17,223)	100,146
Total capital assets not being depreciated	<u>133,451</u>	<u>113,945</u>	<u>-</u>	<u>(61,295)</u>	<u>(17,223)</u>	<u>168,878</u>
Capital assets being depreciated:						
Buildings	482,774	4,143	-	2,850	-	489,767
Improvements other than buildings	228,130	-	-	9,264	-	237,394
Vehicles	69,900	10,492	(2,933)	-	93	77,552
Machinery & equipment	301,132	3,284	(521)	1,071	21	304,987
Infrastructure	3,415,021	3	(4,143)	48,110	-	3,458,991
Total capital assets being depreciated	<u>4,496,957</u>	<u>17,922</u>	<u>(7,597)</u>	<u>61,295</u>	<u>114</u>	<u>4,568,691</u>
Less accumulated depreciation for:						
Buildings	231,544	15,690	-	-	-	247,234
Improvements other than buildings	118,694	9,435	-	-	-	128,129
Vehicles	59,360	4,902	(2,954)	-	114	61,422
Machinery & equipment	221,810	5,898	(511)	-	8	227,205
Infrastructure	2,571,929	28,246	-	-	-	2,600,175
Total accumulated depreciation	<u>3,203,337</u>	<u>64,171</u>	<u>(3,465)</u>	<u>-</u>	<u>122</u>	<u>3,264,165</u>
Total capital assets being depreciated, net	<u>1,293,620</u>	<u>(46,249)</u>	<u>(4,132)</u>	<u>61,295</u>	<u>(8)</u>	<u>1,304,526</u>
Governmental activities capital assets, net	<u>\$ 1,427,071</u>	<u>\$ 67,696</u>	<u>\$ (4,132)</u>	<u>\$ -</u>	<u>\$ (17,231)</u>	<u>\$ 1,473,404</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2019	COMMITTED	REQUIRED FUTURE FINANCING
General Government	\$ 3,376	\$ 1,522	\$ 1,854	\$ -
Public Safety	10,583	3,502	7,081	-
Public Works	209,283	72,284	136,999	-
Transit	7,520	6,466	1,054	-
Health & Welfare	7,333	5,978	1,355	-
Culture & Recreation	49,271	10,394	38,877	-
	<u>\$ 287,366</u>	<u>\$ 100,146</u>	<u>\$ 187,220</u>	<u>\$ -</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2019 (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	\$ 29,534	\$ -	\$ -	\$ -	\$ -	\$ 29,534
Construction in progress	7,453	4,182	-	(2,275)	-	9,360
Total capital assets not being depreciated	<u>36,987</u>	<u>4,182</u>	<u>-</u>	<u>(2,275)</u>	<u>-</u>	<u>38,894</u>
Capital assets being depreciated:						
Buildings	245,563	-	-	-	-	245,563
Collection and distribution systems	709,865	-	-	1,193	17,066	728,124
Plants	288,209	-	-	-	-	288,209
Improvements other than buildings	30,118	-	-	1,082	112	31,312
Machinery & equipment	223,518	299	(674)	-	39	223,182
Vehicles	14,031	244	-	-	(38)	14,237
Total capital assets being depreciated	<u>1,511,304</u>	<u>543</u>	<u>(674)</u>	<u>2,275</u>	<u>17,179</u>	<u>1,530,627</u>
Less accumulated depreciation for:						
Buildings	169,943	5,584	-	-	-	175,527
Collection and distribution systems	347,565	16,117	-	-	-	363,682
Plant	144,360	6,143	-	-	-	150,503
Improvements other than buildings	16,604	1,166	-	-	-	17,770
Machinery & equipment	209,388	4,497	(670)	-	(3)	213,212
Vehicles	11,223	1,086	-	-	(400)	11,909
Total accumulated depreciation	<u>899,083</u>	<u>34,593</u>	<u>(670)</u>	<u>-</u>	<u>(403)</u>	<u>932,603</u>
Total capital assets being depreciated, net	<u>612,221</u>	<u>(34,050)</u>	<u>(4)</u>	<u>2,275</u>	<u>17,582</u>	<u>598,024</u>
Business-type activities capital assets, net	<u>\$ 649,208</u>	<u>\$ (29,868)</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ 17,582</u>	<u>\$ 636,918</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE G – CAPITAL ASSETS (Continued)

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

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

Depreciation expense was charged to functions as follows:

General Government	\$ 4,140
Public Safety	7,443
Public Works	37,370
Transit	978
Health & Welfare	1,734
Culture & Recreation	<u>12,506</u>
Total Governmental activities depreciation expense	<u>\$ 64,171</u>
Business-type activities:	
Water	\$ 8,958
Sewer	16,463
Hospital District No. 1	<u>9,172</u>
Total Business-type activities depreciation expense	<u>\$ 34,593</u>

NOTE H – LESSOR LEASES AND INVESTMENT IN JOINT VENTURE

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

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

As such, as of the effective date, the financial statements of the Service District are no longer included as a discretely presented component unit; rather they are included as a blended component unit. The Service District's financial information is presented as a major proprietary fund.

The lease agreement terms included payment by LCMC in the amount of \$200,000,000 for prepaid rent under the master hospital lease. The Parish has reported a liability in the amount of \$180,479,040 for unearned portion of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 28.

Included in restricted cash and cash equivalents on the Proprietary Funds Net Position on page 28 is \$1,664,680 that has been placed in escrow for performance consideration for foreseeable steady financial performance of the hospital business (the operations of the facilities) over a three (3) period and contingent upon the level of annual earnings from operations before interest expense, depreciation and amortization, determined in accordance with generally accepted accounting principles.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE H – LESSOR LEASES AND INVESTMENT IN JOINT VENTURE (Continued)

Hospital District No. 1 and LCMC have created a Louisiana Partnership known as the Community Services Collaborative (CSC) to provide a vehicle to allow the parties to collaboratively monitor and address any service needs by the residents of the Westbank Community. The CSC has been initially funded with equal contributions of \$150,000, with each partner having a fifty percent (50%) vote in the governance of the Partnership.

The Parish's current equity interest in the joint venture remains equal to the originally contributed amount of \$150,000 and is reported in the Proprietary Fund Statement of Net Position. Any increase or decrease in the Parish's equity interest will be reported in the Statement of Revenues, Expenses and Changes in Net Position. A copy of the financial report for the CSC is available on the Parish website.

Future recognition of advanced lease payment and lease payment revenues are as follows:

<u>Year</u>	<u>Amount</u>
2020	\$ 4,835
2021	4,932
2022	5,030
2023	5,131
2024-2033	57,304
2034-2043	69,854
2044-2053	85,151
2054-2060	67,765
Total	<u>\$ 300,002</u>

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2019, includes the following serial bonds (in thousands of dollars):

<u>DESCRIPTION</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS FROM</u>	<u>TO</u>	<u>AMOUNT ISSUED</u>	<u>AMOUNT OUT-STANDING</u>
SPECIAL TAX AND GENERAL OBLIGATION BONDS						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 2009 A	5.25-5.80	12/01/19	-	-	50,000	-
Series 2009 B	4.00-5.00	12/01/19	-	-	109,290	-
Series 2013	2.09	12/01/22	6,275	6,540	45,085	19,215
Series 2017A	2.60	12/01/30	2,090	6,100	41,675	41,675
Series 2017B	5.00	12/31/42	4,155	11,140	107,815	107,815
Series 2019A	5.00	12/01/27	1,315	9,465	52,635	52,635
Series 2019B	5.00	12/01/42	8,620	19,140	<u>227,365</u>	<u>227,365</u>
Total Special Sales Tax Revenue Bonds					<u>633,865</u>	<u>448,705</u>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy						
Tax Refunding & Improvement Bonds, Series 2018	2.90	12/01/31	220	680	<u>7,020</u>	<u>6,770</u>
					<u>7,020</u>	<u>6,770</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

DESCRIPTION	FINAL	MATURITY	RANGE OF ANNUAL		AMOUNT	AMOUNT
	INTEREST		DATE	PRINCIPAL		
	RATES		FROM	TO		
<u>Public Improvement Revenue Bonds</u>						
Second Parish Court Building Revenue Bond - Series 2014	2.00-4.00	03/01/33	\$ 180	\$ 285	\$ 4,010	\$ 3,175
24th Judicial District Court Revenue Bond - Series 2014	2.00-4.00	04/01/34	375	625	9,010	7,280
LDEQ Consolidated Sewer Series 2013	0.45	02/01/34	597	809	15,250	9,729
LDEQ Taxable Sewer Series 2014	0.45	02/01/35	716	1,062	20,000	13,611
LDEQ Taxable Sewer Series 2017	0.45	02/01/38	233	966	20,000	4,982
LDNR Taxable Sewer Series 2014	0.50	02/01/24	225	225	2,252	1,126
LDNR Taxable Sewer Series 2015	2.00	02/01/25	300	300	3,000	1,800
LDNR Taxable Drainage Series 2014	2.00	02/01/24	212	212	2,118	1,059
LDHH Taxable Water Series 2014	2.95	02/01/34	100	161	3,550	1,927
LDNR Taxable Road Lighting Series 2018-1	2.00	02/01/28	154	193	1,728	1,574
LDNR Taxable Road Lighting Series 2018-2	2.00	02/01/28	328	400	3,270	3,270
Total Public Improvement Revenue Bonds					<u>84,188</u>	<u>49,533</u>
<u>General Obligation Bonds</u>						
Fire Protection District # 7	3.00-4.00	04/01/20	\$ 410	\$ 410	3,110	410
Consolidated Playground Dist.2	3.00-4.00	07/01/20	805	805	6,230	805
Total General Obligation Bonds					<u>9,340</u>	<u>1,215</u>
TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS					<u>\$ 734,413</u>	<u>\$ 506,223</u>
<u>CERTIFICATES OF INDEBTEDNESS</u>						
Animal Shelter Project - Series 2013	1.85	03/01/21	\$ 825	840	6,295	1,665
<u>SPECIAL ASSESSMENTS</u>						
Consolidated Sewerage District No 1 Series 2013- Chetta Drive	2.70	04/08/23	\$ 66	\$ 66	663	265
<u>LOAN PROGRAMS - Louisiana Community Development Authority:</u>						
Series 2008 A	Variable	06/01/30	295	1,160	6,770	3,930
Series 2009 A	Variable	04/01/19	-	-	63,850	-
Series 2009 B	Variable	04/01/19	-	-	3,100	-
Series 2009 C	Variable	04/01/20	280	280	6,500	280
Series 2010	Variable	04/01/30	150	220	3,165	1,995
Series 2015	Variable	04/01/27	1,035	1,220	11,320	9,010
Series 2016	Variable	04/01/31	2,630	4,775	43,010	42,290
Series 2019 GOMESA	4.0	11/01/44	35	2,380	23,500	23,500
Grand Isle Pavillion - Series 2005	Variable	02/28/19	9	10	1,012	-
West Jefferson Park - Series 2014	3.47	10/01/29	460	630	7,545	5,415
Total Loan Programs					<u>169,772</u>	<u>86,420</u>
TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS AND LOAN PROGRAMS					<u>\$ 911,143</u>	<u>\$ 594,573</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - 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 and 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. At December 31, 2019, \$0 remained outstanding for Series 2009A. In 2019, the Parish issued \$52,635,000 of Special Sales Tax Revenue Refunding Bonds Series 2019A for the purpose of redeeming \$52,635,000 aggregate principal amount of the Series 2009 B Revenue Bonds. At December 31, 2019, \$0 remained outstanding for Series 2009 B Revenue Bonds.

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, 2019, \$19,215,000 remained outstanding.

In 2015, the Parish issued \$36,165,000 of Special Sales Tax Revenue Refunding Bonds Series 2015 for the purpose of redeeming \$31,490,000 aggregate principal amount of the Series 2007 B Revenue Bonds. This refunding was undertaken to reduce total debt service by \$1,138,567 and resulted in an economic impact of \$1,153,737.

In 2017, the Parish issued \$41,675,000 of Special Sales Tax Revenue Refunding Bonds Series 2017A and \$107,815,000 of Special Sales Tax Revenue Bonds Series 2017B. The Series 2017A Bonds were issued for the purpose of refunding \$5,375,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007B and \$35,250,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2015. This refunding was undertaken to favorably restructure debt service payments which increased total debt service by \$8,519,506 and resulted in an economic impact of (\$1,076,751). The Series 2017B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2019, \$41,675,000 and \$107,815,000 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$52,635,000 of Special Sales Tax Revenue Refunding Bonds Series 2019A and \$227,365,000 of Special Sales Tax Revenue Bonds Series 2019B. The Series 2019A Bonds were issued for the purpose of refunding \$52,635,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bond Series 2009B. This refunding was undertaken to favorably restructure debt service payments by \$1,500,990 and resulted in an economic impact of \$3,487,813. The Series 2019B Special Sales Tax Revenue Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2019, \$52,635,000 and \$227,365,000 remained outstanding for the Series 2019A and 2019B respectively.

At December 31, 2019, the combined total of \$448,705,000 of such bonds remained outstanding and \$10,707,582 was available in the various Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

In 2017 the Parish issued \$7,020,000 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018. The Series 2018 Bonds were issued for the purpose of refunding \$130,000 aggregate principal amount of the East Bank Occupancy Refunding & Improvement Bonds Series 1997, \$1,880,000 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Series 2009B Bonds, and \$4,060,000 aggregate principal amount of the LCDA Series 2009C Bonds. This refunding was undertaken to reduce total debt service by \$414,710 and resulted in an economic impact of \$347,803. The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

Bank of the Mississippi River within the Parish of Jefferson. At December 31, 2019, \$6,770,000 of such bonds remained outstanding and \$244,353 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. In 2014, the Parish issued \$4,010,000 of Revenue Refunding Bonds for the purpose of redeeming \$3,885,000 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$319,982 and resulted in an economic impact of \$232,799. At December 31, 2019, \$3,175,000 of such bonds remained outstanding.

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. In 2014 the Parish issued \$9,010,000 Revenue Refunding Bonds for the purpose of redeeming \$8,385,000 aggregate principal amount of the 24th Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$846,549 and resulted in an economic impact of \$734,223. As of December 31, 2019, \$7,280,000 of such bonds remained outstanding and \$1,166,968 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds 2013 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250,000. 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. In 2019, the principal amount of \$8,501 was forgiven and reported as a gain on extinguishment of debt. Since 2013 the total principal forgiven is \$1,934,634. As of December 31, 2019, \$14,756,913 were drawn down and \$9,729,279 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$20,000,000. The Taxable Sewer Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2019 total loan proceeds of \$16,606,652 were drawn down and \$13,610,652 remain outstanding.

In 2017 the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 to provide funds for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish. The LDEQ loan is secured by a pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2019 total loan proceeds of \$5,156,253 were drawn down under this agreement and \$4,982,253 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,252,160 to provide funds for improvements to the East Bank Waste Water Treatment Plant and for replacement of pumps at the Terrytown No.2 Waste Water Treatment Plant. The Taxable Sewer Revenue Bonds Series 2014 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2019, \$2,026,944 were drawn down and \$1,126,080 remain outstanding.

The Taxable Water Revenue Bonds 2014 Series issued by the Louisiana Department of Health and Hospitals (LDHH) Drinking Water Revolving Loan authorized a loan amount of \$3,550,000 to provide funds for improvements and extensions to the Jefferson Parish water system. The Taxable Water Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drinking water system and user fees of the Proprietary Fund Consolidated Waterworks District No. 1. In 2019 the principal of \$83,486 was forgiven and reported as a gain on extinguishment of debt. Since 2014 the total principal forgiven is \$943,084. As of December 31, 2019, \$3,143,616 were drawn down and \$1,926,530 remain outstanding.

The Taxable Drainage Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,118,040 to provide funds for improvements to Lake Cataouatche No.1 Pumping Station. The Taxable Drainage Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drainage system and user fees of the Proprietary Fund Consolidated Drainage District No. 2. As of December 31, 2019, \$2,118,040 were drawn down and \$1,059,020 remain outstanding.

The Taxable Sewer Revenue Bonds 2015 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$3,000,000 to provide funds for improvements to the Terrytown No.2 Wastewater Pump Station, the Helios Avenue Wastewater Pump Station, and the Transcontinental Drive Wastewater Pump Station. The Taxable Sewer Revenue Bonds Series 2015 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2019, \$1,347,965 were drawn down and \$1,800,000 of such bonds remain outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270,000 to provide funds for energy efficiency upgrades and improvements to the street lighting on the East Bank at Metairie Road and West Metairie Avenue and the West Bank at Jamie Boulevard, Cousins Boulevard, and Medical Center Boulevard. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2019, zero has been drawn down and \$3,270,000 remain 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. As of December 31, 2019, \$805,000 of such bonds remain outstanding with \$61,312 available in a Debt Service Fund to service the debt.

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. As of December 31, 2019, \$410,000 of such bonds remain outstanding with \$82,704 available in the Debt Service Fund to service the debt.

At December 31, 2019, \$1,215,000 of General Obligation Bonds remained outstanding and \$144,016 was available to service the debt.

5. Certificates of Indebtedness

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, 2019, \$1,665,000 of such certificates remained outstanding and \$5,970 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, 2019, \$265,377 of such certificates remained outstanding and \$64,322 was available in the Proprietary Fund Consolidated Sewerage District No. 1 to service the debt.

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, 2019, \$0 of such loans remain outstanding.

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, 2019 \$3,930,000 of the LCDA Series 2008A remain outstanding with \$222,165 available in the Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

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. At December 31, 2019, \$0 of LCDA Series 2009A loans remain outstanding.

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. At December 31, 2019, \$0 of LCDA Series 2009B loans remain outstanding.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") for Series 2009C. 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. In 2017, the Parish issued \$4,060,000 East Bank Hotel Occupancy Tax Refunding Revenue Bonds Series 2018 for the purpose of advance refunding the LCDA 2009C Series. At December 31, 2019, \$280,000 of LCDA Series 2009C loans remain outstanding.

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, 2019, \$1,995,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$50,677 available in the Debt Service Fund to service the debts.

The West Jefferson Park and Recreation District 2004 bonds in the amount of \$10,000,000 were issued on October 19, 2004. The bonds were secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. In 2014, 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) West Jefferson Park and Playground District Revenue Bonds Series 2014 authorized a loan amount of \$7,545,000 for the purpose of redeeming \$7,120,000 aggregate principal of the West Jefferson Park and Community Center and Playground District Bonds Series 2004 and pay all legally incurred cost and expenses of the Bonds. This refunding was undertaken to reduce total debt service payment by \$517,683 and resulted in an economic impact of \$93,500. As of December 31, 2019, \$5,415,000 of West Jefferson Park and Playground District Series 2014 loans remained outstanding and \$281,439 was available in the Debt Service Fund to service the debt.

In 2015, the Parish issued \$11,320,000 LCDA Revenue Refunding Bonds Series 2015 for the purpose of redeeming \$10,265,000 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$731,617 and resulted in an economic impact of \$644,622. At December 31, 2019, \$9,010,000 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$176,190 was available in the Debt Service Fund to service the debt.

In 2016, the Parish issued \$43,010,000 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding the LCDA 2009A Series in the aggregate principal amount of \$43,585,000. This was undertaken to reduce total debt service payment by \$4,933,090 and resulted in an economic impact of \$4,080,825. At December 31, 2019, \$42,290,000 remained outstanding of the LCDA Series 2016 Bonds with a combined amount of \$32,805 available in the Debt Service Fund to service the debt.

In 2019, the Parish authorized a loan agreement in the amount of \$23,500,000 for Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") Revenue Bonds (Jefferson Parish GOMESA Project) Series 2019. The loan was acquired for the purpose of financing capital projects as authorized by the Gulf of Mexico Energy Security Act, Public Law 109-432, to provide funds for GOMESA eligible projects for the Barataria and Lake Pontchartrain Basins, including Grand Isle and Lafitte. Under the agreement, the Parish receives annual GOMESA revenues from a portion of federal funds collected from offshore lease bonuses, royalties and rentals. At December 31, 2019, \$23,500,000 of the LCDA GOMESA Series 2019 remain outstanding. LCDA GOMESA Series 2019.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - 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.

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$7,678 at December 31, 2019.

YEAR ENDED DECEMBER 31	CAPITAL LEASES (IN THOUSANDS OF DOLLARS)
2020	<u>535</u>
Total minimum lease payments	535
Less amount representing interest	<u>8</u>
Present value of net minimum lease payments	<u>\$ 527</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, 2019 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2019, the amount of accumulated annual and sick leave and salary-related costs was \$23,913,148 for all governmental funds. The current liability related to annual and sick leave for 2019 is \$1,586,513. 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 \$2,508,012 of internal service funds compensated absences is included in the total for all governmental funds.

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, 2019, the combined post closure costs for all phases are estimated to be \$35,951,292 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2019 is 21 years.

State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for all phases. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for 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, 2018 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The \$22,488,681 postclosure care liability on phases in operation at December 31, 2019 is made up of the following:

	<u>PHASE I</u>	<u>PHASE II</u>	<u>PHASES III</u>	<u>PHASE IV</u>	<u>TOTAL</u>
Area (acres)	75	78	117	200	470
Percentage	16%	17%	25%	45%	100%
Total estimated postclosure care costs	\$ 5,736,908	\$ 5,966,385	\$ 8,949,577	\$ 15,298,422	\$ 35,951,292
Estimated capacity used	100%	100%	100%	12%	
Liability at year end	<u>\$ 5,736,908</u>	<u>\$ 5,966,385</u>	<u>\$ 8,949,577</u>	<u>\$ 1,835,811</u>	<u>\$ 22,488,681</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2018. 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, 2019, \$197,386 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, \$2,655,370 is required as of December 31, 2019. The Parish has \$816,765 in accumulated value of previously purchased annuities as of December 31, 2019 leaving an unfunded amount of \$1,838,605.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - LONG-TERM DEBT (Continued)

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2019 (In thousands of dollars):

	<u>BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE AT YEAR END</u>	<u>DUE WITHIN ONE YEAR</u>
<u>Governmental Activities:</u>					
Bonds	\$ 278,894	\$ 280,000	\$ 85,846	\$ 473,048	\$ 12,547
Certificates of Indebtedness	2,475	-	810	1,665	825
Loan Programs	67,769	23,500	4,849	86,420	5,415
Bond Premium	19,741	52,527	2,518	69,750	-
Capital Leases	1,044	-	517	527	527
Compensated Absences	23,211	10,125	9,423	23,913	1,388
Claims and judgments payable	26,700	6,929	7,308	26,321	7,474
Landfill Postclosure Costs	22,111	378	-	22,489	-
Net Pension Liability	49,775	76,516	-	126,291	-
Total Post-Employment Liability	153,402	-	14,473	138,929	-
Pension Payable - Judges Annuities	2,067	-	228	1,839	-
Total governmental activities	<u>\$ 647,189</u>	<u>\$ 449,975</u>	<u>\$ 125,972</u>	<u>\$ 971,192</u>	<u>\$ 28,176</u>
<u>Business-type Activities:</u>					
Bonds	\$ 33,729	\$ 1,703	\$ 2,257	\$ 33,175	\$ 2,265
Special Assessments	332	-	67	265	66
Total Post-Employment Liability	33,940	7,757	-	41,697	-
Net Post-Employment Obligation	28,000	-	2,716	25,284	-
Total business type activities	<u>96,001</u>	<u>9,460</u>	<u>5,040</u>	<u>100,421</u>	<u>2,331</u>

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 \$317,271 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities					Business-Type Activities		Total Primary Government
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds	Certificates of Indebtedness	Loan Programs	Revenue Bonds	Special Assessment Debt	
2020	\$ 32,018	\$ 1,746	\$ 1,255	\$ 848	\$ 8,885	\$ 2,478	\$ 73	\$ 47,303
2021	32,308	1,739	-	848	7,981	3,448	72	46,396
2022	32,309	1,738	-	-	7,982	3,455	70	45,554
2023	32,307	1,738	-	-	7,986	3,463	68	45,562
2024	32,307	1,733	-	-	7,995	3,472	-	45,507
2025-2029	161,542	7,034	-	-	39,919	11,278	-	219,773
2030-2034	159,422	4,368	-	-	19,107	6,973	-	189,870
2035-2039	158,018	-	-	-	9,152	-	-	167,170
2040-2044	94,809	-	-	-	9,899	-	-	104,708
Total debt service to maturity	<u>\$ 735,040</u>	<u>\$ 20,096</u>	<u>\$ 1,255</u>	<u>\$ 1,696</u>	<u>\$ 118,906</u>	<u>\$ 34,567</u>	<u>\$ 283</u>	<u>\$ 911,843</u>
Less amounts representing interest:								
2020	\$ 21,938	\$ 494	\$ 40	\$ 23	\$ 3,470	\$ 213	\$ 7	\$ 26,185
2021	19,288	463	-	8	3,246	195	5	23,205
2022	18,834	430	-	-	3,047	174	4	22,489
2023	18,362	393	-	-	2,841	153	2	21,751
2024	17,802	353	-	-	2,625	132	-	20,912
2025-2029	79,707	1,218	-	-	9,509	413	-	90,847
2030-2034	60,432	387	-	-	4,052	112	-	64,983
2035-2039	35,488	-	-	-	2,567	-	-	38,055
2040-2044	7,714	-	-	-	1,129	-	-	8,843
Total interest	<u>\$ 279,565</u>	<u>\$ 3,738</u>	<u>\$ 40</u>	<u>\$ 31</u>	<u>\$ 32,486</u>	<u>\$ 1,392</u>	<u>\$ 18</u>	<u>\$ 317,270</u>
Total principal	<u>\$ 455,475</u>	<u>\$ 16,358</u>	<u>\$ 1,215</u>	<u>\$ 1,665</u>	<u>\$ 86,420</u>	<u>\$ 33,175</u>	<u>\$ 265</u>	<u>\$ 594,573</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE I - 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, 2019 related to these defeasances is as follows (in thousands of dollars):

LCDA Series 2009C Jefferson Parish Projects	\$ 4,060
Hospital Revenue Refunding Bonds Series 1998B	25,000
Hospital Revenue Refunding Bonds Series 2011A	<u>99,955</u>
Total Defeased Debt	<u>\$ 129,015</u>

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2019 is as follows:

	RECEIVABLE FUND	PAYABLE FUND
Major Fund Federal and State Grants	\$ -	\$ 13,532,120
Non Major Governmental Funds	-	2,004,053
Hospital District No. 1 Enterprise Fund	-	3,226,702
General Liability Internal Service Fund	<u>18,762,875</u>	<u>-</u>
Total	<u>\$ 18,762,875</u>	<u>\$ 18,762,875</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, 2019

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

Interfund transfers:

(in thousands of dollars)

Transfers in:

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital Imps	Road & Sewerage Sales Tax Capital Imps	Nonmajor Governmental Funds	Cons. Sewerage District No. 1 Enterprise Fund	Cons. Waterworks District No. 1 Enterprise Fund	Internal Service Funds	Total
<u>Transfers out:</u>										
General Fund	\$ -	\$ 1,882	\$ 48	\$ -	\$ -	\$ 1,349	\$ -	\$ -	\$ -	\$ 3,279
Federal and State Grants	-	-	-	1,393	-	7,807	-	-	-	9,200
East Bank Consolidated Fire District	-	-	-	-	-	-	-	-	-	-
Drainage and Pump Station Capital Improvements	-	54	-	-	3,000	469	-	1,200	-	4,723
Road & Street Capital Improvements	-	-	-	171	-	2,259	1,255	-	-	3,685
Nonmajor Governmental Funds	4,383	3,279	65	8,692	1,989	49,645	-	122	38	68,213
Consolidated Sewerage District No. 1 Enterprise Fund	-	-	-	-	1,270	110	-	-	-	1,380
Consolidated Waterworks District No. 1 Enterprise Fund	-	-	-	486	-	-	-	-	-	486
Hospital District No. 1 Governmental	-	-	-	-	-	930	-	-	-	930
Activities - Internal Service Funds	-	70	-	-	-	946	-	-	-	1,016
Total	\$ 4,383	\$ 5,285	\$ 113	\$ 10,742	\$ 6,259	\$ 63,515	\$ 1,255	\$ 1,322	\$ 38	\$ 92,912

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, 2019

NOTE K - RESTRICTIONS 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

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585	\$ 585
Restricted for:							
Judges' annuities	1,838	-	-	-	-	-	1,838
General Government	-	-	-	-	-	-	-
Public Safety	-	-	15,935	-	-	42,089	58,024
Public Works	-	-	-	141,280	417,605	47,651	606,536
Transit	-	-	-	-	-	23,189	23,189
Health and Welfare	-	-	-	-	-	17,231	17,231
Culture And Recreation	-	-	-	-	-	25,677	25,677
Economic Development	-	-	-	-	-	7,878	7,878
Urban Redevelopment and Housing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	41,044	41,044
Capital Projects	-	-	-	-	-	-	-
Committed for:							
Subsequent Year Expenditures	8,815	-	-	-	-	-	8,815
Capital Projects	-	-	-	-	-	203,152	203,152
Unassigned	21,260	(6,406)	-	-	-	-	14,854
Total Fund Balance	\$ 31,913	\$ (6,406)	\$ 15,935	\$ 141,280	\$ 417,605	\$ 408,496	\$ 1,008,823

2. Net Position

	Governmental Activities	Business Type Activities	Fiduciary Funds	Component Units	Total Reporting Entity
Net Investment in Capital Assets	\$ 1,257,757	\$ 605,919	\$ -	\$ 34,917	\$ 1,898,593
Restricted for:					
Judges' annuities	1,838	-	-	-	1,838
General Government	0	-	-	-	0
Public Safety	53,274	-	-	-	53,274
Public Works	44,002	-	-	-	44,002
Transit	26,107	-	-	-	26,107
Health and Welfare	10,478	2,615	-	-	13,093
Culture and Recreation	25,676	-	-	-	25,676
Economic Development	7,877	-	-	-	7,877
Urban Redevelopment and Housing	-	-	-	11,108	11,108
Construction	219,465	91,986	-	-	311,451
Debt Service	-	65	-	37,065	37,130
Investment in joint venture	-	150	-	-	150
Claims and judgments payable	2,516	-	-	-	2,516
Employees Pension benefits	6,646	932	126,241	-	133,819
Unrestricted	32,685	(147,567)	-	80,532	(34,350)
Total Net Position	\$ 1,688,321	\$ 554,100	\$ 126,241	\$ 163,622	\$ 2,532,284

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE L - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain millage for its services. The taxes remitted by the Sheriff's Department to the Parish are net of assessor's commission and pension fund contribution. Ad valorem taxes are recorded as revenue of the period for which levied, thus the 2018 property tax which was levied to finance the budget for 2019 and was recorded as revenue for the year 2019. The 2019 property tax which was levied to finance the budget for 2020 will be recorded as revenue in 2020.

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			
	2019 Budget		2020 Budget	
	Maintenance and Operation	Debt Service and Capital Improvements	Maintenance and Operation	Debt Service and Capital Improvements
Jefferson Parish (excluding City of Kenner)	1.31	-	1.31	-
Jefferson Parish (Kenner)	0.65	-	0.65	-
Jefferson Parish Library	6.17	-	6.17	-
Jefferson Parish Health Unit	2.14	-	2.14	-
Juvenile Detention	3.32	-	3.32	-
Consolidated Garbage District #1	3.86	-	3.86	-
Consolidated Road Lighting	2.90	-	2.90	-
Road Lighting District #7	5.50	-	5.50	-
East Bank Consolidated Fire District	24.01	-	24.01	-
Fire District #3	19.20	-	19.20	-
Fire District #4	16.65	-	16.65	-
Fire District #5	19.09	-	19.09	-
Fire District #6	23.36	-	23.36	-
Fire District #7	23.98	2.30	23.98	2.60
Fire District #8	24.05	-	24.05	-
Fire District #9	21.10	-	21.10	-
Consolidated Waterworks District No. 1	-	3.43	-	3.43
Consolidated Sewerage District No. 1	3.46	-	3.46	-
Consolidated Recreation and Community Center and Playground District	10.00	-	10.00	-
Sub District No.1 of Consolidated Playground	-	2.67	-	2.70
Playground District #16	10.99	-	10.99	-
Consolidated Drainage District #2	4.64	-	4.64	-
Consolidated Drainage District #2 (SELA)	4.73	-	4.73	-
Ambulance District #2	10.99	-	10.99	-
Transportation System	1.90	-	2.00	-
Transportation System-Disabled	0.95	-	1.00	-
Culture & Parks	0.97	-	0.97	-
Special Services District	2.42	-	2.42	-
Office of Inspector General	0.48	-	0.48	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE M - SALES TAX

At December 31, 2019, the total sales tax levied in Jefferson Parish was 9 3/4 percent. The state sales tax is 5 percent of this 9 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 credited to the established fund.

2007 Ordinance # 23179 dated November 14, 2007, was adopted by the Parish Council establishing the Churchill Economic Development District. The district is comprised of that portion of property bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and the Westbank Expressway in Jefferson Parish. The district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in a special trust fund, and are dedicated to the District solely for the purpose of promoting economic development throughout the District, including but not limited to the Churchill Technology and Business Park and other business and industries, and commercial, industrial, residential and recreational developments situated within the District; and for any other authorized

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE M - SALES TAX (Continued)

purpose of the District. This baseline includes a portion of the Sales and Use Tax, a ½ % Sales and Use Tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 24101 dated August 31, 2011 established an annual baseline of \$80,485 and any sales tax received over this amount should be credited to the established fund.

2008 Ordinance # 23449 dated December 10, 2008, was adopted by the Parish Council establishing the Metairie CBD Economic Development District No 1. The district is comprised of that portion of unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in the special trust fund, and are dedicated to the District solely for the purpose of paying the costs of infrastructure and economic development projects in the area within the described boundaries, or for the payment of debt service on bonds or other indebtedness incurred for economic development projects. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 23507 dated March 18, 2009 established a baseline of zero as the Parish's share, as no sales taxes were collected within the boundaries of the District during the 2007 fiscal year, and any sales tax received over this amount should be credited to the established fund.

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

NOTE N - TAX ABATEMENTS

As of December 31, 2019, the Parish provides tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Parish enters into ad valorem (property) tax abatement agreements with local businesses through its economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 *et seq*, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a **Payment in Lieu of Tax (PILOT) program**, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis. There are currently seven (7) active PILOT programs in the Parish. Payments received or due at December 31, 2019 under these PILOT agreements amounted to \$1,402,771 and were allocated to the following agencies

Taxing Agency	2019 Pilot Payments
Jefferson Parish	\$ 854,538
Jefferson Parish School Board	343,054
Jefferson Parish Sheriff's Office	92,193
Jefferson Parish Coroner	16,814
East Jefferson Levee District	8,841
West Jefferson Levee District	87,331
	\$ 1,402,771

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE N - TAX ABATEMENTS (Continued)

- The **Restoration Tax Abatement (RTA) program** is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial and residential properties in Downtown Development Districts, Economic Development Districts, or Historic Districts. The Parish has several eligible districts on both the east and west banks of the river. The program is authorized under LRS 47:4311-4319 and is administered by the Louisiana Department of Economic Development (LED). Abatements are obtained through application by the property owner, subject to approval by the Governor, the Louisiana Board of Commerce and Industry, and the local governing authority (i.e., the Parish), which includes proof that the property is in a targeted district and that the improvements have been made. The program allows the owner the right for five (5) years, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. Thus, the RTA abatement is equal to 100 percent of the additional ad valorem (property) tax resulting from the increase in assessed value as a result of the improvements. The contract may be eligible for renewal, subject to the same conditions, for an additional five (5) years, if approved. Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There were two (2) new abatement contracts awarded in 2019 and at year end, there are sixteen (16) active RTA abatement contracts in the Parish.
- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls. While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There was one (1) new ITEP contracts awarded in 2019 and at year end, there are eighty-eight (88) active ITEP abatements in the Parish.
- The **Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least five (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2019, there were -0- companies claiming EZ refunds on local sales taxes from the Parish.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE N - TAX ABATEMENTS (Continued)

The amount of tax abatements granted during 2019 under each program is as follows:

<u>Source/Tax Abatement Program</u>	<u>Type of Tax</u>	<u>Total Amount of Taxes Abated</u>	<u>Parish's Share of Abated Taxes</u>
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 1,402,771	\$ 854,538
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	741,685	452,805
Industrial Tax Exemption Program (ITEP)	Ad Valorem	10,373,699	6,277,852
Enterprise Zone (EZ) program	Sales Tax	-	-

NOTE O – MISCELLANEOUS REVENUES

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

	<u>Major Fund General Fund and General Government</u>	<u>Major Fund Federal and State Grants</u>	<u>Major Fund EB Consolidated Fire</u>	<u>Non Major Funds</u>	<u>Total</u>
Other Income	\$ 124	\$ 644	\$ 114	\$ 1,418	\$ 2,300
Lease-Rental Income	270	145	-	990	1,405
Surplus auction proceeds	271	-	1	705	977
Other Fees	59	466	168	246	939
Royalties	397	-	-	76	473
	<u>\$ 1,121</u>	<u>\$ 1,255</u>	<u>\$ 283</u>	<u>\$ 3,435</u>	<u>\$ 6,094</u>

NOTE P - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE

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

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2019, the outstanding claims liability was \$26,160,336, which includes an estimated liability for incurred but not reported claims of \$13,564,458. 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, 2019 is shown on the Statement of Net Position. The current portion of the liability is \$7,366,275 and the noncurrent portion is \$18,794,062. The Parish also recorded \$636,701 in recoveries from the Second Injury Fund as revenues in 2019. Changes in the Fund's claims liability amount for the years ended December 31, 2017, 2018 and 2019 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2017	\$ 29,059,731	\$ 3,603,142	\$ (6,537,631)	\$ 26,125,242
2018	26,125,242	7,768,362	(7,441,667)	26,451,937
2019	26,451,937	6,999,280	(7,290,881)	26,160,336

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE P - 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 .20 percent of its annual payroll into the fund. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2019 is shown on the Statement of Net Position. The current portion of the liability is \$106,655 and the noncurrent portion is \$53,328. Changes in the Fund's claims liability amount for the years ended December 31, 2017, 2018 and 2019 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2017	\$ 363,168	\$ 54,260	\$ (70,340)	\$ 347,088
2018	347,088	(58,065)	(41,380)	247,643
2019	247,643	(74,808)	(12,852)	159,983

NOTE Q - 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 \$950,000,000. 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 is paid to the Federal Government in cash. The Parish has disbursed \$190,000,000, inclusive of \$48,993,316 paid to the Corps of Engineers as the Parish's match. After Hurricane Katrina, \$100,000,000 of the total project cost was 100% federally funded. Since the \$100,000,000 post Katrina funding was exhausted, the remaining SELA work is cost shared 35% and 65%.

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, 2019 the Parish made a payment in the amount of \$549,244 for debt service based on this agreement and an amount of \$548,594 has been appropriated for debt service for 2020.

LITIGATION

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

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has determined that there was no material liability at December 31, 2019. Additional rebate calculations are scheduled to be performed in 2020.

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

On-behalf payments recorded as revenues and expenditures in the 2019 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 18,147
Justices of Peace and Constables	19,466
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,610,466</u>
Total on-behalf payments	<u>\$ 1,648,079</u>

NOTE R – 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 at a reduced amount of coverage. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

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

Life insurance coverage is provided in the amount of \$10,000 for retirees under age 70 and \$5,000 to retirees age 70 and older.

A summary of members participating in the plan at December 31, 2019 is as follows:

	<u>Plan membership</u>
Retirees and beneficiaries currently receiving benefit	
Payments	1,748
Active employees	2,992
Total	<u>4,740</u>

Funding Policy. Prior to the implementation of GASB 45 in 2007, 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 2019, The Parish's portion of health care funding cost for retired employees totaled \$7,268,849 and the life insurance totaled \$329,284.

The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2019, \$55,781,179 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish's total OPEB liability of \$164,213,264 was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Methods and Other Inputs. The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increase	2.50 percent
Discount rate	3.26% per annum based on the S&P 500 High Grade 20 Year Rate Index as of December 31, 2019
Healthcare cost trend rates	7.5% graded uniformly to 6.75% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2076.
Retirees' share of benefit-related costs	Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

For active employees, mortality rates were based on the RPH-2014 Employee Mortality Table, Generational with Projection Scale MP-2019. For retirees and beneficiaries, RPH-2014 Health Annuitant and Disable Retiree Mortality Tables for retirees and disabled employees, Generational with Projection Scale MP-2019.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability (in thousands)

	<u>Total OPEB Liability</u>
Balance at 12/31/2018	\$ 181,402
Changes for the year:	
Service cost	1,386
Interest	5,732
Difference between expected and actual experience	(42,219)
Changes in assumptions and other inputs	24,885
Benefit payments	<u>(6,973)</u>
Net Changes	<u>(17,189)</u>
Balance at 12/31/2019	<u>\$ 164,213</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.23 percent as of the beginning of the measurement period to 3.26 percent as of 12/31/2019.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26) or 1-percentage-point higher (4.26) than the discount rate (in thousands of dollars):

	<u>1% Decrease (2.26%)</u>	<u>Discount Rate (3.26%)</u>	<u>1% Decrease (4.26%)</u>
Total OPEB liability	\$190,512	\$164,213	\$143,353

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent decreasing to 5.75 percent) or 1-percentage-point higher (8.5 percent decreasing to 7.75 percent) than the discount rate (in thousands of dollars):

	<u>1% Decrease (6.5% decreasing to 5.75%)</u>	<u>Healthcare Cost Trend Rates (7.5% decreasing to 6.75%)</u>	<u>1% Increase (8.5% decreasing to 7.75%)</u>
Total OPEB liability	\$144,937	\$164,213	\$188,068

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

For the year ended December 31, 2019, the Parish recognized total OPEB expense of \$17,122,770. At December 31, 2019, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 28,146
Changes in assumptions and other inputs	16,590	-
	<u>\$ 16,590</u>	<u>\$ -</u>
Total	\$ 16,590	\$ -

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

<u>Year ended December 31:</u>	<u>Net Amount Recognized in OPEB Expense</u>
2020	\$ (5,778)
2021	(5,778)

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

COST OF LIVING PLAN

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 176 retirees received the cost of living adjustment from the Parish in 2019. The total calculated benefits to be paid to the Parish retirees in 2019 were \$210,429. This amount was reduced by \$41,414 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$169,015 in cost of living adjustment payments.

NOTE S – PENSION PLANS

Jefferson Parish is a participating employer in two defined benefit pension plans each administered by separate public employee retirement systems.

PLAN DESCRIPTIONS

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

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

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2019

Retired plan members or beneficiaries currently receiving benefits	327
Retired plan members with contingent survivor benefits	212
Inactive plan members entitled to but not yet receiving benefits	18
Active plan members	6
	<hr/>
Total	563
	<hr/>

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, 2018 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.

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - 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, 2018 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees' Retirement System financial report was not available. The financial information presented below is based on the financial report for the year ended December 31, 2019.

FIREFIGHTERS' RETIREMENT SYSTEM

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

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, 2018 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

HOSPITAL DISTRICT NO. 1

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2019

Retired plan members or beneficiaries currently receiving benefits	916
Terminated employees entitled to but not yet receiving benefits	482
Active plan members	-
Total	<u>1,398</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

PLAN DESCRIPTIONS (Continued)

HOSPITAL DISTRICT NO. 1 (Continued)

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

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

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

The Parish has the right under the Plan to discontinue its contributions at any time and to terminate the Plan.

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

Hospital District No. 1 issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. The financial report for year ended December 31, 2019 may be obtained by writing to: Jefferson Parish Hospital Service District No. 1, c/o Jefferson Parish General Government Building, 200 Derbigny St, Suite 6700, Gretna, LA 70053 or by calling 504-364-2626.

CONTRIBUTIONS

Employee and employer contributions for the Employees Retirement System of Jefferson Parish are actuarially determined. Member contribution rates may be amended only by the Jefferson Parish Council. Employer contribution rate changes can be recommended by the system Board of Trustees but the Jefferson Parish Council must approve the change.

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

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

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

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

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

<u>Defined Benefit Pension Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities</u>
Employees' Retirement System of Jefferson Parish	6.05%	.9%	-
Parochial Employees' Retirement System of Louisiana	9.5%	11.5%	\$1,559,424
Firefighters' Retirement System	10.0%	26.5%	\$2,134,792
Hospital District No. 1	0%	100%	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY/ASSET

The Parish's net pension liability/asset at December 31, 2019 is comprised of the entire net pension liability/asset relating to the Parish's single employer plans for the Employees' Retirement System of Jefferson Parish and the Parish's proportional share of the net pension liability/asset related to the cost sharing plans in which the Parish is a participating employer, Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System. The Parish's net pension liability for each plan was measured as of December 31, 2018 and June 30, 2019, respectively. The total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as follows shown below.

The following table presents the changes in the Parish's net pension liability/asset for the year ended December 31, 2019 (in thousands):

	<u>Net Pension Liability</u>			<u>Total</u>	<u>Net Pension Asset</u>
	<u>Parochial Employees Retirement System of Louisiana</u>	<u>State of Louisiana Firefighters' Retirement System</u>	<u>Hospital District No. 1</u>		<u>Employees' Retirement System of Jefferson Parish</u>
Total Pension Liability:					
Service cost	\$ 21,053	\$ 4,551	\$ -	\$ 25,604	\$ 15
Interest	51,760	13,260	6,926	71,946	2,301
Changes benefit terms	-	-	-	-	-
Changes in Parish's proportionate share Differences between expected and actual experience	1,372	(2,054)	N/A	(682)	N/A
	(969)	(1,099)	145	(1,923)	(1,072)
Changes of assumptions	16,748	2,289	1,772	20,809	1
Benefit payments	(39,118)	(8,867)	(8,887)	(56,872)	(2,512)
Refunds of member contributions	(2,344)	(177)	-	(2,521)	(60)
Other	(194)	66	-	(128)	-
Net change in total pension liability	48,308	7,969	(44)	56,223	(1,327)
Total pension liability - beginning	781,296	186,942	103,314	1,071,552	47,282
Total pension liability - ending (a)	\$ 829,604	\$ 194,911	\$ 103,270	\$ 1,127,785	\$ 45,955
Plan Fiduciary Net Position:					
Contributions - employer	\$ 14,084	\$ 5,112	\$ 1,705	\$ 20,901	\$ 833
Contributions - member	11,099	1,930	-	13,029	4
Net investment income	(43,530)	5,914	13,450	(24,166)	7,510
Contributions - nonemployer contributing entities	1,559	2,135	-	3,694	-
Benefit payments	(39,118)	(8,867)	(8,887)	(56,872)	(2,512)
Refunds of member contributions	(2,344)	(177)	-	(2,521)	(60)
Administrative expenses	(342)	(150)	(199)	(691)	(344)
Other	(194)	66	-	(128)	-
Net change in plan fiduciary net position	(58,786)	5,963	6,069	(46,754)	5,431
Plan fiduciary net position - beginning	797,815	139,082	69,654	1,006,551	45,087
Plan fiduciary net position - ending	\$ 739,029	\$ 145,045	\$ 75,723	\$ 959,797	\$ 50,518
Parish net pension (asset)/liability - ending	\$ 90,575	\$ 49,866	\$ 27,547	\$ 167,988	\$ (4,563)
Actuarial valuation date	6/30/2018	6/30/2019	12/31/2019		12/31/2018

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

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

	State of Louisiana Firefighters' Retirement System	Parochial Employees Retirement System of Louisiana
Proportionate share of net pension liability/(asset)	\$ 49,866	\$ 90,575
Parish proportion (%) of net pension liability	7.96%	20.41%
Increase/Decrease from prior measurement date	(.36%)	(1.85)%
Actuarial valuation dates	6/30/2019 and 6/30/2018	12/31/2018 and 12/31/2017

The net pension liability is based on the fiduciary net position for each of the plans as of the valuation dates shown above. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish's net pension liability is available for the Parochial Employees Retirement System of Louisiana here http://www.persla.org/new_pdf/GASB%2068%20Reports/GASB%2068%20Actuarial%20Report%202018.PDF and for the Firefighters Retirement System here <http://ffret.com/wp-content/uploads/2020/04/FRS-GASB-67-68-Report-2019.pdf>.

Actuarial Assumptions

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

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1
Date of experience study on which significant assumptions are based	1/1/10 – 12/31/14	1/1/13 – 12/31/17	7/1/09 – 6/30/14	12/31/2018- 12/31/19
Projected Salary Increase	4.75%	4.75%	Variable 4.5 -14.75 %	N/A
Inflation rate	2.4%	2.4%	2.5%	2.2%
Source of mortality assumptions	(1)	(1)	(2) & (3)	(4)

- (1) Pub-2010 Public Retirement Plans for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
- (2) RP-2000 Combined Health with Blue Collar Adjustment Sex Distinct Tables projected to 2031 were selected for employee, annuitant, and beneficiary mortality
- (3) RP-2000 Disabled Lives Mortality Table set back 5 years for males 3 years for females
- (4) Pri-2012 with generational projection using Scale MP-2019

Changes in actuarial assumptions since the prior measurement date are as follows:

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2018 was 6.5%, projected salary increase was 5.0% and inflation was 2.5%. For the Firefighters' Retirement System in 2018 the inflation rate used was 2.7%. For the Parochial Employees' Retirement System of Louisiana, the investment rate of return net of pension plan investment expense including inflation decreased from 6.75% to 6.50% and the inflation rate decreased from 2.5% to 2.4%.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

Discount Rate

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

	Employees' Retirement System of Jefferson Parish	State of Louisiana Firefighters' Retirement System	Hospital District No.1	Parochial Employees' Retirement System of Louisiana
Discount Rate	6.5%	7.15%	7.0%	6.5%
Sensitivity of the Net Position (Asset)/Liability to Changes in the Discount Rate				
Net Pension (Asset)/Liability	\$ (4,563)	\$ 49,865	\$ 27,547	\$ 90,575
Net Pension Liability Assuming a 1% decrease In the discount rate	\$ 785	\$ 72,209	\$ 37,560	\$ 192,357
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	\$ (9,064)	\$ 31,113	\$ 19,031	\$ 5,494

Target Allocation

The Employees Retirement System of Jefferson Parish gave consideration to several factors in determining the valuation interest rate. First, consensus estimates of rates of return, standard deviations, and correlation coefficients for asset classes derived from various asset consulting firms were developed. These factors were used to derive forward estimates of the Fund's portfolio earnings rate. Given recognition to the expected variance in returns, the assumed rate of return for the valuation was set at 5.0%. The salary increase rate for the report was based on forward estimates of future increases in pay resulting from three sources; inflation, merit, and productivity. An inflation rate of 2.40% was implicit in both the assumed rate of return and rate of salary increases. Based on updated experience, the overall salary scale was set at 4.75%.

The rates of return on assets were calculated by assuming uniform distribution of income and expense throughout the fiscal year.

The rates of return based on the above assumption are as follows:

	Market Value	Actuarial Value
2010	14.90%	1.50%
2011	-1.00%	10.10%
2012	11.20%	7.80%
2013	21.80%	10.70%
2014	5.90%	12.60%
2015	1.40%	8.80%
2016	4.1%	3.00%
2017	14.3%	6.10%
2018	-4.2%	4.40%
2019	17.0%	8.30%

The market rate of return gives a measure of investment return on a total return basis and includes realized and unrealized capital gains and losses as well as interest income. This rate of return gives an indication of performance for an actively managed portfolio where securities are bought and sold with the objective of producing the highest total rate of return. During 2019, the fund earned \$1,206,948 of dividends, interest and other recurring income. During the same period, the Fund had net realized and unrealized capital gains on investments and non-recurring income of \$6,470,411. The fund had investment expenses of \$167,458.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 6.5% used for the valuation. This rate is calculated based on the actuarial value of assets and the market value income adjusted for actuarial smoothing. Investment income used to calculate this yield is based upon a smoothing of investment income above or below the valuation interest rate over a three year period subject to constraints. The difference between rates of return on an actuarial and market value basis results from the smoothing utilized. Yields in excess of the 5.0% assumption will reduce future costs; yields below 5.0% will increase future costs. For fiscal 2019, the system experienced net actuarial investment earnings of \$1,492,951 above the actuarial assumed earnings rate of 5.0% which produced an actuarial gain and decreased the interest-adjusted amortization payments on the system's UAL by \$188,584 or .011% of total Parish projected payroll.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

The Parochial Employees' Retirement System of Louisiana determined the long-term expected rate of return on pension plan investments by using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.

The Parochial Employees' Retirement System of Louisiana (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	.65%
Real assets	2%	.11%
	Totals	100%
Inflation		5.43%
Expected Arithmetic Nominal Return		2.00%
		7.43%

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, 2.75%. The resulting long term expected arithmetic nominal rates of return were 7.94% and 8.09% as of June 30, 2019 and 2018, respectively.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Asset Type</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return 2019</u>
Fixed income	Fixed Income	31.00%	2.17%
Equity	US Equity	21.50%	5.98%
	Non-US Equity	17.50%	7.52%
	Global Equity	10.00%	6.59%
Alternatives	Real Estate	6.00%	4.14%
	Private Equity	4.00%	10.52%
Multi-Asset Strategies	Global Tactical Asset Allocation	5.00%	4.37%
	Risk Parity	5.00%	4.67%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

The discount rate used to measure the total pension liability was 7.15% at June 30, 2019, and 7.30% at June 30, 2018. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer entities will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of FRS' actuary. Based on these assumptions, FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Retirement Plan for Employees of West Jefferson Medical Center

Asset Allocation

The following table illustrates the assumed asset allocation and the expected real rates of return for each of the major asset classes as of the measurement date. An inflation assumption of 2.20% was assumed in deriving the expected nominal rate of return. This information is based on proposed investment policy. Rates shown are on an arithmetic basis.

<u>Asset Class</u>	<u>Assumed Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	11%	5.2%
U.S. Equity	5.0%	4.6%
Non- U.S. Equity	22.5%	5.3%
Real Estate	22.5%	3.8%
Private Equity	11.0%	6.8%
Fixed Income	<u>28.0%</u>	0.8%
Total	100%	

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2019, the Parish recognized \$17,119 (in thousands) in pension expense related to all defined benefit plans in which it participates. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$3,694 (in thousands) from non-employer contributing entities. At December 31, 2019, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	<u>Employees' Retirement System of Jefferson Parish</u>		<u>Parochial Employees' Retirement System of Louisiana</u>		<u>State of Louisiana Firefighters' Retirement System</u>		<u>Hospital District 1</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 2,758	\$ -	\$ 43,358	\$ -	\$ 3,353	\$ -	\$ -	\$ 3,288
Differences between expected and actual experience in the measurement of the total pension liability	-	-	-	5,518	-	3,597	-	-
Changes in assumptions	-	-	22,647	-	4,537	4	-	-
Changes in proportion	-	5,772	880	1,594	2,054	3,547	-	-
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	-	-	15,012	-	2,697	-	-	-
Total	<u>\$ 2,758</u>	<u>\$ 5,772</u>	<u>\$ 81,897</u>	<u>\$ 7,112</u>	<u>\$ 12,641</u>	<u>\$ 7,148</u>	<u>\$ -</u>	<u>\$ 3,288</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE S - PENSION PLANS (Continued)

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$17,013 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2018. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows (in thousands):

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District 1
<u>Year ended December 31:</u>				
2020	\$ (826)	\$ 20,593	\$ 1,967	\$ 85
2021	(945)	10,934	(207)	(775)
2022	(182)	9,092	1,159	(703)
2023	(1,061)	19,154	438	(6)
2024	-	-	(453)	(1,803)
Thereafter			(108)	-
	<u>\$ (3,014)</u>	<u>\$ 59,773</u>	<u>\$ 2,796</u>	<u>\$ (3,202)</u>

NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

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	\$ 2,754	\$ 2,727
Jefferson Facilities, Inc.	29	29
J P Finance Authority	777	777
Hospital District No. 2	<u>19,415</u>	<u>19,415</u>
Totals	<u>\$ 22,975</u>	<u>\$ 22,948</u>

Included in Hospital District No. 2 cash and cash equivalents are \$19,415,052 which are held in the CEA agreement with service district hospitals and also reflected accrued as a current liability.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE T – 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):

	<u>CARRYING</u> <u>AMOUNT</u>	<u>FAIR</u> <u>VALUE</u>	<u>LEVEL 1</u>	<u>LEVEL 2</u>
U.S Government Agencies	\$ 54,453	\$ 54,453		\$ 54,453
U.S Government Securities	36,687	36,687		36,687
U.S Treasury Bonds	9,652	9,652	9,652	
Corporate and foreign bonds	12,002	12,002		12,002
Other mutual funds	<u>3,202</u>	<u>3,202</u>	-	<u>3,202</u>
Total	<u>\$ 115,996</u>	<u>\$ 115,996</u>	<u>\$ 9,652</u>	<u>\$ 106,344</u>
Money market mutual funds	6,195			
Louisiana Asset Management Pool (LAMP)	3,748			
Others	<u>8,297</u>			
Total Investments	<u>\$ 134,236</u>			
Per Combined Balance Sheet				
Current Assets - Investments	\$ 73,676			
Restricted Assets - Investments	<u>60,560</u>			
Total per Combined Balance Sheet	<u>\$ 134,236</u>			

Hospital District No.2 owns \$9,235,886 of mutual funds. The \$3,747,931 invested in LAMP is owned by JEDCO. The \$8,297,000 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. 2 reported investments in U.S. government securities with maturities between one and five years totaling \$59 million and maturities between six and ten years totaling \$401 thousand.

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, 2019

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

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$11,828 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):

<u>PROGRAM YEAR</u>	<u>TYPE</u>	<u>RATE</u>	<u>RECEIVABLE</u>
1991	GNMA & FNMA Certificates	7.125	\$ 969
2009ACF	GNMA & Certificates	3.40	10,859
			<u>\$ 11,828</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. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2019, includes the following serial bonds and certificates (in thousands of dollars):

<u>DESCRIPTION</u>	<u>RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>ISSUED</u>	<u>OUT-STANDING</u>
			<u>FROM</u>	<u>TO</u>		
<u>JEDCO</u>						
Revenue Bonds						
Revenue Bonds Series 2015	4.15	5/1/2030	\$ 137	\$ 913	<u>\$2,420</u>	<u>\$1,996</u>
<u>Jefferson Facilities, Inc.</u>						
Revenue Bonds						
Jefferson Facilities, Inc. – Jefferson Parking Garage Project	4.55	9/1/2031	\$ 365	\$ 2,000	<u>\$9,315</u>	<u>\$5,250</u>
<u>J P Finance Authority</u>						
Revenue Bonds						
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	3.40	12/1/2028	\$ 1,093	\$ 4,474	<u>\$25,000</u>	<u>\$10,200</u>
<u>Hospital District No. 2</u>						
Revenue Bonds						
East Jefferson General Hospital (Series 2011)	3.95-6.375	7/1/2041	\$ 2,105	\$ 11,515	<u>\$170,000</u>	<u>\$133,913</u>
Total all component units					<u>\$206,735</u>	<u>\$151,359</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$125,908 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	JEFFERSON FACILITIES, INC.	JEFFERSON PARISH FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 2 ¹	TOTAL
2020	211	\$ 549	\$ 1,330	\$ 11,700	\$ 13,790
2021	212	551	1,330	11,704	13,797
2022	212	549	1,330	10,144	12,235
2023	211	549	1,330	10,151	12,241
2024	211	2,182	1,330	10,161	13,884
2025-2029	1,054	2,176	4,700	57,086	65,016
2030-2034	210	-	-	61,235	61,445
2035-2039	-	-	-	61,231	61,231
2040-2044	-	-	-	24,498	24,498
Total debt service to maturity	\$ 2,321	\$ 6,556	\$ 11,350	\$ 257,910	\$ 278,137
Less amount representing interest:					
2020	74	\$ 184	\$ 237	\$ 8,335	\$ 8,830
2021	69	176	211	8,194	8,650
2022	63	168	185	8,039	8,455
2023	56	194	159	7,921	8,330
2024	50	408	132	7,795	8,385
2025-2029	141	176	226	36,366	36,909
2030-2034	4	-	-	28,080	28,084
2035-2039	-	-	-	16,107	16,107
2040-2044	-	-	-	2,158	2,158
Total debt service to maturity	\$ 457	\$ 1,306	\$ 1,150	\$ 122,995	\$ 125,908
Total principal	\$ 1,864	\$ 5,250	\$ 10,200	\$ 134,915	\$ 152,229

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.

¹The East Jefferson General Hospital Revenue Bonds (Series 2011) are classified as current on the accompanying balance sheets since the Hospital is not in compliance with certain debt covenants, which is considered an event of default. The aggregate principal and interest maturities for Hospital District No. 2 are presented if the Hospital was in compliance and not in default.

Because the Restricted Group's, which is defined in the Bond Indenture Agreement, financial performance for 2019, 2018 and 2017 were unable to produce the required minimum debt service coverage ratio to be in compliance with debt covenants, this constitutes a technical default and requires that all associated debt be classified as current. The Organization continues to produce positive cash flow, although not to the level required, is maintaining days cash on hand, which exceeds the requirement of 60 days, and continues to make all required debt service payments timely. In March 2019, the Organization entered into a forbearance agreement with UMB Bank, N.A. in its capacity as Trustee. As one condition of the agreement, the Organization retained consultants to evaluate its operations and provide improvement suggestions. To avoid the occurrence of forbearance termination events, the Organization must meet certain milestones. The forbearance agreement also grants the bondholders security interests and liens in certain real property and personal property, as described in the agreement as additional collateral.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

3. LONG TERM DEBT (Continued)

GENERAL DEBT

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

On August 1, 2014, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with a private company to issue taxable revenue bonds of up to \$70,000,000. The bonds are for the purpose of financing the acquisition, construction and equipping, a 528 unit apartment complex (separated into two phases), on behalf of a local company located in Jefferson Parish. As of December 31, 2019, no bonds have been issued for the Project. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent).

On December 1, 2014, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with a private company to issue taxable revenue bonds of up to \$850,000,000. The bonds are for the purpose of financing the acquisition, construction and equipping of an ammonia manufacturing facility, on behalf of a local company located in Jefferson Parish. As of December 31, 2019, no bonds have been issued for the Project. During 2016, construction of the Project was completed and the company conveyed all of the Project's assets (buildings, machinery, equipment and personal property associated with the Project) to JEDCO. As a result of this conveyance, the Project's assets are not subject to ad valorem taxes.

However, the Lease Agreement providing for the payment of rent in lieu of ad valorem taxes (PILOT Rent) became effective. Unless extended, the Lease Agreement expires on December 31, 2035. For the effective term of the Lease Agreement and for the duration for which the Project's assets are owned by JEDCO, the Project shall be exempt from ad valorem tax. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent).

In 2018, JEDCO issued \$43,895,000 million in tax-exempt revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018A and \$915,000 in taxable revenue bonds (Kenner Discovery Health Sciences Academy Project, Series 2018B). The tax-exempt and taxable bonds (together, the Series 2018 Bonds), the proceeds of which JEDCO will loan to Friends of Discovery Health Sciences Foundation, Inc. (the Borrower), were issued for the purposes of (a) financing the acquisition, construction, improvement and equipping of the first phase of the Project (the School Facility); (b) funding deposits to a subaccount of the Debt Service Reserve Fund; (c) funding capitalized interest during construction; (d) refinancing of certain outstanding indebtedness of the Borrower and Discovery Health Sciences Foundation, Inc.; and (e) paying all or a portion of the costs of issuance of the Series 2018 Bonds. The School Facility is to be leased by JEDCO to the Borrower pursuant to a lease agreement between JEDCO and the Borrower. JEDCO's obligations under the Series 2018 Bonds are limited. The Series 2018A bonds shall be subject to optional redemption prior to maturity in whole or in part on any date commencing June 15, 2028, of the maturity selected by the Borrower, at a redemption price equal to 100% of the principal amount to be redeemed, plus accrued interest to the redemption date. The Series 2018B bonds are not subject to optional redemption.

On December 1, 2018, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with OMC West JV, L.L.C. in an aggregate principal amount of up to \$42,100,000 in taxable or tax-exempt Revenue Bonds to finance all or a portion of a 130,000 square foot medical facility building located at 2614 Jefferson Highway. As of December 31, 2019, no bonds have been issued for the Project. The purpose of the Lease Agreement is to provide for the reimbursement to the company of up to \$6,400,000 to offset the costs of certain public infrastructure improvements, including street, sidewalk, beautification and utility infrastructure improvements. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). JEDCO did not recognize the \$1 Base PILOT rent for the 2018 tax year by December 31, 2018, however the company remitted the combined base PILOT rent for all years of the term to JEDCO in 2019 for a total of \$10.

On January 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$51,900,000 in Taxable Revenue Bonds. The bonds are for the purpose of the acquisition and construction of a new food warehouse and distribution facility, including related equipment and information technology costs. As of December 31, 2019, no bonds have been issued for the Project. The Lease Agreement also provides for Targeted Employment Claw Back Rent for each year in which either the Project's full-time employment or full-time payroll does not meet the minimum amounts established in the Lease Agreement.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

On August 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$250,000,000 in Taxable and/or Tax-Exempt Revenue Bonds. The bonds are for the purpose of acquiring and installing capital expenditures and improvements made on or after January 1, 2018 and on or before December 31, 2023, including related equipment and IT costs. In accordance with the Lease Agreement, the total amount of capital expenditures and improvements allowed into the Lease Agreement equals \$250,000,000 and the company is allowed to include the expenditures into the Lease Agreement through year 2023. Also, in accordance with the Lease Agreement, the company must remit annually commencing December 31, 2019 a Base PILOT Payment to the Jefferson Parish Sheriff's Office. The Lease Agreement also provides for targeted employment and payroll claw back rent for each year in which the project's full-time employment and full-time payroll does not meet the annual targeted amount as stipulated in the agreement.

4. PENSION PLANS

Employees of the Hospital District No. 2 are participants in a separate single-employer defined benefit pension plan administered by the hospital.

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.

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 selected a measurement date as of December 31. At December 31, 2019 and 2018, the Hospital reported a liability of approximately \$32,001,000 and \$38,635,000, respectively, for its net pension liability, of which approximately \$2,652,000 and \$3,088,000, respectively, is reported in other current accrued expenses on the accompanying statement of net position. The Hospital's net pension liability was measured as of December 31 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

4. PENSION PLANS (Continued)

Change in the net pension liability (in thousands of dollars):

<u>Total Pension Liability:</u>	East Jefferson General Hospital
Interest	\$ 5,685
Differences between expected and actual experience	(613)
Change in assumptions	86
Benefit payments	<u>(5,217)</u>
Net change in total pension liability	(59)
Total pension liability - beginning	<u>83,774</u>
Total pension liability - ending (a)	<u><u>\$ 83,715</u></u>
<u>Plan Fiduciary Net Position:</u>	
Contributions - employer	\$ 2,938
Net investment income	8,921
Benefit payments	(5,217)
Other	<u>(67)</u>
Net change in plan fiduciary net position	6,575
Plan fiduciary net position - beginning	<u>45,139</u>
Plan fiduciary net position - ending	<u><u>\$ 51,714</u></u>
East Jefferson General Hospital net pension liability - ending	<u><u>\$ 32,001</u></u>
Actuarial valuation date	12/31/2019

Actuarial Assumptions

The supplementary information presented in the Required Supplemental Information for retirement plans was determined as part of the actuarial valuations at the dates indicated. The following are the methods and assumptions used to determine total pension liability as of December 31, 2019:

Valuation Date	December 31, 2019
Measurement Date	December 31, 2019
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value
Actuarial Assumptions:	
Investment rate of return	7.0% per annum
Amortization method	Level dollar
Amortization period	25 years remaining (closed basis)
Salary increase rate	None
Mortality	RP 2000 system table for males and females, with floating Scale AA projections to valuation year plus 15 years for Employee mortality and to valuation year plus 7 years for annuitant mortality

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

4. PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash and cash equivalents	0.04%
Fixed income	0.67
Domestic equities	4.59
International equities	6.11
Emerging markets equities	7.99
Real estate	4.92

Discount Rate

Sensitivity of the net pension liability to changes in the discount rate: The following presents the plan's net pension liability, calculated using a single discount rate of 7.0 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1 percent lower or 1 percent higher:

	1% Decrease (6.0%)	Current Discount (7.0%)	1% Increase (8.0%)
Net Pension Liability	\$ 40,282	\$ 32,001	\$ 24,979

5. POST-EMPLOYMENT BENEFITS

On June 28, 2019, the Board of Directors of the Organization adopted a resolution to terminate the post-retirement medical plan effective December 31, 2019. As a result of the termination, participation in the post-retirement medical plan was frozen effective July 24, 2019. As a result of the post-retirement medical plan termination, the Organization will honor medical coverage reimbursement for medical coverage through December 31, 2019.

Plan description: East Jefferson General Hospital sponsors a postretirement medical plan that provides post-termination medical insurance coverage for the participant and the participant's spouse of health insurance through age 65, then lifetime Medicare supplement insurance. The employees eligible under this policy are key employees as designated by the Hospital's Board of Directors who terminate employment at or after age 62 with at least 10 years of service. Prior to the participants' age 65, the coverage shall be insured coverage providing a level of benefits reasonably comparable to the standard medical coverage the Hospital provides to all full-time employees. Commencing at the participant's age 65, the coverage shall be provided in the form of an insured Medicare Supplement Policy providing the level of coverage determined by the Hospital in its sole discretion.

Funding policy: The Hospital shall pay 50 percent or 100 percent of the premiums for the coverage under this plan for the participant and the participant's spouse depending on the ages of both of the covered individuals with a gross premium cap of \$1,000 per month per individual. The required contribution is based on projected pay-as-you-go financing requirements. For the years ended December 31, 2019 and 2018, the Hospital contributed \$55,350 and \$57,007, respectively, to the plan.

Total OPEB liability: In accordance with GASB Statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, the Organization is required to record the liability for the OPEB (total OPEB liability). As of December 31, 2019, the Organization's OPEB liability was none as a result of the post-retirement medical plan termination as discussed above. As of December 31, 2018, the Organization's OPEB liability was \$1,187,361, which was measured by an actuarial valuation as of January 1, 2019.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

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

Actuarial methods and assumptions:

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increase	2.00 percent
Discount rate	3.67 percent
Healthcare cost trend rates	7.5 percent for medical benefits for the 2018 fiscal year and degrades uniformly down to 6.75 percent over three years

The discount rate used to measure the total OPEB liability as of December 31, 2018 was 3.67 percent based on the S&P Municipal Bond 20 Year High Grade Rate Index rate.

Mortality rates were based on the RP-2014 Total Dataset Mortality Table, adjusted to 2006, with generational mortality improvement projected after year 2006 using Scale MP-2017.

The rollforward of the activity for the total OPEB liability for the year ended December 31, 2019, is as follows (in thousands of dollars):

Changes in the OPEB obligation

Projected OPEB obligation as of January 1, 2019	\$ 1,187,361
Service cost	47,144
Interest cost	43,275
Actual benefit payments	<u>(55,350)</u>
Change in plan liability	(1,222,430)
Projected OPEB obligation as of December 31, 2019	<u>\$ 0.00</u>

NOTE U – SUBSEQUENT EVENTS

Management has evaluated all events or transactions that occurred after December 31, 2019 through June XX 2020, the date the Parish's financial statements were available to be issued. In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have significant negative impact on the operating activities and the results of the Parish. The occurrence and extent of such impact will depend on future development including (i) the duration and the spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the overall economy, all of which are uncertain.

Resolution 135332 adopted February 27, 2020 ordered and called a special election to be held in Jefferson Parish Hospital Service District No. 2 of the Parish of Jefferson, State of Louisiana (the "District") on May 9, 2020 for authorization to sell the hospital facility and all land, equipment and appurtenances known as "East Jefferson General Hospital" pursuant to terms of the "Asset Purchase Agreement" by and among the Parish, Louisiana Children's Medical Center and Jefferson Parish Holdings, Inc. with the proceeds derived by the District from such sale to be used, first, to pay the existing outstanding indebtedness and obligations of the District and costs associated therewith and with the sale and, second, if any proceeds remain, for any lawful corporate purpose intended to benefit the health and wellness of the community

Resolution 135685 adopted April 22, 2020 ordered and called a special election to be held in the Parish of Jefferson, State of Louisiana (the "Parish") on November 3, 2020 for authority to renew the levy and collection an ad valorem tax for the purpose of providing, maintaining and operating an office of inspector general and an ethics and compliance commission in the Parish. The estimated amount to be collected from the taxes in 2022 is \$1,495,288.

Subsequent events have been evaluated through June 30, 2020, which is the date the financial statements were available to be issued.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019

NOTE V – EAST JEFFERSON GENERAL HOSPITAL GOING CONCERN and MANAGEMENT’S PLANS

As reported in East Jefferson General Hospital’s fiscal year end 2019 audited financial report, “During the years ended December 31, 2019 and 2018, the Organization continued to experience operating losses, primarily due to decreased volumes and downward pressures on reimbursement. Management is implementing changes in operations that are intended to reduce expense levels and increase service volumes and net revenues, such as, actively reviewing contracts with vendors and restructuring debt agreements. In spite of this, management projects that fiscal year 2020 will also incur a net loss; and that there will be further erosion in liquidity. The Organization is in the process of evaluating strategic relationships and partnerships that could be beneficial in improving the Organization’s operations. It is anticipated that the Agreement with LCMC is finalized, the bonds will be paid off. However, no assurance can be provided that these events will occur. The financial statements do not include any adjustments relating to the recoverability and classification if recorded asset amounts or amounts of liabilities that might be necessary, should the Organization be unable to continue in existence.”

NOTE W – FUTURE ACCOUNTING PRONOUNCEMENTS

In May 2020, the Governmental Accounting Standards Board Issued Statement 95 *Postponement of the Effective Dates of Certain Authoritative Guidance* which was effective as of that date. As a result, previously issued statements that would have become effective in the current or future years have been postponed by a year. These statements address:

- Asset retirement obligations;
- Fiduciary activities;
- Leases;
- Disclosures related to debt; and
- Accounting for interest costs incurred before the end of a construction period.

The Parish is currently evaluating the effects that these statements will have on its financial statements.



**REQUIRED SUPPLEMENTARY
INFORMATION**

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

LAST TEN FISCAL YEARS**

SCHEDULE OF NET PENSION LIABILITY

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Pension Liability	\$ 45,954,721	\$ 47,282,111	\$ 48,420,268	\$ 46,405,336	\$ 46,264,820	\$ 44,595,146	\$44,853,904
Plan Fiduciary Net Position, restated	50,517,679	45,087,349	48,768,815	44,016,483	42,811,188	42,708,017	40,877,067
Total Pension Liability	<u>\$ (4,562,958)</u>	<u>\$ 2,194,762</u>	<u>\$ (348,547)</u>	<u>\$ 2,388,853</u>	<u>\$ 3,453,632</u>	<u>\$ 1,887,129</u>	<u>\$ 3,976,837</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%	91.13%
Covered Payroll	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353	\$ 1,416,931
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%	280.67%

SCHEDULE OF CONTRIBUTIONS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 499,196	\$ 1,405,283	\$ 1,281,640	\$ 1,201,826	\$ 1,880,008	\$ 1,771,652
Contributions in Relation to the Actuarially Determined Contribution	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contribution Deficiency/(Excess)	<u>\$ (332,798)</u>	<u>\$ (31,938)</u>	<u>\$ (281,335)</u>	<u>\$ (1,295,475)</u>	<u>\$ (507,304)</u>	<u>\$ (551,826)</u>
Covered Payroll	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Contributions as a Percentage of Covered Payroll	160.48%	229.89%	250.12%	403.79%	241.50%	196.18%

Notes to Required Supplementary Information:

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

Additional information as of the latest valuation follows:

Valuation date	December 31, 2019
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.4%
Projected salary increases	4.75%
Investment rate of return	6.5%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2019 was 6.5% and overall salary scale was 4.75%.

*Audited by other auditors

**Schedule is intended to show information for ten years. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

LAST TEN FISCAL YEARS**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:						
Service cost	\$ 14,757	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,301,319	2,357,190	2,481,835	2,474,064	2,817,938	2,835,082
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(1,071,131)	(895,823)	(427,223)	285,538	(367,601)	(555,723)
Changes of assumptions	-	-	2,569,457	-	1,763,465	-
Benefit payments	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Other	-	249	75	702	6,365	-
Net Change in Total Pension Liability	<u>(1,327,390)</u>	<u>(1,138,157)</u>	<u>2,014,932</u>	<u>140,516</u>	<u>1,669,674</u>	<u>(258,758)</u>
Total Pension Liability - Beginning	<u>47,282,111</u>	<u>48,420,268</u>	<u>46,405,336</u>	<u>46,264,820</u>	<u>44,595,146</u>	<u>44,853,904</u>
Total Pension Liability - Ending (a)	<u>\$ 45,954,721</u>	<u>\$ 47,282,111</u>	<u>\$ 48,420,268</u>	<u>\$ 46,405,336</u>	<u>\$ 46,264,820</u>	<u>\$44,595,146</u>
Plan Fiduciary Net Position:						
Contributions - Member	\$ 4,761	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contributions - Nonemployer contributing entities	-	-	-	-	-	-
Net investment income	7,509,901	(2,001,810)	6,198,990	1,747,381	573,394	2,379,009
Other Income	-	249	75	702	6,365	-
Benefit payments	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Administrative expenses	(343,991)	(507,353)	(393,215)	(405,865)	(302,100)	(319,817)
Net Change in Plan Fiduciary Net Position	<u>5,430,330</u>	<u>(3,681,466)</u>	<u>4,752,332</u>	<u>1,205,295</u>	<u>103,171</u>	<u>1,830,950</u>
Plan Fiduciary Net Position - Beginning (2014 balance was restated due to GASB 68)	<u>45,087,349</u>	<u>48,768,815</u>	<u>44,016,483</u>	<u>42,811,188</u>	<u>42,708,017</u>	<u>40,877,067</u>
Plan Fiduciary Net Position - Ending (b)	<u>50,517,679</u>	<u>45,087,349</u>	<u>48,768,815</u>	<u>44,016,483</u>	<u>42,811,188</u>	<u>42,708,017</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (4,562,958)	\$ 2,194,762	\$ (348,547)	\$ 2,388,853	\$ 3,453,632	\$ 1,887,129
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

*Audited by other auditors

**Schedule is intended to show information for ten years. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS**

RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER*

LAST TEN FISCAL YEARS**

SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
Plan Fiduciary Net Position, restated	<u>75,723,602</u>	<u>69,653,867</u>	<u>59,429,255</u>	<u>51,474,344</u>	<u>57,091,925</u>	<u>60,837,664</u>
Total Pension Liability	<u>\$ 27,547,180</u>	<u>\$ 33,660,427</u>	<u>\$ 60,443,772</u>	<u>\$ 70,407,146</u>	<u>\$ 60,588,399</u>	<u>\$ 51,368,426</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.33%	67.42%	49.58%	42.23%	48.51%	
Covered Payroll	N/A	N/A	N/A	N/A	\$ 28,963,544	\$ 26,812,234
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	209.19%	191.59%

SCHEDULE OF CONTRIBUTIONS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 1,705,153	\$ 5,913,512	\$ 6,220,746	\$ 5,653,720	\$ 4,265,707	\$ 3,601,769
Contributions in Relation to the Actuarially Determined Contribution	<u>1,705,153</u>	<u>5,913,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,601,769</u>
Contribution Excess/(Deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,220,746)</u>	<u>\$ (5,653,720)</u>	<u>\$ (4,265,707)</u>	<u>\$ -</u>
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,812,234
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	14.73%	13.43%

Notes to Require Supplementary Information:

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

Additional information as of the latest valuation follows:

Valuation date	December 31, 2018
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.2%
Projected salary increases	N/A
Investment rate of return	7.0%

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

***Audited by other auditors**

****Schedule is intended to show information for ten years. Additional information will be presented when available.**

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER*
LAST TEN FISCAL YEARS**

For the fiscal year ended December 31,	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:						
Service cost	\$ -	\$ -	\$ -	\$ -	\$ 391,500	\$ 323,166
Interest	6,925,626	7,700,649	8,206,170	7,885,910	7,782,801	7,580,434
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	145,320	(4,549,453)	(1,375,829)	(707,968)	4,051,107	1,737,592
Changes of assumptions	1,772,278	-	-	5,766,246	-	11,028,337
Benefit payments	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net Change in Total Pension Liability	<u>(43,512)</u>	<u>(16,558,733)</u>	<u>(2,008,463)</u>	<u>4,201,166</u>	<u>5,474,234</u>	<u>14,878,122</u>
Total Pension Liability - Beginning	<u>103,314,294</u>	<u>119,873,027</u>	<u>121,881,490</u>	<u>117,680,324</u>	<u>112,206,090</u>	<u>97,327,968</u>
Total Pension Liability - Ending (a)	<u>\$ 103,270,782</u>	<u>\$ 103,314,294</u>	<u>\$ 119,873,027</u>	<u>\$ 121,881,490</u>	<u>\$117,680,324</u>	<u>\$112,206,090</u>
Plan Fiduciary Net Position:						
Contributions - Member	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	1,705,153	35,694,829	9,919,427	-	3,601,769	3,457,582
Contributions - Nonemployer contributing entities	-	-	-	-	-	-
Net investment income	13,449,857	(4,996,725)	7,206,264	4,009,145	(54,972)	4,471,241
Other Income	-	-	-	-	-	-
Benefit payments	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-
Administrative expenses	<u>(198,539)</u>	<u>(763,563)</u>	<u>(331,976)</u>	<u>(883,704)</u>	<u>(541,362)</u>	<u>(199,798)</u>
Net Change in Plan Fiduciary Net Position	6,069,735	10,224,612	7,954,911	(5,617,581)	(3,745,739)	1,937,618
Plan Fiduciary Net Position - Beginning	<u>69,653,867</u>	<u>59,429,255</u>	<u>51,474,344</u>	<u>57,091,925</u>	<u>60,837,664</u>	<u>58,900,046</u>
Plan Fiduciary Net Position - Ending (b)	<u>75,723,602</u>	<u>69,653,867</u>	<u>59,429,255</u>	<u>51,474,344</u>	<u>57,091,925</u>	<u>60,837,664</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 27,547,180	\$ 33,660,427	\$ 60,443,772	\$ 70,407,146	\$ 60,588,399	\$ 51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.33%	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,963,544
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	1 ¹ 209.19%	190.51%

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

***Audited by other auditors**

****Schedule is intended to show information for ten years. Additional information will be presented as they become when available.**

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

For the fiscal year ended December 31,

	<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 15,011,910	\$ 5,274,122	\$ 14,492,541	\$ 5,129,982	\$ 15,382,585	\$ 5,127,754	\$ 15,800,719	\$ 5,208,580	\$ 16,573,230	\$ 5,562,649	\$ 18,792,597	\$ 5,021,945
Contributions in relation to the contractually required contribution	<u>15,011,910</u>	<u>5,274,122</u>	<u>14,492,541</u>	<u>5,129,982</u>	<u>15,382,585</u>	<u>5,127,754</u>	<u>15,800,719</u>	<u>5,208,580</u>	<u>16,573,230</u>	<u>5,562,649</u>	<u>18,792,597</u>	<u>5,021,945</u>
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 130,472,623	\$ 19,426,065	\$ 126,021,979	\$ 19,358,578	\$ 123,075,973	\$ 19,814,661	\$ 121,544,005	\$ 19,903,558	\$ 114,298,005	\$ 19,747,234	\$ 117,450,203	\$ 17,459,737
Contributions as a (%) of covered payroll	11.5%	27.15%	11.5%	26.50%	12.5%	25.88%	13.0%	26.17%	14.5%	28.17%	16.0%	28.76%

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

*The Parish proportionate share of the net pension liability for years prior to the year ended December 31, 2014 has not been actuarially determined. Additional information will be presented when available.

JEFFERSON PARISH
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF COST SHARING PROPORTIONATE SHARE
 OF THE NET PENSION LIABILITY

LAST TEN FISCAL YEARS*

For the year ended December 31,	<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>	
	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability/(asset)	20.41%	7.96%	22.26%	8.32%	20.47%	8.80%	19.91%	8.81%	20.60%	8.08%	20.06%	7.92%
Proportionate share of the net pension liability/(asset)	\$ 90,574,804	\$ 49,865,926	\$ (16,518,920)	\$ 47,860,125	\$ 42,152,887	\$ 50,424,234	\$ 52,405,712	\$ 57,639,238	\$ 5,635,746	\$ 43,545,576	\$ 1,425,287	\$ 35,233,053
Covered payroll	\$ 126,021,979	\$ 19,228,480	\$ 123,075,973	\$ 19,812,373	\$ 121,544,005	\$ 20,503,590	\$ 114,298,005	\$ 21,105,319	\$ 117,450,203	\$ 17,146,667	\$ 109,254,912	\$ 16,193,451
Proportionate share of the net pension liability (%) of employee payroll	71.87%	259.33%	-13.42%	241.57%	34.68%	245.93%	45.85%	273.10%	4.80%	253.96%	1.30%	217.58%
Plan fiduciary net position as a (%) of the total pension liability	88.86%	74.76%	101.98%	74.76%	94.15%	73.55%	99.15%	72.45%	99.15%	72.45%	99.77%	76.02%

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

*The Parish proportionate share of the net pension liability for years prior to the year ended December 31, 2014 has not been calculated

**JEFFERSON PARISH
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**

LAST TEN FISCAL YEARS*

	<u>2019</u>	<u>2018</u>
<u>Total OPEB Liability:</u>		
Service cost	\$ 1,386,027	\$ 1,487,760
Interest	5,731,570	6,143,895
Changes in benefit terms	-	733,896
Differences between expected and actual experience	(42,219,012)	-
Changes in assumptions/other inputs	24,885,687	14,830,702
Benefit payments	(6,973,279)	(7,412,715)
	<hr/>	<hr/>
Net change in total OPEB Liability	(17,189,007)	15,783,538
Total OPEB liability - beginning	181,402,271	165,618,733
	<hr/>	<hr/>
Total OPEB liability - ending	\$ 164,213,264	\$ 181,402,271
	<hr/>	<hr/>
Covered Employee Payroll	\$ 140,975,535	\$ 140,620,970
Total OPEB Liability as a percentage of covered employee payroll	116.5%	129.0%

The above contributions are presented as of the measurement date of the OPEB Liability
*The Parish OPEB liability for years prior to the year ended December 31, 2017 has not
been actuarially determined. Additional information will be presented when available.

**OTHER GOVERNMENTAL
FUNDS**

NON MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenues (other than special assessments, expendable trusts, or revenues for major capital projects) that are legally restricted to expenditures for specific purposes.

PUBLIC SAFETY

Ambulance District #2 accounts for the proceeds of restricted revenue to fund the cost of emergency medical transportation in the district.

Juvenile Services account for the proceeds of restricted revenue to fund the cost of providing a range of juvenile correctional services designed to protect the community, hold youths accountable for their actions and assist them in developing skills to become responsible, contributing citizens.

Emergency Communications District accounts for the special service charge collected in Jefferson Parish for an enhanced 911 system, a computer aided telephone dispatch system that processes incoming requests for emergency assistance and first aid instructions to a caller.

Security Enhancement Districts account for the proceeds of restricted revenue to provide for enhanced security service within the districts.

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

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

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

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

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

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

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

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

Criminal Justice accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating judicial services in the criminal justice system.

PUBLIC SAFETY (Continued)

Inspector General provides a full-time program of investigation, audit, inspections and performance review of parish government operations to assist in improving operations and deterring and identifying fraud, corruption, waste, mismanagement, or misconduct in government operations.

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

PUBLIC WORKS

Streets Department accounts for the proceeds of the restricted one half cent sales tax revenue to maintain and improve public streets and roads within the unincorporated area of the parish and major streets in the municipalities. The department also provides all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on Parish roads of the unincorporated area of the Parish, major streets in the municipalities and rights-of-way to beautify the Parish.

Comprehensive Zoning Overlay accounts for the proceeds of the restricted revenue to maintain and sustain beautification improvements along the Veterans Boulevard corridor in conjunction with the CPZ program.

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

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

Consolidated Garbage District #1 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district. The district also accounts for service charges collected at the landfill, and provides all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

Consolidated Drainage District #2 accounts for the proceeds of restricted revenue to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, crossdrains, street subsurface drainage system and pump stations within the district.

BP Settlement Fund accounts for the portion of the litigation settlement allocated to the General Fund. A portion of these funds has been dedicated to fund projects to address flood control and coastal erosion issues in council district 3 and in council district 1 including (1) the Mississippi Long Distance Sediment Pipeline, Phase 2; (2) Segmented Breakwaters at Grand Isle, and (3) flood control projects in Lafitte. Appropriations are made by Council resolutions as projects are identified.

TRANSIT

Transit Operations accounts for the proceeds of restricted revenue to assist in financing the acquisition, construction and improvement of facilities and equipment in mass transportation services, and the payment of operating expenses to improve or continue such service by operation, contract or otherwise.

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

HEALTH & WELFARE

Animal Shelter accounts for a portion of a special property tax levy for health services to respond to all citizens' calls for assistance with public health-related animal problems and provides shelter for abandoned small animals.

Mosquito Control accounts for service charges collected to provide services in the prevention of the proliferation of the mosquito population.

Health Unit accounts for a portion of a special property tax levy for health services to promote health and prevent disease among the residents of the Parish through a health care delivery system which promotes high-level wholeness by developing and enhancing the health capabilities of the people it serves.

Human Services Authority accounts for a portion of a special property tax levy for health services used to operate mental health, mental retardation/developmental disabilities and substance abuse programs in the Parish.

Senior Services accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating services and programs for the elderly.

CULTURE & RECREATION

Consolidated Jefferson Recreation and Community Center and Playground District accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the unincorporated areas of Jefferson Parish. This district was created as a result of the consolidation of the Consolidated Playground District #1 and Consolidated Playground District #2.

Alario Center accounts for the proceeds of restricted revenues designated by the State legislature, namely the hotel/motel tax collected on the West Bank to operate and maintain the multi-use facility.

Playground District #16 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

West Jefferson Park and Community Center and Playground District accounts for a service charge collected from West Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

Lafreniere Park Recreation District accounts for a service charge collected from East Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

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

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

Culture and Parks accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating cultural and recreational facilities and programs.

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 know 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.

Jefferson Highway Economic Development District accounts for a portion of the sales and use tax collected within the taxing area bounded the River Road, Parish line, Earhart Expressway and North Causeway Boulevard, for the purpose of providing infrastructure improvements and economic development projects in the area.

Public Education and Government Programming provides a comprehensive resource for citizens and visitors providing media and public relations for local, national and international media inquiries, government access television, news releases, alerts, and road closure notices.

Off Track Betting accounts for monies received from the off track betting parlors. Appropriations are made by Council resolutions as projects are identified.

Video Poker accounts for monies received from the various video poker machines located in the unincorporated areas of the Parish. Appropriations are made by Council resolution.

Tourism accounts for revenue from hotel/motel occupancy tax collections dedicated to tourism related projects as appropriated by Council resolutions.

Westbank Riverboat Gaming accounts for revenue from the Boomtown Belle Riverboat located in the unincorporated area of the West Bank of Jefferson Parish. Appropriations are made by Council resolution to West Bank projects as identified.

Health Premium Return accounts for revenue from excess premiums paid by the Parish for employee health coverage. Appropriations are made by Council resolution.

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 Bonds Series 2009 A
- Special Sales Tax Revenue Refunding Bonds Series 2009 B
- Special Sales Tax Revenue Refunding Bonds Series 2013
- Special Sales Tax Revenue Refunding Bonds Series 2017A
- Special Sales Tax Revenue Bonds 2017B
- Special Sales Tax Revenue Refunding Bonds Series 2019A
- Special Sales Tax Revenue Bonds 2019B

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

East Bank Hotel Occupancy Tax Refunding & Improvement Series 2018 Bonds

Public Improvement Revenue Bonds Funds account for a service charge assessment needed to comply with the interest and principal redemption requirements of the bond indentures:

- Second Parish Court Building Revenue Refunding Series 2014
- 24th Judicial District Court Revenue Refunding Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2013
- LDEQ Taxable Sewer Revenue Bonds Series 2014
- LDEQ Taxable Sewer Revenue Bonds Series 2017
- LDNR Taxable Sewer Revenue Bonds Series 2014
- LDNR Taxable Sewer Revenue Bonds Series 2015
- LDHH Taxable Water Revenue Bonds Series 2014
- LDNR Taxable Drainage Revenue Bonds Series 2014
- LDNR Taxable Road Lighting District Revenue Bonds Loan #1 Series 2018
- LDNR Taxable Road Lighting District Revenue Bonds Loan #2 Series 2018

Louisiana Public Facilities Authority Certificates of Indebtedness Fund accounts for transfers from the General Fund needed to comply with the interest and principal redemption requirements of the Certificates of Indebtedness.

Animal Shelter Project Series 2013

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 Protection 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

Roads and Streets Capital Improvements accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and improving public roads and streets within the Parish.

Sewer Capital Improvements accounts for sales taxes, intergovernmental revenues and transfers from other funds for the construction and renovations to the sewer treatment plants and lines.

Environmental & Landfill Improvements accounts for intergovernmental revenues and transfers from other funds for the preservation of coastal wetlands and improvements to the Parish's landfill.

CULTURE & RECREATION

Playground & Library Improvements accounts for property tax levies, bond proceeds, and transfers from special revenue funds necessary for the construction and improvements to the playgrounds, libraries and other recreational facilities within the districts.

LaSalle Park accounts for bond proceeds, intergovernmental revenues and other revenues for the development of the LaSalle Tract recreational facilities.

Miscellaneous Capital Improvements accounts for intergovernmental revenues, miscellaneous revenues and transfers from other funds for improvements to such recreational facilities as Lafreniere Park, Alario Center and Linear parks.

JEFFERSON PARISH, LOUISIANA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

FUND	ASSETS								
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	TOTAL	
				INTEREST	AD VALOREM TAX	ACCOUNTS			INTER- GOVERNMENTAL
SPECIAL REVENUE:									
Ambulance District #2	\$	\$	\$ 95,872	\$	527,885	\$	32	\$	\$ 623,789
Juvenile Services			9,364,644		11,880,839	1,583	11,477		21,258,543
Emergency Communications District			419,132			1,256,325	240,015		1,915,472
Security Enhancement Districts			19,916		586,020		909		606,845
24th Judicial District Court Commissioners			55,307			28,730	34,982		119,019
Fire District #3			4,748,565		3,292,055	59,430	643		8,100,693
Fire District #4			449,945		769,474		95		1,219,514
Fire District #5			6,785,290		3,532,426		1,712		10,319,428
Fire District #6			12,276,945		4,782,743		6,437		17,066,125
Fire District #7			1,031,597		3,675,747	36,525	243		4,744,112
Fire District #8			2,796,903		7,302,789		1,982		10,101,674
Fire District #9			184,119		1,013,503		61		1,197,683
Criminal Justice			304,736		4,416,452		906		4,722,094
Inspector General			1,267,152		1,316,800		270		2,584,222
Off Duty Witness Fees			3,793,958			376	28,278		3,822,612
Streets Department			13,425,796				7,164,421	149,869	20,740,086
Comprehensive Zoning Overlay			1,161,672						1,161,672
Consolidated Road Lighting District	6,066,096				7,955,757		1,624		14,023,477
Road Lighting District #7			1,469,759		264,195		16		1,733,970
Consolidated Garbage District #1	197,386		5,757,699		10,588,049	2,526,382	2,183		19,071,699
Consolidated Drainage District #2			21,067,709		16,287,636		2,881,669	435,597	40,672,611
Transit Operations			11,681,669		10,735,718	39,695	41,770		22,498,852
Transit - Mobility Impaired			13,102,240				725		13,102,965
Animal Shelter			4,612,180		4,901,220	1,275	1,039		9,515,714
Mosquito Control			1,886,093			540,282			2,426,375
Health Unit			854,205		765,816		162		1,620,183
Human Services Authority			929,615		1,991,121	15,647	422		2,936,805
Senior Services			678,598		1,340,413		271		2,019,282
Public Education & Government Programming			3,783,311			42,543			3,825,854
BPSettlement Fund			4,840,719						4,840,719
Consolidated Jefferson Recreation and Community Center and Playground District		25	15,191,794		27,421,242	3,044	5,497		42,621,602
Alario Center			402,847			1,800			404,647
Playground District #16			530,705		527,885		32		1,058,622
West Jefferson Park and Community Center and Playground District			524,502			139,694			664,196
Lafreniere Park Recreation District			1,149,826			179,131			1,328,957
Library			8,164,291		22,079,787		4,724		30,248,802
LaSalle Park			811,053						811,053
Culture and Parks			902,947		3,076,039		18,908		3,997,894
Off Track Betting			49,013						49,013
Video Poker			171,652				146,399		318,051
Tourism			542,865				214,332		757,197
Riverboat Gaming			888,152			112,933			1,001,085
Health Premium Return			404						404
Economic Development			1,674,998		1,340,413		271		3,015,682
Terrytown Redevelopment			3,175,263				109,624		3,284,887
Metairie CBD District			522,412				45,381		567,793
Churchhill Economic Development District			168,125						168,125
Jefferson Hwy Economic Development District							141,327		141,327
TOTAL SPECIAL REVENUE	\$	\$	\$ 163,716,195	\$	\$ 152,372,024	\$ 4,985,395	\$ 11,108,839	\$ 585,466	\$ 339,031,426

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JEFFERSON PARISH, LOUISIANA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

FUND	ASSETS								
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	TOTAL	
				INTEREST	AD VALOREM TAX	ACCOUNTS			INTER- GOVERNMENTAL
DEBT SERVICE:									
Special Sales Tax Revenue Bonds	\$ 2,420,983	\$ 3,543,842	\$ 14,338,654	\$ 1,794	\$	\$	\$ 9,535,649	\$	\$ 29,840,922
Hotel Occupancy Tax Bonds	7,961		48,313				188,079		244,353
Public Improvement Revenue Bonds	1,409,061						259,682		1,668,743
Certificates of Indebtedness	163		5,843						6,006
General Obligation Bonds	16,242		150,315		1,234,146		244		1,400,947
Loan Programs	1,476,702		8,175,605						9,652,307
TOTAL DEBT SERVICE	\$ 5,331,112	\$ 3,543,842	\$ 22,718,730	\$ 1,794	\$ 1,234,146	\$	\$ 9,983,654	\$	\$ 42,813,278
CAPITAL PROJECTS:									
Courthouse Complex	\$	\$	\$ 3,314,373	\$	\$	\$	\$ 358,238	\$	\$ 3,672,611
General Government Misc Capital Improvements			9,021,066				11,383		9,032,449
Fire Capital Improvements	5,971	469,267	15,377,238						15,852,476
Public Safety Misc Capital Improvements			5,956,315						5,956,315
Roads and Streets Capital Improvements			48,288,352				285		48,288,637
Sewer Capital Improvements			19,481,498				29,871		19,511,369
Environmental & Landfill Improvements	21,330,746		23,184,569						44,515,315
Playground & Library Improvements			63,780,980						63,780,980
Lasalle Park	188		3,803,326						3,803,514
Culture & Recreation Misc Capital Improvements			2,651,728				18,273		2,670,001
TOTAL CAPITAL PROJECTS	\$ 21,336,905	\$ 469,267	\$ 194,859,445	\$	\$	\$	\$ 418,050	\$	\$ 217,083,667
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 32,931,524	\$ 4,013,109	\$ 381,294,370	\$ 1,794	\$ 153,606,170	\$ 4,985,395	\$ 21,510,543	\$ 585,466	\$ 598,928,371

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

December 31, 2019

FUND	LIABILITIES AND FUND BALANCES					FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNAVAILABLE REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED		
SPECIAL REVENUE:										
Ambulance District #2	\$	\$	\$	\$ 537,281	\$ 537,281	\$	\$ 86,508	\$	\$ 86,508	\$ 623,789
Juvenile Services	225,195			12,216,111	12,441,306		8,817,237		8,817,237	21,258,543
Emergency Communications District		1,864,273			1,864,273		51,199		51,199	1,915,472
Security Enhancement Districts				599,989	599,989		6,856		6,856	606,845
24th Judicial District										
Court Commissioners	77				77		118,942		118,942	119,019
Fire District #3	44,367			3,366,097	3,410,464		4,690,229		4,690,229	8,100,693
Fire District #4				779,698	779,698		439,816		439,816	1,219,514
Fire District #5				3,625,884	3,625,884		6,693,544		6,693,544	10,319,428
Fire District #6				4,888,097	4,888,097		12,178,028		12,178,028	17,066,125
Fire District #7				3,716,670	3,716,670		1,027,442		1,027,442	4,744,112
Fire District #8				7,491,533	7,491,533		2,610,141		2,610,141	10,101,674
Fire District #9				1,031,543	1,031,543		166,140		166,140	1,197,683
Criminal Justice				4,536,015	4,536,015		186,079		186,079	4,722,094
Inspector General	22,841			1,353,012	1,375,853		1,208,369		1,208,369	2,584,222
Off Duty Witness Fees	14,149				14,149		3,808,463		3,808,463	3,822,612
Streets Department	1,201,157				1,201,157	149,869	19,389,060		19,538,929	20,740,086
Comprehensive Zoning Overlay	48,119				48,119		1,113,553		1,113,553	1,161,672
Consolidated Road Lighting District	283,845		1,502,305	13,071,101	14,857,251		(833,774)		(833,774)	14,023,477
Road Lighting District #7				269,338	269,338		1,464,632		1,464,632	1,733,970
Consolidated Garbage District #1	4,711,292			10,947,544	15,658,836		3,412,863		3,412,863	19,071,699
Consolidated Drainage District #2	208,756			16,923,849	17,132,605	435,597	23,104,409		23,540,006	40,672,611
Transit Operations	1,129,852			7,349,022	8,478,874		14,019,978		14,019,978	22,498,852
Transit - Mobility Impaired	259,051			3,674,523	3,933,574		9,169,391		9,169,391	13,102,965
Animal Shelter	74,894			5,082,376	5,157,270		4,358,444		4,358,444	9,515,714
Mosquito Control	322,658				322,658		2,103,717		2,103,717	2,426,375
Health Unit	95,960			794,121	890,081		730,102		730,102	1,620,183
Human Services Authority				2,064,715	2,064,715		872,090		872,090	2,936,805
Senior Services	116,390			1,376,928	1,493,318		525,964		525,964	2,019,282
Public Education & Government Programming	25,887				25,887		3,799,967		3,799,967	3,825,854
BP Settlement Fund							4,840,719		4,840,719	4,840,719
Consolidated Jefferson Recreation and Community Center and Playground District	296,004			28,308,943	28,604,947		14,016,655		14,016,655	42,621,602
Alario Center	35,258				35,258		369,389		369,389	404,647
Playground District #16				537,281	537,281		521,341		521,341	1,058,622
West Jefferson Park and Community Center and Playground District	2,869				2,869		661,327		661,327	664,196
Lafreniere Park Recreation District	23,308	15,195			38,503		1,290,454		1,290,454	1,328,957
Library	262,938			22,814,076	23,077,014		7,171,788		7,171,788	30,248,802
LaSalle Park	2,915				2,915		808,138		808,138	811,053
Culture and Parks	1,405			3,159,087	3,160,492		837,402		837,402	3,997,894
Off Track Betting							49,013		49,013	49,013
Video Poker	2,711				2,711		315,340		315,340	318,051
Tourism	24,637				24,637		732,560		732,560	757,197
Riverboat Gaming	21,455				21,455		979,630		979,630	1,001,085
Health Premium Return							404		404	404
Economic Development				1,376,928	1,376,928		1,638,754		1,638,754	3,015,682
Terrytown Redevelopment							3,284,887		3,284,887	3,284,887
Metairie CBD District							567,793		567,793	567,793
Churchhill Economic Development District							168,125		168,125	168,125
Jefferson Hwy Economic Development District							141,327		141,327	141,327
TOTAL SPECIAL REVENUE	\$ 9,457,990	\$ 1,879,468	\$ 1,502,305	\$ 161,891,762	\$ 174,731,525	\$ 585,466	\$ 163,714,435	\$ 164,299,901	\$ 339,031,426	

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

December 31, 2019

FUND	LIABILITIES AND FUND BALANCES					FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNAVAILABLE REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED		
DEBT SERVICE:										
Special Sales Tax Revenue Bonds	\$ 2,641	\$	\$	\$	\$ 2,641	\$	\$ 29,838,281	\$	\$ 29,838,281	\$ 29,840,922
Hotel Occupancy Tax Bonds	650				650		243,703		243,703	244,353
Public Improvement Revenue Bonds			501,748		501,748		1,166,995		1,166,995	1,668,743
Certificates of Indebtedness							6,006		6,006	6,006
General Obligation Bonds				1,256,059	1,256,059		144,888		144,888	1,400,947
Loan Programs	8,000				8,000		9,644,307		9,644,307	9,652,307
TOTAL DEBT SERVICE	\$ 11,291	\$	\$ 501,748	\$ 1,256,059	\$ 1,769,098	\$	\$ 41,044,180	\$	\$ 41,044,180	\$ 42,813,278
CAPITAL PROJECTS:										
Courthouse Complex	\$ 401,868	\$ 2,365	\$	\$	\$ 404,233	\$	\$	\$ 3,268,378	\$ 3,268,378	\$ 3,672,611
General Government Misc Capital Improvements	124,360				124,360			8,908,089	8,908,089	9,032,449
Fire Capital Improvements	368,598				368,598			15,483,878	15,483,878	15,852,476
Public Safety Misc Capital Improvements	118,496				118,496			5,837,819	5,837,819	5,956,315
Roads and Streets Capital Improvements	3,835,788				3,835,788			44,452,849	44,452,849	48,288,637
Sewer Capital Improvements	2,339,295			29,871	2,369,166			17,142,203	17,142,203	19,511,369
Environmental & landfill Improvements	1,908,373			2,599,363	4,507,736			40,007,579	40,007,579	44,515,315
Playground & Library Improvements	1,828,654	112,573			1,941,227			61,839,753	61,839,753	63,780,980
Lasalle Park	198,301				198,301			3,605,213	3,605,213	3,803,514
Culture & Recreation Misc Capital Improvements	63,696				63,696			2,606,305	2,606,305	2,670,001
TOTAL CAPITAL PROJECTS	\$ 11,187,429	\$ 114,938	\$	\$ 2,629,234	\$ 13,931,601	\$	\$	\$ 203,152,066	\$ 203,152,066	\$ 217,083,667
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 20,656,710	\$ 1,994,406	\$ 2,004,053	\$ 165,777,055	\$ 190,432,224	\$ 585,466	\$ 204,758,615	\$ 203,152,066	\$ 408,496,147	\$ 598,928,371

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

FOR THE YEAR ENDED DECEMBER 31, 2019

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS	MISCELLANEOUS	TOTAL
SPECIAL REVENUE:								
Ambulance District #2	\$ 531,260					\$ 8,879		\$ 540,139
Juvenile Services	11,790,272		527,647	27,818	21,446	398,018	1,430	12,766,631
Emergency Communications District			157	7,632,058		21,386		7,653,601
Security Enhancement Districts	591,732					5,928		597,660
24th Judicial District								
Court Commissioners					1,037,594	4,265	34	1,041,893
Fire District #3	3,265,616		191,661	377,784		188,060		4,023,121
Fire District #4	775,711		14,617			20,414		810,742
Fire District #5	3,525,013		134,511			247,913	13,455	3,920,892
Fire District #6	4,484,240		119,572			437,713	14,833	5,056,358
Fire District #7	3,822,073		102,664	333,359		66,113		4,324,209
Fire District #8	7,294,437		233,109			164,711	3,347	7,695,604
Fire District #9	1,019,646		9,463			16,689		1,045,798
Criminal Justice	4,381,564					8,865		4,390,429
Inspector General	1,304,036					54,462		1,358,498
Off Duty Witness Fees					444,954	125,030		569,984
Streets Department	35,889,044	332,410	1,748,876	54,748		418,611	831,071	39,274,760
Comprehensive Zoning Overlay						39,754	658,124	697,878
Consolidated Road Lighting District	7,881,592		188,787			132,393	56,216	8,258,988
Road Lighting District #7	265,969		1,328			58,510		325,807
Consolidated Garbage District #1	10,520,812		256,912	23,472,185		274,581	88,193	34,612,683
Consolidated Drainage District #2	35,247,576		685,212			864,048	264,029	37,060,865
Transit Operations	6,747,489		453,693	3,141,219		551,093	7,959	10,901,453
Transit - Mobility Impaired	3,373,797			185,151		334,972		3,893,920
Animal Shelter	4,864,287		149,959	314,068	19,378	188,463	57,482	5,593,637
Mosquito Control			307,778	4,296,880		63,849		4,668,507
Health Unit	760,044		23,430			39,471	56,637	879,582
Human Services Authority	1,976,117		60,921			51,068		2,088,106
Senior Services	1,329,589					30,237		1,359,826
Public Education & Government Programming	500,951					120,718		621,669
BP Settlement Fund						365,462		365,462
Consolidated Jefferson Recreation and Community Center and Playground District	27,251,387		408,674	952,372		711,735	117,409	29,441,577
Alario Center			337,272	630,812		16,954	389	985,427
Playground District #16	531,095					19,780		550,875
West Jefferson Park and Community Center and Playground District				956,412		12,230		968,642
Lafreniere Park Recreation District			1	2,110,843		37,346	9,145	2,157,335
Library	21,915,384		429,068	121,354	164,502	465,852	326,477	23,422,637
LaSalle Park	400,000		361,303	200,869		24,543	60	986,775
Culture and Parks	3,155,945					35,688		3,191,633
Off Track Betting				439,655		8,580		448,235
Video Poker				1,564,588		39,392		1,603,980
Tourism	1,444,074					46,055		1,490,129
Riverboat Gaming				2,180,149		90,423		2,270,572
Health Premium Return						22		22
Economic Development	1,328,777					66,739		1,395,516
Terrytown Redevelopment	245,160					102,880		348,040
Metairie CBD District	155,800					19,083		174,883
Churchill Economic Development District						5,519		5,519
Jefferson Hwy Economic Development District	141,327							141,327
TOTAL SPECIAL REVENUE	\$ 208,711,816	\$ 332,410	\$ 6,746,615	\$ 48,992,324	\$ 1,687,874	\$ 7,004,497	\$ 2,506,290	\$ 275,981,826

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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, 2019

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS	MISCELLANEOUS	TOTAL
DEBT SERVICE:								
Special Sales Tax Revenue Bonds	\$ 37,475,630	\$	\$	\$	\$	1,176,784	115,480	\$ 38,767,894
Hotel Occupancy Tax Bonds	864,043					2,364		866,407
Public Improvement Revenue Bonds			912,886			27,056		939,942
Certificates of Indebtedness						1,860		1,860
General Obligation Bonds	1,195,653					13,493		1,209,146
Loan Programs	4,557,750					318,817		4,876,567
TOTAL DEBT SERVICE	\$ 44,093,076	\$	\$ 912,886	\$	\$	\$ 1,540,374	\$ 115,480	\$ 46,661,816
CAPITAL PROJECTS:								
Courthouse Complex	\$	\$	380,239	\$	\$	133,300	\$	513,539
General Government Misc Capital Improvements						288,387	190,796	479,183
Fire Capital Improvements						533,152		533,152
Public Safety Misc Capital Improvements						207,093		207,093
Roads and Streets Capital Improvements			1,132,725			1,583,828	136,518	2,853,071
Sewer Capital Improvements	7,730,000					476,945		8,206,945
Environmental & Landfill Improvements			1,261,493			872,318	119,809	2,253,620
Playground & Library Improvements	947		167,217			2,047,806	239,505	2,455,475
Lasalle Park			149,151			133,760	79,165	362,076
Culture & Recreation Misc Capital Improvements	104,782		224,151			77,909	47,510	454,352
TOTAL CAPITAL PROJECTS	\$ 7,835,729	\$	\$ 3,314,976	\$	\$	\$ 6,354,498	\$ 813,303	\$ 18,318,506
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 260,640,621	\$ 332,410	\$ 10,974,477	\$ 48,992,324	\$ 1,687,874	\$ 14,899,369	\$ 3,435,073	\$ 340,962,148

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

FOR THE YEAR ENDED DECEMBER 31, 2019

EXPENDITURES

FUND	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	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
SPECIAL REVENUE:											
Ambulance District #2	\$ 538,207	\$	\$	\$	\$	\$	\$	\$	\$	\$ 538,207	\$ 1,932
Juvenile Services	11,432,858								61,021	11,493,879	1,272,752
Emergency Communications District	7,649,387									7,649,387	4,214
Security Enhancement Districts	593,957									593,957	3,703
24th Judicial District											
Court Commissioners	1,400,843									1,400,843	(358,950)
Fire District #3	3,804,950									3,804,950	218,171
Fire District #4	724,749									724,749	85,993
Fire District #5	3,157,796									3,157,796	763,096
Fire District #6	3,773,550									3,773,550	1,282,808
Fire District #7	4,031,669									4,031,669	292,540
Fire District #8	7,463,168									7,463,168	232,436
Fire District #9	1,035,653									1,035,653	10,145
Criminal Justice	197,584									197,584	4,192,845
Inspector General	1,385,912								5,581	1,391,493	(32,995)
Off Duty Witness Fees	282,128									282,128	287,856
Streets Department		26,242,950							1,815,765	28,058,715	11,216,045
Comprehensive Zoning Overlay		319,127								319,127	378,751
Consolidated Road Lighting District		6,333,689					154,000	108,946	19,180	6,615,815	1,643,173
Road Lighting District #7		86,535								86,535	239,272
Consolidated Garbage District #1		34,345,171							8,954	34,354,125	258,558
Consolidated Drainage District #2		32,275,139					211,804	34,948	39,718	32,561,609	4,499,256
Transit Operations			13,822,451						5,901	13,828,352	(2,926,899)
Transit - Mobility Impaired			3,681,017							3,681,017	212,903
Animal Shelter				4,551,491					16,025	4,567,516	1,026,121
Mosquito Control				4,338,807						4,338,807	329,700
Health Unit				890,447					38,598	929,045	(49,463)
Human Services Authority				1,957,175						1,957,175	130,931
Senior Services				1,194,243					1,233	1,195,476	164,350
Public Education & Government Programming				92,725					104,454	197,179	424,490
BP Settlement Fund				832,551						832,551	(467,089)
Consolidated Jefferson Recreation and Community Center and Playground District					23,599,642				575,437	24,175,079	5,266,498
Alario Center					1,361,491					1,361,491	(376,064)
Playground District #16					387,461					387,461	163,414
West Jefferson Park and Community Center and Playground District					219,906				66,442	286,348	682,294
Lafreniere Park Recreation District					2,059,190				22,936	2,082,126	75,209
Library					18,184,465				1,093,252	19,277,717	4,144,920
LaSalle Park					744,720				14,452	759,172	227,603
Culture and Parks					919,294				2,070	921,364	2,270,269
Off Track Betting						370,364				370,364	77,871
Video Poker						1,433,838				1,433,838	170,142
Tourism						1,012,190				1,012,190	477,939
Riverboat Gaming						1,923,297				1,923,297	347,275
Health Premium Return						425				425	(403)
Economic Development						953,384				953,384	442,132
Terrytown Redevelopment						36,656				36,656	311,384
Metairie CBD District						204,900				204,900	(30,017)
Churchill Economic Development District						14				14	5,505
Jefferson Hwy Economic Development District											141,327
TOTAL SPECIAL REVENUE	\$ 47,472,411	\$ 99,602,611	\$ 17,503,468	\$ 13,857,439	\$ 47,476,169	\$ 5,935,068	\$ 365,804	\$ 143,894	\$ 3,891,019	\$ 236,247,883	\$ 39,733,943

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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, 2019

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE PRINCIPAL	DEBT SERVICE INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
DEBT SERVICE:											
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$ 24,200,000	\$ 9,994,879	\$	\$ 34,194,879	\$ 4,573,015
Hotel Occupancy Tax Bonds							70,000	201,510		271,510	594,897
Public Improvement Revenue Bonds							535,000	404,163		939,163	779
Certificates of Indebtedness							810,000	40,795		850,795	(848,935)
General Obligation Bonds							1,150,000	92,559		1,242,559	(33,413)
Loan Programs							4,849,031	2,702,176		7,551,207	(2,674,640)
TOTAL DEBT SERVICE	\$	\$	\$	\$	\$	\$	\$ 31,614,031	\$ 13,436,082	\$	\$ 45,050,113	\$ 1,611,703
CAPITAL PROJECTS:											
Courthouse Complex	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,686,278	\$ 1,686,278	\$ (1,172,739)
General Government Misc Capital Improvements									1,187,303	1,187,303	(708,120)
Fire Capital Improvements									3,666,607	3,666,607	(3,133,455)
Public Safety Misc Capital Improvements									1,348,106	1,348,106	(1,141,013)
Roads and Streets Capital Improvements									17,107,142	17,107,142	(14,254,071)
Sewer Capital Improvements									9,184,221	9,184,221	(977,276)
Environmental & Landfill Improvements								741,992	3,597,624	4,339,616	(2,085,996)
Playground & Library Improvements									11,691,659	11,691,659	(9,236,184)
Lasalle Park									779,908	779,908	(417,832)
Culture & Recreation Misc Capital Improvements									479,853	479,853	(25,501)
TOTAL CAPITAL PROJECTS	\$	\$	\$	\$	\$	\$	\$	\$ 741,992	\$ 50,728,701	\$ 51,470,693	\$ (33,152,187)
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 47,472,411	\$ 99,602,611	\$ 17,503,468	\$ 13,857,439	\$ 47,476,169	\$ 5,935,068	\$ 31,979,835	\$ 14,321,968	\$ 54,619,720	\$ 332,768,689	\$ 8,193,459

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

FOR THE YEAR ENDED DECEMBER 31, 2019

OTHER FINANCING SOURCES (USES)

FUND	OTHER FINANCING SOURCES (USES)							FUND BALANCE		
	ISSUANCE OF BONDS	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
SPECIAL REVENUE:										
Ambulance District #2	\$	\$	\$	\$	\$	\$	\$	\$ 1,932	\$ 84,576	\$ 86,508
Juvenile Services						(25,000)	(25,000)	1,247,752	7,569,485	8,817,237
Emergency Communications District								4,214	46,985	51,199
Security Enhancement Districts								3,703	3,153	6,856
24th Judicial District										
Court Commissioners				461,000			461,000	102,050	16,892	118,942
Fire District #3					(62,914)		(62,914)	155,257	4,534,972	4,690,229
Fire District #4								85,993	353,823	439,816
Fire District #5								763,096	5,930,448	6,693,544
Fire District #6					(74,000)		(74,000)	1,208,808	10,969,220	12,178,028
Fire District #7				56,200	(322,000)		(265,800)	26,740	1,000,702	1,027,442
Fire District #8					(561,566)		(561,566)	(329,130)	2,939,271	2,610,141
Fire District #9								10,145	155,995	166,140
Criminal Justice					(4,158,306)		(4,158,306)	34,539	151,540	186,079
Inspector General								(32,995)	1,241,364	1,208,369
Off Duty Witness Fees								287,856	3,520,607	3,808,463
Streets Department				420,464	(10,570,044)		(10,149,580)	1,066,465	18,472,464	19,538,929
Comprehensive Zoning Overlay					(227,381)		(227,381)	151,370	962,183	1,113,553
Consolidated Road Lighting District				18,690	(2,849,925)		(2,831,235)	(1,188,062)	354,288	(833,774)
Road Lighting District #7					(543,690)		(543,690)	(304,418)	1,769,050	1,464,632
Consolidated Garbage District #1				1,500,000	(3,400,000)		(1,900,000)	(1,641,442)	5,054,305	3,412,863
Consolidated Drainage District #2					(5,000,000)		(5,000,000)	(500,744)	24,040,750	23,540,006
Transit Operations				5,856,067	(2,383,301)		3,472,766	545,867	13,474,111	14,019,978
Transit - Mobility Impaired				763,064			763,064	975,967	8,193,424	9,169,391
Animal Shelter					(951,895)		(951,895)	74,226	4,284,218	4,358,444
Mosquito Control				8,122			8,122	337,822	1,765,895	2,103,717
Health Unit					(82,206)		(82,206)	(131,669)	861,771	730,102
Human Services Authority								130,931	741,159	872,090
Senior Services					(35,381)		(35,381)	128,969	396,995	525,964
Public Education & Government Programming								424,490	3,375,477	3,799,967
BP Settlement Fund				10,000	(6,439,605)		(6,429,605)	(6,896,694)	11,737,413	4,840,719
Consolidated Jefferson Recreation and Community Center and Playground District				246,320	(5,506,000)		(5,259,680)	6,818	14,009,837	14,016,655
Alario Center				318,975	(24,226)		294,749	(81,315)	450,704	369,389
Playground District #16								163,414	357,927	521,341
West Jefferson Park and Community Center and Playground District					(693,342)		(693,342)	(11,048)	672,375	661,327
Lafreniere Park Recreation District								75,209	1,215,245	1,290,454
Library					(5,960,701)		(5,960,701)	(1,815,781)	8,987,569	7,171,788
LaSalle Park								227,603	580,535	808,138
Culture and Parks					(2,148,584)		(2,148,584)	121,685	715,717	837,402
Off Track Betting				54,036	(424,664)		(370,628)	(292,757)	341,770	49,013
Video Poker				165,551	(1,351,400)		(1,185,849)	(1,015,707)	1,331,047	315,340
Tourism				6,816	(1,178,623)		(1,171,807)	(693,868)	1,426,428	732,560
Riverboat Gaming				776,606	(3,622,346)		(2,845,740)	(2,498,465)	3,478,095	979,630
Health Premium Return								(403)	807	404
Economic Development								442,132	1,196,622	1,638,754
Terrytown Redevelopment								311,384	2,973,503	3,284,887
Metairie CBD District								(30,017)	597,810	567,793
Churchill Economic Development District								5,505	162,620	168,125
Jefferson Hwy Economic Development District								141,327		141,327
TOTAL SPECIAL REVENUE	\$	\$	\$	\$ 10,661,911	\$ (58,597,100)	\$	\$ (47,935,189)	\$ (8,201,246)	\$ 172,501,147	\$ 164,299,901

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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, 2019

OTHER FINANCING SOURCES (USES)

FUND	OTHER FINANCING SOURCES (USES)							FUND BALANCE		
	ISSUANCE OF BONDS	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
DEBT SERVICE:										
Special Sales Tax Revenue Bonds	\$	\$ 52,635,000	\$ 8,695,236	\$	\$ (1,946,043)	\$ (60,737,678)	\$ (1,353,485)	\$ 3,219,530	\$ 26,618,751	\$ 29,838,281
Hotel Occupancy Tax Bonds					(440,086)		(440,086)	154,811	88,892	243,703
Public Improvement Revenue Bonds								779	1,166,216	1,166,995
Certificates of Indebtedness				851,895			851,895	2,960	3,046	6,006
General Obligation Bonds								(33,413)	178,301	144,888
Loan Programs				4,439,801			4,439,801	1,765,161	7,879,146	9,644,307
TOTAL DEBT SERVICE	\$	\$ 52,635,000	\$ 8,695,236	\$ 5,291,696	\$ (2,386,129)	\$ (60,737,678)	\$ 3,498,125	\$ 5,109,828	\$ 35,934,352	\$ 41,044,180
CAPITAL PROJECTS:										
Courthouse Complex	\$	\$	\$	267,433	(3,802)	\$	263,631	(909,108)	4,177,486	3,268,378
General Government Misc Capital Improvements				1,283,117	(203,742)		1,079,375	371,255	8,536,834	8,908,089
Fire Capital Improvements				2,445,716	(56,200)		2,389,516	(743,939)	16,227,817	15,483,878
Public Safety Misc Capital Improvements				348,614			348,614	(792,399)	6,630,218	5,837,819
Roads and Streets Capital Improvements				19,762,236	(1,389,727)		18,372,509	4,118,438	40,334,411	44,452,849
Sewer Capital Improvements				109,902	(4,111)		105,791	(871,485)	18,013,688	17,142,203
Environmental & Landfill Improvements	23,500,000			3,000,000	(4,802,070)		21,697,930	19,611,934	20,395,645	40,007,579
Playground & Library Improvements				19,283,424	(770,323)		18,513,101	9,276,917	52,562,836	61,839,753
Lasalle Park				353,322			353,322	(64,510)	3,669,723	3,605,213
Culture & Recreation Misc Capital Improvements				708,396			708,396	682,895	1,923,410	2,606,305
TOTAL CAPITAL PROJECTS	\$ 23,500,000	\$	\$	\$ 47,562,160	\$ (7,229,975)	\$	\$ 63,832,185	\$ 30,679,998	\$ 172,472,068	\$ 203,152,066
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 23,500,000	\$ 52,635,000	\$ 8,695,236	\$ 63,515,767	\$ (68,213,204)	\$ (60,737,678)	\$ 19,395,121	\$ 27,588,580	\$ 380,907,567	\$ 408,496,147



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, 2019

AMBULANCE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 514,000	\$ 522,500	\$ 531,260	\$ 8,760
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
Investment earnings	4,000	4,000	7,005	3,005
Miscellaneous	0	0	0	0
TOTAL REVENUES	518,000	526,500	538,265	11,765
Expenditures				
Current	478,210	538,210	538,207	3
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	478,210	538,210	538,207	3
Excess (deficiency) of revenues over (under) expenditures	39,790	(11,710)	58	11,768
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	39,790	(11,710)	58	11,768
Fund balance				
Beginning of year	85,444	85,444	85,444	0
END OF YEAR	\$ 125,234	\$ 73,734	\$ 85,502	\$ 11,768

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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, 2019

	JUVENILE SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 11,521,477	\$ 11,719,545	\$ 11,790,272	\$ 70,727
Licenses and permits	0	0	0	0
Intergovernmental	447,807	445,476	527,647	82,171
Charges for services	45,000	45,000	27,818	(17,182)
Fines and forfeitures	25,000	25,000	21,446	(3,554)
Investment earnings	175,000	279,000	273,334	(5,666)
Miscellaneous	500	500	1,430	930
TOTAL REVENUES	12,214,784	12,514,521	12,641,947	127,426
Expenditures				
Current	13,577,737	13,543,080	11,348,521	2,194,559
Capital outlay	104,750	171,265	153,003	18,262
TOTAL EXPENDITURES	13,682,487	13,714,345	11,501,524	2,212,821
Excess (deficiency) of revenues over (under) expenditures	(1,467,703)	(1,199,824)	1,140,423	2,340,247
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(25,000)	(25,000)	(25,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(25,000)	(25,000)	(25,000)	0
NET CHANGE IN FUND BALANCES	(1,492,703)	(1,224,824)	1,115,423	2,340,247
Fund balance				
Beginning of year	7,818,057	7,818,057	7,818,057	0
END OF YEAR	\$ 6,325,354	\$ 6,593,233	\$ 8,933,480	\$ 2,340,247

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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, 2019

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	0	157	157	0
Charges for services	7,675,000	7,675,000	7,632,058	(42,942)
Fines and forfeitures	0	0	0	0
Investment earnings	8,500	8,500	11,720	3,220
Miscellaneous	0	0	0	0
TOTAL REVENUES	7,683,500	7,683,657	7,643,935	(39,722)
Expenditures				
Current	7,633,000	7,633,000	7,649,390	(16,390)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,633,000	7,633,000	7,649,390	(16,390)
Excess (deficiency) of revenues over (under) expenditures	50,500	50,657	(5,455)	(56,112)
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	50,500	50,657	(5,455)	(56,112)
Fund balance				
Beginning of year	54,940	54,940	54,940	0
END OF YEAR	\$ 105,440	\$ 105,597	\$ 49,485	\$ (56,112)

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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, 2019

	SECURITY ENHANCEMENT DISTRICTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 587,568	\$ 587,568	\$ 591,732	\$ 4,164
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
Investment earnings	3,000	3,000	5,498	2,498
Miscellaneous	0	0	0	0
TOTAL REVENUES	590,568	590,568	597,230	6,662
Expenditures				
Current	590,565	593,955	593,957	(2)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	590,565	593,955	593,957	(2)
Excess (deficiency) of revenues over (under) expenditures	3	(3,387)	3,273	6,660
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	3	(3,387)	3,273	6,660
Fund balance				
Beginning of year	3,393	3,393	3,393	0
END OF YEAR	\$ 3,396	\$ 6	\$ 6,666	\$ 6,660

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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, 2019

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	1,076,200	1,076,200	1,037,594	(38,606)
Investment earnings	500	500	3,813	3,313
Miscellaneous	10,000	10,000	34	(9,966)
TOTAL REVENUES	1,086,700	1,086,700	1,041,441	(45,259)
Expenditures				
Current	1,401,305	1,401,305	1,412,790	(11,485)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,401,305	1,401,305	1,412,790	(11,485)
Excess (deficiency) of revenues over (under) expenditures	(314,605)	(314,605)	(371,349)	(56,744)
Other financing sources (uses)				
Transfers in	461,000	461,000	461,000	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	461,000	461,000	461,000	0
NET CHANGE IN FUND BALANCES	146,395	146,395	89,651	(56,744)
Fund balance				
Beginning of year	28,915	28,915	28,915	0
END OF YEAR	\$ 175,310	\$ 175,310	\$ 118,566	\$ (56,744)

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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, 2019

	FIRE DISTRICT #3			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,131,000	\$ 3,230,000	\$ 3,265,616	\$ 35,616
Licenses and permits	0	0	0	0
Intergovernmental	194,450	191,662	191,661	(1)
Charges for services	377,200	377,200	377,784	584
Fines and forfeitures	0	0	0	0
Investment earnings	75,000	115,000	120,979	5,979
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,777,650	3,913,862	3,956,040	42,178
Expenditures				
Current	3,524,646	3,874,497	3,804,951	69,546
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,524,646	3,874,497	3,804,951	69,546
Excess (deficiency) of revenues over (under) expenditures	253,004	39,365	151,089	111,724
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(62,914)	(62,914)	(62,914)	0
TOTAL OTHER FINANCING SOURCES (USES)	(62,914)	(62,914)	(62,914)	0
NET CHANGE IN FUND BALANCES	190,090	(23,549)	88,175	111,724
Fund balance				
Beginning of year	4,572,726	4,572,726	4,572,726	0
END OF YEAR	\$ 4,762,816	\$ 4,549,177	\$ 4,660,901	\$ 111,724

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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, 2019

	FIRE DISTRICT #4			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 594,100	\$ 751,600	\$ 775,711	\$ 24,111
Licenses and permits	0	0	0	0
Intergovernmental	14,689	14,617	14,617	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	14,450	6,450
Miscellaneous	0	0	0	0
TOTAL REVENUES	616,789	774,217	804,778	30,561
Expenditures				
Current	652,599	722,127	724,749	(2,622)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	652,599	722,127	724,749	(2,622)
Excess (deficiency) of revenues over (under) expenditures	(35,810)	52,090	80,029	27,939
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	(35,810)	52,090	80,029	27,939
Fund balance				
Beginning of year	356,922	356,922	356,922	0
END OF YEAR	\$ 321,112	\$ 409,012	\$ 436,951	\$ 27,939

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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, 2019

	FIRE DISTRICT #5			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,408,000	\$ 3,496,000	\$ 3,525,013	\$ 29,013
Licenses and permits	0	0	0	0
Intergovernmental	136,636	134,512	134,511	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	90,000	146,000	157,046	11,046
Miscellaneous	0	0	13,455	13,455
TOTAL REVENUES	3,634,636	3,776,512	3,830,025	53,513
Expenditures				
Current	3,154,092	3,153,573	3,157,796	(4,223)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,154,092	3,153,573	3,157,796	(4,223)
Excess (deficiency) of revenues over (under) expenditures	480,544	622,939	672,229	49,290
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	480,544	622,939	672,229	49,290
Fund balance				
Beginning of year	5,979,752	5,979,752	5,979,752	0
END OF YEAR	\$ 6,460,296	\$ 6,602,691	\$ 6,651,981	\$ 49,290

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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, 2019

	FIRE DISTRICT #6			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,466,000	\$ 4,502,000	\$ 4,484,240	\$ (17,760)
Licenses and permits	0	0	0	0
Intergovernmental	120,845	119,572	119,572	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	184,000	256,000	271,529	15,529
Miscellaneous	0	0	14,833	14,833
TOTAL REVENUES	4,770,845	4,877,572	4,890,174	12,602
Expenditures				
Current	3,778,663	3,782,139	3,773,551	8,588
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,778,663	3,782,139	3,773,551	8,588
Excess (deficiency) of revenues over (under) expenditures	992,182	1,095,433	1,116,623	21,190
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(74,000)	(74,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(74,000)	(74,000)	0
NET CHANGE IN FUND BALANCES	992,182	1,021,433	1,042,623	21,190
Fund balance				
Beginning of year	11,059,837	11,059,837	11,059,837	0
END OF YEAR	\$ 12,052,019	\$ 12,081,270	\$ 12,102,460	\$ 21,190

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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, 2019

	FIRE DISTRICT #7			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,896,164	\$ 3,797,165	\$ 3,822,073	\$ 24,908
Licenses and permits	0	0	0	0
Intergovernmental	104,308	102,664	102,664	0
Charges for services	330,242	330,242	333,359	3,117
Fines and forfeitures	0	0	0	0
Investment earnings	35,000	51,000	50,041	(959)
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,365,714	4,281,071	4,308,137	27,066
Expenditures				
Current	3,939,854	4,025,636	4,031,670	(6,034)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,939,854	4,025,636	4,031,670	(6,034)
Excess (deficiency) of revenues over (under) expenditures	425,860	255,435	276,467	21,032
Other financing sources (uses)				
Transfers in	0	56,200	56,200	0
Transfers out	(322,000)	(322,000)	(322,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(322,000)	(265,800)	(265,800)	0
NET CHANGE IN FUND BALANCES	103,860	(10,365)	10,667	21,032
Fund balance				
Beginning of year	1,009,850	1,009,850	1,009,850	0
END OF YEAR	\$ 1,113,710	\$ 999,485	\$ 1,020,517	\$ 21,032

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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, 2019

	FIRE DISTRICT #8			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,339,000	\$ 7,284,000	\$ 7,294,437	\$ 10,437
Licenses and permits	0	0	0	0
Intergovernmental	238,754	233,109	233,108	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	85,000	133,000	120,514	(12,486)
Miscellaneous	0	0	3,347	3,347
TOTAL REVENUES	7,662,754	7,650,109	7,651,406	1,297
Expenditures				
Current	7,460,378	7,469,591	7,463,167	6,424
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,460,378	7,469,591	7,463,167	6,424
Excess (deficiency) of revenues over (under) expenditures	202,376	180,518	188,239	7,721
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(561,566)	(561,566)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(561,566)	(561,566)	0
NET CHANGE IN FUND BALANCES	202,376	(381,048)	(373,327)	7,721
Fund balance				
Beginning of year	2,965,711	2,965,711	2,965,711	0
END OF YEAR	\$ 3,168,087	\$ 2,584,663	\$ 2,592,384	\$ 7,721

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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, 2019

	FIRE DISTRICT #9			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 982,300	\$ 999,300	\$ 1,019,647	\$ 20,347
Licenses and permits	0	0	0	0
Intergovernmental	9,500	9,463	9,463	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	10,400	10,400	13,201	2,801
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,002,200	1,019,163	1,042,311	23,148
Expenditures				
Current	935,093	1,036,049	1,035,654	395
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	935,093	1,036,049	1,035,654	395
Excess (deficiency) of revenues over (under) expenditures	67,107	(16,886)	6,657	23,543
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	67,107	(16,886)	6,657	23,543
Fund balance				
Beginning of year	157,653	157,653	157,653	0
END OF YEAR	\$ 224,760	\$ 140,767	\$ 164,310	\$ 23,543

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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, 2019

CRIMINAL JUSTICE				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,255,896	\$ 4,354,906	\$ 4,381,564	\$ 26,658
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
Investment earnings	10,000	10,000	5,609	(4,391)
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,265,896	4,364,906	4,387,173	22,267
Expenditures				
Current	107,406	197,406	197,584	(178)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	107,406	197,406	197,584	(178)
Excess (deficiency) of revenues over (under) expenditures	4,158,490	4,167,500	4,189,589	22,089
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(4,158,306)	(4,158,306)	(4,158,306)	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,158,306)	(4,158,306)	(4,158,306)	0
NET CHANGE IN FUND BALANCES	184	9,194	31,283	22,089
Fund balance				
Beginning of year	153,130	153,130	153,130	0
END OF YEAR	\$ 153,314	\$ 162,324	\$ 184,413	\$ 22,089

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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, 2019

INSPECTOR GENERAL				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,282,114	\$ 1,282,114	\$ 1,304,036	\$ 21,922
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
Investment earnings	22,000	22,000	35,849	13,849
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,304,114	1,304,114	1,339,885	35,771
Expenditures				
Current	1,380,838	1,499,869	1,378,903	120,966
Capital outlay	14,000	10,931	4,012	6,919
TOTAL EXPENDITURES	1,394,838	1,510,800	1,382,915	127,885
Excess (deficiency) of revenues over (under) expenditures	(90,724)	(206,686)	(43,030)	163,656
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	(90,724)	(206,686)	(43,030)	163,656
Fund balance				
Beginning of year	1,266,313	1,266,313	1,266,313	0
END OF YEAR	\$ 1,175,589	\$ 1,059,627	\$ 1,223,283	\$ 163,656

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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, 2019

OFF DUTY WITNESS

	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	423,600	423,600	444,954	21,354
Investment earnings	41,000	53,000	73,201	20,201
Miscellaneous	0	0	0	0
TOTAL REVENUES	464,600	476,600	518,155	41,555
Expenditures				
Current	350,828	350,828	288,678	62,150
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	350,828	350,828	288,678	62,150
Excess (deficiency) of revenues over (under) expenditures	113,772	125,772	229,477	103,705
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	113,772	125,772	229,477	103,705
Fund balance				
Beginning of year	3,556,068	3,556,068	3,556,068	0
END OF YEAR	\$ 3,669,840	\$ 3,681,840	\$ 3,785,545	\$ 103,705

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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, 2019

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 32,747,261	\$ 32,747,261	\$ 35,889,044	\$ 3,141,783
Licenses and permits	204,750	204,750	332,410	127,660
Intergovernmental	1,436,000	1,437,728	1,748,876	311,148
Charges for services	22,000	22,000	54,748	32,748
Fines and forfeitures	0	0	0	0
Investment earnings	30,000	166,000	239,592	73,592
Miscellaneous	70,000	312,126	831,071	518,945
TOTAL REVENUES	34,510,011	34,889,865	39,095,741	4,205,876
Expenditures				
Current	30,275,822	28,973,617	25,993,720	2,979,897
Capital outlay	1,763,820	1,941,533	1,869,351	72,182
TOTAL EXPENDITURES	32,039,642	30,915,150	27,863,071	3,052,079
Excess (deficiency) of revenues over (under) expenditures	2,470,369	3,974,715	11,232,670	7,257,955
Other financing sources (uses)				
Transfers in	400,000	420,464	420,464	0
Transfers out	(4,249,900)	(10,570,044)	(10,570,044)	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,849,900)	(10,149,580)	(10,149,580)	0
NET CHANGE IN FUND BALANCES	(1,379,531)	(6,174,865)	1,083,090	7,257,955
Fund balance				
Beginning of year	19,081,614	19,081,614	19,081,614	0
END OF YEAR	\$ 17,702,083	\$ 12,906,749	\$ 20,164,704	\$ 7,257,955

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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, 2019

COMPREHENSIVE ZONING OVERLAY

	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	0	0	0	0
Investment earnings	15,000	15,000	24,618	9,618
Miscellaneous	600,500	627,500	658,124	30,624
TOTAL REVENUES	615,500	642,500	682,742	40,242
Expenditures				
Current	529,396	509,964	298,729	211,235
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	529,396	509,964	298,729	211,235
Excess (deficiency) of revenues over (under) expenditures	86,104	132,536	384,013	251,477
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(227,381)	(227,381)	(227,381)	0
TOTAL OTHER FINANCING SOURCES (USES)	(227,381)	(227,381)	(227,381)	0
NET CHANGE IN FUND BALANCES	(141,277)	(94,845)	156,632	251,477
Fund balance				
Beginning of year	989,190	989,190	989,190	0
END OF YEAR	\$ 847,913	\$ 894,345	\$ 1,145,822	\$ 251,477

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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, 2019

CONSOLIDATED ROAD LIGHTING DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,729,658	\$ 7,840,159	\$ 7,881,592	\$ 41,433
Licenses and permits	0	0	0	0
Intergovernmental	197,510	188,787	188,787	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	111,000	105,000	132,393	27,393
Miscellaneous	0	16,952	56,216	39,264
TOTAL REVENUES	8,038,168	8,150,898	8,258,988	108,090
Expenditures				
Current	7,639,111	7,698,946	6,389,870	1,309,076
Debt Service				
Principal				
Interest	0	13,920	13,920	0
Capital outlay	6,000	22,824	19,180	3,644
TOTAL EXPENDITURES	7,645,111	7,735,690	6,422,970	1,312,720
Excess (deficiency) of revenues over (under) expenditures	393,057	415,208	1,836,018	1,420,810
Other financing sources (uses)				
Transfers in	0	18,690	18,690	0
Transfers out	(2,849,925)	(2,849,925)	(2,849,925)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,849,925)	(2,831,235)	(2,831,235)	0
NET CHANGE IN FUND BALANCES	(2,456,868)	(2,416,027)	(995,217)	1,420,810
Fund balance				
Beginning of year	5,189,209	5,189,209	5,189,209	0
END OF YEAR	\$ 2,732,341	\$ 2,773,182	\$ 4,193,992	\$ 1,420,810

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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, 2019

ROAD LIGHTING DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 254,500	\$ 262,500	\$ 265,970	\$ 3,470
Licenses and permits	0	0	0	0
Intergovernmental	1,362	1,328	1,328	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	22,000	30,000	35,129	5,129
Miscellaneous	0	0	0	0
TOTAL REVENUES	277,862	293,828	302,427	8,599
Expenditures				
Current	132,922	132,922	86,536	46,386
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	132,922	132,922	86,536	46,386
Excess (deficiency) of revenues over (under) expenditures	144,940	160,906	215,891	54,985
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(543,690)	(543,690)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(543,690)	(543,690)	0
NET CHANGE IN FUND BALANCES	144,940	(382,784)	(327,799)	54,985
Fund balance				
Beginning of year	1,783,501	1,783,501	1,783,501	0
END OF YEAR	\$ 1,928,441	\$ 1,400,717	\$ 1,455,702	\$ 54,985

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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, 2019

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 10,285,138	\$ 10,474,139	\$ 10,520,811	\$ 46,672
Licenses and permits	0	0	0	0
Intergovernmental	215,323	256,912	256,912	0
Charges for services	24,342,400	24,342,400	23,481,776	(860,624)
Fines and forfeitures	0	0	0	0
Investment earnings	157,000	221,000	183,909	(37,091)
Miscellaneous	92,000	92,000	88,193	(3,807)
TOTAL REVENUES	35,091,861	35,386,451	34,531,601	(854,850)
Expenditures				
Current	32,913,174	37,584,583	34,077,258	3,507,325
Capital outlay	11,800	13,973	8,954	5,019
TOTAL EXPENDITURES	32,924,974	37,598,556	34,086,212	3,512,344
Excess (deficiency) of revenues over (under) expenditures	2,166,887	(2,212,105)	445,389	2,657,494
Other financing sources (uses)				
Transfers in	0	1,500,000	1,500,000	0
Transfers out	(3,400,000)	(3,400,000)	(3,400,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,400,000)	(1,900,000)	(1,900,000)	0
NET CHANGE IN FUND BALANCES	(1,233,113)	(4,112,105)	(1,454,611)	2,657,494
Fund balance				
Beginning of year	9,249,368	9,249,368	9,249,368	0
END OF YEAR	\$ 8,016,255	\$ 5,137,263	\$ 7,794,757	\$ 2,657,494

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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, 2019

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 33,485,733	\$ 33,791,828	\$ 35,247,576	\$ 1,455,748
Licenses and permits	0	0	0	0
Intergovernmental	615,289	598,766	685,212	86,446
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	307,000	571,000	563,236	(7,764)
Miscellaneous	74,000	74,000	264,029	190,029
TOTAL REVENUES	34,482,022	35,035,594	36,760,053	1,724,459
Expenditures				
Current	39,471,797	41,170,131	32,397,677	8,772,454
Debt Service				
Principal		211,805	211,804	1
Interest		32,831	32,830	1
Capital outlay	24,856	40,878	39,718	1,160
TOTAL EXPENDITURES	39,496,653	41,455,645	32,682,029	8,773,616
Excess (deficiency) of revenues over (under) expenditures	(5,014,631)	(6,420,051)	4,078,024	10,498,075
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(5,000,000)	(5,000,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(5,000,000)	(5,000,000)	0
NET CHANGE IN FUND BALANCES	(5,014,631)	(11,420,051)	(921,976)	10,498,075
Fund balance				
Beginning of year	24,053,526	24,053,526	24,053,526	0
END OF YEAR	\$ 19,038,895	\$ 12,633,475	\$ 23,131,550	\$ 10,498,075

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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, 2019

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 6,565,875	\$ 6,709,914	\$ 6,747,489	\$ 37,575
Licenses and permits	0	0	0	0
Intergovernmental	400,000	400,123	453,693	53,570
Charges for services	3,162,000	3,162,000	3,141,219	(20,781)
Fines and forfeitures	0	0	0	0
Investment earnings	212,000	340,000	348,640	8,640
Miscellaneous	0	0	7,959	7,959
TOTAL REVENUES	10,339,875	10,612,037	10,699,000	86,963
Expenditures				
Current	13,187,221	13,197,095	12,698,060	499,035
Capital outlay	5,600	11,164	5,901	5,263
TOTAL EXPENDITURES	13,192,821	13,208,259	12,703,961	504,298
Excess (deficiency) of revenues over (under) expenditures	(2,852,946)	(2,596,222)	(2,004,961)	591,261
Other financing sources (uses)				
Transfers in	3,330,000	3,330,000	5,856,067	2,526,067
Transfers out	(2,800,000)	(2,800,000)	(2,383,301)	416,699
TOTAL OTHER FINANCING SOURCES (USES)	530,000	530,000	3,472,766	2,942,766
NET CHANGE IN FUND BALANCES	(2,322,946)	(2,066,222)	1,467,805	3,534,027
Fund balance				
Beginning of year	13,596,080	13,596,080	13,596,080	0
END OF YEAR	\$ 11,273,134	\$ 11,529,858	\$ 15,063,885	\$ 3,534,027

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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, 2019

	TRANSIT - MOBILITY IMPAIRED			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,281,437	\$ 3,353,457	\$ 3,373,797	\$ 20,340
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	190,000	190,000	185,151	(4,849)
Fines and forfeitures	0	0	0	0
Investment earnings	127,000	191,000	207,970	16,970
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,598,437	3,734,457	3,766,918	32,461
Expenditures				
Current	3,429,966	3,468,975	3,439,514	29,461
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,429,966	3,468,975	3,439,514	29,461
Excess (deficiency) of revenues over (under) expenditures	168,471	265,482	327,404	61,922
Other financing sources (uses)				
Transfers in	370,000	370,000	763,064	393,064
Transfers out	(474,967)	(474,967)	0	474,967
TOTAL OTHER FINANCING SOURCES (USES)	(104,967)	(104,967)	763,064	868,031
NET CHANGE IN FUND BALANCES	63,504	160,515	1,090,468	929,953
Fund balance				
Beginning of year	8,280,443	8,280,443	8,280,443	0
END OF YEAR	\$ 8,343,947	\$ 8,440,958	\$ 9,370,911	\$ 929,953

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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, 2019

	ANIMAL SHELTER			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,742,648	\$ 4,832,676	\$ 4,864,287	\$ 31,611
Licenses and permits	0	0	0	0
Intergovernmental	156,914	149,958	149,959	1
Charges for services	138,000	138,000	314,768	176,768
Fines and forfeitures	15,000	15,000	19,378	4,378
Investment earnings	65,000	121,000	124,861	3,861
Miscellaneous	50,600	50,600	57,482	6,882
TOTAL REVENUES	5,168,162	5,307,234	5,530,735	223,501
Expenditures				
Current	4,996,746	5,167,163	4,605,317	561,846
Capital outlay	126,858	109,068	16,025	93,043
TOTAL EXPENDITURES	5,123,604	5,276,231	4,621,342	654,889
Excess (deficiency) of revenues over (under) expenditures	44,558	31,003	909,393	878,390
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(951,895)	(951,895)	(951,895)	0
TOTAL OTHER FINANCING SOURCES (USES)	(951,895)	(951,895)	(951,895)	0
NET CHANGE IN FUND BALANCES	(907,337)	(920,892)	(42,502)	878,390
Fund balance				
Beginning of year	4,426,387	4,426,387	4,426,387	0
END OF YEAR	\$ 3,519,050	\$ 3,505,495	\$ 4,383,885	\$ 878,390

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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, 2019

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	250,000	250,031	307,778	57,747
Charges for services	4,320,088	4,320,088	4,296,880	(23,208)
Fines and forfeitures	0	0	0	0
Investment earnings	16,000	32,000	37,494	5,494
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,586,088	4,602,119	4,642,152	40,033
Expenditures				
Current	4,485,933	4,816,714	4,357,646	459,068
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,485,933	4,816,714	4,357,646	459,068
Excess (deficiency) of revenues over (under) expenditures	100,155	(214,595)	284,506	499,101
Other financing sources (uses)				
Transfers in	0	8,122	8,122	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	8,122	8,122	0
NET CHANGE IN FUND BALANCES	100,155	(206,473)	292,628	499,101
Fund balance				
Beginning of year	2,121,300	2,121,300	2,121,300	0
END OF YEAR	\$ 2,221,455	\$ 1,914,827	\$ 2,413,928	\$ 499,101

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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, 2019

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 740,651	\$ 749,656	\$ 760,044	\$ 10,388
Licenses and permits	0	0	0	0
Intergovernmental	24,518	23,431	23,430	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	17,000	25,000	25,733	733
Miscellaneous	45,310	45,310	56,637	11,327
TOTAL REVENUES	827,479	843,397	865,844	22,447
Expenditures				
Current	1,225,892	1,022,428	831,163	191,265
Capital outlay	143,023	46,246	38,598	7,648
TOTAL EXPENDITURES	1,368,915	1,068,674	869,761	198,913
Excess (deficiency) of revenues over (under) expenditures	(541,436)	(225,277)	(3,917)	221,360
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(82,206)	(82,206)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(82,206)	(82,206)	0
NET CHANGE IN FUND BALANCES	(541,436)	(307,483)	(86,123)	221,360
Fund balance				
Beginning of year	876,926	876,926	876,926	0
END OF YEAR	\$ 335,490	\$ 569,443	\$ 790,803	\$ 221,360

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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, 2019

HUMAN SERVICES AUTHORITY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,918,113	\$ 1,954,125	\$ 1,976,117	\$ 21,992
Licenses and permits	0	0	0	0
Intergovernmental	63,746	60,921	60,921	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	36,000	39,241	3,241
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,001,859	2,051,046	2,076,279	25,233
Expenditures				
Current	1,952,528	1,957,177	1,957,175	2
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,952,528	1,957,177	1,957,175	2
Excess (deficiency) of revenues over (under) expenditures	49,331	93,869	119,104	25,235
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	49,331	93,869	119,104	25,235
Fund balance				
Beginning of year	747,150	747,150	747,150	0
END OF YEAR	\$ 796,481	\$ 841,019	\$ 866,254	\$ 25,235

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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, 2019

SENIOR SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,294,283	\$ 1,321,284	\$ 1,329,589	\$ 8,305
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
Investment earnings	18,000	18,000	22,200	4,200
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,312,283	1,339,284	1,351,789	12,505
Expenditures				
Current	1,209,928	1,212,033	1,122,109	89,924
Capital outlay	3,484	1,234	1,233	1
TOTAL EXPENDITURES	1,213,412	1,213,267	1,123,342	89,925
Excess (deficiency) of revenues over (under) expenditures	98,871	126,017	228,447	102,430
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(42,000)	(42,000)	(35,381)	6,619
TOTAL OTHER FINANCING SOURCES (USES)	(42,000)	(42,000)	(35,381)	(6,619)
NET CHANGE IN FUND BALANCES	56,871	84,017	193,066	109,049
Fund balance				
Beginning of year	445,264	445,264	445,264	0
END OF YEAR	\$ 502,135	\$ 529,281	\$ 638,330	\$ 109,049

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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, 2019

PUBLIC EDUCATION AND GOVERNMENT PROGRAMING

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 515,000	\$ 515,000	\$ 500,951	\$ (14,049)
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
Investment earnings	39,000	55,000	70,669	15,669
Miscellaneous	0	0	0	0
TOTAL REVENUES	554,000	570,000	571,620	1,620
Expenditures				
Current	102,417	137,117	102,224	34,893
Capital outlay	155,000	157,314	106,144	51,170
TOTAL EXPENDITURES	257,417	294,431	208,368	86,063
Excess (deficiency) of revenues over (under) expenditures	296,583	275,569	363,252	87,683
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	296,583	275,569	363,252	87,683
Fund balance				
Beginning of year	3,432,346	3,432,346	3,432,346	0
END OF YEAR	\$ 3,728,929	\$ 3,707,915	\$ 3,795,598	\$ 87,683

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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, 2019

BP SETTLEMENT FUND				
	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	0	0	0	0
Investment earnings	225,000	207,000	214,247	7,247
Miscellaneous	0	0	0	0
TOTAL REVENUES	<u>225,000</u>	<u>207,000</u>	<u>214,247</u>	<u>7,247</u>
Expenditures				
Current	25,158	1,213,289	832,551	380,738
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	<u>25,158</u>	<u>1,213,289</u>	<u>832,551</u>	<u>380,738</u>
Excess (deficiency) of revenues over (under) expenditures	199,842	(1,006,289)	(618,304)	387,985
Other financing sources (uses)				
Transfers in	0	10,000	10,000	0
Transfers out	0	(6,439,605)	(6,439,605)	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(6,429,605)</u>	<u>(6,429,605)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	199,842	(7,435,894)	(7,047,909)	387,985
Fund balance				
Beginning of year	<u>11,834,119</u>	<u>11,834,119</u>	<u>11,834,119</u>	<u>0</u>
END OF YEAR	<u>\$ 12,033,961</u>	<u>\$ 4,398,225</u>	<u>\$ 4,786,210</u>	<u>\$ 387,985</u>

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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, 2019

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	\$ 26,599,167	\$ 27,083,668	\$ 27,251,387	\$ 167,719
Intergovernmental	420,249	408,673	408,674	1
Charges for services	789,500	789,500	952,372	162,872
Investment earnings	336,000	536,000	496,491	(39,509)
Miscellaneous	102,500	102,500	117,409	14,909
TOTAL REVENUES	28,247,416	28,920,341	29,226,333	305,992
Expenditures				
Current	26,565,051	27,144,911	23,532,658	3,612,253
Capital outlay	997,650	928,471	601,338	327,133
TOTAL EXPENDITURES	27,562,701	28,073,382	24,133,996	3,939,386
Excess (deficiency) of revenues over (under) expenditures	684,715	846,959	5,092,337	4,245,378
Other financing sources (uses)				
Transfers in	227,730	246,320	246,320	0
Transfers out	(4,205,000)	(5,506,000)	(5,506,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,977,270)	(5,259,680)	(5,259,680)	0
NET CHANGE IN FUND BALANCES	(3,292,555)	(4,412,721)	(167,343)	4,245,378
Fund balance				
Beginning of year	14,312,916	14,312,916	14,312,916	0
END OF YEAR	\$ 11,020,361	\$ 9,900,195	\$ 14,145,573	\$ 4,245,378

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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, 2019

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	300,000	300,000	337,272	37,272
Charges for services	629,765	629,765	630,812	1,047
Fines and forfeitures	0	0	0	0
Investment earnings	7,000	7,000	10,332	3,332
Miscellaneous	0	0	389	389
TOTAL REVENUES	936,765	936,765	978,805	42,040
Expenditures				
Current	1,310,752	1,436,098	1,353,750	82,348
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,310,752	1,436,098	1,353,750	82,348
Excess (deficiency) of revenues over (under) expenditures	(373,987)	(499,333)	(374,945)	124,388
Other financing sources (uses)				
Transfers in	148,975	318,975	318,975	0
Transfers out	0	(24,226)	(24,226)	0
TOTAL OTHER FINANCING SOURCES (USES)	148,975	294,749	294,749	0
NET CHANGE IN FUND BALANCES	(225,012)	(204,584)	(80,196)	124,388
Fund balance				
Beginning of year	456,848	456,848	456,848	0
END OF YEAR	\$ 231,836	\$ 252,264	\$ 376,652	\$ 124,388

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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, 2019

PLAYGROUND DISTRICT #16

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 514,000	\$ 523,000	\$ 531,095	\$ 8,095
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
Investment earnings	8,000	8,000	13,443	5,443
Miscellaneous	0	0	0	0
TOTAL REVENUES	522,000	531,000	544,538	13,538
Expenditures				
Current	387,461	432,461	387,461	45,000
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	387,461	432,461	387,461	45,000
Excess (deficiency) of revenues over (under) expenditures	134,539	98,539	157,077	58,538
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	134,539	98,539	157,077	58,538
Fund balance				
Beginning of year	360,986	360,986	360,986	0
END OF YEAR	\$ 495,525	\$ 459,525	\$ 518,063	\$ 58,538

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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, 2019

**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	951,500	951,500	956,412	4,912
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	4,734	734
Miscellaneous	0	0	0	0
TOTAL REVENUES	955,500	955,500	961,146	5,646
Expenditures				
Current	361,752	356,995	219,906	137,089
Capital outlay	52,200	84,154	66,442	17,712
TOTAL EXPENDITURES	413,952	441,149	286,348	154,801
Excess (deficiency) of revenues over (under) expenditures	541,548	514,351	674,798	160,447
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(693,342)	(693,342)	(693,342)	0
TOTAL OTHER FINANCING SOURCES (USES)	(693,342)	(693,342)	(693,342)	0
NET CHANGE IN FUND BALANCES	(151,794)	(178,991)	(18,544)	160,447
Fund balance				
Beginning of year	676,816	676,816	676,816	0
END OF YEAR	\$ 525,022	\$ 497,825	\$ 658,272	\$ 160,447

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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, 2019

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	1	1	0
Charges for services	2,056,500	2,056,500	2,110,842	54,342
Fines and forfeitures	0	0	0	0
Investment earnings	11,000	19,000	21,576	2,576
Miscellaneous	0	0	9,145	9,145
TOTAL REVENUES	2,067,500	2,075,501	2,141,564	66,063
Expenditures				
Current	2,426,328	2,422,223	2,059,639	362,584
Capital outlay	74,800	77,400	22,936	54,464
TOTAL EXPENDITURES	2,501,128	2,499,623	2,082,575	417,048
Excess (deficiency) of revenues over (under) expenditures	(433,628)	(424,122)	58,989	483,111
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	(433,628)	(424,122)	58,989	483,111
Fund balance				
Beginning of year	1,227,020	1,227,020	1,227,020	0
END OF YEAR	\$ 793,392	\$ 802,898	\$ 1,286,009	\$ 483,111

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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, 2019

LIBRARY

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 21,341,790	\$ 21,791,916	\$ 21,915,384	\$ 123,468
Licenses and permits	0	0	0	0
Intergovernmental	448,868	429,068	429,068	0
Charges for services	130,000	130,000	121,354	(8,646)
Fines and forfeitures	180,000	180,000	164,502	(15,498)
Investment earnings	250,000	386,000	332,977	(53,023)
Miscellaneous	29,102	300,447	326,477	26,030
TOTAL REVENUES	22,379,760	23,217,431	23,289,762	72,331
Expenditures				
Current	20,677,766	19,992,832	18,204,059	1,788,773
Capital outlay	2,011,882	1,469,560	1,121,559	348,001
TOTAL EXPENDITURES	22,689,648	21,462,392	19,325,618	2,136,774
Excess (deficiency) of revenues over (under) expenditures	(309,888)	1,755,039	3,964,144	2,209,105
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(5,960,701)	(5,960,701)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(5,960,701)	(5,960,701)	0
NET CHANGE IN FUND BALANCES	(309,888)	(4,205,662)	(1,996,557)	2,209,105
Fund balance				
Beginning of year	9,291,063	9,291,063	9,291,063	0
END OF YEAR	\$ 8,981,175	\$ 5,085,401	\$ 7,294,506	\$ 2,209,105

The accompanying notes are an integral part of this statement.

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, 2019

LASALLE PARK				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	300,000	300,000	361,303	61,303
Charges for services	87,000	87,000	200,869	113,869
Fines and forfeitures	0	0	0	0
Investment earnings	10,000	10,000	15,732	5,732
Miscellaneous	0	0	60	60
TOTAL REVENUES	797,000	797,000	977,964	180,964
Expenditures				
Current	996,055	1,014,031	747,442	266,589
Capital outlay	20,000	20,000	14,452	5,548
TOTAL EXPENDITURES	1,016,055	1,034,031	761,894	272,137
Excess (deficiency) of revenues over (under) expenditures	(219,055)	(237,031)	216,070	453,101
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	(219,055)	(237,031)	216,070	453,101
Fund balance				
Beginning of year	590,261	590,261	590,261	0
END OF YEAR	\$ 371,206	\$ 353,230	\$ 806,331	\$ 453,101

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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, 2019

CULTURE AND PARKS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,052,612	\$ 3,115,622	\$ 3,155,945	\$ 40,323
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
Investment earnings	22,000	22,000	24,283	2,283
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,074,612	3,137,622	3,180,228	42,606
Expenditures				
Current	1,078,782	1,090,317	921,400	168,917
Capital outlay	0	2,070	2,070	0
TOTAL EXPENDITURES	1,078,782	1,092,387	923,470	168,917
Excess (deficiency) of revenues over (under) expenditures	1,995,830	2,045,235	2,256,758	211,523
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(1,513,284)	(2,148,584)	(2,148,584)	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,513,284)	(2,148,584)	(2,148,584)	0
NET CHANGE IN FUND BALANCES	482,546	(103,349)	108,174	211,523
Fund balance				
Beginning of year	724,836	724,836	724,836	0
END OF YEAR	\$ 1,207,382	\$ 621,487	\$ 833,010	\$ 211,523

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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, 2019

	OFF TRACK BETTING			
	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	525,000	450,000	439,655	(10,345)
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	6,000	4,802	(1,198)
Miscellaneous	0	0	0	0
TOTAL REVENUES	531,000	456,000	444,457	(11,543)
Expenditures				
Current	1,921	463,997	370,364	93,633
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,921	463,997	370,364	93,633
Excess (deficiency) of revenues over (under) expenditures	529,079	(7,997)	74,093	82,090
Other financing sources (uses)				
Transfers in	0	54,036	54,036	0
Transfers out	0	(424,664)	(424,664)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(370,628)	(370,628)	0
NET CHANGE IN FUND BALANCES	529,079	(378,625)	(296,535)	82,090
Fund balance				
Beginning of year	344,332	344,332	344,332	0
END OF YEAR	\$ 873,411	\$ (34,293)	\$ 47,797	\$ 82,090

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, 2019

	VIDEO POKER			
	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	1,620,000	1,620,000	1,564,588	(55,412)
Fines and forfeitures	0	0	0	0
Investment earnings	15,000	23,000	23,420	420
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,635,000	1,643,000	1,588,008	(54,992)
Expenditures				
Current	5,206	1,660,745	1,431,127	229,618
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	5,206	1,660,745	1,431,127	229,618
Excess (deficiency) of revenues over (under) expenditures	1,629,794	(17,745)	156,881	174,626
Other financing sources (uses)				
Transfers in	0	165,551	165,551	0
Transfers out	0	(1,351,400)	(1,351,400)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(1,185,849)	(1,185,849)	0
NET CHANGE IN FUND BALANCES	1,629,794	(1,203,594)	(1,028,968)	174,626
Fund balance				
Beginning of year	1,343,733	1,343,733	1,343,733	0
END OF YEAR	\$ 2,973,527	\$ 140,139	\$ 314,765	\$ 174,626

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, 2019

TOURISM				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,310,000	\$ 1,310,000	\$ 1,444,074	\$ 134,074
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
Investment earnings	17,500	17,500	27,117	9,617
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,327,500	1,327,500	1,471,191	143,691
Expenditures				
Current	7,568	1,403,335	1,011,205	392,130
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,568	1,403,335	1,011,205	392,130
Excess (deficiency) of revenues over (under) expenditures	1,319,932	(75,835)	459,986	535,821
Other financing sources (uses)				
Transfers in	0	6,816	6,816	0
Transfers out	0	(1,178,623)	(1,178,623)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(1,171,807)	(1,171,807)	0
NET CHANGE IN FUND BALANCES	1,319,932	(1,247,642)	(711,821)	535,821
Fund balance				
Beginning of year	1,461,946	1,461,946	1,461,946	0
END OF YEAR	\$ 2,781,878	\$ 214,304	\$ 750,125	\$ 535,821

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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, 2019

	RIVERBOAT GAMING			
	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	2,148,000	2,148,000	2,180,149	32,149
Fines and forfeitures	0	0	0	0
Investment earnings	30,000	45,000	52,740	7,740
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,178,000	2,193,000	2,232,889	39,889
Expenditures				
Current	6,800	2,752,892	1,911,420	841,472
Capital outlay	0	45	0	45
TOTAL EXPENDITURES	6,800	2,752,937	1,911,420	841,517
Excess (deficiency) of revenues over (under) expenditures	2,171,200	(559,937)	321,469	881,406
Other financing sources (uses)				
Transfers in	0	776,606	776,606	0
Transfers out	0	(3,622,346)	(3,622,346)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(2,845,740)	(2,845,740)	0
NET CHANGE IN FUND BALANCES	2,171,200	(3,405,677)	(2,524,271)	881,406
Fund balance				
Beginning of year	3,510,481	3,510,481	3,510,481	0
END OF YEAR	\$ 5,681,681	\$ 104,804	\$ 986,210	\$ 881,406

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, 2019

	HEALTH PREMIUM RETURNS			
	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	0	0	0	0
Investment earnings	0	0	12	12
Miscellaneous	0	0	0	0
TOTAL REVENUES	0	0	12	12
Expenditures				
Current	425	425	425	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	425	425	425	0
Excess (deficiency) of revenues over (under) expenditures	(425)	(425)	(413)	12
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	(425)	(425)	(413)	12
Fund balance				
Beginning of year	814	814	814	0
END OF YEAR	\$ 389	\$ 389	\$ 401	\$ 12

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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, 2019

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,293,283	\$ 1,320,284	\$ 1,328,776	\$ 8,492
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
Investment earnings	23,500	31,500	41,322	9,822
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,316,783	1,351,784	1,370,098	18,314
Expenditures				
Current	602,024	1,087,024	953,384	133,640
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	602,024	1,087,024	953,384	133,640
Excess (deficiency) of revenues over (under) expenditures	714,759	264,760	416,714	151,954
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	714,759	264,760	416,714	151,954
Fund balance				
Beginning of year	1,209,613	1,209,613	1,209,613	0
END OF YEAR	\$ 1,924,372	\$ 1,474,373	\$ 1,626,327	\$ 151,954

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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, 2019

TERRYTOWN REDEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 171,982	\$ 171,982	\$ 245,160	\$ 73,178
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
Investment earnings	34,000	50,000	60,401	10,401
Miscellaneous	0	0	0	0
TOTAL REVENUES	205,982	221,982	305,561	83,579
Expenditures				
Current	657	286,657	36,656	250,001
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	657	286,657	36,656	250,001
Excess (deficiency) of revenues over (under) expenditures	205,325	(64,675)	268,905	333,580
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	205,325	(64,675)	268,905	333,580
Fund balance				
Beginning of year	2,996,720	2,996,720	2,996,720	0
END OF YEAR	\$ 3,202,045	\$ 2,932,045	\$ 3,265,625	\$ 333,580

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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, 2019

METAIRIE CBD DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 176,240	\$ 163,240	\$ 155,800	\$ (7,440)
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
Investment earnings	5,000	5,000	11,368	6,368
Miscellaneous	0	0	0	0
TOTAL REVENUES	181,240	168,240	167,168	(1,072)
Expenditures				
Current	204,900	204,900	204,900	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	204,900	204,900	204,900	0
Excess (deficiency) of revenues over (under) expenditures	(23,660)	(36,660)	(37,732)	(1,072)
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	(23,660)	(36,660)	(37,732)	(1,072)
Fund balance				
Beginning of year	602,264	602,264	602,264	0
END OF YEAR	\$ 578,604	\$ 565,604	\$ 564,532	\$ (1,072)

[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, 2019

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 20,363	\$ 20,363	\$ 0	\$ (20,363)
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
Investment earnings	1,200	1,200	3,287	2,087
Miscellaneous	0	0	0	0
TOTAL REVENUES	21,563	21,563	3,287	(18,276)
Expenditures				
Current	13	13	13	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	13	13	13	0
Excess (deficiency) of revenues over (under) expenditures	21,550	21,550	3,274	(18,276)
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	21,550	21,550	3,274	(18,276)
Fund balance				
Beginning of year	163,826	163,826	163,826	0
END OF YEAR	\$ 185,376	\$ 185,376	\$ 167,100	\$ (18,276)

[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 postemployment benefit liability.

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

December 31, 2019

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
							GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
ASSETS										
Current assets:										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,050	\$ 322,050
Investments	-	-	-	-	-	-	-	-	50,286,617	50,286,617
Share of pooled assets	272,609	-	452,941	79,680	63,146	35,973	9,348,944	1,286,163	4,995,054	16,534,510
Interest Receivable	-	-	-	-	-	-	-	-	182,767	182,767
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	3,060	86,030	-	-	-	-	-	-	-	89,090
Due from other funds	-	-	-	-	-	-	18,838,719	-	-	18,838,719
Inventories	129,019	-	-	1,293,468	-	-	-	-	-	1,422,487
Total current assets	404,688	86,030	452,941	1,373,148	63,146	35,973	28,187,663	1,286,163	55,786,488	87,676,240
Noncurrent assets:										
Deposits	-	-	-	-	-	-	928,883	-	-	928,883
Capital assets (net of accumulated depreciation)	459,628	2,560,809	100,588	335,423	65,216	579,764	100	-	-	4,101,528
Total noncurrent assets	459,628	2,560,809	100,588	335,423	65,216	579,764	928,983	-	-	5,030,411
TOTAL ASSETS	\$ 864,316	\$ 2,646,839	\$ 553,529	\$ 1,708,571	\$ 128,362	\$ 615,737	\$ 29,116,646	\$ 1,286,163	\$ 55,786,488	\$ 92,706,651
LIABILITIES										
Current liabilities:										
Accounts payable	\$ 131,983	\$ -	309,227	\$ 44,199	\$ 58,997	\$ 35,499	\$ 341,606	\$ 10,069	\$ 5,309	\$ 936,889
Claims and judgements payable	-	-	-	-	-	-	7,366,274	106,655	-	7,472,929
Due to other funds	-	75,844	-	-	-	-	-	-	-	75,844
Total current liabilities	131,983	75,844	309,227	44,199	58,997	35,499	7,707,880	116,724	5,309	8,485,662
Noncurrent liabilities:										
Claims and judgements payable	-	-	-	-	-	-	18,794,062	53,328	-	18,847,390
TOTAL LIABILITIES	131,983	75,844	309,227	44,199	58,997	35,499	26,501,942	170,052	5,309	27,333,052
NET POSITION										
Net investment in capital assets	459,628	2,560,809	100,588	335,423	65,216	579,764	100	-	-	4,101,528
Restricted	-	-	-	-	-	-	2,515,970	-	-	2,515,970
Unrestricted	272,705	10,186	143,714	1,328,949	4,149	474	98,634	1,116,111	55,781,179	58,756,101
Total Net Position	\$ 732,333	\$ 2,570,995	\$ 244,302	\$ 1,664,372	\$ 69,365	\$ 580,238	\$ 2,614,704	\$ 1,116,111	\$ 55,781,179	\$ 65,373,599

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2019

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
							GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
Operating revenues										
Charges for sales and services	\$ 6,604,030	\$ -	\$ 7,289,560	\$ 9,016,763	\$ 2,125,568	\$ 3,182,892	\$ 2,220,306	\$ -	\$ -	\$ 30,439,119
Miscellaneous income	36	-	41	8,519	-	273	638,581	-	-	647,450
Premiums	-	-	-	-	-	-	12,487,739	166,964	4,507,467	17,162,170
Total operating revenues	6,604,066	-	7,289,601	9,025,282	2,125,568	3,183,165	15,346,626	166,964	4,507,467	48,248,739
Operating expenses										
Personnel services	3,480,333	-	2,512,346	6,324,236	1,708,376	2,155,261	251,678	-	-	16,432,230
Contractual services, supplies, materials and other	3,132,600	-	3,852,971	2,606,317	401,894	1,067,554	9,568,323	29,799	28,654	20,688,112
Depreciation and amortization	51,042	77,942	105,934	114,138	19,983	231,270	1,202	-	-	601,511
Claims	-	-	-	-	-	-	6,999,280	(70,739)	-	6,928,541
Total operating expenses	6,663,975	77,942	6,471,251	9,044,691	2,130,253	3,454,085	16,820,483	(40,940)	28,654	44,650,394
Operating income (loss)	(59,909)	(77,942)	818,350	(19,409)	(4,685)	(270,920)	(1,473,857)	207,904	4,478,813	3,598,345
Nonoperating revenues (expenses)										
Intergovernmental	19,821	-	229	21,615	227	-	-	-	-	41,892
Investment earnings	-	-	-	-	-	-	963,251	41,505	1,422,314	2,427,070
Other	6,846	-	-	15,637	7,745	473	-	-	-	30,701
Total nonoperating revenues (expenses)	26,667	-	229	37,252	7,972	473	963,251	41,505	1,422,314	2,499,663
Income (loss) before contributions and transfers	(33,242)	(77,942)	818,579	17,843	3,287	(270,447)	(510,606)	249,409	5,901,127	6,098,008
Capital Contributions-Capital Assets	(26,521)	12,794	-	45,471	(29,858)	29,858	-	-	-	31,744
Transfers in	38,085	-	-	-	-	-	-	-	-	38,085
Transfers out	-	-	(945,732)	-	-	(70,351)	-	-	-	(1,016,083)
Change in net position	(21,678)	(65,148)	(127,153)	63,314	(26,571)	(310,940)	(510,606)	249,409	5,901,127	5,151,754
Total net position - beginning of year	754,011	2,636,143	371,455	1,601,058	95,936	891,178	3,125,310	866,702	49,880,052	60,221,845
Total net position - end of year	\$ 732,333	\$ 2,570,995	\$ 244,302	\$ 1,664,372	\$ 69,365	\$ 580,238	\$ 2,614,704	\$ 1,116,111	\$ 55,781,179	\$ 65,373,599

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 2019

	CENTRAL FLEET MAINTENANCE		CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE		POST EMPLOYMENT BENEFITS	TOTAL
	GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION									
CASH FLOWS FROM OPERATING ACTIVITIES											
Receipts from customers and users	\$ 6,601,006	\$ -	\$ 7,289,601	\$ 9,025,371	\$ 2,125,722	\$ 3,183,165	\$ 13,513,364	\$ 166,964	\$ 4,507,467	\$ 46,412,660	
Payments to suppliers	(3,079,301)	-	(3,701,805)	(2,744,202)	(382,342)	(1,079,247)	(9,369,400)	(25,730)	(23,345)	(20,405,372)	
Payments to employees	(3,480,333)	-	(2,512,346)	(6,324,236)	(1,708,376)	(2,155,261)	(251,678)	-	-	(16,432,230)	
Payment from claims settlements	-	-	-	-	-	-	(7,290,881)	(16,921)	-	(7,307,802)	
Net cash provided by (used for) operating activities	41,372	-	1,075,450	(43,067)	35,004	(51,343)	(3,398,595)	124,313	4,484,122	2,267,256	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Transfers to other funds	-	-	(945,732)	-	-	(70,351)	-	-	-	(1,016,083)	
Transfers from other funds	38,085	-	-	-	-	-	-	-	-	38,085	
Net cash provided by (used for) noncapital financing activities	38,085	-	(945,732)	-	-	(70,351)	-	-	-	(977,998)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Intergovernmental revenues	19,821	-	229	21,615	227	-	-	-	-	41,892	
Purchases of capital assets	(32,990)	-	-	(74,578)	(56,861)	-	-	-	-	(164,429)	
Proceeds from sales of capital assets	6,846	-	-	15,637	7,745	473	-	-	-	30,701	
Net cash provided by (used for) capital and related financing activities	(6,323)	-	229	(37,326)	(48,889)	473	-	-	-	(91,836)	
CASH FLOWS FROM INVESTING ACTIVITIES											
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-	-	52,425,212	52,425,212	
Purchase of investments	-	-	-	-	-	-	-	-	(61,501,727)	(61,501,727)	
Interest and dividends received	-	-	-	-	-	-	963,251	41,505	1,422,314	2,427,070	
Net cash provided by (used for) investing activities	-	-	-	-	-	-	963,251	41,505	(7,654,201)	(6,649,445)	
Net increase (decrease) in cash and cash equivalents	73,134	-	129,947	(80,393)	(13,885)	(121,221)	(2,435,344)	165,818	(3,170,079)	(5,452,023)	
Cash and cash equivalents, January 1, 2019	199,475	-	322,994	160,073	77,031	157,194	11,784,288	1,120,345	8,487,183	22,308,583	
Cash and cash equivalents, December 31, 2019	\$ 272,609	\$ -	\$ 452,941	\$ 79,680	\$ 63,146	\$ 35,973	\$ 9,348,944	\$ 1,286,163	\$ 5,317,104	\$ 16,856,560	
Reconciliation of operating income to net cash provided by (used for) operating activities:											
Operating income (loss)	(59,909)	(77,942)	818,350	(19,409)	(4,685)	(270,920)	(1,473,857)	207,904	4,478,813	3,598,345	
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:											
Depreciation expense	51,042	77,942	105,934	114,138	19,983	231,270	1,202	-	-	601,511	
(Decrease) in accounts receivable	-	-	-	-	-	-	(98,030)	-	-	(98,030)	
Increase in intergovernmental receivables	-	-	-	89	154	-	-	-	-	243	
Increase (decrease) in due from other funds	(3,060)	-	-	-	-	-	(1,735,232)	-	-	(1,738,292)	
Decrease in inventories	963	-	-	(126,638)	-	-	-	-	-	(125,675)	
Increase (decrease) in accounts payable	52,336	-	151,166	(11,247)	19,552	(11,693)	198,923	4,069	5,309	408,415	
(Decrease) in claims and judgements payable	-	-	-	-	-	-	(291,601)	(87,660)	-	(379,261)	
Total adjustments	101,281	77,942	257,100	(23,658)	39,689	219,577	(1,924,738)	(83,591)	5,309	(1,331,089)	
Net cash provided by (used for) operating activities	\$ 41,372	\$ -	\$ 1,075,450	\$ (43,067)	\$ 35,004	\$ (51,343)	\$ (3,398,595)	\$ 124,313	\$ 4,484,122	\$ 2,267,256	
Noncash investing, capital, and financing activities:											
Gain (loss) on sale of fixed assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Acquisitions of property, plant, and equipment through capital contributions	(26,521)	12,794	-	45,471	(29,858)	29,858	-	-	-	31,744	
Disposal (acquisitions) of property, plant, and equipment through capital contributions	26,521	(12,794)	-	(45,471)	29,858	(29,858)	-	-	-	(31,744)	

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.

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.

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. These fees are now accounted for as a Special Revenue fund.

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

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

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

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.

Second Parish Court Agency Funds (Continued)

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. These fees are now accounted for as a Special Revenue fund.

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**

Year ended December 31, 2019

	AGENCY					
	District Court	First Parish Court	Second Parish Court	District Attorney Grants	Other Miscellaneous Funds	Total
<u>ASSETS</u>						
Share of pooled assets	\$ 98,185	\$ 2,183,113	\$ 2,813,838	\$ -	\$ 35,460	\$ 5,130,595
Receivables						
Intergovernmental	3,709	128,058	98,713	537,473	119,845	887,798
Total Assets	\$ 101,894	\$ 2,311,171	\$ 2,912,552	\$ 537,473	\$ 155,305	\$ 6,018,393
<u>LIABILITIES</u>						
Accounts payable	\$ 482	\$ 80	\$ -	\$ -	\$ -	\$ 562
Intergovernmental payable	-	69,559	155,050	537,473	-	762,082
Other payables and accruals	101,412	2,241,532	2,757,500	-	155,305	5,255,749
Total Liabilities	101,894	2,311,171	2,912,550	537,473	155,305	6,018,393
<u>FUND BALANCE</u>						
Total Liabilities and Fund Balances	\$ 101,894	\$ 2,311,171	\$ 2,912,550	\$ 537,473	\$ 155,305	\$ 6,018,393

***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1,	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, 2019
Indigent Transcript Fund				
ASSETS				
Share of pooled assets	\$ 82,156	98,185	82,156	\$ 98,185
Receivables				
Intergovernmental	3,831	3,709	3,831	3,709
Total Assets	\$ <u>85,987</u>	<u>101,894</u>	<u>85,987</u>	\$ <u>101,894</u>
 LIABILITIES				
Accounts payable	\$ 1,275	482	1,275	\$ 482
Intergovernmental payable	-	-	-	-
Other liabilities	84,712	101,412	84,712	101,412
Total Liabilities	\$ <u>85,987</u>	<u>101,894</u>	<u>85,987</u>	\$ <u>101,894</u>
 All District Agency Funds				
ASSETS				
Share of pooled assets	\$ 82,156	98,185	82,156	\$ 98,185
Receivables				
Intergovernmental	3,831	3,709	3,831	3,709
Total Assets	\$ <u>85,987</u>	<u>101,894</u>	<u>85,987</u>	\$ <u>101,894</u>
 LIABILITIES				
Accounts payable	\$ 1,275	482	1,275	\$ 482
Intergovernmental payables	-	-	-	-
Other liabilities	84,712	101,412	84,712	101,412
Total Liabilities	\$ <u>85,987</u>	<u>101,894</u>	<u>85,987</u>	\$ <u>101,894</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	<u>BALANCE JANUARY 1, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2019</u>
<u>FIRST PARISH COURT</u>				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 612,994	700,518	612,994	\$ 700,518
Receivables				
Intergovernmental	17,551	16,349	17,551	16,349
Total Assets	\$ <u>630,545</u>	<u>716,867</u>	<u>630,545</u>	\$ <u>716,867</u>
LIABILITIES				
Accounts payable	\$ 969	80	969	\$ 80
Intergovernmental payables	-	-	-	-
Other liabilities	629,576	716,787	629,576	716,787
Total Liabilities	\$ <u>630,545</u>	<u>716,867</u>	<u>630,545</u>	\$ <u>716,867</u>
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 284,915	302,411	284,915	\$ 302,411
Receivables				
Intergovernmental	4,151	5,458	4,151	5,458
Total Assets	\$ <u>289,066</u>	<u>307,869</u>	<u>289,066</u>	\$ <u>307,869</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	289,066	307,869	289,066	307,869
Total Liabilities	\$ <u>289,066</u>	<u>307,869</u>	<u>289,066</u>	\$ <u>307,869</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
FIRST PARISH COURT(cont.)				
Off Duty Officer Witness Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables	-	-	-	-
Intergovernmental	-	1,200	-	1,200
Total Assets	\$ -	1,200	-	\$ -
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	-	1,200	-	1,200
Total Liabilities	\$ -	1,200	-	\$ 1,200
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ 115,525	200,497	115,525	\$ 200,497
Receivables	-	-	-	-
Intergovernmental	14,728	13,690	14,728	13,690
Total Assets	\$ 130,253	214,187	130,253	\$ 214,187
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	130,253	214,187	130,253	214,187
Total Liabilities	\$ 130,253	214,187	130,253	\$ 214,187

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
FIRST PARISH COURT(cont.)				
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 314,364	346,968	314,364	\$ 346,968
Receivables				
Intergovernmental	3,589	3,302	3,589	3,302
Total Assets	<u>\$ 317,953</u>	<u>350,270</u>	<u>317,953</u>	<u>\$ 350,270</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	317,953	350,270	317,953	350,270
Total Liabilities	<u>\$ 317,953</u>	<u>350,270</u>	<u>317,953</u>	<u>\$ 350,270</u>
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 755,837	632,719	755,837	\$ 632,719
Receivables				
Intergovernmental	17,832	18,500	17,832	18,500
Total Assets	<u>\$ 773,669</u>	<u>651,219</u>	<u>773,669</u>	<u>\$ 651,219</u>
LIABILITIES				
Accounts payable	\$ 47	-	47	\$ -
Intergovernmental payables				
Other liabilities	773,622	651,219	773,622	651,219
Total Liabilities	<u>\$ 773,669</u>	<u>651,219</u>	<u>773,669</u>	<u>\$ 651,219</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	<u>BALANCE JANUARY 1, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2019</u>
FIRST PARISH COURT(cont.)				
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	69,559	-	-	69,559
Total Assets	<u>\$ 69,559</u>	<u>-</u>	<u>-</u>	<u>\$ 69,559</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	69,559	-	-	69,559
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 69,559</u>	<u>-</u>	<u>-</u>	<u>\$ 69,559</u>
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 2,083,635	2,183,113	2,083,635	\$ 2,183,113
Receivables				
Intergovernmental	127,410	58,499	57,851	128,058
Total Assets	<u>\$ 2,211,045</u>	<u>2,241,612</u>	<u>2,141,486</u>	<u>\$ 2,311,171</u>
LIABILITIES				
Accounts payable	\$ 1,016	80	1,016	\$ 80
Intergovernmental payables	69,559	-	-	69,559
Other liabilities	2,140,470	2,241,532	2,140,470	2,241,532
Total Liabilities	<u>\$ 2,211,045</u>	<u>2,241,612</u>	<u>2,141,486</u>	<u>\$ 2,311,171</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	<u>BALANCE JANUARY 1, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2019</u>
<u>SECOND PARISH COURT</u>				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 1,257,703	1,171,116	1,257,703	\$ 1,171,116
Receivables				
Intergovernmental	7,605	8,822	7,605	8,822
Total Assets	\$ <u>1,265,308</u>	<u>1,179,938</u>	<u>1,265,308</u>	\$ <u>1,179,938</u>
 LIABILITIES				
Accounts payable	\$ 499	-	499	\$ -
Intergovernmental payables				
Other liabilities	1,264,809	1,179,938	1,264,809	1,179,938
Total Liabilities	\$ <u>1,265,308</u>	<u>1,179,938</u>	<u>1,265,308</u>	\$ <u>1,179,938</u>
 DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 88,139	86,944	88,139	\$ 86,944
Receivables				
Intergovernmental	579	1,036	579	1,036
Total Assets	\$ <u>88,718</u>	<u>87,980</u>	<u>88,718</u>	\$ <u>87,980</u>
 LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	88,718	87,980	88,718	87,980
Total Liabilities	\$ <u>88,718</u>	<u>87,980</u>	<u>88,718</u>	\$ <u>87,980</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
SECOND PARISH COURT(cont.)				
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ 51,465	79,663	51,465	\$ 79,663
Receivables				
Intergovernmental	5,024	5,827	5,024	5,827
Total Assets	<u>\$ 56,489</u>	<u>85,490</u>	<u>56,489</u>	<u>\$ 85,490</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	56,489	85,490	56,489	85,490
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 56,489</u>	<u>85,490</u>	<u>56,489</u>	<u>\$ 85,490</u>
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 113,679	77,150	113,679	\$ 77,150
Receivables				
Intergovernmental	869	933	869	933
Total Assets	<u>\$ 114,548</u>	<u>78,083</u>	<u>114,548</u>	<u>\$ 78,083</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	114,548	78,083	114,548	78,083
Total Liabilities	<u>\$ 114,548</u>	<u>78,083</u>	<u>114,548</u>	<u>\$ 78,083</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
SECOND PARISH COURT(cont.)				
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 1,410,501	1,352,976	1,410,501	\$ 1,352,976
Receivables				
Intergovernmental	9,460	12,075	9,460	12,075
Total Assets	<u>\$ 1,419,961</u>	<u>1,365,051</u>	<u>1,419,961</u>	<u>\$ 1,365,051</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	1,419,961	1,365,051	1,419,961	1,365,051
Total Liabilities	<u>\$ 1,419,961</u>	<u>1,365,051</u>	<u>1,419,961</u>	<u>\$ 1,365,051</u>
Driving School Fund				
ASSETS				
Share of pooled assets	\$ 91,379	45,989	91,379	\$ 45,989
Receivables				
Intergovernmental	170	460	170	460
Total Assets	<u>\$ 91,549</u>	<u>46,449</u>	<u>91,549</u>	<u>\$ 46,449</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	91,549	46,449	91,549	46,449
Total Liabilities	<u>\$ 91,549</u>	<u>46,449</u>	<u>91,549</u>	<u>\$ 46,449</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
SECOND PARISH COURT(cont.)				
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	69,560	-	-	69,560
Total Assets	<u>\$ 69,560</u>	<u>-</u>	<u>-</u>	<u>\$ 69,560</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	69,560	-	-	69,560
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 69,560</u>	<u>-</u>	<u>-</u>	<u>\$ 69,560</u>
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 3,012,866	2,813,837	3,012,866	\$ 2,813,838
Receivables				
Intergovernmental	93,267	29,153	23,707	98,713
Total Assets	<u>\$ 3,106,133</u>	<u>2,842,990</u>	<u>3,036,573</u>	<u>\$ 2,912,550</u>
LIABILITIES				
Accounts payable	\$ 499	-	499	\$ -
Intergovernmental payables	126,049	85,490	56,489	155,050
Other liabilities	2,979,585	2,757,500	2,979,585	2,757,500
Total Liabilities	<u>\$ 3,106,133</u>	<u>2,842,990</u>	<u>3,036,573</u>	<u>\$ 2,912,550</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	<u>BALANCE JANUARY 1, 2019</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2019</u>
<u>DISTRICT ATTORNEY</u>				
Grants Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	695,450	537,473	695,450	537,473
Total Assets	\$ <u>695,450</u>	<u>537,473</u>	<u>695,450</u>	\$ <u>537,473</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	695,450	537,473	695,450	537,473
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	\$ <u>695,450</u>	<u>537,473</u>	<u>695,450</u>	\$ <u>537,473</u>
<u>Other Funds</u>				
Flexible Spending				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	138,708	119,845	138,708	119,845
Total Assets	\$ <u>138,708</u>	<u>119,845</u>	<u>138,708</u>	\$ <u>119,845</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	-	-	-	-
Other liabilities	138,708	119,845	138,708	119,845
Total Liabilities	\$ <u>138,708</u>	<u>119,845</u>	<u>138,708</u>	\$ <u>119,845</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2019

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
Firefighters' Emergency Relief Fund				
ASSETS				
Share of pooled assets	\$ 40,460	35,460	40,460	\$ 35,460
Receivables				
Intergovernmental	-	-	-	-
Total Assets	<u>\$ 40,460</u>	<u>35,460</u>	<u>40,460</u>	<u>\$ 35,460</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	-	-	-	-
Other liabilities	40,460	35,460	40,460	35,460
Total Liabilities	<u>\$ 40,460</u>	<u>35,460</u>	<u>40,460</u>	<u>\$ 35,460</u>

[CONTINUED]

	BALANCE JANUARY 1, 2019	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2019
<u>TOTAL ALL FUNDS</u>				
ASSETS				
Share of pooled assets	\$ 5,219,117	5,130,595	5,219,117	\$ 5,130,595
Receivables				
Intergovernmental	1,058,666	748,679	919,547	887,798
Total Assets	<u>\$ 6,277,783</u>	<u>5,879,274</u>	<u>6,138,664</u>	<u>\$ 6,018,393</u>
LIABILITIES				
Accounts payable	\$ 2,790	562	2,790	\$ 562
Intergovernmental payables	891,058	622,963	751,939	762,082
Other liabilities	5,383,935	5,255,749	5,383,935	5,255,749
Total Liabilities	<u>\$ 6,277,783</u>	<u>5,879,274</u>	<u>\$ 6,138,664</u>	<u>\$ 6,018,393</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, 2019**

Governmental Funds Capital Assets

Land	\$ 68,731,699
Buildings	489,090,314
Improvements other than buildings	237,393,986
Vehicles	72,108,158
Machinery and equipment	300,021,808
Infrastructure	3,455,642,993
Construction in progress	<u>100,146,123</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>4,723,135,082</u></u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$ 77,582,761
Special revenue fund	607,305,786
Capital projects funds	4,036,427,118
Donations	<u>1,819,417</u>
 Total Investment In Governmental Funds Capital Assets	 \$ <u><u>4,723,135,082</u></u>

*This schedule presents information only on capital assets related to the governmental funds. 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, 2019**

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
General Government							
Legislative	\$ 365,360	\$ -	\$ -	\$ -	303,509	\$ 61,851	\$ -
Judicial	2,050,721	-	-	467,351	0	1,583,370	-
Executive	213,757	-	-	-	54,871	158,886	-
Elections	69,961	-	-	-	51,804	18,157	-
Finance	159,544,387	7,104,427	131,259,357	17,330,660	454,413	3,395,530	-
General Services	10,310,612	-	-	425,900	6,776,290	3,108,422	-
Total General Government	172,554,798	7,104,427	131,259,357	18,223,911	7,640,887	8,326,216	-
Public Safety	164,395,007	10,149,027	101,133,864	25,706,361	21,482,131	5,923,624	-
Public Works	3,847,035,273	15,529,089	49,692,872	33,992,233	19,029,809	273,148,277	3,455,642,993
Health and Welfare	45,915,537	3,079,448	39,881,341	1,424,800	891,663	638,285	-
Culture and Recreation	363,647,019	32,522,702	161,487,964	156,452,669	4,118,178	9,065,506	-
Transit	29,396,051	302,150	5,634,916	1,594,012	18,945,073	2,919,900	-
Urban Redevelopment and Housing	45,274	44,856	-	-	418	-	-
Total Governmental Funds Capital Assets Allocated to Functions	\$ 4,622,988,959	\$ 68,731,699	\$ 489,090,314	\$ 237,393,986	\$ 72,108,158	\$ 300,021,808	\$ 3,455,642,993
Construction in Progress	100,146,123						
Total Governmental Funds Capital Assets	\$ 4,723,135,082						

*This schedule presents information only on capital assets related to the governmental funds. The internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Position 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, 2019

Function And Activity	Capital Assets January 1, 2018	Additions	Deductions	Capital Assets December 31, 2018
General Government				
Legislative	\$ 406,577	\$ (20,000)	\$ 21,217	\$ 365,360
Judicial	2,264,986	8,814	223,080	2,050,721
Executive	158,886	54,871	-	213,757
Elections	69,961	0	0	69,961
Finance	165,879,796	1,976,463	8,311,872	159,544,387
General Services	4,206,632	6,103,980	0	10,310,612
Total General Government	172,986,838	8,124,128	8,556,169	172,554,798
Public Safety	156,201,692	8,193,316	0	164,395,007
Public Works	3,681,647,469	165,746,409	358,605	3,847,035,273
Health and Welfare	45,727,816	200,346	12,625	45,915,537
Culture and Recreation	334,651,284	30,571,249	1,575,514	363,647,019
Transit	28,141,169	2,857,656	1,602,774	29,396,051
Urban Redevelopment and Housing	71,841	0	26,567	45,274
Construction in Progress	100,648,839	139,968,052	140,470,768	100,146,123
Total Governmental Funds Capital Assets	\$ 4,520,076,949	\$ 355,661,155	\$ 152,603,022	\$ 4,723,135,082

*This schedule presents information only on capital assets related to the governmental funds. The internal service fund assets are not included on this schedule. The internal service fund assets are included in the Statement of Net Position 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, 2019

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
TAXES				
Ad valorem	\$ 4,209,393	\$ 4,299,420	\$ 4,322,088	\$ 22,668
Alcoholic beverage	240,000	240,000	236,257	(3,743)
Chain store	230,000	230,000	246,800	16,800
Franchise Fees	5,310,000	5,310,000	5,064,815	(245,185)
Sales	32,291,676	32,291,676	35,240,651	2,948,975
Hotel/ Motel	1,200,000	1,400,000	1,349,511	(50,489)
Severance	1,000,500	1,000,500	1,062,006	61,506
TOTAL TAXES	44,481,569	44,771,596	47,522,128	2,750,532
LICENSES, PERMITS AND FEES				
Licenses				
Occupational	8,000,000	8,000,000	8,313,232	313,232
Alcoholic beverages	360,000	360,000	341,929	(18,071)
Electrical	55,000	55,000	65,320	10,320
Gas	55,000	55,000	44,391	(10,609)
Insurance	1,950,000	1,950,000	2,080,144	130,144
Mechanical	45,000	45,000	43,224	(1,776)
Plumbing	30,000	30,000	26,375	(3,625)
Homebuilder	5,500	5,500	4,000	(1,500)
Other	84,000	84,000	59,700	(24,300)
TOTAL LICENSES	10,584,500	10,584,500	10,978,315	393,815
Permits and fees				
Building	2,000,000	2,000,000	2,298,410	298,410
Electrical	415,000	415,000	421,045	6,045
Gas	180,000	180,000	218,703	38,703
Mechanical	260,000	260,000	274,791	14,791
Plumbing	450,000	450,000	516,809	66,809
Taxi	0	0	5,450	5,450
Garage Sale	12,000	12,000	10,820	(1,180)
Environmental	25,000	25,000	31,600	6,600
Zoning fees and appeals	90,000	90,000	66,321	(23,679)
Other	443,500	443,500	505,175	61,675
TOTAL PERMITS AND FEES	3,875,500	3,875,500	4,349,124	473,624
TOTAL LICENSES, PERMITS AND FEES	14,460,000	14,460,000	15,327,439	867,439
INTERGOVERNMENTAL				
State revenue sharing	230,191	220,018	220,018	0
State grant	50,000	204,933	226,961	22,028
Other	1,147,914	1,147,914	1,143,661	(4,253)
TOTAL INTERGOVERNMENTAL	1,428,105	1,572,865	1,590,640	17,775
CHARGES FOR SERVICES				
Grass cutting	550,000	550,000	262,909	(287,091)
Indirect costs	20,335,413	20,335,413	20,359,209	23,796
Other	3,085,457	3,285,457	3,139,578	(145,879)
TOTAL CHARGES FOR SERVICES	23,970,870	24,170,870	23,761,696	(409,174)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2019

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
FINES AND FORFEITURES				
Bond forfeitures	325,000	325,000	501,603	176,603
Court fines	3,011,000	3,011,000	3,084,004	73,004
Court costs and fees	492,000	492,000	524,998	32,998
Other	2,323,500	2,323,500	2,132,309	(191,191)
TOTAL FINES AND FORFEITURES	6,151,500	6,151,500	6,242,914	91,414
INVESTMENT EARNINGS	1,768,000	2,272,000	2,206,333	(65,667)
MISCELLANEOUS				
Oil and gas royalties	700,000	700,000	397,100	(302,900)
Rental income	285,000	285,000	269,703	(15,297)
Other income	708,276	708,276	557,905	(150,371)
TOTAL MISCELLANEOUS	1,693,276	1,693,276	1,224,708	(468,568)
TOTAL REVENUES	93,953,320	95,092,107	97,875,858	2,783,751
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Council	6,658,898	6,526,578	6,200,533	326,045
TOTAL LEGISLATIVE	6,658,898	6,526,578	6,200,533	326,045
Judicial				
Law	5,275,394	5,235,685	4,680,281	555,404
First Parish Court	3,223,127	3,178,104	3,035,183	142,921
Second Parish Court	3,115,701	3,065,916	2,915,981	149,935
Justice of the Peace	260,847	260,847	253,747	7,100
Pre-trial Release of Prisoners	276,741	276,741	261,010	15,731
Miscellaneous Judicial	1,538,083	1,537,035	1,470,137	66,898
TOTAL JUDICIAL	13,689,893	13,554,328	12,616,339	937,989
Executive				
Parish President	2,978,715	2,952,400	2,910,158	42,242
Gov & Ethics Compliance	177,504	176,001	130,260	45,741
TOTAL EXECUTIVE	3,156,219	3,128,401	3,040,418	87,983
Elections				
Voter Registration	656,659	658,480	621,625	36,855
Elections	102,000	102,000	35,136	66,864
TOTAL ELECTIONS	758,659	760,480	656,761	103,719
Financial Administration				
Finance Director	668,253	702,600	695,128	7,472
Planning	1,937,475	1,867,813	1,749,240	118,573
Accounting & Payroll	1,609,104	1,560,756	1,517,699	43,057
Personnel	1,658,102	1,657,913	1,635,893	22,020
Purchasing	1,058,178	1,026,738	987,840	38,898
Human Resource Management	1,704,224	1,687,628	1,611,234	76,394
Property Management	8,238,410	8,161,036	7,673,009	488,027
Internal Audit	163,538	163,538	159,998	3,540
Budget Director	366,903	331,903	304,693	27,210
Planning Advisory Board	280,572	280,466	271,370	9,096
TOTAL FINANCIAL ADMINISTRATION	17,684,759	17,440,391	16,606,104	834,287

[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, 2019

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
General Services				
Legislative Delegation	311,161	311,161	329,257	(18,096)
Central Printing	151,052	152,785	133,033	19,752
Surplus Property	279,246	278,398	261,504	16,894
Miscellaneous General Services	1,839,677	2,016,467	1,946,017	70,450
TOTAL GENERAL SERVICES	2,581,136	2,758,811	2,669,811	89,000
TOTAL GENERAL GOVERNMENT	44,529,564	44,168,989	41,789,966	2,379,023
Less: Capital outlay	(600,141)	(529,927)	(494,472)	(35,455)
TOTAL GENERAL GOVERNMENT-CURRENT	43,929,423	43,639,062	41,295,494	2,343,568
PUBLIC SAFETY				
Zoning Appeals	231,925	231,925	234,941	(3,016)
Constables	235,313	235,313	237,518	(2,205)
Volunteer Fire	698,114	777,401	662,428	114,973
Inspection & Code Enforcement	6,656,304	6,567,399	5,988,593	578,806
Bureau of Admin Adjudication	86,217	85,872	81,843	4,029
Property Maintenance-Weed Control	4,198,584	4,107,158	3,521,580	585,578
Emergency Management	1,749,932	1,735,489	1,595,183	140,306
Community Justice Agency	602,726	598,526	544,024	54,502
Correctional Center Operation	8,019,091	7,976,488	7,846,521	129,967
Home Detention	1,016,064	1,026,490	981,325	45,165
Dangerous Building Abatement	411,760	437,829	186,508	251,321
Public Safety Grants & Adm	114,862	115,019	103,171	11,848
Miscellaneous Public Safety	221,250	221,250	202,780	18,470
TOTAL PUBLIC SAFETY	24,242,142	24,116,159	22,186,415	1,929,744
Less: Capital outlay	(175,524)	(478,316)	(449,979)	(28,337)
TOTAL PUBLIC SAFETY-CURRENT	24,066,618	23,637,843	21,736,436	1,901,407
HEALTH AND WELFARE				
County Agent	86,975	86,974	54,294	32,680
Serviceman's Assistance	74,790	74,790	74,326	464
Jeff CAP	1,832,470	1,840,121	1,680,562	159,559
Miscellaneous Health and Welfare	1,437,260	1,437,260	1,420,981	16,279
TOTAL HEALTH AND WELFARE	3,431,495	3,439,145	3,230,163	208,982
Less: Capital outlay	0	(43,491)	(43,234)	(257)
TOTAL HEALTH AND WELFARE-CURRENT	3,431,495	3,395,654	3,186,929	208,725
CULTURE AND RECREATION				
Special Events	836,601	859,091	840,813	18,278
Miscellaneous Culture and Recreation	4,020,431	4,626,426	4,573,666	52,760
TOTAL CULTURE AND RECREATION-CURRENT	4,857,032	5,485,517	5,414,479	71,038
Less: Capital outlay	(9,765)	(11,602)	(11,577)	(25)
TOTAL CULTURE AND RECREATION-CURRENT	4,847,267	5,473,915	5,402,902	71,013

[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, 2019

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
TOTAL CURRENT EXPENDITURES	<u>76,274,803</u>	<u>76,146,474</u>	<u>71,621,761</u>	<u>4,524,713</u>
TOTAL CAPITAL OUTLAY	<u>785,430</u>	<u>1,063,336</u>	<u>999,262</u>	<u>64,074</u>
INTERGOVERNMENTAL EXPENDITURES				
District Attorney	13,265,634	12,783,819	12,071,317	712,502
District Courts	6,569,904	6,567,310	6,385,652	181,658
Juvenile Court	3,835,632	3,835,632	3,708,953	126,679
Clerk of Court	700,000	710,922	710,922	0
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>24,371,170</u>	<u>23,897,683</u>	<u>22,876,844</u>	<u>1,020,839</u>
TOTAL EXPENDITURES	<u>101,431,403</u>	<u>101,107,493</u>	<u>95,497,867</u>	<u>5,609,626</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,165,306	4,383,106	4,383,106	0
Transfers out	<u>(4,237,251)</u>	<u>(3,376,753)</u>	<u>(3,278,793)</u>	<u>97,960</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(71,945)</u>	<u>1,006,353</u>	<u>1,104,313</u>	<u>97,960</u>
NET CHANGES IN FUND BALANCES	<u>(7,550,028)</u>	<u>(5,009,033)</u>	<u>3,482,304</u>	<u>8,491,337</u>
Fund balance Beginning of year	<u>29,605,171</u>	<u>29,605,171</u>	<u>29,605,171</u>	<u>0</u>
END OF YEAR	<u>\$ 22,055,143</u>	<u>\$ 24,596,138</u>	<u>\$ 33,087,475</u>	<u>\$ 8,491,337</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF NET POSITION

PENSION TRUST FUNDS
December 31, 2019
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Hospital District No. 1 Employees Retirement Plan	Total Pension Trust Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 66	\$ 2,845	\$ 2,911
Investments			-
Common stocks	27,017	54,177	81,194
Mutual funds - common stock equities	-	18,840	18,840
Mutual funds - money market/cash reserve	2,241	-	2,241
Corporate bonds	6,721	-	6,721
US Treasury obligations	7,624	-	7,624
US Government agencies	7,054	-	7,054
Share of pooled assets	-	-	-
Receivables			-
Interest	129	23	152
Due from broker	-	-	-
Contributions	19	-	19
Net pension asset	-	-	-
Capital assets (net of accumulated depreciation)	4	-	4
Total Assets	50,875	75,885	126,760
Deferred outflows of resources	162	-	162
LIABILITIES			
Current liabilities:			
Accounts payable	29	-	29
Net other post employment benefit liability	197	-	197
Other payables and accruals	97	162	259
Net pension liability	127	-	127
Total Liabilities	450	162	612
Deferred inflows of resources	69	-	69
NET POSITION			
Net position restricted for pension benefits	\$ 50,518	\$ 75,723	\$ 126,241

***Audited by other auditors**

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**COMBINING SCHEDULE OF CHANGES IN NET POSITION
PENSION TRUST FUNDS**

For the Year Ended December 31, 2019
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Hospital District No. 1 Employees Retirement Plan	Pension Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 832	\$ 1,705	\$ 2,537
Plan members	5	-	5
Total contributions	<u>837</u>	<u>1,705</u>	<u>2,542</u>
Investment earnings:			
Dividends and interest	1,207	1,445	2,652
Realized gains and losses	-	18,954	18,954
Net increase (Decrease) in the fair value of investments	<u>6,470</u>	<u>(6,711)</u>	<u>(241)</u>
Total investment earnings	7,677	13,688	21,365
Less investment expense	<u>(167)</u>	<u>(239)</u>	<u>(406)</u>
Net investment earnings	<u>7,510</u>	<u>13,449</u>	<u>20,959</u>
Other Income	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	8,347	15,154	23,501
DEDUCTIONS			
Benefits	2,512	8,887	11,399
Refunds and withdrawals	60	-	60
Increase in OPEB liability	(37)	-	(37)
Administrative expense	<u>381</u>	<u>198</u>	<u>579</u>
Total deductions	2,916	9,085	12,001
Change in net position	5,431	6,069	11,500
Net position - beginning of year	<u>45,087</u>	<u>69,654</u>	<u>114,741</u>
Net position - ending	<u>\$ 50,518</u>	<u>\$ 75,723</u>	<u>\$ 126,241</u>

***Audited by other auditors**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**

Year Ended 12/31/2019

(UNAUDITED)

AGENCY HEAD: PARISH PRESIDENT MICHAEL S. YENNI

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 155,353
Benefits - Insurance	-
Benefits - Retirement	17,876
Benefits - Other	
FICA	2,361
Workmen's Compensation	527
Life Insurance	184
FUTA	136
Expense Allowances	
Car Allowance	-
Cell Phone Allowance	1,920
Expense Allowance	4,800
Travel Reimbursements	
Airfare	-
Hotel	-
Ground Transportation	-
Total	<u>\$ 183,157</u>

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF COUNCILMEMBER'S COMPENSATION

Year Ended 12/31/2019

(UNAUDITED)

COUNCILMEMBER	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCES
Cynthia Lee-Sheng, Chairwoman	365	\$ 116,293	\$ 14,220
Christopher Roberts	120	41,021	1,840
Keith Conley	232	71,171	3,487
Ricky Templet	365	77,529	14,220
Paul Johnston	365	77,529	14,220
Mark Spears, Jr	325	71,276	4,922
Thomas Brown, Jr	27	3,449	-
Dominick Impastato	365	77,529	14,220
Jennifer Van Vrancken	365	77,529	14,220



2019



Jefferson Parish, Louisiana

*Statistical
(unaudited)*

STATISTICAL SECTION

This part of Jefferson Parish, Louisiana's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Parish's overall financial health.

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These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	205
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These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (ad valorem) tax.	211
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.	216
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.	223
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.	225

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

JEFFERSON PARISH, LOUISIANA
STATISTICAL SECTION
December 31, 2019

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JEFFERSON PARISH, LOUISIANA
NET POSITION BY COMPONENT

Last Ten Fiscal Years
(Unaudited)

(in thousands of dollars)

	2010	2011	2012	2013	2014*	2015	2016	2017	2018	2019
Governmental Activities										
Net Investment in capital assets	\$ 582,432	\$ 635,076	\$ 673,311	\$ 800,435	\$ 877,954	\$ 991,422	\$ 1,086,233	\$ 1,015,204	\$ 1,184,750	\$ 1,257,757
Restricted	43,565	408,327	373,644	380,678	399,519	443,291	457,028	752,306	404,593	397,879
Unrestricted	441,883	66,723	99,538	93,297	84,683	86,971	76,661	(96,486)	51,829	32,685
Total governmental activities net position	\$ 1,067,880	\$ 1,110,126	\$ 1,146,493	\$ 1,274,410	\$ 1,362,156	\$ 1,521,684	\$ 1,619,922	\$ 1,671,024	\$ 1,641,172	\$ 1,688,321
Business-type Activities										
Net investment in capital assets	\$ 550,378	\$ 543,426	\$ 545,339	\$ 546,657	\$ 536,687	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108	\$ 605,919
Restricted	43,541	45,018	44,104	45,318	52,135	79,079	83,005	84,965	84,216	95,748
Unrestricted	20,904	23,470	32,670	36,233	40,639	(129,086)	(137,373)	65,808	(141,257)	(147,567)
Total business-type activities net position	\$ 614,823	\$ 611,914	\$ 622,113	\$ 628,208	\$ 629,461	\$ 624,975	\$ 589,728	\$ 787,697	\$ 561,067	\$ 554,100
Primary Government										
Net Investment in capital assets	\$ 1,132,810	\$ 1,178,502	\$ 1,218,650	\$ 1,347,092	\$ 1,414,641	\$ 1,666,404	\$ 1,730,329	\$ 1,652,128	\$ 1,802,858	\$ 1,863,676
Restricted	87,106	453,345	417,748	425,996	451,654	522,370	540,033	837,271	488,809	493,627
Unrestricted	462,787	90,193	132,208	129,530	125,322	(42,115)	(60,712)	(30,678)	(89,428)	(114,882)
Total primary government net position	\$ 1,682,703	\$ 1,722,040	\$ 1,768,606	\$ 1,902,618	\$ 1,991,617	\$ 2,146,659	\$ 2,209,650	\$ 2,458,721	\$ 2,202,239	\$ 2,242,421

*Restated

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

	2010	2011	2012	2013	2014*	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government	\$ 64,471	\$ 66,072	\$ 70,547	\$ 70,963	\$ 65,065	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653	\$ 56,721
Public safety	88,646	85,586	94,726	97,982	135,084	108,588	112,767	114,140	117,836	123,888
Public works	165,633	147,795	150,452	140,983	130,633	128,706	132,444	133,153	154,056	162,681
Transit	17,106	17,520	16,748	17,938	17,933	17,231	16,289	16,557	17,110	18,885
Health and welfare	79,944	71,821	61,672	53,854	47,262	51,142	65,505	61,635	58,040	55,869
Culture and recreation	43,050	43,488	45,489	47,510	45,777	50,641	58,783	61,117	62,261	68,947
Economic development	-	-	-	-	-	-	-	-	-	-
Urban redevelopment and housing	9,185	6,441	4,668	5,580	9,261	10,551	6,162	5,722	4,548	7,818
Interest on long-term debt	25,056	23,837	21,957	25,759	19,721	21,623	16,652	18,386	20,622	19,017
Total governmental activities expenses	<u>493,091</u>	<u>462,560</u>	<u>466,259</u>	<u>460,569</u>	<u>470,736</u>	<u>456,662</u>	<u>480,043</u>	<u>471,499</u>	<u>481,126</u>	<u>513,826</u>
Business-type activities:										
Water	36,256	36,635	38,928	39,186	37,232	41,618	44,512	42,519	45,873	48,648
Sewer	42,905	43,536	42,968	50,426	43,443	44,549	47,752	49,546	51,513	54,388
Hospital District No. 1	N/A	N/A	N/A	N/A	N/A	191,722	31,777	18,166	15,718	14,133
Total business-type activities expenses	<u>79,161</u>	<u>80,171</u>	<u>81,896</u>	<u>89,612</u>	<u>80,675</u>	<u>277,889</u>	<u>124,041</u>	<u>110,231</u>	<u>113,104</u>	<u>117,169</u>
Total primary government expenses	<u>\$ 572,252</u>	<u>\$ 542,731</u>	<u>\$ 548,155</u>	<u>\$ 550,181</u>	<u>\$ 551,411</u>	<u>\$ 734,551</u>	<u>\$ 604,084</u>	<u>\$ 581,730</u>	<u>\$ 594,230</u>	<u>\$ 630,995</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 13,347	\$ 13,354	\$ 13,898	\$ 13,529	\$ 15,168	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467	\$ 15,327
Public safety	19,824	16,506	16,027	15,744	16,261	16,881	16,499	16,574	16,549	16,554
Public works	20,088	19,909	19,665	20,415	20,297	22,238	23,106	23,906	24,584	23,859
Transit	3,314	3,343	3,480	3,666	3,589	3,652	3,485	3,291	3,276	3,326
Health and welfare	4,156	4,495	4,118	4,218	4,266	4,280	4,467	4,724	4,747	4,642
Culture and recreation	4,179	4,238	4,500	4,657	9,033	9,318	9,506	9,378	9,345	9,322
Urban redevelopment and housing	-	-	-	-	-	-	18	20	-	-
Operating grants and contributions	70,657	60,896	53,942	58,391	48,151	54,727	71,092	56,454	52,725	45,981
Capital grants and contributions	55,574	40,882	46,684	49,280	58,354	71,282	46,807	39,614	21,386	26,632
Total governmental activities program revenues	<u>191,139</u>	<u>163,623</u>	<u>162,314</u>	<u>169,900</u>	<u>175,119</u>	<u>197,848</u>	<u>189,893</u>	<u>169,220</u>	<u>148,079</u>	<u>145,643</u>
Business-type activities:										
Charges for services										
Water	28,212	30,433	33,259	32,944	32,984	33,138	33,854	34,331	34,569	35,008
Sewer	20,510	21,655	24,990	24,078	24,005	23,736	24,332	24,333	25,918	24,950
Hospital District No. 1	N/A	N/A	N/A	N/A	N/A	144,354	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	1,526	1,776	1,536	1,225
Capital grants and contributions	1,656	1,058	1,020	6,661	839	809	682	428	616	430
Total business-type activities program revenues	<u>50,378</u>	<u>53,146</u>	<u>59,269</u>	<u>63,683</u>	<u>57,828</u>	<u>202,037</u>	<u>60,394</u>	<u>60,868</u>	<u>62,639</u>	<u>61,613</u>
Total primary government program revenues	<u>\$ 241,517</u>	<u>\$ 216,769</u>	<u>\$ 221,583</u>	<u>\$ 233,583</u>	<u>\$ 232,947</u>	<u>\$ 399,885</u>	<u>\$ 250,287</u>	<u>\$ 230,088</u>	<u>\$ 210,718</u>	<u>\$ 207,256</u>

*Restated

(Continued)

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

Exhibit B-2
(Continued)

	2010	2011	2012	2013	2014*	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental activities	\$ (301,952)	\$ (298,937)	\$ (303,945)	\$ (290,669)	\$ (295,617)	\$ (258,814)	\$ (290,150)	\$ (302,279)	\$ (333,047)	\$ (368,183)
Business-type activities	(28,783)	(27,025)	(22,627)	(25,929)	(22,847)	(75,852)	(63,647)	(49,363)	(50,465)	(55,556)
Total primary government net expense	<u>\$ (330,735)</u>	<u>\$ (325,962)</u>	<u>\$ (326,572)</u>	<u>\$ (316,598)</u>	<u>\$ (318,464)</u>	<u>\$ (334,666)</u>	<u>\$ (353,797)</u>	<u>\$ (351,642)</u>	<u>\$ (383,512)</u>	<u>\$ (423,739)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 158,067	\$ 161,434	\$ 172,460	\$ 187,717	\$ 191,583	\$ 193,784	\$ 198,951	\$ 199,865	\$ 209,332	\$ 213,198
Alcoholic beverage	248	163	252	269	424	260	253	246	234	236
Chain store	302	174	302	272	199	251	269	260	227	248
Franchise fees	4,584	5,334	5,009	5,141	5,515	5,844	5,778	5,462	5,361	5,065
Sales	127,062	136,991	138,672	146,059	148,018	148,448	148,210	150,028	154,671	162,075
Hotel/Motel	2,720	2,849	3,510	3,515	3,651	3,752	3,652	3,731	3,821	4,057
Auto Rental	240	226	163	273	-	-	183	273	297	315
Severance	908	923	953	971	986	1,006	1,003	1,004	1,037	1,062
Grants and contributions not restricted									-	-
to specific programs									-	-
Unrestricted investment earnings	3,317	3,980	3,339	3,955	4,784	6,885	9,879	14,131	15,556	34,569
Miscellaneous	40,981	33,366	28,427	27,278	29,676	64,354	21,364	10,965	11,703	11,897
Gain on extinguishment of debt	-	-	-	50,241	-	-	-	-	-	-
Transfers	(5,957)	(4,257)	(12,775)	(6,832)	(1,541)	(6,174)	(1,154)	(30,029)	(8,488)	(17,390)
Total governmental activities	<u>332,472</u>	<u>341,183</u>	<u>340,312</u>	<u>418,859</u>	<u>383,295</u>	<u>418,410</u>	<u>388,388</u>	<u>355,936</u>	<u>393,751</u>	<u>415,332</u>
Business-type activities:										
Taxes	23,723	19,303	19,453	19,456	19,831	19,982	20,074	20,164	20,497	20,868
Unrestricted investment earnings	201	208	235	278	347	752	2,390	2,460	2,766	6,195
Miscellaneous	426	348	363	889	1,195	15,841	4,542	4,576	4,941	4,045
Interest Expense	-	-	-	-	-	(5,769)	(248)	(472)	-	-
Gain/(Loss) on extinguishment of debt	-	-	-	4,569	1,175	(29,443)	488	188	285	91
Special items:										
Loss on CEA assignment of assets and liabilities	-	-	-	-	-	(30,323)	-	2,809	-	-
Contribution of equity interest Hospital District No. 2	-	-	-	-	-	(2,976)	-	-	-	-
Transfers	5,957	4,257	12,775	6,832	1,541	6,174	1,154	30,029	8,488	17,390
Total business-type activities	<u>30,307</u>	<u>24,116</u>	<u>32,826</u>	<u>32,024</u>	<u>24,089</u>	<u>(25,762)</u>	<u>28,400</u>	<u>59,754</u>	<u>36,977</u>	<u>48,589</u>
Total primary government	<u>\$ 362,779</u>	<u>\$ 365,299</u>	<u>\$ 373,138</u>	<u>\$ 450,883</u>	<u>\$ 407,384</u>	<u>\$ 392,648</u>	<u>\$ 416,788</u>	<u>\$ 415,690</u>	<u>\$ 430,728</u>	<u>\$ 463,921</u>
Change in net position										
Governmental activities	30,520	42,246	36,367	128,190	87,678	159,596	98,238	53,657	60,704	47,149
Business-type activities	1,524	(2,909)	10,199	6,095	1,242	(101,614)	(35,247)	10,391	(13,488)	(6,967)
Total primary government	<u>\$ 32,044</u>	<u>\$ 39,337</u>	<u>\$ 46,566</u>	<u>\$ 134,285</u>	<u>\$ 88,920</u>	<u>\$ 57,982</u>	<u>\$ 62,991</u>	<u>\$ 64,048</u>	<u>\$ 47,216</u>	<u>\$ 40,182</u>

*Restated

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund (per GASB 54) *										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	1,380	1,855	1,681	1,862	1,683	1,850	2,152	2,067	1,838
Committed	-	-	8,727	9,912	5,016	11,460	10,477	8,088	8,358	8,815
Assigned	-	8,942	0	0	-	-	-	-	-	-
Unassigned	-	11,047	14,702	14,374	16,626	14,956	13,902	15,530	17,988	21,260
General Fund (prior GASB 54) **										
Reserved	1,251	-	-	-	-	-	-	-	-	-
Unreserved	21,217	-	-	-	-	-	-	-	-	-
Total general fund	<u>\$ 22,468</u>	<u>\$ 21,369</u>	<u>\$ 25,284</u>	<u>\$ 25,967</u>	<u>\$ 23,504</u>	<u>\$ 28,099</u>	<u>\$ 26,229</u>	<u>\$ 25,770</u>	<u>\$ 28,413</u>	<u>\$ 31,913</u>
Other Governmental Funds (per GASB 54) *										
Nonspendable		1,481	1,646	1,740	\$ 2,049	\$ 2,089	\$ 651	\$ 739	\$ 757	\$ 585
Restricted		386,915	396,534	403,159	427,596	470,294	487,037	552,998	527,170	779,579
Committed		106,615	89,722	94,164	93,431	91,206	84,181	155,781	172,472	203,152
Assigned		-	-	-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	(2,494)	(1,004)	(6,406)
Other Governmental Funds (prior GASB 54) **										
Reserved	\$ 42,314	\$ -	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	101,351	-	-	-	-	-	-	-	-	-
Capital projects funds	359,961	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total other governmental funds	<u>\$ 503,626</u>	<u>\$ 495,011</u>	<u>\$ 487,902</u>	<u>\$ 499,063</u>	<u>\$ 523,076</u>	<u>\$ 563,589</u>	<u>\$ 571,869</u>	<u>\$ 707,024</u>	<u>\$ 699,395</u>	<u>\$ 976,910</u>

* 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)

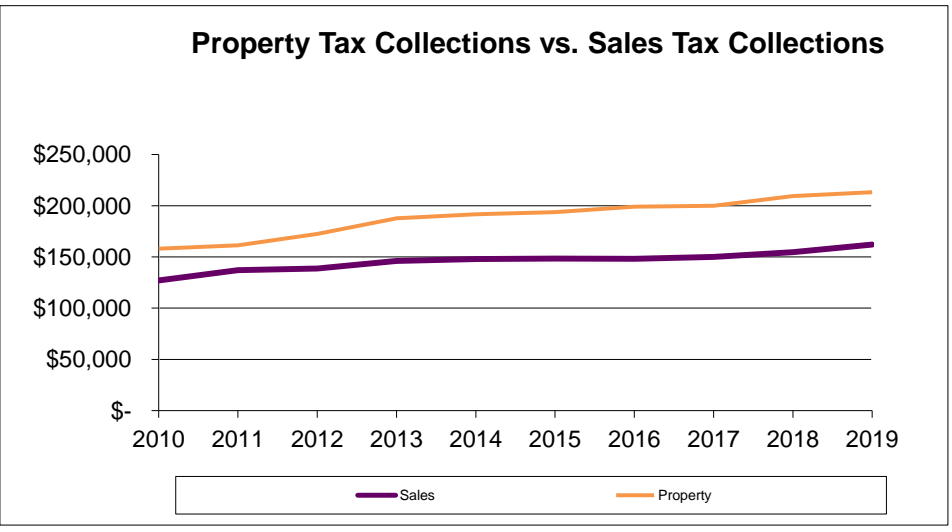
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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes (See Table B-5)	\$ 294,130	\$ 308,095	\$ 321,320	\$ 343,943	\$ 350,376	\$ 353,346	\$ 358,299	\$ 360,869	\$ 374,980	\$ 386,257
Licenses and permits	13,747	13,565	14,008	13,698	15,417	15,662	15,201	16,114	15,729	15,660
Intergovernmental	126,192	101,708	100,538	106,835	108,338	125,953	117,856	84,241	74,069	69,261
Charges for services	53,791	52,574	51,169	54,049	57,731	61,116	62,247	63,345	73,659	73,190
Fines and forfeitures	9,199	8,212	7,907	7,612	8,046	8,600	8,359	7,938	7,871	7,943
Interest income	2,167	2,330	2,058	2,627	3,407	5,362	7,738	11,290	9,713	29,624
Miscellaneous	27,354	18,570	16,405	14,067	9,725	49,318	6,309	6,023	5,800	6,094
TOTAL REVENUES	526,580	505,054	513,405	542,831	553,040	619,357	576,009	549,820	561,821	588,029
Expenditures										
Current										
General government	36,324	38,644	39,308	38,512	38,795	38,967	40,767	40,024	39,603	41,626
Public safety	85,767	82,803	92,541	95,092	99,207	100,786	104,213	104,503	109,451	109,867
Public works	91,026	88,517	105,475	99,514	106,436	100,172	106,670	96,153	98,656	105,448
Transit	15,672	15,477	14,472	15,141	15,323	14,897	15,118	15,587	16,544	17,907
Health and welfare	79,711	71,573	60,941	53,009	46,200	50,253	63,951	59,983	56,299	52,660
Culture and recreation	39,168	39,755	40,478	41,644	42,843	43,420	47,286	48,701	50,300	52,985
Urban redevelopment and housing	9,221	6,447	4,664	5,561	9,420	10,504	6,127	5,649	5,008	7,999
Intergovernmental	17,694	18,139	18,286	19,524	20,773	20,697	21,325	21,298	22,099	23,038
Debt service										
Principal	30,581	30,342	26,803	27,761	29,576	30,569	33,306	30,164	30,865	31,980
Interest and other charges	25,307	23,792	22,414	20,923	19,347	17,970	16,264	14,725	15,638	13,580
Capital outlay	121,212	99,065	93,204	123,794	116,432	158,574	132,715	103,612	129,693	146,418
TOTAL EXPENDITURES	551,683	514,554	518,586	540,475	544,352	586,809	587,742	540,399	574,156	603,508
Excess of revenues over (under) expenditures	(25,103)	(9,500)	(5,181)	2,356	8,688	32,548	(11,733)	9,421	(12,335)	(15,479)
Other financing sources (uses)										
Transfers in	48,050	56,844	56,406	66,202	78,519	74,953	75,201	120,588	92,132	90,297
Transfers out	(47,472)	(56,615)	(54,433)	(63,048)	(65,582)	(62,997)	(57,753)	(117,912)	(84,783)	(89,100)
Issuance of bonds	52,635	52,635	52,635	52,635	52,635	52,635	52,635	108,395	-	250,865
Issuance of refunding bonds	-	-	-	-	-	-	-	48,115	-	52,635
Proceeds from long term debt	9,665	9,340	13,380	51,380	20,565	47,485	43,010	-	-	-
Proceeds from refunding bonds	-	(10,037)	-	-	(7,651)	(11,107)	-	-	-	-
Payment to refund bond escrow agent	-	-	(13,534)	(45,061)	(13,127)	(35,774)	(49,778)	(47,710)	-	(60,737)
Premium on long term debt	-	255	168	-	138	-	7,462	13,799	-	52,536
TOTAL OTHER FINANCING SOURCES (USES)	62,878	52,422	54,622	62,108	65,497	65,195	70,777	125,275	7,349	296,496
Net change in fund balances	\$ 37,775	\$ 42,922	\$ 49,441	\$ 64,464	\$ 74,185	\$ 97,743	\$ 59,044	\$ 134,696	\$ (4,986)	\$ 281,017
Debt service as a percentage of noncapital expenditures	13.0%	13.0%	11.6%	11.7%	11.4%	11.3%	10.9%	10.3%	10.5%	10.0%

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

Year	Property	Sales	Severance	Miscellaneous	Total
2010	158,067	127,062	908	8,094	294,131
2011	161,434	136,991	923	8,746	308,094
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944
2014	191,583	148,018	986	9,789	350,376
2015	193,784	148,448	1,006	10,107	353,345
2016	198,951	148,210	1,003	9,952	358,116
2017	199,865	150,028	1,004	9,699	360,596
2018	209,332	154,671	1,037	9,940	374,980
2019	213,198	162,075	1,062	9,921	386,256

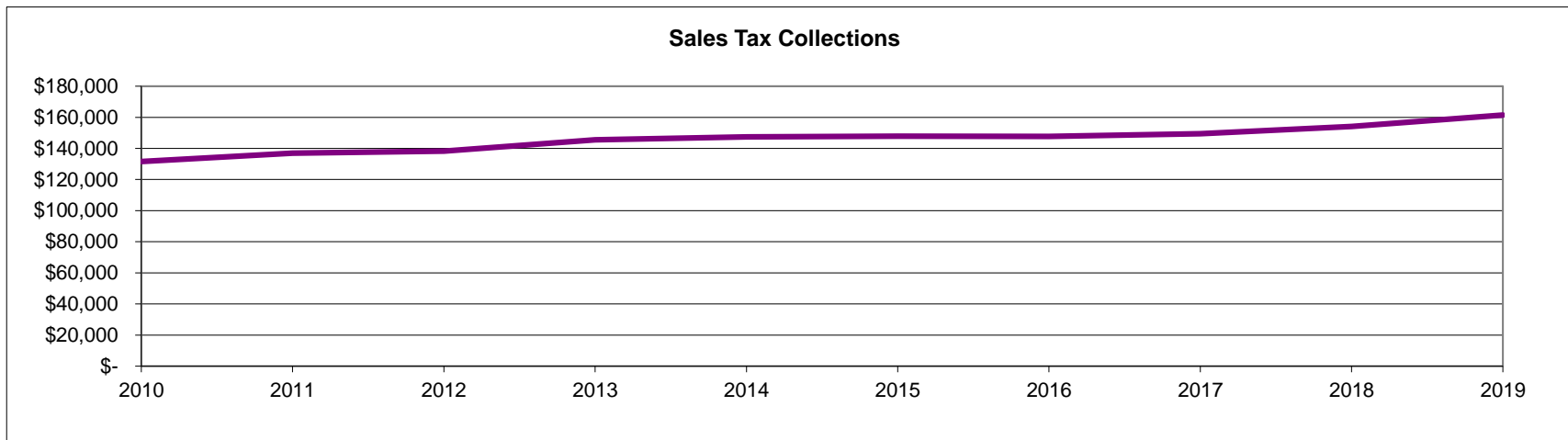
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**Jefferson Parish, Louisiana
Sales Tax by Voter Dedication
Last Ten Years
(Unaudited)**
(in thousands of dollars)

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 Churchill Economic Dev District	1/2 of One Cent Public Roads	1/2 of One Cent Drainage M & O 1/3	1/2 of One Cent Drainage & Sewerage 2/3	7/8 of One Cent Sewerage/ Roads/Drainage	TOTAL	Total Direct Rate
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	136,991	2.375
2012	29,471	306	223	-	30,000	12,585	20,523	45,071	138,179	2.375
2013	30,853	301	232	97	31,483	13,196	21,589	47,800	145,551	2.375
2014	31,508	293	216	101	32,118	13,417	21,919	47,901	147,473	2.375
2015	31,723	274	198	28	32,223	13,518	22,058	47,858	147,880	2.375
2016	31,786	225	180	30	32,221	13,592	22,025	47,579	147,638	2.375
2017	32,291	171	176	20	32,660	13,734	22,277	48,169	149,498	2.375
2018	33,460	199	167	20	33,846	14,267	23,077	49,129	154,165	2.375
2019	35,241	245	156	14	35,783	15,084	24,306	50,621	161,450	2.375

Note: 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.



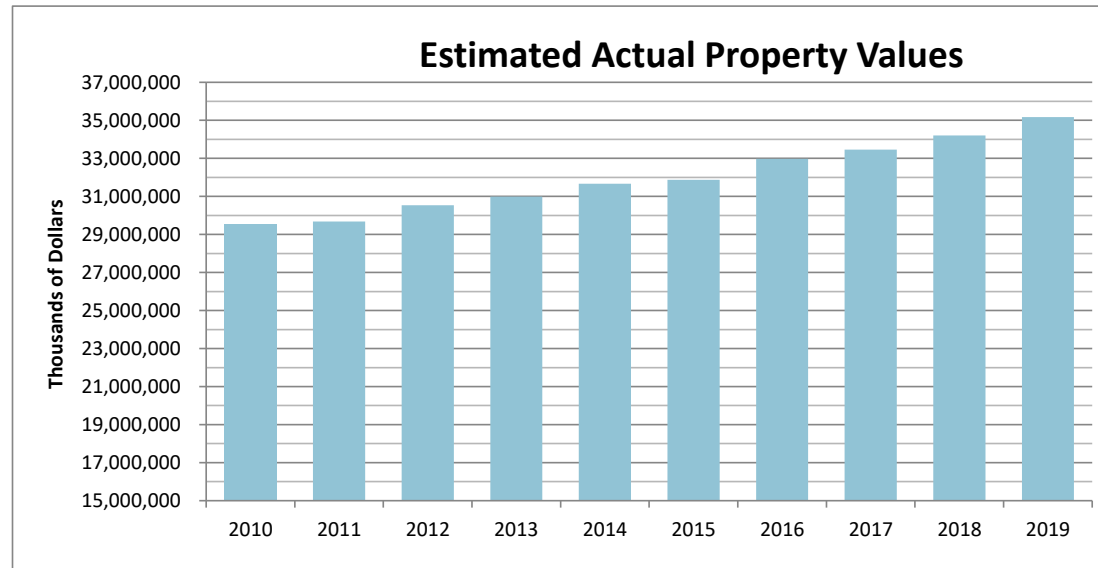
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value		
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	2,586,753	30,541,107	8.47	1.39
2013	2,518,798	25,187,980	870,668	5,804,454	746,756	2,642,710	30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507	2,725,613	31,671,634	8.61	1.41
2015	2,587,497	25,874,970	898,954	5,993,027	741,598	2,744,853	31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,647	740,238	2,850,946	32,976,517	8.65	1.39
2017	2,760,652	27,606,520	878,851	5,859,007	743,245	2,896,257	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241	2,971,798	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604	3,080,798	35,177,287	8.76	1.41

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		
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Total
2010	0.11	1.20	-	1.31	1.85	0.80	3.96
2011	0.11	1.33	-	1.44	1.86	0.80	4.10
2012	0.11	1.28	-	1.39	1.87	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	4.09
2014	0.11	1.30	-	1.41	1.89	0.81	4.11
2015	0.11	1.31	-	1.42	1.89	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	4.15
2017	0.11	1.28	-	1.39	1.90	0.81	4.11
2018	0.11	1.29	-	1.40	1.91	0.82	4.12
2019	0.11	1.30	-	1.41	1.91	0.82	4.14

**Jefferson Parish, Louisiana
Principal Taxpayers**

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

Taxpayer	Type of Business	2019			2010		
		Assessed Valuation (2)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	82,795	1	1.89%			
Entergy Services Inc.	Electric Utility	\$ 58,019	2	1.32%	\$ 61,950	1	1.91%
Causeway Associates	Retail Property Mgmt.	32,072	3	0.73%	30,183	3	0.93%
Atmos Energy Louisiana	Utility	28,253	4	0.64%	16,382	5	0.50%
Cornerstone Chemical Co.	Chemical Plant	23,464	5	0.54%			
Lakeway Associates LLC	Retail Property Mgmt.	19,495	6	0.44%			
Intralox LLC	Industry	18,023	7	0.41%	33,730	2	1.04%
J W Stone Oil Dist. LLC	Industry	17,138	8	0.41%	15,669	6	0.47%
Bellsouth	Utility	15,933	9	0.39%			
Hancock/Whitney	Banking	15,842	10	0.36%			
Wal-Mart Real Estate					27,550	4	0.85%
Capital One	Banking				15,465	7	0.48%
Cox Communication	Utility				13,897	8	0.43%
Cytec Industries	Industry				11,168	9	0.34%
Evonik Cyro LLC	Industry				9,060	10	0.0028
		<u>228,239</u>		<u>5.24%</u>	<u>235,054</u>		<u>7.23%</u>

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff 06/30/2019

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

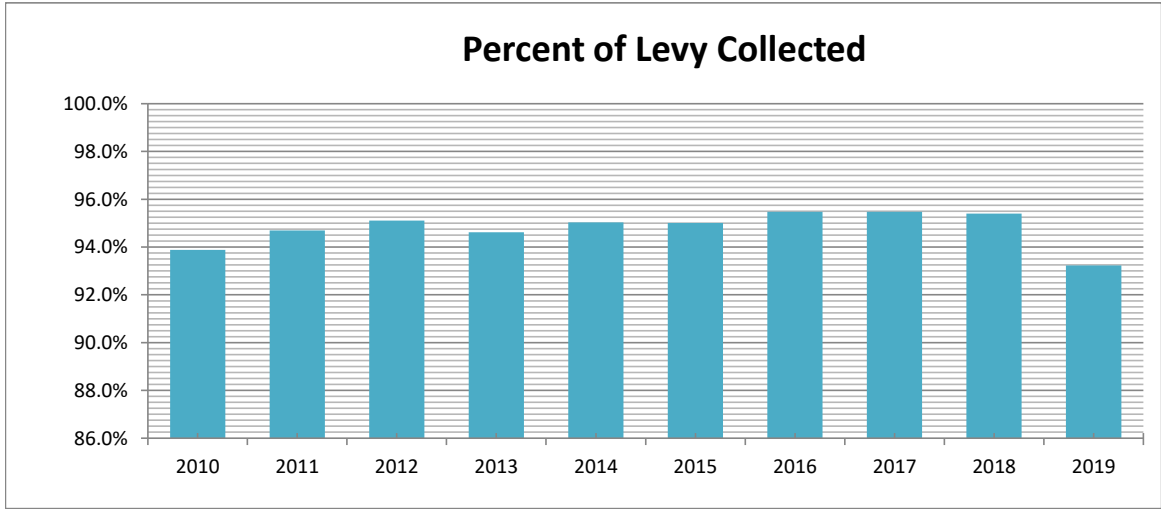
**Last Ten Years
(Unaudited)**
(in thousands of dollars)

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected					
2010	185,027	173,704	93.88	3,723	177,427	95.89	7,600	4.11
2011	187,335	177,390	94.69	3,185	180,575	96.39	6,760	3.61
2012	198,622	188,900	95.11	2,385	191,285	96.31	7,337	3.69
2013	215,513	203,918	94.62	1,863	205,781	95.48	9,732	4.52
2014	219,444	208,538	95.03	1,676	210,214	95.79	9,230	4.21
2015	223,218	212,071	95.01	609	212,680	95.28	10,538	4.72
2016	228,402	218,070	95.48	322	218,392	95.62	10,010	4.38
2017	228,478	218,137	95.47	264	218,401	95.59	10,077	4.41
2018	238,884	227,898	95.40	331	228,229	95.54	10,655	4.46
2019	248,596	231,758	93.23	586	232,344	93.46	16,252	6.54

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					Percentage of Personal Income (a)	Per Capita (a)
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs (b)	Capital Lease	Bond Premiums	Loan Programs (b)	Revenue Bonds	Special Assessment Debt	Total Primary Government			
2010	315,438	22,795	9,895	2,770	157,894	3,915	12,368	4,569	-	-	529,644	2.66	1.22	
2011	302,255	21,790	9,578	2,120	148,964	3,634	11,135	4,569	-	-	504,045	2.55	1.17	
2012	281,425	20,775	8,648	1,445	144,954	3,333	10,208	4,569	-	-	475,357	2.45	1.10	
2013	264,315	20,095	7,500	7,035	90,427	3,482	9,079	-	4,126	663	406,722	2.08	0.94	
2014	233,220	24,612	6,545	5,565	93,606	3,014	8,082	-	9,475	596	384,715	1.93	0.88	
2015	214,678	14,436	5,555	4,815	89,750	2,536	7,013	-	16,420	531	355,734	1.78	0.82	
2016	189,885	13,719	4,530	4,050	83,169	2,048	12,955	-	27,126	464	337,946	1.65	0.78	
2017	282,745	12,998	3,470	3,270	72,522	1,551	24,743	-	32,268	398	433,965	2.09	0.99	
2018	259,270	17,259	2,365	2,475	67,769	1,044	19,741	-	33,729	332	403,984	1.89	0.93	
2019	455,475	16,358	1,215	1,665	86,420	527	69,750	-	33,175	265	664,850	3.00	1.53	

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
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53
2011	2010	431	3,247,560	9,340	302	9,038	0.28	20.97
2012	2011	432	3,338,024	8,435	252	8,183	0.25	18.94
2013	2012	433	3,389,466	7,500	179	7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64
2015	2014	435	3,486,451	5,555	133	5,422	0.16	12.46
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	436	3,639,502	3,470	138	3,332	0.09	7.64
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	434	3,828,403	1,215	145	1,070	0.03	2.47

* 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, 2019
(unaudited)
(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government		Amount Applicable To Government
Direct:				
Jefferson Parish	631,410			631,410
Total Direct Parish Debt	<u>\$ 631,410</u>	100%		<u>\$ 631,410</u>
Overlapping:				
Jefferson Parish School Board	\$ 207,825			\$ 207,825
Total Overlapping debt	<u>\$ 207,825</u>	100%		<u>\$ 207,825</u>
Total Direct and Overlapping debt	<u>\$ 839,235</u>			<u>\$ 839,235</u>
		2019 Population		434,893

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
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	3,389,466	338,947	(7,321)	331,626	2.16
2014	3,468,121	346,812	(6,369)	340,443	1.84
2015	3,486,451	348,645	(5,422)	343,223	1.56
2016	3,591,184	359,118	(4,474)	354,644	1.25
2017	3,639,502	363,950	(3,332)	360,618	0.92
2018	3,718,039	371,804	(2,187)	369,617	0.59
2019	3,828,403	382,840	1,070	383,910	0.28

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

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2014	53,881,658	5,970,335	47,911,323	21,999,735	14,290,587	36,290,322	1.32
2015	53,907,276	5,961,750	47,945,527	22,870,975	12,474,621	35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32
2017	54,122,245	5,993,397	48,128,848	25,185,000	9,013,760	34,198,760	1.41
2018	55,201,591	6,111,225	49,090,366	26,100,000	14,071,354	40,171,354	1.22
2019	56,877,626	6,284,599	50,593,028	27,145,000	11,458,130	38,603,130	1.31

B - Hotel Occupancy Tax Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82
2015	1,311,870	144,306	1,167,565	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,316	365,000	46,963	411,963	2.74
2017	1,299,336	142,927	1,156,409	385,000	27,618	412,618	2.80
2018	1,330,769	146,385	1,184,385	180,000	188,737	396,354	2.99
2019	1,420,273	164,730	1,255,543	70,000	198,360	268,360	4.68

(Continued)

Table D-5
(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	Expenses ⁽²⁾	Available for	Debt Service Requirements			Coverage
	Revenue ⁽¹⁾		Debt Service	Principal	Interest	Total	
2010 **	21,901,225	2,416,385	19,484,840	5,445,000	4,319,213	9,764,213	2.00
2011	22,810,431	2,519,897	20,290,534	6,610,000	3,654,456	10,264,456	1.98
2012	23,059,653	2,546,062	20,513,591	2,215,000	3,368,356	5,583,356	3.67
2013	24,257,564	2,677,832	21,579,732	2,280,000	3,303,156	5,583,156	3.87
2014	24,628,151	2,718,597	21,909,554	2,355,000	3,230,606	5,585,606	3.92
2015	24,784,090	2,718,597	22,065,493	2,450,000	3,133,619	5,583,619	3.95
2016	24,747,281	2,731,701	22,015,579	3,280,000	2,094,822	5,374,822	4.10
2017	25,029,873	2,780,786	22,249,086	2,675,000	2,612,084	5,287,084	4.21
2018	25,929,480	2,867,393	23,062,086	2,805,000	2,205,541	5,010,541	4.60
2019	27,310,276	3,022,130	24,288,145	2,945,000	2,066,336	5,011,336	4.85

D - Public Improvement Revenue Bonds

Year	Gross	Expenses ⁽²⁾	Available for	Debt Service Requirements			Coverage
	Revenue ⁽¹⁾		Debt Service	Principal	Interest	Total	
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
2014	3,198,431	226,930	2,971,501	1,540,000	582,252	2,122,252	1.40
2015	3,921,780	18,487	3,903,293	2,725,000	1,098,778	3,823,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	4,056,957	0.90
2017	10,367,803	33,329	10,334,474	6,276,800	3,881,455	10,158,255	1.02
2018	10,310,223	36,866	10,273,357	6,314,763	3,409,067	9,723,830	1.06
2019	10,854,208	36,369	10,817,839	7,344,031	3,205,823	10,549,854	1.03

(Continued)

Table D-5
(Continued)

Jefferson Parish, Louisiana
Pledged Revenue Coverage

Last Ten Years
(Unaudited)

E - Special Assessments

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	38,846	-	38,846	-	-	-	N/A
2014	184,317	-	184,317	66,344	17,913	84,257	2.19
2015	70,193	-	70,193	66,344	16,122	82,466	0.85
2016	60,495	-	60,495	66,344	14,330	80,675	0.75
2017	71,261	-	71,261	66,344	12,539	78,883	0.90
2018	49,662	-	49,662	66,344	10,748	77,092	0.64
2019	68,497	-	68,497	68,344	8,956	77,301	0.89

⁽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.

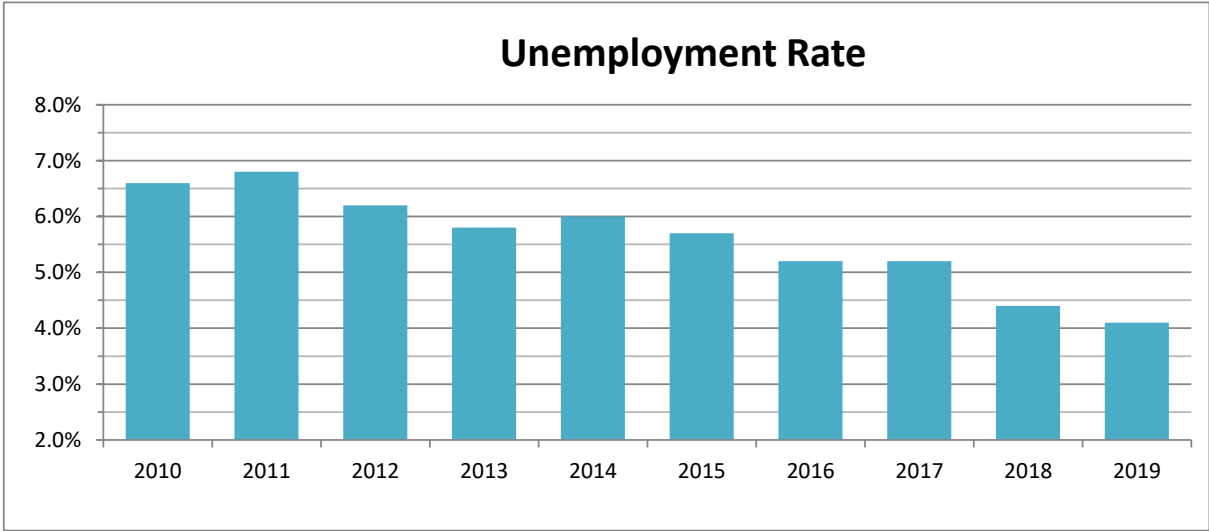
**Correction made to note that starting in 2010 some funds are also used to pay Louisiana Community Development Authority Loan.

**Jefferson Parish, Louisiana
Demographic and Economic Statistics**

**Last Ten Years
(Unaudited)**

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
2010	435,334	19,445,705	43,862	64,930	6.6
2011	431,426	18,687,270	43,315	65,082	6.8
2012	431,732	19,391,284	44,821	46,108 *	6.2
2013	433,676	19,536,629	45,049	45,048 *	5.8
2014	434,767	19,969,663	45,932	45,979 *	6.0
2015	435,689	20,022,745	45,954	48,126 *	5.7
2016	433,634	20,471,082	46,922	45,671 *	5.2
2017	436,523	20,774,666	47,591	46,611 *	5.2
2018	436,359	21,321,109	48,563	45,049 *	4.4
2019	434,893	22,138,952	51,005	50,582 *	4.1

(1) Source: JEDCO Jefferson Parish Economic Profile



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

Exhibit E-2

Employer	2019			2010		
	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment
Ochsner Health System	16,957	1	7.79 %	11,402	1	5.71 %
Jefferson Parish School Board	6,400	2	2.94	7,000	2	3.51
Jefferson Parish	3,284	3	1.51	3,671	5	1.82
East Jefferson General Hospital	2,700	4	1.24	2,418	7	1.20
Acme Truck Line	2,100	5	0.97	2,500	6	1.24
The Laitram Corporation	1,834	6	0.84			
Jefferson Parish Sheriff	1,421	7	0.65	1,500	10	0.75
West Jefferson Medical Center	1,244	8	0.57	1,849	9	1.00
Audubon Engineering Company	950	10	0.44			
Northrop Grumman Avondale Industries				4,500	3	2.25
Superior Energy Services				4,400	4	2.20
Planet Beach Franchising				2,000	8	0.93
Total	36,890		16.94 %	41,240		20.60 %

⁽¹⁾ Source: Jefferson Parish Economic Development Commission

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

Full-time Equivalent Employees Allotted in Annual Budget

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund:										
Legislative	65	66	65	65	65	65	66	66	66	65
Judicial	442	435	441	438	449	453	456	449	447	446
Executive	23	24	24	24	24	24	24	24	24	24
Elections	17	17	17	17	17	17	17	17	17	17
Finance	171	172	175	173	173	173	174	176	175	172
General Services	7	7	7	7	7	7	6	6	6	6
Total General Fund	<u>725</u>	<u>721</u>	<u>729</u>	<u>724</u>	<u>735</u>	<u>739</u>	<u>743</u>	<u>738</u>	<u>735</u>	<u>730</u>
Special Funds:										
Public Safety	572	588	589	584	585	586	588	595	602	603
Public Works	510	546	537	538	540	540	546	542	550	552
Transit	4	4	4	4	4	4	3	3	3	4
Health and Welfare	74	75	74	77	77	79	72	78	85	89
Culture and Recreation	561	560	572	585	589	584	585	595	588	585
Total Special Funds	<u>1,721</u>	<u>1,773</u>	<u>1,776</u>	<u>1,788</u>	<u>1,795</u>	<u>1,793</u>	<u>1,794</u>	<u>1,813</u>	<u>1,828</u>	<u>1,833</u>
Business-type Funds:										
Water	207	262	264	264	264	269	269	269	273	273
Sewer	262	208	200	198	199	200	200	201	201	201
Total Business-type Funds	<u>469</u>	<u>470</u>	<u>464</u>	<u>462</u>	<u>463</u>	<u>469</u>	<u>469</u>	<u>470</u>	<u>474</u>	<u>474</u>
Total All Funds	<u>* 2,915</u>	<u>2,964</u>	<u>2,969</u>	<u>2,974</u>	<u>2,993</u>	<u>3,001</u>	<u>3,006</u>	<u>3,021</u>	<u>3,037</u>	<u>3,037</u>

Source: Jefferson Parish Budget Department

*Excludes 247 Internal Cost Center Employees and excludes Limited Term Grant Employees

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Fire:										
Inspections	4,457	3,394	3,348	3,825	6,482	3,235	3,866	6,239	6,080	5,999
Scheduled training (classes)	904	1,347	1,387	1,296	1,414	1,432 **	1,432 **	727	512	817
Department training (in-house)	5,055	4,075	4,474	4,331	4,308	4,157 **	4,157 **	4,435	4,735	4,467
Other public works:										
Residential garbage (tons)	224,000	197,747	199,300	194,282	185,819	196,735	192,104	192,794	211,697	196,857
Recycling (tons)	N/A	1,542	5,774	8,554	10,062	8,728	8,500	9,232	8,150	7,193
Culture and recreation:										
Athletics participants	21,800	21,959	20,651	27,210	23,352	22,250	21,639	20,821	19,037	17,190
Leisure service participants	18,900	17,618	12,175	10,418	16,523	16,124	22,273	15,195	44,757	17,253
Libraries:										
Expenditures per circulation	10.46	9.93	9.01	10.07	10.77	12.68	14.71	30.17	16.42	18.16
Average circulation per location	117,000	110,939	124,074	121,639	110,968	105,782	104,623	92,231	90,574	87,026
Collection turnover rate	2.00	2.30	2.03	2.00	1.79	1.71	1.69	1.57	1.51	1.47
Computer Usage	N/A	N/A	N/A	N/A *	367,942	370,494	321,093	288,583	264,426	221,902
Downloads/Streams/Views	N/A	N/A	N/A	N/A *	87,452	167,452	180,247	301,573	279,128	282,036
Water Department:										
Work orders completed	13,500	3,296	13,272	13,361	13,239	14,423	14,014	13,952	14,356	11,835
New meters installed	850	144	920	481	555	609	689	632	755	684
Water produced (mg)	20,000	23,360	21,109	20,749	21,362	21,267	21,656	21,200	20,663	20,997
Drainage:										
Open channel maint/excavation	45,000	53,800	47,166	55,304 **	115.20	115.20 **	15,602	22,414	13,340	16,627
Canal Bank repair & Reinforcement	30,000	20,812	32,732	40,275	22,686	22,686	3,754	21,762	27,644	62,854
Grass Cutting in Acres	15,500	7,587	21,271	20,414 **	49,904	49,904 **	5,614	9,820	13,862	18,858
Pumping Capacity GPM	47,946	46,272	46,170	46,959	46,959	47,485	21,409	21,948	22,025	22,212
Million gallons pumped	140,100	116,780	172,576	142,680	142,681	149,410	167,247	192,013	122,995	152,579
Transit:										
Passengers	1,912,072	1,969,667	2,047,645	2,146,216	2,106,364	2,165,616	2,025,850	2,025,161	1,984,570	1,944,089

* In 2014, the library expanded its digital contents collection. Due to the popularity and usage of these digital contents physical circulation is decreasing.

** Numbers are based on cubic yards

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government:										
Number of general government buildings	33	31	28	27	26	26	27	27	27	27
Public safety:										
Number of fire stations	60	61	53	53	53	53	53	53	53	53
Number of fire personnel and officers	* 250 *	269 *	283 *	284 *	281 *	281 *	283 *	281 *	284 *	285
Correction facilities	1	1	1	1	1	1	1	1	1	1
Public Works:										
Miles of Parish roads-centerline mileage	917	918	918	920	920	921	921	921	922	922
Number of street lights	34,839	35,141	35,203	35,243	38,000	38,000	38,000	39,000	39,500	39,500
Number of traffic signals	146	146	147	148	149	152	154	154	152	152
Number of traffic flashers	91	91	91	114	87	96	106	106	125	136
Transit:										
Buses	60	42	41	42	41	41	41	41	41	41
PARA Transit	16	16	16	16	17	17	17	17	17	17
Culture and recreation:										
Libraries	16	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	58	61	61	47	47	47	47	47	47	47
Acreage	703.23	1316.49	1316.49	1674	1647	1647	1647	1647	1647	1647
Fields Baseball/Softball	112	113	113	104	104	104	104	104	104	104
Fields Football/Soccer	41	35	35	31	31	31	31	31	31	31
Community Centers	30	31	31	31	31	31	31	31	31	31
Water Department:										
Number of active accounts	145,582	145,850	146,147	146,284	147,069	148,026	148,645	149,443	149,878	150,795
Average daily production (MGD)	59.8	64	57.7	56.84	58.5	58.3	59.2	58	56.61	57.53
Miles of water lines	1,770	1,774	1,777	1,777	1,780	1,782	1,782	1,787	1,787	1,792
Number of hydrants	16,300	16,342	16,362	16,364	16,370	16,386	16,379	16,396	16,407	16,424
Drainage:										
Number of large pumping stations	23	24	24	24	24	24	24	26	26	26
Number of small pumping stations	29	29	29	42	42	47	49	46	43	44
Education (Public Schools Only):										
Number of schools	87	87	79	80	77	78	78	79	79	82
Number of classrooms	3,100	3,123	2,945	3,005	2,920	2,928	2,928	2,986	2,999	2,999
Number of teachers	3,153	3,058	2,989	2,936	3,034	3,057	3,097	3,174	3,246	3,657
Number of students	45,385	45,997	46,460	46,437	45,908	45,922	45,671	46,611	45,049	46,214

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

Jefferson Parish, Louisiana

SINGLE AUDIT REPORT

December 31, 2019



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JEFFERSON PARISH, LOUISIANA
SINGLE AUDIT TABLE OF CONTENTS
DECEMBER 31, 2019

REPORT

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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, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana ("the Parish"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon June 30, 2020. We did not audit the financial statements of the aggregate discretely presented component units.

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 the Parish's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 Parish'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Car, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 30, 2020



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**Independent Auditors' Report on Compliance for the
Major Program and on Internal Control over
Compliance Required by the Uniform Guidance**

Members 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 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, 2019. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2019.

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 the Uniform Guidance, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements. We issued our report thereon dated June 30, 2020, 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 the

Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Car, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 30, 2020

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Award Number	Expenditures From Pass through Awards	From Direct Awards	Total	Passed through to Sub- Recipients
DEPARTMENT OF AGRICULTURE						
Passed through State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program	10.553		18,442	-	18,442	-
National School Lunch Program	10.555		28,669	-	28,669	-
		Total Child Nutrition Cluster	<u>47,111</u>	-	<u>47,111</u>	-
Child and Adult Care Food Program - CCFP	10.558		195,918	-	195,918	-
Child and Adult Care Food Program - CCFP	10.558	2001-07-263-0486	338,031	-	338,031	-
			<u>533,949</u>	-	<u>533,949</u>	-
		TOTAL DEPARTMENT OF AGRICULTURE	581,060	-	581,060	-
DEPARTMENT OF COMMERCE						
Passed through State Department of Natural Resources:						
Coastal Zone Management	11.419	2000357256	22,756	-	22,756	-
			<u>22,756</u>	-	<u>22,756</u>	-
		TOTAL DEPARTMENT OF COMMERCE	22,756	-	22,756	-
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Direct Programs:						
CDBG - Entitlement Grants Cluster						
Community Development Block Grant	14.218	B15-UC-22-0001	-	596	596	-
Community Development Block Grant	14.218	B16-UC-22-0001	-	227,671	227,671	227,671
Community Development Block Grant	14.218	B17-UC-22-0001	-	273,216	273,216	273,216
Community Development Block Grant	14.218	B18-UC-22-0001	-	1,360,603	1,360,603	576,869
Community Development Block Grant	14.218	B19-UC-22-0001	-	269,683	269,683	-
		Total CDBG - Entitlement Grants Cluster	-	<u>2,131,769</u>	<u>2,131,769</u>	<u>1,077,756</u>
CDBG - Disaster Recovery Program	14.228	B-13-US-22-0001	-	4,139,462	4,139,462	2,063,225
Emergency Shelter Grant	14.231	E17-UC-22-0001	-	36,584	36,584	20,703
Emergency Shelter Grant	14.231	E18-UC-22-0001	-	198,347	198,347	146,709
Emergency Shelter Grant	14.231	E19-UC-22-0001	-	27,222	27,222	-
HOME Program	14.239	M09-DC-22-0207	-	43,425	43,425	43,425
HOME Program	14.239	M10-DC-22-0207	-	42,831	42,831	42,231
HOME Program	14.239	M14-DC-22-0207	-	877,302	877,302	828,026
HOME Program	14.239	M15-DC-22-0207	-	167,056	167,056	167,056
HOME Program	14.239	M17-DC-22-0207	-	37,137	37,137	34,603
HOME Program	14.239	M18-DC-22-0207	-	79,238	79,238	66,692
Shelter Plus Care	14.267	LA0085L6H031609	-	17,334	17,334	17,334
Shelter Plus Care	14.267	LA0085L6H031710	-	224,575	224,575	224,575
			-	<u>5,890,513</u>	<u>5,890,513</u>	<u>3,654,579</u>
Passed through State Department of Social Services:						
Emergency Shelter Grant Program	14.231	2017 LA ESG	258,995	-	258,995	258,995
Homeless Prevention & Rapid Re-Housing Program	14.257	685493	350	-	350	-
			<u>259,345</u>	-	<u>259,345</u>	<u>258,995</u>
Passed through State Office of Community Development:						
CDBG - Disaster Recovery Program	14.228	664502	711,082	-	711,082	352,059
CDBG - Disaster Recovery Program	14.228	681634	466,852	-	466,852	41,324
CDBG - Disaster Recovery Program	14.228	712019	196	-	196	-
CDBG - Disaster Recovery Program	14.228	676668	43,794	-	43,794	-
			<u>1,221,924</u>	-	<u>1,221,924</u>	<u>393,383</u>
		TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,481,269	8,022,282	9,503,551	5,384,713
DEPARTMENT OF THE INTERIOR						
Direct Programs:						
GoMESA	15.435		-	91,887	91,887	-
			-	<u>91,887</u>	<u>91,887</u>	-
		TOTAL DEPARTMENT OF THE INTERIOR	-	91,887	91,887	-
DEPARTMENT OF JUSTICE						
Passed through State Commission on Law Enforcement:						
Byrne Justice Assistance Grant Program	16.738	15-JAG-940	5,738	-	5,738	-
			<u>5,738</u>	-	<u>5,738</u>	-
		TOTAL DEPARTMENT OF JUSTICE	5,738	-	5,738	-

The accompanying notes are an integral part of this schedule

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Award Number	Expenditures From Pass through Awards	From Direct Awards	Total	Passed through to Sub- Recipients
DEPARTMENT OF LABOR						
Passed through State Department of Labor:						
WIOA Cluster:						
Workforce Innovation and Opportunity Act	17.258	2000357250	1,075,040	-	1,075,040	-
Workforce Innovation and Opportunity Act	17.258	2000439150	140,551	-	140,551	-
Workforce Innovation and Opportunity Act	17.259	2000277366	73,283	-	73,283	-
Workforce Innovation and Opportunity Act	17.259	2000357250	684,758	-	684,758	-
Workforce Innovation and Opportunity Act	17.259	2000439150	145,550	-	145,550	-
Workforce Innovation and Opportunity Act	17.278	2000277366	26,341	-	26,341	-
Workforce Innovation and Opportunity Act	17.278	2000357250	528,132	-	528,132	-
Workforce Innovation and Opportunity Act	17.278	2000439150	115,152	-	115,152	-
		Total WIOA Cluster	2,788,807	-	2,788,807	-
		TOTAL DEPARTMENT OF LABOR	2,788,807	-	2,788,807	-
DEPARTMENT OF TRANSPORTATION						
Direct Programs:						
Federal Transit Cluster:						
New Freedom Program	20.507	LA-2017-025-00	-	2,430,836	2,430,836	-
Federal Transit Formula Grant	20.507	LA-2016-027-00	-	921,993	921,993	-
Federal Transit Formula Grant	20.507	LA-2018-016-00	-	1,149,784	1,149,784	-
Federal Transit Formula Grant	20.507	LA-90-0411	-	15	15	-
Federal Transit Formula Grant	20.507	LA-90-X353-00	-	8,933	8,933	-
Federal Transit Formula Grant	20.507	LA-90-X374	-	193,149	193,149	-
Federal Transit Formula Grant	20.507	LA-90-X395	-	10,266	10,266	-
Federal Transit Formula Grant	20.507	LA-90-X428	-	1,009,371	1,009,371	-
Federal Transit Formula Grant	20.507	LA-95-X005	-	16,094	16,094	-
Federal Transit Formula Grant	20.507	LA-2016-017	-	475,039	475,039	-
Federal Transit Formula Grant	20.507	LA-2016-010	-	374,833	374,833	-
Federal Transit Formula Grant	20.507	LA-2017-031-00	-	154,948	154,948	-
Federal Transit Formula Grant	20.507	LA-2019-008-00	-	810,793	810,793	-
Federal Transit Formula Grant	20.507	LA-2019-009-00	-	122,054	122,054	-
Federal Transit Formula Grant	20.507	LA-2017-021-00	-	320,000	320,000	-
State of Good Repair Grants Program	20.525	LA-54-0002	-	44,995	44,995	-
State of Good Repair Grants Program	20.525	LA-54-0004	-	81,124	81,124	-
Bus and Bus Facilities Formula Program	20.526	LA-2016-008-00	-	239,598	239,598	-
Bus and Bus Facilities Formula Program	20.526	LA-2017-025-00	-	330,843	330,843	-
Bus and Bus Facilities Formula Program	20.526	LA-2016-027-00	-	310,000	310,000	-
Bus and Bus Facilities Formula Program	20.526	LA-34-0008	-	13,420	13,420	-
Bus and Bus Facilities Formula Program	20.526	LA-A4-0004	-	185,600	185,600	-
		Total Federal Transit Cluster	-	9,203,688	9,203,688	-
Passed through State Department of Transportation and Development:						
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205	H.007175	40,347	-	40,347	-
Highway Planning and Construction	20.205	H.007476	28,707	-	28,707	-
Highway Planning and Construction	20.205	H.009028	339,667	-	339,667	-
Highway Planning and Construction	20.205	H.011798	1,097,506	-	1,097,506	-
Highway Planning and Construction	20.205	H.012783	2,501,298	-	2,501,298	-
Highway Planning and Construction	20.205	H.011795	2,319,594	-	2,319,594	-
Highway Planning and Construction	20.205	H.012884	78,904	-	78,904	-
		Total Highway Planning and Construction Cluster	6,406,023	-	6,406,023	-
		TOTAL DEPARTMENT OF TRANSPORTATION	6,406,023	9,203,688	15,609,711	-
ENVIRONMENTAL PROTECTION AGENCY						
Passed through UNO Research and Technology						
Foundation:						
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	58559L	14,291	-	14,291	-
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	58560G	39,000	-	39,000	-
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	58560H	9,000	-	9,000	-
			62,291	-	62,291	-
		TOTAL ENVIRONMENTAL PROTECTION AGENCY	62,291	-	62,291	-
DEPARTMENT OF ENERGY						
Passed through State Department of Natural Resources:						
State Energy Program	81.041	EE000124a	360,203	-	360,203	*
State Energy Program	81.041	EE000124b	1,086,275	-	1,086,275	*
			1,446,478	-	1,446,478	-
Passed through Louisiana Housing Corporation:						
Weatherization Assistance for Low income Persons	81.042	2015 DHHS/WAP	33	-	33	-
			33	-	33	-
		TOTAL DEPARTMENT OF ENERGY	1,446,511	-	1,446,511	-

The accompanying notes are an integral part of this schedule

* Expenditures for this program were funded by ARRA.

Jefferson Parish, Louisiana
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Award Number	Expenditures From Pass through Awards	From Direct Awards	Total	Passed through to Sub- Recipients
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct Programs:						
Head Start	93.600	06CH010434-03	-	2,284,454	2,284,454	262,313
Head Start	93.600	06CH010434-04	-	4,834,827	4,834,827	381,726
Head Start	93.600	06HP0001840100	-	407,180	407,180	96,252
			-	7,526,461	7,526,461	740,291
Passed through Louisiana Housing Corporation:						
Low-Income Home Energy Assistance	93.568	LIHEAP PY2018	196,357	-	196,357	-
Low-Income Home Energy Assistance	93.568	2019G992201	98,493	-	98,493	-
			294,850	-	294,850	-
Passed through State Department of Labor:						
Community Service Block Grant:						
Community Service Block Grant	93.569	2017P0001	625	-	625	-
Community Service Block Grant	93.569	2018P0001	989,722	-	989,722	-
Community Service Block Grant	93.569	2000379772	387,903	-	387,903	-
			1,378,250	-	1,378,250	-
Passed through State Department of Public Safety and Corrections:						
Title IV-E Foster Care Program	93.658	0301-LA-1401	428,106	-	428,106	-
			428,106	-	428,106	-
Passed through State Dept of Health and Hospitals:						
Public Health Emergency Preparedness	93.074	2000211968	2,807	-	2,807	-
			2,807	-	2,807	-
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,104,013	7,526,461	9,630,474	740,291
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Passed through State Office of Elderly Affairs:						
Retired Senior Volunteer Program	94.002	17SRWLA002	43,858	-	43,858	-
			43,858	-	43,858	-
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			43,858	-	43,858	-
DEPARTMENT OF HOMELAND SECURITY						
Passed through State Department of Public Safety and Corrections:						
Homeland Security Program	97.056	EMW-2017-PU-00256	5,946	-	5,946	-
Homeland Security Program	97.056	EMW-2017-PU-00328	185	-	185	-
			6,131	-	6,131	-
Passed through State Dept of Homeland Security and Emergency Preparedness:						
Flood Mitigation Assistance	97.029	FEMA 06-053-0001	812	-	812	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-007	137,910	-	137,910	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-001	547,177	-	547,177	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-013	713,390	-	713,390	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-016	396,673	-	396,673	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-005	679,610	-	679,610	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2016-004	1,402,118	-	1,402,118	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	2,220,851	-	2,220,851	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-028	2,146,461	-	2,146,461	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2017-020	4,096,049	-	4,096,049	-
Disaster Relief	97.036	FEMA-4458-DR-LA	1,240,499	-	1,240,499	-
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	567,307	-	567,307	-
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0020	606,851	-	606,851	-
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0027	44,420	-	44,420	-
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0014	339,790	-	339,790	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002	812,896	-	812,896	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006	77,114	-	77,114	-
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001	3,398,466	-	3,398,466	-
Hazard Mitigation Assistance	97.039	HMGP 4080-051-0001	254,960	-	254,960	-
Pre-Disaster Mitigation	97.039	PDMC-06-LA-2014-001	794,138	-	794,138	-
Pre-Disaster Mitigation	97.039	PDMC-06-LA-2015-001	11,205	-	11,205	-
Homeland Security Program	97.042	EMT-2017-EP-00001-S01	48,608	-	48,608	-
Pre-Disaster Mitigation	97.047	PDMC-PL-06-LA-2016-002	48,369	-	48,369	-
Homeland Security Program	97.067	EMW-2016-00018-S01	10,552	-	10,552	-
Homeland Security Program	97.067	EMW-2017-00058-S01	31,874	-	31,874	-
Homeland Security Program	97.067	EMW-2018-5500016-S01	368	-	368	-
Severe Repetitive Loss Program	97.110	SRL-PJ-06-LA-2008-007	10,900	-	10,900	-
			20,639,368	-	20,639,368	-
TOTAL DEPARTMENT OF HOMELAND SECURITY			20,645,499	-	20,645,499	-
GRAND TOTAL			<u>\$ 35,587,825</u>	<u>\$ 24,844,318</u>	<u>\$ 60,432,143</u>	<u>\$ 6,125,004</u>

The accompanying notes are an integral part of this schedule

* Expenditures for this program were funded by ARRA.

Jefferson Parish, Louisiana
Notes to Schedule of Expenditures of Federal Awards

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (“the Schedule”) presents the activity of the federal awards of Jefferson Parish, Louisiana (“the Parish”) and is presented on the accrual basis of accounting. The Parish’s reporting entity is defined in Note 1 to the Parish’s financial statements for the year ended December 31, 2019. All federal awards received from federal agencies are included on the Schedule.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the same basis of accounting, which is described in Note 1 to the Parish’s financial statements for the year ended December 31, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The Parish did not elect to use the 10 percent (10%) de minimis indirect cost rate.

NOTE 3 – PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Parish’s portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 4 - MATCHING REQUIREMENTS

Certain Federal programs require the Parish to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Parish has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2019

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditors' report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Type of auditors' report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of the major programs:

Name of Federal Awards (or Cluster)	CFDA No.
Highway Planning and Construction Cluster	20.205
Hazard Mitigation Grant Program	97.039
Flood Mitigation Assistance	97.029
Community Development Block Grants	14.218

- | | |
|---|-------------|
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$1,812,964 |
| 6. Auditee qualified as a low-risk auditee? | No |

Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2019

B. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended December 31, 2019.

C. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

There were no findings related to compliance and other matters for the year ended December 31, 2019.

D. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

There were no findings or questioned costs related to the major federal award programs for the year ended December 31, 2019

E. OTHER MATTERS

2019-001: Misappropriation of Public Funds – Required to be Disclosed by Louisiana Legislative Auditor

Subsequent to year end, the Parish discovered a misappropriation of public funds of approximately \$14,000. The suspect in the misappropriation, Barry McGuinness, was the manager of Lafreniere Park, (the "Park") from 2009 until 2019. He resigned from the Parish in June of 2020. The misappropriation involved the mishandling of public funds (cash from checks payable to the Parish) used for personal expenses between 2013 and 2017. The Jefferson Parish Sheriff's Office and the District Attorney were notified immediately and the Parish also notified the Legislative Auditor of the misappropriation of assets. The Sheriff's Office subsequently arrested and charged the suspect on one count of felony theft valued between \$5,000 and \$24,999. The Parish intends to seek restitution to recover the full amount of the misappropriation. The Parish did not have adequate controls over deposits at the Park in place to prevent the theft of public funds or to detect it in a timely manner. As the investigation into this matter was initiated, the Parish immediately put additional controls in place for the collection, documentation, storage, and deposit of any funds received by the Park to correct the control deficiency and ensure that a similar misappropriation does not occur in the future. The Parish is also planning to implement policies that would limit or eliminate all cash transactions at the Park to reduce the Parish's exposure to fraud risks related to the handling of cash.

Jefferson Parish, Louisiana
Summary Schedule of Prior Audit Findings
For the year ended December 31, 2019

A. FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENTS

2018-001: Material Weakness – Accrual of Construction- Related Expenditures

CONDITION: For the year ended December 31, 2018, \$3,584,815 in construction-related expenditures were not accrued as a payable across Road & Sewer Sales Tax Capital Improvements Fund, Drainage and Pump Station Capital Fund, Consolidated Waterworks District No.1, and Nonmajor Capital Project Funds.

STATUS: Resolved

2018-002: Significant Deficiency – Recording of Investments at Fair Value

CONDITION: For the year ended December 31, 2018, investments were recorded at cost plus amortization instead of fair market value. The difference of \$6,808,259 was attributed to Governmental Activities and the Road & Sewer Sales Tax Capital Improvements Funds.

STATUS: Resolved

2018-003: Material Weakness – Revenue Recognition

CONDITION: For the year ended December 31, 2018, revenues had been improperly recognized for receivables that had not been received within 180 days of year end, which also resulted in a failure to record corresponding deferred inflows of resources – unavailable revenue, and a misstatement of beginning fund balance. The misstatement occurred in the Federal and State Grants Fund.

STATUS: Resolved

B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS

2018-004: Timely Submission to the Louisiana Legislative Auditor (LLA)

CONDITION: The Parish did not submit its audit report to the LLA within six months of the Parish's year end.

STATUS: Resolved

Jefferson Parish, Louisiana
Summary Schedule of Prior Audit Findings
For the year ended December 31, 2019

B. FINDINGS RELATED TO COMPLIANCE AND OTHER MATTERS (CONTINUED)

2018-005: Electronic Misappropriation of Public Funds

CONDITION: The Parish identified an electronic misappropriation of public funds due to a payroll phishing fraud on or about September 10, 2018 in the amount of \$7,146.25.

STATUS: Resolved

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

There were no findings or questioned costs for the year ended December 31, 2018.



JEFFERSON PARISH

DEPARTMENT OF ACCOUNTING

CYNTHIA LEE SHENG
PARISH PRESIDENT

MADISON C. MARTIN, MBA, CPA
DIRECTOR

June 30th, 2020

Carr, Riggs & Ingram, LLC
111 Veterans Blvd.
Suite 350
Metairie, LA 70005

RE: Jefferson Parish Management's Response to Other Matters relating to the audit 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*.


2019-001 Misappropriation of Public Funds – Required to be disclosed by Louisiana Legislative Auditor

Subsequent to year end, the Parish discovered a misappropriation of public funds of approximately \$14,000. The suspect in the misappropriation, Barry McGuinness, was the manager of Lafreniere Park, (the "Park") from 2009 until 2019. He resigned from the Parish in June of 2020. The misappropriation involved the mishandling of public funds (cash from checks payable to the Parish) used for personal expenses between 2013 and 2017. The Jefferson Parish Sheriff's Office and the District Attorney were notified immediately and the Parish also notified the Legislative Auditor of the misappropriation of assets. The Sheriff's Office subsequently arrested and charged the suspect on one count of felony theft valued between \$5,000 and \$24,999. The Parish intends to seek restitution to recover the full amount of the misappropriation. The Parish did not have adequate controls over deposits at the Park in place to prevent the theft of public funds or to detect it in a timely manner. As the investigation into this matter was initiated, the Parish immediately put additional controls in place for the collection, documentation, storage, and deposit of any funds received by the Park to correct the control deficiency and ensure that a similar misappropriation does not occur in the future. The Parish is also planning to implement policies that would limit or eliminate all cash transactions at the Park to reduce the Parish's exposure to fraud risks related to the handling of cash.

Management's Response: As noted above, Jefferson Parish has enacted additional internal controls over the collection of funds received by Lafreniere Park. Jefferson Parish seeks full restitution. In addition, Jefferson Parish notified the Legislative Auditor and the Office of the District Attorney, Twenty-Fourth Judicial District,

Jefferson Parish, pursuant to LSA-RS 24:523. See Office of the Sheriff, Jefferson Parish, Item/Complaint Number: C-10489-20.

Sincerely,



Timothy Palmatier, JD, CPA
Finance Director



Madison Martin
Director of Accounting, MBA, CPA
Jefferson Parish



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of
Jefferson Parish Council
Jefferson, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Members of the Council of Jefferson Parish Government (the "Parish") and the Louisiana Legislative Auditor ("LLA") on the control and compliance ("C/C") areas identified in the LLA's Statewide Agreed-Upon Procedures ("SAUPs") for the fiscal period January 1, 2019 through December 31, 2019. The Parish is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Written Policies and Procedures – IT Only

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
 - a) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: No exceptions were found as a result of this procedure.

Collections

2. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Results: No exceptions were found as a result of this procedure.

3. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Results: No exceptions were found as a result of this procedure.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Results: No exceptions were found as a result of this procedure.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Results: No exceptions were found as a result of this procedure.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Results: No exceptions were found as a result of this procedure.

4. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Results: No exceptions were found as a result of this procedure.

5. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of this procedure.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Results: No exceptions were found as a result of this procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Results: No exceptions were found as a result of this procedure.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Results: Exception noted. For multiple deposits, the deposit was made more than one business day after receipt at the collection location, ranging from 2 to 75 days.

- e) Trace the actual deposit per the bank statement to the general ledger.

Results: No exceptions were found as a result of this procedure.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of procedures performed on those C/C areas identified in the SAUPs, and the result of the procedures performed, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Carly Riggs & Ingram, L.L.C.

June 30, 2020



JEFFERSON PARISH

DEPARTMENT OF ACCOUNTING

CYNTHIA LEE SHENG
PARISH PRESIDENT

MADISON C. MARTIN, MBA, CPA
DIRECTOR

June 30, 2020

Louisiana Legislative Auditor
1600 North Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

And

Carr, Riggs & Ingram, LLC
111 Veterans Blvd.
Suite 350
Metairie, Louisiana 70005

RE: Management's Response to Independent Accountant's Report on Applying Agreed-Upon Procedures ("Report") as promulgated by the Office of the Legislative Auditor, State of Louisiana, ("LLA") pursuant to R.S.24:513.

As you know, as a result of the successful AUP engagement for FYE December 31, 2018, the Jefferson Parish Year 3 AUP's engagement as designated by the Office of the Legislative Auditor, State of Louisiana, encompassed only the following two areas: Written Policies and Procedures – IT Only, and Collections. The engagement included 17 individual agreed-upon procedures. There were no exceptions on 16 of the 17, or 94%, of the agreed-upon procedures performed and no exception related to the Written Policies and Procedures-IT Only portion of the engagement. The one remaining procedure is listed below with the associated Results, and Management Response. The title and section numbers correspond to the title and section numbers of the Independent Accountant's Report on Applying Agreed-Upon Procedures:

Collections

5. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #2 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Results: Exception noted. For multiple deposits, the deposit was made more than one business day after receipt at the collection location, ranging from 2 to 92 days.

Management Response: The LLA recommended timeline is to deposit within one day of Collection. That timeline is neither cost beneficial nor practical for all collection locations because of the minimal sums collected in some locations and instances. The single 75 day exception found a money order to secure a Community Center room rental deposited 75 days after the date of the money order. All deposits will be made timely in the future.

Sincerely,



**Timothy J. Palmatier, J.D., C.P.A.
Finance Director**



**Madison Martin, M.B.A., C.P.A.
Director of Accounting**