

**2020**

**JEFFERSON PARISH**  
*State of Louisiana*

Annual  
Comprehensive Financial Report  
for the year ended  
December 31, 2020

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**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**JEFFERSON PARISH, LOUISIANA**

**Year Ended December 31, 2020**

Prepared By:

DEPARTMENT OF FINANCE

**JEFFERSON PARISH, LOUISIANA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**2020**  
**JEFFERSON PARISH**  
*State of Louisiana*

# Introduction

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# 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 Annual Comprehensive Financial Report of Jefferson Parish, Louisiana for the year ended December 31, 2020, 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, Postlethwaite & Netterville, have audited the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2020, 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 federal grant awards deemed major programs for conformance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit is provided in a separate report which may include comments and recommendations on compliance or internal controls over compliance over the major federal programs audited. These recommendations will be evaluated by the Parish's Administration and will be implemented, as applicable, to improve compliance and internal controls over compliance on the federal programs.

*Management's Discussion and Analysis ("MD&A")* immediately follows the independent 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 which provides a full range of services including acute care as well as specialized services. The Parish Council, as governing authority, 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 LA.R.S. 33:4341, LA.R.S.46:1064.2 and other constitutional and statutory authority, the Parish Council submitted to the voters of Jefferson Parish Hospital Service District No. 2, on August 15, 2020, a proposition to approve the sale of the hospital facility and all land, equipment and appurtenances known as "East Jefferson General Hospital". The citizens of Hospital Service District No.2, Parish of Jefferson, State of Louisiana, overwhelmingly, at 94.98 percent, approved the sale of East Jefferson General Hospital. The sale transaction was culminated September 30, 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 with LCMC, effective October 1, 2015, for the lease of the West Jefferson Medical Center and all other real property owned by the District that is used in connection with the business, control and operations of the facilities.

There are no local, personal, or corporate income taxes in Jefferson Parish. Furthermore, there are no state ad valorem (property) taxes, and local property taxes and the water rates in Jefferson Parish 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, STRATEGIC GOALS AND PRIORITIES**

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

- Efficient and effective government including developing and supporting E-Government services and operations to bring the provision of those services and operations to the “Next Level” in offering new, innovative services and ideas. Our organizational chart has been reconfigured into governmental services “Clusters” to assemble the best management team to implement “Next Level” initiatives.
- Improving customer service and citizen accessibility to their government.

- Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- Implementing innovation and creativity in the provision of public service also requires an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics such as COVID-19. We welcome the developing demands and expectations of the public with creative strategic thinking, innovation, cutting edge technology and more efficient processes.
- Promoting fiscal accountability and responsibility in all departments through the preparation of, and adherence to, budgets and financial reports that comply with the best recognized principles of governmental finance.
- Maintaining our excellent bond ratings with rating agencies to allow for the issuance of the lowest cost debt for capital improvement programs.
- Refinancing debt at lower interest rates to provide lower debt service requirements and increased funds for additional capital improvement projects.
- Issuance of Revenue Bonds to provide funds for Public Works improvements including, and not limited to, water and sewerage projects.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative business and strategic economic growth and development.

Noted below are some of the challenges and “Next Level” major initiatives, accomplishments, projects, and strategic goal undertakings started, completed or on-going during 2020 in support and furtherance of the strategic priorities, strategic goals, and on-going long-term financial plans for the years 2021 through 2025, the next five years:

- 2020 brought with it the unprecedented COVID-19 pandemic which imposed significant negative impacts on Jefferson Parish which will continue to reshape its future. The first Jefferson Parish case of COVID-19 was March 10, 2020. The COVID-19 pandemic brought public health, economic, and fiscal challenges with significant negative 2020 financial and budgetary impacts. Throughout this on-going pandemic there have been erratic sales tax collections, budgetary impacts including reductions in hotel/motel occupancy taxes, auto rental taxes, various service charges, etc., and added direct expenditures incurred to address the COVID-19 public health concerns. Funds from the Coronavirus Relief Fund helped to ease some of those burdens and to address the most urgent public health needs in fighting COVID-19. The 2020 budget of Jefferson Parish received \$19 million in mid-year adjustments including departmental reductions. Jefferson Parish pivoted to successfully operate in unconventional ways where businesses were closed and homes became offices and classrooms, e.g., staff working remotely, Zoom conferencing, response efforts, including vaccination sites, to decrease the spread of the virus to bring the pandemic under control, etc. Jefferson Parish continued to provide high quality services to its citizens. Our on-going recovery is robust and the plentiful presence of vaccine opportunities provides for immediate further expansion of our recovery efforts. In addition, the American Rescue Plan Act of 2021 (ARP) was recently enacted to assist state, local, tribal and territorial governments to mitigate the significant negative financial impacts of the COVID-19 pandemic. Jefferson Parish will receive \$84 million to fund the costs incurred through December 31, 2024. Jefferson Parish has received \$42 million of the \$84 million allocation. The \$84 million allocation does not adequately address the more than \$139.5 million in needs.
- As noted, Covid-19 had a substantial impact on priorities, goals and financial plans. Its history to date belies any future priorities, goals or financial plans and suggests it appropriate to examine that history in preparation for the future. Perhaps no more so than in Technology and the day-to-

day business of Jefferson Parish. The Jefferson Parish IT Department updated over 550 computers for remote access including 350 new laptops, Wi-Fi access was added to Community Centers and Playgrounds, TEAMS video conferencing was deployed for in-house and external meetings; created a program and Parish website to track Jefferson Parish and other jurisdiction COVID-19 related data, e.g., tests taken, test results, positivity rates, etc.; implemented DocuSign software to provide for the electronic execution of contracts, etc. In addition, the Library Department implemented a new self-checkout technology and on-line database of resources. The Jefferson Parish Council and the Administration were progressive in their approach to-reopening continuing to work diligently via virtual meetings, including Council Meetings without a meeting deferred or cancelled. Jefferson Parish pivoted to meet the COVID-19 technology challenges and will continue substantial investments in technology in remaining “cutting edge”, progressive, and forward thinking. These technology changes as well as others noted throughout this Summary provide insight to Jefferson Parish’s future priorities, goals and financial plans.

- The Jefferson Parish Transit Department launched a new mobile application for real-time route tracking; installed new self-cleaning technology (nanotechnology-powered-self-cleaning) “skins to cover high-touch surfaces on the buses and new ultraviolet disinfection systems that use UVC light to help fight against viruses and bacteria; hosted the first Holiday & Food Drive to benefit children and all of those in need of food including the elderly; and, undertaking the demolition of a standing 7,000 sq. ft. facility to be replaced with a new 14,000 sq. ft. facility in conjunction with Juvenile Services to serve as a model for the region to lower probation and detention violation instances.
- The Jefferson Water Department partnered with MoneyGram and CheckFree to offer more than 100 collective locations throughout the Parish for residents to pay water and utility bills thereby eliminating a Parish supported standalone in person drop off site saving the Parish approximately \$100 thousand per year.
- The Water Department initialized East Bank Water Treatment Plant upgrades; and, implemented an Automated Meter Reading pilot phase with Parish wide application planned as part of the Parish’s five-year Plan.
- The Jefferson Parish Drainage Department fully automated five manned drainage pump stations to provide redundancy and to eliminate the necessity for a person to “man the station”; and, began construction on major drainage improvements for the majority of the Elmwood Business District.
- The Jefferson Parish Planning Department is developing a Green Infrastructure Plan, in conjunction with the Stormwater Management Advisory Committee to achieve broader sustainable water management considering Jefferson Parish’s local conditions, e.g., soils, topography, and rain water data, all to study green infrastructure and low-impact development principles and best practices to enhance the existing drainage system.
- The Animal Shelter Department implemented a virtual adoption process through Facetime and teamed up with 911 Foster, a web based foster program to track, communicate with the public and adopt foster animals, as well as with Finding Rover, a web -based description recognition program of lost and found pets to increase our ability to help owners find their pets.
- The Consolidated Garbage District has undertaken multimillion-dollar infrastructure investments resulting in major reductions in odor complaints, increased capacity for gas generation and resulting increases in royalties, and overall increases in efficiencies in operations of the Landfill.
- Avondale Marine, a 2018 joint venture between T. Parker Host and Hilco Redevelopment Partners, began operations at the Avondale Shipyards. 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. In 2020 the State of Louisiana Committed \$1.5 million in capital outlay to construct a new state-of-the-art gate complex and Jefferson Parish applied to MARAD (U. S. Department of Transportation, Maritime Administration) for and received a Port Infrastructure Development Grant in the amount of \$9.9 million. The total Port Infrastructure Development Grant Project cost is \$21.1 million with T. Parker Host contributing the remaining \$11.2 to convert a former shipyard dock wharf into a modern cargo dock which will extend further into the Mississippi River to accommodate larger vessels.

- The 94-acre John Alario, Jr. Sport Complex began construction with a May 2022 completion date. This facility will support local use, generate sports tournaments activity, and be an economic driver for Jefferson Parish and the surrounding New Orleans Metropolitan Area.
- Stuart Enterprises, Inc. has agreed to move 110 jobs from Houston to the Elmwood Redevelopment area.
- Jefferson Parish initiated a Housing Stock Enhancement Strategic Plan to provide updated, improved, modern and attractive community housing for both existing residents and to attract those looking to move into the region. 80% of the housing in Jefferson Parish was built prior to 1980. The Parish recognizes future generations of families desire for homes that are modern and attractive. 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 includes mixed-use walkable neighborhoods with access to both commercial and residential amenities. Terrytown is the oldest planned suburban development in Jefferson Parish and the Parish broke ground on a new 1,500 square foot modern home in Terrytown. That first home was purchased within days of the ribbon cutting. This model home may be replicated across the Parish and will be used to attract a new generation of home buyers into Jefferson Parish.
- The five-year Road and Sewer Bond program continues with major improvements undertaken in 2020. In 2019 the Parish issued in excess of \$280 million in Special Sales Tax Revenue Bonds for road and sewerage projects. 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 additional 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 \$400 million, state and federal supplemental match funds will increase the total project funds to more than \$500 million.
- 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. In addition, while the Airport has seen reduced use because of COVID-19, it is poised for increased activity in 2021.

- Ochsner Hospital and Health Systems continues its multi-year \$600 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 to accomplish a mixed-use corridor with destination healthcare at its core. The construction and operations creates 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 retained 140 jobs while creating 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 2025 and the Housing Stock Enhancement Strategic Plans to provide a variety of housing options for residents and potential residents. All with the goal to make the community more desirable for both businesses and residents alike in addition to generating more 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.
- 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, and following a market-based Pay Plan Study for its Judicial, Executive and Classified 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 2021 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations.
- The Jefferson Parish Council in 2020 approved four renewal millage initiatives at the originally authorized amount to continue each revenue stream through a ten-year term:
  - 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.
  - Fire Protection District No. 3 of Jefferson Parish. for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the District's fire protection facilities and equipment
  - 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.

- Consolidated Garbage District No.1 for the purpose of acquiring, constructing, providing, maintaining and/or operating the District’s garbage collection and disposal facilities and other necessary related functions.
- All four of the above Propositions were voted upon favorably by the citizens.
- 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 were undertaken for the benefit of the Parish and its citizens.
- 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. 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*. As a result of these efforts, remote sales tax collections have increased.
- 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 and social media users in mind to provide for easy access, in more than 100 different languages, to Jefferson Parish news content and information with links to a variety of Jefferson Parish Government services, as well as helpful and urgent information such as access to Parish *News Releases and Special Notices*, LIVE JPTV, *Jefferson Parish Government Access Television*, which includes live broadcasts of Jefferson Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming with immediate access to a comprehensive list of helpful services allowing users to:
  - Check important COVID-19 statistics and “hot spots”
  - 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.
- Jefferson Parish continued its social media presence in 2020 with its interactive Facebook, Twitter and Instagram.
- 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 health and fitness park to offer expanded and more convenient services to the public. The State has appropriated more than \$5.1M in funds, and design and construction has begun.

- Retired the debt associated with the 30,000 square foot state-of-the art Animal Shelter on the west bank of Jefferson Parish which improved the overall welfare of animals, kept the animals healthier, and encouraged residents to adopt. The Parish has renamed the Animal Shelter Department to be the Jefferson Parish Animal Welfare and Services (JPAWS) Department providing increased animal welfare services, and is in the design stage of the construction of a new animal shelter with location on the Eastbank of Jefferson Parish reflecting the progressive direction of animal welfare in Jefferson Parish.
- Continued to improve the E-Procurement system which allowed vendors to submit and view bids electronically free of charge. In 2020 the submission of Statements of Qualification and Requests for Proposal are mandated to be submitted electronically through E-Procurement.
- \$23.5 million in Gulf of Mexico Energy Security Act (“GOMESA”) bond funding has been committed for the purpose of permitted GOMESA project uses including coastal protection and restoration.
- 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 Twenty-Fourth Judicial District Court Commissioners) reserve fund balances are maintained at 15 percent in the 2021 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.
- Jefferson Parish continues its operation of 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 have been 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.
- The Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater continues to provide Jefferson Parish with a much-needed venue for cultural functions seating 1,100 people. The Center entered 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 Regional Planning Commission completed, and 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. In addition, the CPZ issued refunding and revenue bonds generating \$3.6 million for beautification projects along Veterans Boulevard while reducing its annual debt service. The pledged revenue included right-of-way lease revenue from businesses along and near Veteran Boulevard.
- 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 continued as 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.

- Jefferson Edge 2025 is Jefferson Parish’s long-term economic development strategic plan, currently in the formulation stages, to focus on resiliency, social-equity, competition, talent and workforce, innovation, and industry 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.
- JEDCO engaged a talented team of consultants to take on the first phase of implementation of the Master Plan for the Churchill Technology & Business Park, a 480- acre site of developable land which will become a catalyst for jobs and investment in Jefferson Parish and across the region. The Plan includes shared and integrated storm water management, shared parking, mixed-use development including residential, office, flex space, institutional and research and office equipment, urban core, green space, walking paths, water management and a vision for progressive infrastructure.
- The Parish continues to enhance Parc de Families, a 610-acre park with an 18-hole disc golf course, soccer and football fields and walking trails holding disc golf tournaments and other recreational activities. In addition, Jefferson Parish recently issued refunding and revenue bonds generating more than \$4 million for new projects at the park, including soccer fields, while reducing its annual debt service. The pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District.

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

*Source: State of Jefferson Parish as presented by Parish President Cynthia Lee Sheng, Council Chairman Ricky J. Templet; 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, water, and sewerage projects, separate plans are developed that include the priority of the projects, estimated costs, and expected sources of debt and revenue funding.

#### DEBT POLICIES

- Maintain/improve bond rating to minimize borrowing costs and preserve access to capital.
- General Obligation debt, or other debt supported by property tax, is utilized only as authorized by the voters of the Parish.
- Debt secured by sales tax revenue is utilized by the Parish for purposes approved by the voters. The Parish targets a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana law.
- The Parish reviews its existing and proposed debt to maintain a level of debt per capita that is consistent with the guidelines set forth by the rating agencies for local governments of comparable demographics or with a similar credit rating.
- The Parish conducts an analysis of new bond issues to show the impact to the Parish’s debt service requirements and debt capacity. That analysis includes a review of the revenue source pledged to be used to service the debt, and reflects other debt paid from such revenue.
- Fees and charges for proprietary funds are maintained to ensure the revenues produced are sufficient to meet operating needs as well as the debt service secured by such revenues as necessary to meet the coverage ratios required by the bond ordinances.
- Refinancing of debt is considered when savings exceed the costs of refinancing, unless restructuring or revisions are necessary in order to provide services or issue additional debt.
- Other forms of debt, leases, or project financing are analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

## REPORTING POLICIES

- Accounting and Financial Reporting is maintained in accordance with state and federal laws, GAAP, standards of the Government Accounting Standards Board (“GASB”), and the Government Finance Officers Association (“GFOA”).
- An annual audit is performed by an independent public accounting firm and completed within six months of year end.
- The Parish prepares an annual Popular Report and Budget in Brief.
- The Annual Comprehensive Financial Report 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 2021, addressing the significant negative financial impact imposed upon the United States and Jefferson Parish as a result of the strain of COVID-19, is paramount. For example, beginning in late March, 2020 non-essential businesses were closed, unemployment rates increased and primary revenue streams were negatively impacted and 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. Notwithstanding that the American Rescue Plan Act of 2021 (ARP) was recently enacted to assist state, local, tribal and territorial governments to mitigate significant negative financial impacts of the COVID-19 pandemic, Jefferson Parish will receive only \$84 million to fund the costs incurred through December 31, 2024 and has received \$42 million of the \$84 million allocation. However, the \$84 million allocation does not adequately address the more than \$139.5 million in needs.

We expect a number of primary revenue streams to be challenged in 2021 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.

Notwithstanding on-going initiatives including fund balance reserve maintenance and increases as appropriate and prudent, additional refinancing savings, and continued economic growth, we do have an additional challenge, the General Fund. Sales taxes have shown only modest increases and account for a substantial portion of the General Fund budget. State Mandated costs continue to rise with cutbacks in State funding, and additional revenue sources and expenditure cut backs will be considered in order to balance the General Fund in future years. In 2021, the state mandated appropriations amount to approximately 42% of the General Fund's budget with a net cost impact on the General Fund of approximately \$44.6 million.

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. As to our financial policies, the budget of Jefferson Parish is balanced, strong, and departmental budgets are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve rather than the traditional budgeting system of incremental changes to the previous year's budget level.

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, our on-going recovery is robust and the plentiful presence of vaccine opportunities provides for immediate further expansion of our recovery efforts with innovative plans that will make Jefferson Parish even more resilient, economically attractive, and best poised to thrive in a post-pandemic world. Further, notwithstanding the negative financial impacts of the COVID-19 pandemic, 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 and the future business and commercial hub of the Gulf South.

## 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, 2019. This was the 34th 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 Annual Comprehensive Financial Report. 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 2020 Annual Budget. This was the 27th 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, 2021



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, 2019

*Christopher P. Morill*

Executive Director/CEO

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**

**December 31, 2020**

**THE PARISH COUNCIL**

Ricky J. Templet	Council Chairman
	Councilmember-at-Large, Division A
Scott A. Walker	Councilmember-at-Large, Division B
Marion F. Edwards	Councilmember - District 1
Deano Bonano	Councilmember - District 2
Byron Lee	Councilmember - District 3
Dominick F. Impastato III	Councilmember - District 4
Jennifer Van Vrancken	Councilmember - District 5

**THE EXECUTIVE STAFF**

Cynthia Lee Sheng	Parish President
Steve LaChute	Chief Operating Officer
Valerie Brolin	Deputy Chief Operating Officer
Peggy Barton	Parish Attorney
Ashley Solomon	Ethics and Compliance Officer
Gregory Giangosso	C.A.A., Compliance & Research
Addie Imseis	C.A.A., Innovation & Strategic Initiatives
Walter Brooks	C.A.A., Internal Services
Vanessa Zimmerman	C.A.A., Engagement & Community Services
Cherreen Gegenheimer	C.A.A., External Citizens' Services
Terri Wilkinson	C.A.A., Land Use & Development
Timothy Palmatier	Director, Finance
Mark Drewes	Director, Public Works
Daniela Bello	Cross Cultural Coordinator

**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

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**

**December 31, 2020**

**THE DEPARTMENT HEADS [CONTINUED]**

Nicole Fontenot	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Mitch Theriot	Director, Drainage
Michelle Gonzales	Director, Ecosystem & Coastal Management
Jeb Tate	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Management
Angela DeSoto	Director, Engineering
Dave Tibbetts	Director, EB Consolidated Fire Department
Bryan Adams	Director, Fire Services
Randy Belanger	Director, Fleet Management
Maggie Olivier Talley	Director, Floodplain Management & Hazard Mitigation
Anthony Francis	Director, General Services
Nicole Thompson	Director, Human Resource Management
Aimee Vallot	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Marylyn Haddican	Director, Library
Mario Bazile	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Juliette Cassagne	Director, Planning
Catherine Toppel	Director, Property Maintenance Zoning & Quality of Life
Matthew Burnell	Director, Public Safety Grants and Administration
Gretchen Hirt	Director, Public Information Office
Renny Simno	Director, Purchasing
Maria Leon	Director, Risk Management
Alex Norman	Director, Security
Mike Lockwood	Director, Sewerage
Brook Burmaster	Director, Streets
Ninette Barrios	Director, Transit Administration
Sidney Bazley III	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council



# Parish President and Council

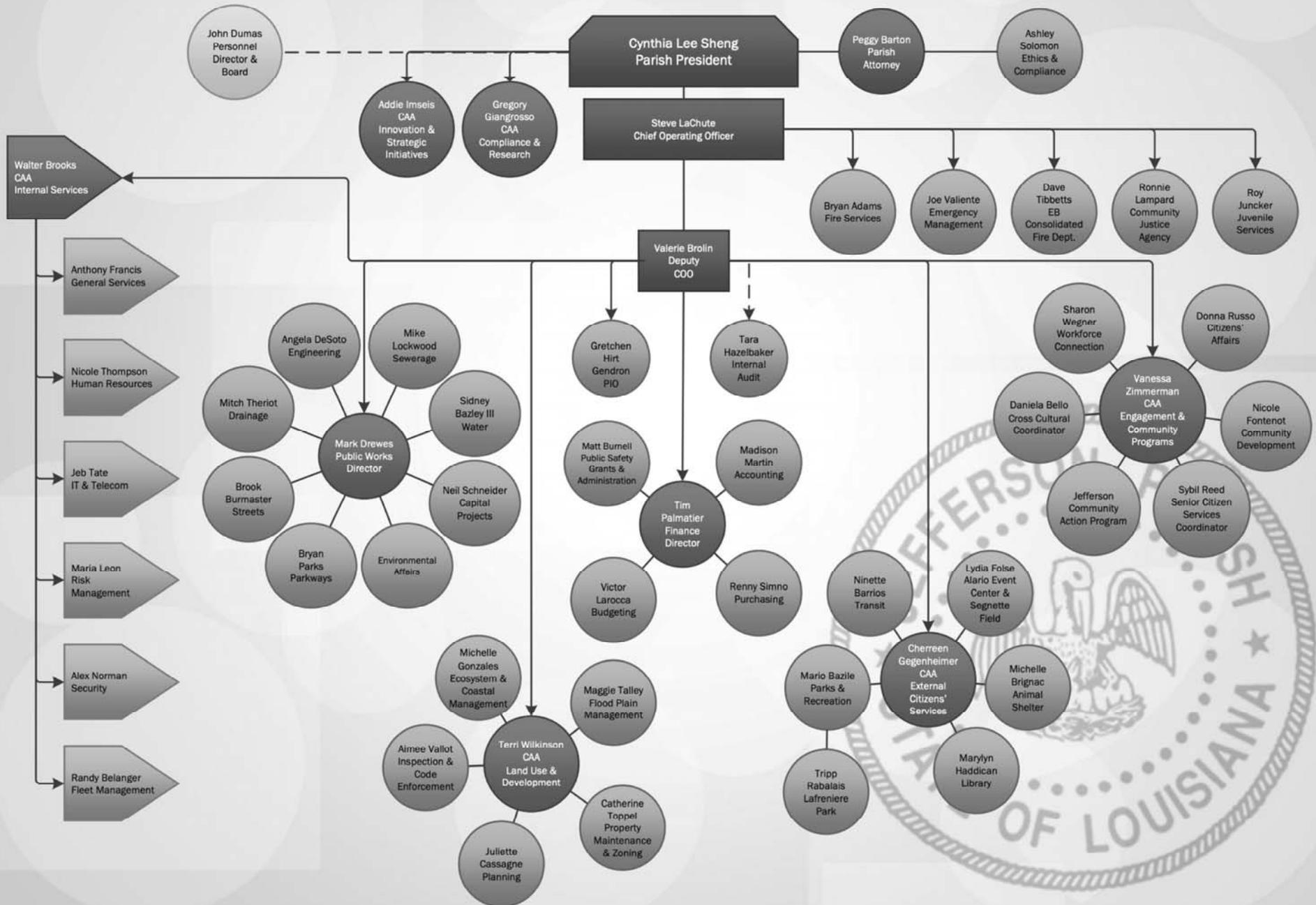


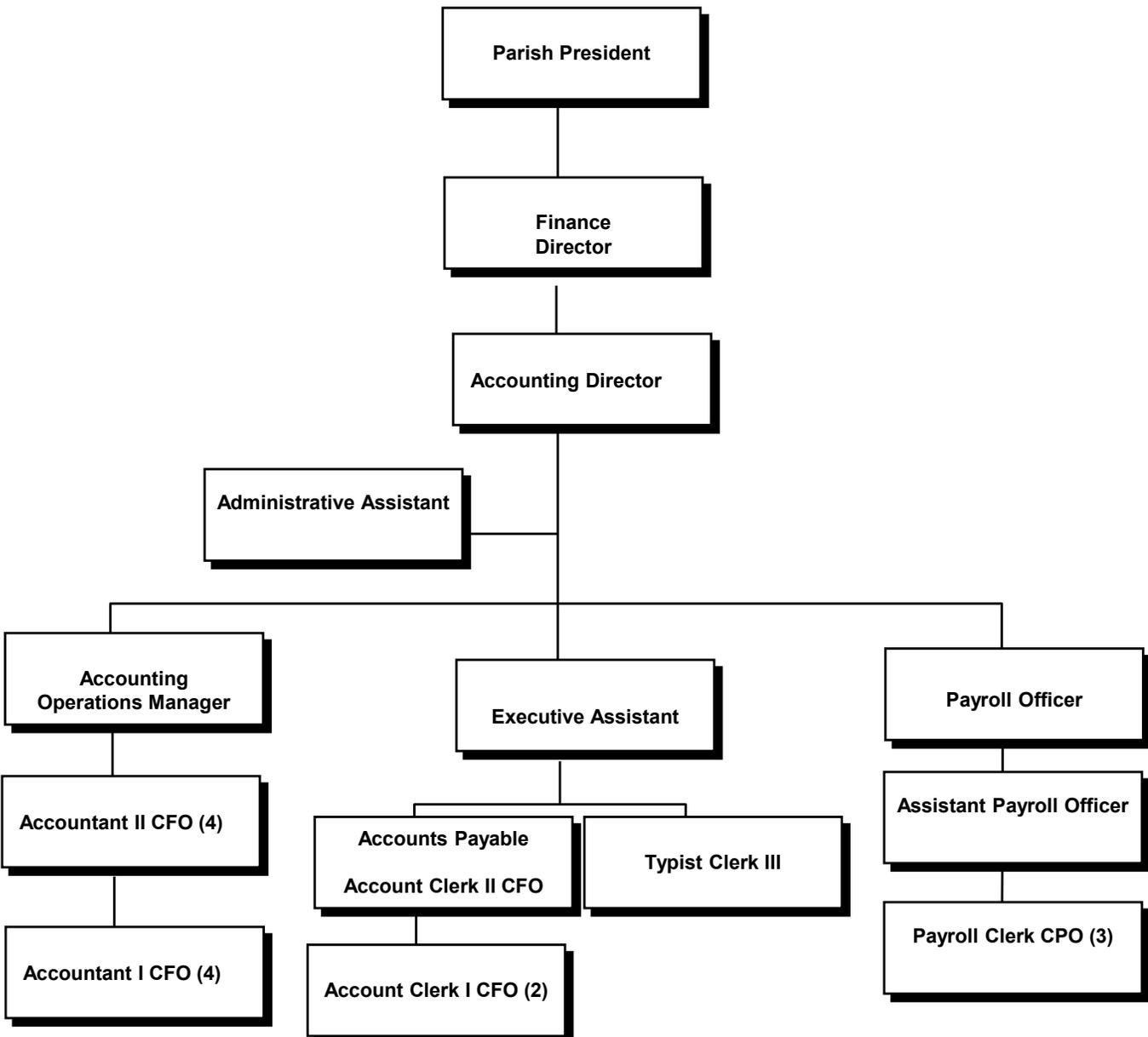
Top row: Parish President Cynthia Lee Sheng, Council Chairman Ricky J. Templet

Middle row: Council members Scott A. Walker, Marion F. Edwards and Deano Bonano

Bottom row: Council members Byron Lee, Dominick F. Impastato, III and Jennifer Van Vranken

# Jefferson Parish Administrative Structure Overview





**Accounting Department 10010-0061**

**21 Positions**





**2020**  
**JEFFERSON PARISH**  
*State of Louisiana*

**Financial**

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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Jefferson Parish Economic Development and Port District, Jefferson Facilities, Inc., Jefferson Redevelopment, Inc., and Jefferson Parish Finance Authority, which represent 100% of assets and 100% of revenue of the aggregate discretely presented component units; Hospital District No. 2, which represent 100% of the assets and 100% of revenue of this major governmental fund; the Employees' Retirement System Pension Trust Fund and Hospital District No. 2 Employees Retirement Plan, which represents 17% of the assets and 8% of the revenues of the aggregate remaining fund information. Those financial 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 these entities, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 15, the schedules of net pension liability, contributions and changes in net pension liability and related ratios on pages 96 through 101, and the schedules of cost sharing plan contributions and proportionate share of net pension liability, and the schedule of changes in total OPEB liability and related ratios on pages 102 through 104 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 the Parish's basic financial statements. The introductory section, combining financial statements, the schedules of capital assets used in the operation of governmental funds, schedule of revenues, expenditures, and changes in fund balance – general fund budget and actual budgetary basis, the combining pension trust fund schedules, schedule of compensation paid to Councilmembers, schedule of compensation, benefits, and other payments to the Parish President, justice system funding schedule, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and budgetary schedules, combining pension trust fund schedules, schedule of compensation paid to Councilmembers, schedule of compensation, benefits, and other payments to the Parish President, and justice system funding schedule 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.

The introductory and statistical sections, the schedules of capital assets used in the operation of governmental funds, and the schedule of revenues, expenditures, and changes in fund balance – general fund budget and actual budgetary basis 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, 2021, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish’s internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

New Orleans, Louisiana  
June 30, 2021

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended December 31, 2020**

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, 2020. 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 \$2,372,149 in 2020 compared to \$2,242,421 in 2019, representing an increase of \$129,728 or 5.8%. Of this amount, \$69,380 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 \$148,955 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 54 of this report).
- At the close of 2020, the Parish's total governmental funds reported ending fund balances of \$1,119,980 compared to \$1,008,823 in 2019, a net increase of \$111,157 or 11%, of which, \$23,732 and \$14,854, respectively, are available for spending at the government's discretion (unassigned fund balance).
- At the end of 2020, the Parish's total fund balance for the general fund was \$33,409 compared to \$31,913 in 2019 representing an increase of \$1,496 or 4.7%. Of these amounts, \$31,511 and \$30,075, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 32.8% and 31.2%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The Parish's total outstanding debt for governmental activities decreased to \$937,639 from \$971,192 representing a decrease of \$33,553 or 34.5% from the prior year primarily due to a decrease in the net pension liability of the Parochial Employees Retirement System in the amount of \$89,608.
- Effective October 1<sup>st</sup> 2020, Hospital Service District No. 2 became a blended component unit of Jefferson Parish Government. The District is reported as a Major Governmental Fund in the Parish's financial statements. The effect of the Sale on the Parish was to increase the Parish's governmental restricted fund balance by \$80,119. The Parish also assumed the fiscal responsibility of managing and funding the District's pension plan which had a net pension liability of \$36,603 at 12/31/2020. Additional information can be found in Note U of this report.
- The Parish issued two new debt securities in 2020. The LCDA Series 2020 Jefferson CPZ Beautification Project totaled \$3,270 and was used to facilitate a current refunding of the outstanding LCDA Series 2010 CPZ Beautification bonds. This refunding resulted in an economic gain of \$170,077.
- The Parish issued the LCDA 2020 West Jefferson Park, Community Center and Playground District series bonds totaled \$8,245 and were used to refund the LCDA 2014 West Jefferson Park Revenue Bonds. This refunding resulted in an economic gain of \$344,913.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2020**

**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 four component units (see pages 33-35):

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

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

Government-wide financial statements can be found on pages 17-19 of this report.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

**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 96-104.

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 112-170 and 172-174, respectively.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2020**

**Government-wide Overall Financial Analysis**

The following table reflects the Parish's Condensed Statement of Net Position for 2020, with comparative figures from 2019:

<b>Jefferson Parish, Louisiana</b>						
<b>Condensed Statement of Net Position</b>						
<b>(in thousands of dollars)</b>						
	Governmental activities		Business-type activities		Total	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
<b>Assets:</b>						
Current and other assets	\$ 1,496,701	\$ 1,387,189	\$ 47,190	\$ 44,535	\$ 1,543,891	\$ 1,431,724
Restricted assets	22,415	11,858	190,774	192,626	213,189	204,484
Capital assets	1,534,631	1,473,404	625,944	636,918	2,160,575	2,110,322
Total assets	<u>3,053,747</u>	<u>2,872,451</u>	<u>863,908</u>	<u>874,079</u>	<u>3,917,655</u>	<u>3,746,530</u>
<b>Total deferred outflows of resources</b>						
	<u>69,359</u>	<u>105,641</u>	<u>8,750</u>	<u>17,276</u>	<u>78,109</u>	<u>122,917</u>
<b>Liabilities:</b>						
Current liabilities	112,301	79,906	19,301	20,017	131,602	99,923
Noncurrent liabilities	897,816	943,016	267,205	285,657	1,165,021	1,228,673
Total liabilities	<u>1,010,117</u>	<u>1,022,922</u>	<u>286,506</u>	<u>305,674</u>	<u>1,296,623</u>	<u>1,328,596</u>
<b>Total deferred inflows of resources</b>						
	<u>291,229</u>	<u>266,849</u>	<u>36,485</u>	<u>31,581</u>	<u>327,714</u>	<u>298,430</u>
<b>Net Position:</b>						
Net investment in capital assets	1,293,823	1,257,757	591,991	605,919	1,885,814	1,863,676
Restricted	459,279	397,879	106,148	95,748	565,427	493,627
Unrestricted	69,380	32,685	(148,472)	(147,567)	(79,092)	(114,882)
Total net position	<u>\$ 1,822,482</u>	<u>\$ 1,688,321</u>	<u>\$ 549,667</u>	<u>\$ 554,100</u>	<u>\$ 2,372,149</u>	<u>\$ 2,242,421</u>

**Parish's Net Position**

Governmental total net position increased to \$1,822,482 from \$1,688,321, representing an increase of \$134,161 or 7.9%.

The largest portion of the Parish's net position is its investment in capital assets which amounted to \$1,885,814 in 2020 and \$1,863,376 in 2019 representing an increase of \$22,438 or 1.2%. This investment in capital assets represented 79.5% and 83.1% of total net position in 2020 and 2019, respectively. These capital assets, reported net of related debt, are used to provide services to citizens and are not available for future spending.

Governmental restricted net position increased to \$459,279 from \$397,879 representing an increase of \$61,400 or 15.4%. These restricted amounts are only available for spending as required by law and/or contract and grant agreements. Governmental unrestricted net position increased to \$69,380 from \$32,685 representing an increase of \$36,695 or 112.3%. This increase is due primarily to a decrease 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 \$79,092. 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 \$130,331 and 2.) a liability for total postemployment benefits and deferred inflows and outflows in the net amount of \$165,356.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2020**

The following table reflects the condensed Statement of Changes in Net Position for 2020, with comparative figures from 2019:

**JEFFERSON PARISH, LOUISIANA**  
**CONDENSED STATEMENT OF CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**  
(in thousands of dollars)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
Revenues:						
Program Revenues:						
Charges for Services	\$ 62,644	\$ 73,030	\$ 63,060	\$ 59,958	\$ 125,704	\$ 132,988
Operating grants and contributions	92,275	45,981	1,203	1,225	93,478	47,206
Capital grants and contributions	21,759	26,632	28	430	21,787	27,062
General revenues:						
Ad valorem taxes	218,378	213,198	21,339	20,868	239,717	234,066
Franchise fees	4,808	5,065	-	-	4,808	5,065
Sales taxes	165,870	162,075	-	-	165,870	162,075
Hotel/Motel taxes	2,525	4,057	-	-	2,525	4,057
Other Taxes	1,484	1,861	-	-	1,484	1,861
Investment Earnings	34,456	34,569	5,118	6,195	39,574	40,764
Gain on extinguishment of debt	-	-	-	91	-	91
Misc	14,849	11,897	4,381	4,045	19,230	15,942
Total Revenues	<u>\$ 619,048</u>	<u>\$ 578,365</u>	<u>\$ 95,129</u>	<u>\$ 92,812</u>	<u>\$ 714,177</u>	<u>\$ 671,177</u>
Expenses						
General Government	\$ 52,130	\$ 56,721	\$ -	\$ -	\$ 52,130	\$ 56,721
Public Safety	121,765	123,888	-	-	121,765	123,888
Public Works	163,864	162,681	-	-	163,864	162,681
Transit	20,012	18,885	-	-	20,012	18,885
Health and Welfare	56,045	55,869	-	-	56,045	55,869
Culture and Recreation	65,342	68,947	-	-	65,342	68,947
Economic Development	1,604	-	-	-	1,604	-
Urban Redevelopment and Housing	7,360	7,818	-	-	7,360	7,818
Interest on Long-Term Debt	27,382	19,017	389	389	27,771	19,406
Water			46,709	48,322	46,709	48,322
Sewer	-	-	51,953	54,325	51,953	54,325
Hospital District No. 1	-	-	9,750	14,133	9,750	14,133
Total Expenses	<u>\$ 515,504</u>	<u>\$ 513,826</u>	<u>\$ 108,801</u>	<u>\$ 117,169</u>	<u>\$ 624,305</u>	<u>\$ 630,995</u>
Special items						
Inflow of resources due to a transfer of operations	39,856	-	-	-	39,856	-
Increase in Net Assets before Transfers	143,400	64,539	(13,672)	(24,357)	129,728	40,182
Transfers	(9,239)	(17,390)	9,239	17,390	-	-
Increase (Decrease) in Net Assets	<u>\$ 134,161</u>	<u>\$ 47,149</u>	<u>\$ (4,433)</u>	<u>\$ (6,967)</u>	<u>\$ 129,728</u>	<u>\$ 40,182</u>
Net Position - Beginning	1,688,321	1,641,172	554,100	561,067	2,242,421	2,202,239
Net Position - December 31	<u>\$ 1,822,482</u>	<u>\$ 1,688,321</u>	<u>\$ 549,667</u>	<u>\$ 554,100</u>	<u>\$ 2,372,149</u>	<u>\$ 2,242,421</u>

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

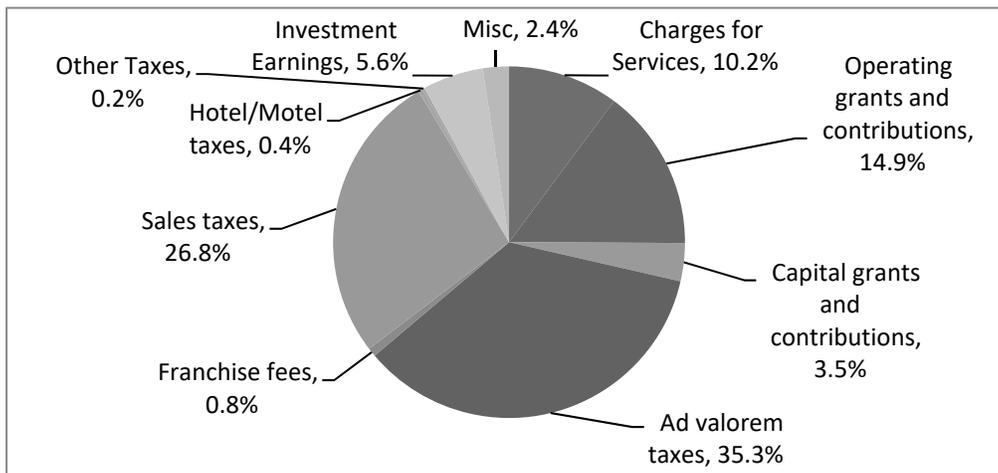
Governmental Activities: Sales taxes increased to \$165,870 from \$162,075 in 2019 representing an increase of \$3,795 or 2.3%. Ad valorem (property) taxes increased to \$218,378 from \$213,198 representing an increase of \$5,180 or 2.4%.

Charges for Services decreased to \$62,644 from \$73,030 representing a decrease of \$10,086 or 13.8%.

Operating Grants and Contributions increased to \$92,275 from \$45,981 representing an increase of 100.1%. This increase is due to additional grant funding received in 2020 related to the CARES Act totaling \$34,670.

Miscellaneous revenues increased to \$14,848 from \$11,897 representing an increase of \$2,951 or 24.8%.

Revenues by Source – Governmental Activities (2020)



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

**TOTAL AND NET COST OF GOVERNMENTAL ACTIVITIES**

(in thousands of dollars)

	<u>Total Cost of Services</u>	<u>Charges for Services</u>	<u>Grant Funding</u>	<u>Net Cost of Services</u>
General Government	\$ 52,130	17,702	4,591	29,837
Public Safety	121,765	7,501	3,703	110,561
Public Works	163,864	23,637	22,324	117,903
Transit	20,012	1,834	12,992	5,186
Health and Welfare	56,045	4,786	59,793	(8,534)
Culture and Recreation	65,342	3,891	1,998	59,453
Economic Development	1,604	3,293	-	(1,689)
Urban Redevelopment	7,360	-	8,633	(1,273)
Other	27,382	-	-	27,382
<b>Total</b>	<b>515,504</b>	<b>62,644</b>	<b>114,034</b>	<b>338,826</b>

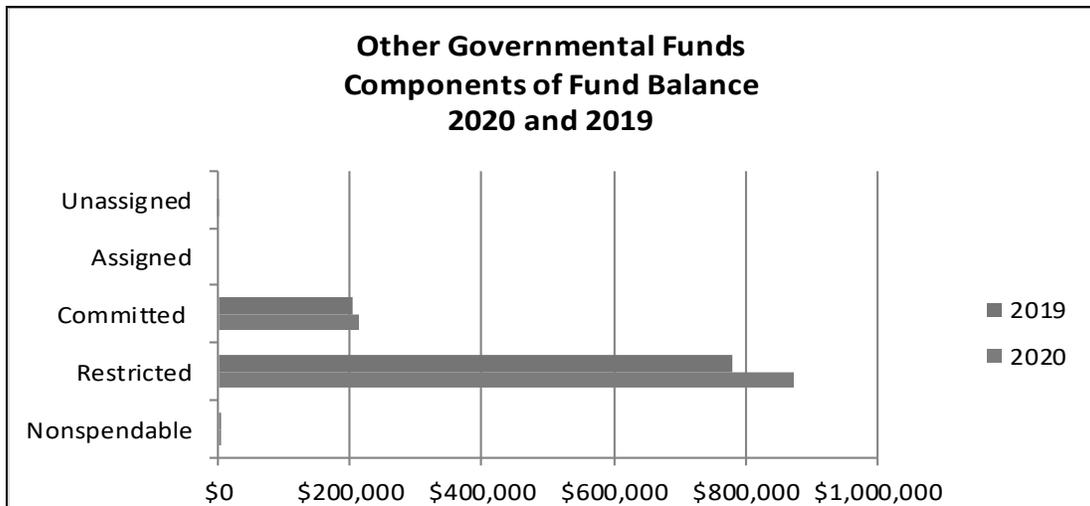
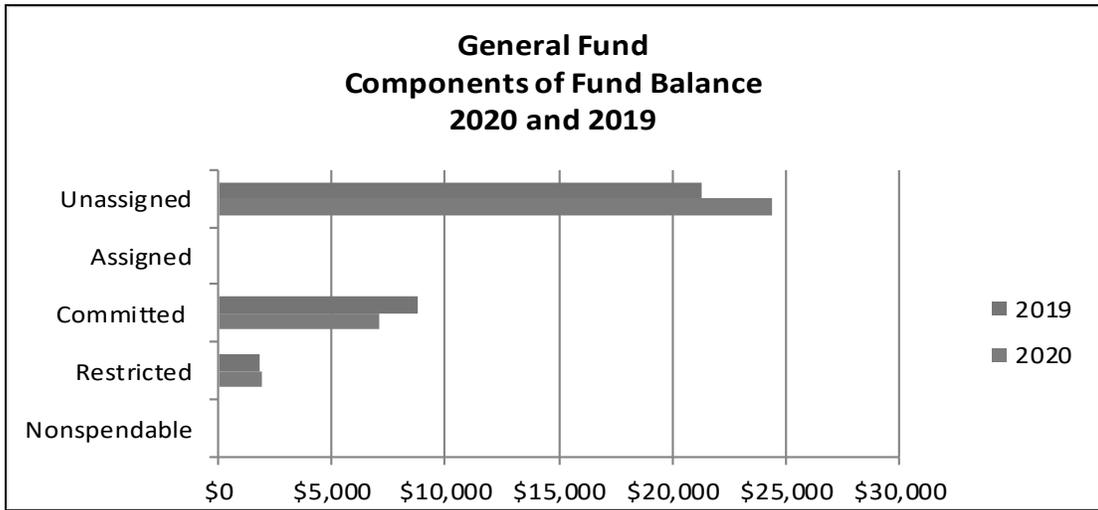
**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2020 was \$24,402 as compared to \$21,260 in 2019 representing an increase of \$3,142 or 14.8%.

Total fund balance of the general fund increased to \$33,409 from \$31,913 in 2020 representing an increase of \$1,496 or 4.7%.

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 \$96,059 and \$96,429 in 2020 and 2019, respectively.

The general funds' unassigned fund balance and total fund balance was approximately 25.4% and 34.8%, respectively, of total general fund expenditures in 2020 compared to 22.0% and 33.1% in 2019.



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

Business-Type Activities: Expenditures for the Sewer Department for 2020 in the amount of \$52,016 decreased \$2,309 or 4.4% from \$54,325 in 2019. The Water Department expenditures decreased \$1,287 or 2.7% from \$48,322 in 2019 to \$46,970 in 2020. In 2019, charges for services for the Sewer District increased \$1,716 or 6.9% to \$26,666 from \$24,950 in 2019. Charges for services for the Water Department increased by \$1,386 or 4.0% from \$35,008 in 2019 to \$36,394 in 2020.

Expenditures for Hospital District No. 1 decreased to \$9,750 in 2020 from \$14,133 in 2019. Correspondingly, revenues increased slightly to \$5,066 in 2020 from \$4,880 in 2019.

### **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, 2020, the Parish's total fund balance for the governmental funds was \$1,119,980 compared to \$1,008,823 in 2019, representing an increase of \$111,157 or 11.0%. \$80,119 of this increase is due to the addition of Hospital District No. 2 as a blended component in the 2020 report.

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

Of the \$1,119,980 fund balance, \$24,402 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
5. Road & Sewerage Sales Tax Capital Improvements Fund, and
6. Hospital District No. 2 Special Revenue 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 \$33,409 compared to \$31,913 at the end of 2019 representing an increase of \$1,496 or 4.7%.

Of the \$33,409 and \$31,913 fund balances in 2020 and 2019, respectively, \$31,511 and \$30,075, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 32.8% and 31.2% 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 \$26,868 compared to negative \$6,406 in 2019 representing an increase of \$33,274 in fund balance for the year ended December 31, 2019. The increase is driven by CARES Act Funds received by the Parish in 2020 of \$34,670.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

- The East Bank Consolidated Fire District reported a fund balance of \$19,516 compared to \$15,935 in 2019 representing a \$3,581 increase or 22.5%.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$132,941 compared to \$141,280 in 2019 representing a decrease of \$8,339 or 5.9%.
- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$391,767 compared to \$417,605 in 2019 representing a decrease of \$25,838 or 6.2% primarily due to expenditures for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.
- Hospital District No. 2 was previously reported as a discretely presented component unit. Effective October 1<sup>st</sup> 2020, the District's assets and liabilities were transferred to the Parish. See Note U for additional information. Ending fund balance was \$80,119, which is restricted for health and welfare.

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 \$369,532 compared to \$373,378 in 2019 representing a decrease of \$3,846 or 1.0% due to decrease in capital contributions from governmental funds. Most of this fund's net position are capital assets net of related debt in the amount of \$366,161. Unrestricted Net position amounts to \$1,869 with the remaining \$1,143 restricted for future capital improvements, \$340 restricted for pension benefits and \$19 restricted for debt service.
- *Consolidated Waterworks District No. 1* total Net position was \$247,048 compared to \$241,397 in 2019 representing an increase of \$5,651 or 2.3% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. Most of this fund's net position is in net investment in capital assets in the amount of \$147,223. Unrestricted net position amounts to \$671 with \$98,778 restricted for future capital improvements and \$376 restricted for pension benefits.
- *Hospital Service District No. 1* total Net deficit was \$66,913. Most of this fund's assets are net investments in capital assets in the amount of \$78,607. The remaining net position is restricted for health and welfare in the amount of \$5,825 and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$151,495.

**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 less than the original budgeted revenues by \$7,327 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 \$3,504. Expenditures are budgeted to account for all possible costs. This is due to a budget cut made in May of 2020 in response to the COVID-19 pandemic.

**Final budget compared to Actual.** The General Fund's actual revenues exceeded the final budgeted revenues by \$6,543 or 7.5%.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

The General Fund's actual expenditures were less than the final budgeted expenditures by \$6,348 or 6.3%.

**Capital Assets and Debt Administration**

The Parish's total investment in capital assets as of December 31, 2020 amounts to \$2,160,575 (net of accumulated depreciation) compared to \$2,110,322 at December 31, 2019, representing an increase of \$50,253 or 2.4%. This investment in capital assets includes land, construction, buildings, plants, improvements, vehicles, machinery and equipment, and infrastructure.

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2020 and 2019 in thousands of dollars):

	<b>Governmental activities</b>		<b>Business-type activities</b>		<b>Total</b>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Land	\$ 71,853	\$ 68,732	\$ 29,534	\$ 29,534	\$ 101,387	\$ 98,266
Construction in progress	181,765	100,146	19,214	9,360	200,979	109,506
Buildings	227,461	242,533	64,687	70,036	292,148	312,569
Plants	-	-	131,649	137,706	131,649	137,706
Improvements other than buildings	108,673	109,265	12,578	13,542	121,251	122,807
Vehicles	14,427	16,130	2,240	2,328	16,667	18,458
Machinery & equipment	89,106	77,782	6,878	9,970	95,984	87,752
Infrastructure	<u>841,346</u>	<u>858,816</u>	<u>359,164</u>	<u>364,442</u>	<u>1,200,510</u>	<u>1,223,258</u>
<b>Total</b>	<b>\$ 1,534,631</b>	<b>\$ 1,473,404</b>	<b>\$ 625,944</b>	<b>\$ 636,918</b>	<b>\$ 2,160,575</b>	<b>\$ 2,110,322</b>

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 2020</u>
Canal Bank Stabilization	Drainage	\$ 8,604
ZETA Sewer Emergency Repairs	Sewerage	\$ 8,156
Airline Park Improvements	Streets	\$ 4,957
Severn Avenue Corridor Improvements	Streets	\$ 4,702
EB Wastewater Treatment Plant Belt Presses	Sewerage	\$ 4,204
Mounes Box Culvert Improvements	Drainage	\$ 4,192

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

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

**Long Term Debt**

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2020 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 417,485	\$ -	\$ 10,415	407,070	\$ 13,070
Bonds - Direct Placement	55,563	-	2,133	53,430	1,226
Cert. of Indebtedness - Direct Placement	1,665	-	825	840	840
Loan Programs	77,410	11,515	11,605	77,320	3,555
Loan Program - Direct Placement	9,010	-	1,035	7,975	1,060
Bond Premium	69,750	1,971	4,053	67,668	3,998
Capital Leases	527	-	527	-	-
Compensated Absences	23,913	9,734	8,098	25,549	1,388
Claims and judgments payable	26,321	12,590	6,750	32,161	7,012
Landfill Postclosure Costs	22,489	973	-	23,462	-
Net Pension Liability	126,291	36,603	70,960	91,934	-
Total Post-Employment Liability	138,929	9,403	-	148,332	7,674
Pension Payable - Judges Annuities	1,839	59	-	1,898	-
Total Governmental Activities	<u>\$ 971,192</u>	<u>\$ 82,848</u>	<u>\$ 116,401</u>	<u>\$ 937,639</u>	<u>\$ 39,823</u>
<u>Business-type Activities:</u>					
Bonds - Direct Borrowing	\$ 33,175	\$ 5,386	\$ 2,264	\$ 36,297	\$ 2,476
Special Assessments - Direct Borrowing	265	-	66	199	66
Total Post-Employment Liability	41,697	-	14,883	26,814	-
Net Pension Liability	25,284	-	490	24,794	-
Total Business-type Activities	<u>100,421</u>	<u>5,386</u>	<u>17,703</u>	<u>88,104</u>	<u>2,542</u>

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

1. The Parish issued LCDA West Jefferson Park Revenue and Refunding Bonds in the amount of \$8,245 for the purpose of refunding outstanding bonds in the amount of \$4,955 and for the purpose of constructing, improving or maintaining West Jefferson Park and Playground District Capital Improvements
2. The Parish issued LCDA CPZ Beautification and Refunding Bonds in the amount of \$3,270 to provide for the current refunding of the outstanding LCDA Series 2010 CPZ beautification Bonds.
3. The Net Pension liability for the Parochial Employees Retirement System of Louisiana decreased \$89,608 from a net pension liability in the amount of \$90,575 in 2019 to a net pension liability in the amount of \$967 for 2020. 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 56-64 of this report.

**Economic Factors and Next Year's Budgets and Rates**

According to the Bureau of Labor Statistics, at the end of 2020, Jefferson Parish's unemployment rate was at 8.1% compared to the statewide rate of 7.9% and the nationwide rate of 6.7%. This is a higher level of unemployment than normal due to the COVID-19 Pandemic.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2020**

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 2021 Budget was adopted by the Parish Council on December 9, 2020 with parishwide revenues of \$661,967 and parishwide expenditures of \$692,591, 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 5.5% lower than 2019 actual but 10% higher than the 2020 amended budget which was a result of COVID-19 midyear budget adjustments. 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, 2020  
(in thousands of dollars)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 127,439	\$ 7,178	\$ 134,617	\$ 3,884
Investments	341,626	-	341,626	12,377
Share of pooled assets	724,128	12,752	736,880	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	888	358	1,246	-
Ad valorem tax	221,357	9,865	231,222	-
Accounts	22,204	10,670	32,874	-
Notes	-	-	-	8,554
Intergovernmental	55,494	188	55,682	117
Other	-	-	-	675
Internal balances	1,627	(1,627)	-	-
Inventories	1,938	7,323	9,261	-
Prepaid items	-	483	483	81
Restricted assets:				
Cash and cash equivalents	-	9,941	9,941	-
Investments	8,089	68,198	76,287	-
Share of pooled assets	-	99,994	99,994	-
Investment in joint venture	-	150	150	-
Receivables	-	11,833	11,833	9,772
<b>Total current assets</b>	<b>1,504,790</b>	<b>237,306</b>	<b>1,742,096</b>	<b>35,460</b>
Noncurrent assets:				
Restricted assets:				
Deposits and other assets	7,863	-	7,863	-
Net pension asset	6,463	658	7,121	-
Mortgage loans receivable	-	-	-	-
Capital assets not being depreciated	253,618	48,748	302,366	8,714
Capital assets being depreciated, net	1,281,013	577,196	1,858,209	16,175
<b>Total noncurrent assets</b>	<b>1,548,957</b>	<b>626,602</b>	<b>2,175,559</b>	<b>24,889</b>
<b>TOTAL ASSETS</b>	<b>3,053,747</b>	<b>863,908</b>	<b>3,917,655</b>	<b>60,349</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on debt refunding	7,145	-	7,145	-
Deferred charges acquisition costs	-	960	960	-
OPEB-related deferred outflows of resources	13,658	2,539	16,197	-
Pension-related deferred outflows of resources	48,556	5,251	53,807	25
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>69,359</b>	<b>8,750</b>	<b>78,109</b>	<b>25</b>

(Continued)

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF NET POSITION - CONTINUED**

**December 31, 2020**  
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts and contracts payable	\$ 46,426	\$ 3,464	\$ 49,890	\$ 304
Claims and judgments payable	7,012	-	7,012	-
Intergovernmental payable	1,346	626	1,972	-
Current portion of long term liabilities	32,811	2,544	35,355	508
Deposits	74	-	74	-
Accrued salaries payable	7,108	4,325	11,433	-
Accrued interest payable	3,040	-	3,040	48
Other payables and accruals	14,484	1,594	16,078	655
Advanced lease and other payments from CEA	-	4,466	4,466	-
Payable from restricted assets:				
Accounts payable	-	2,282	2,282	-
<b>Total current liabilities</b>	<u>112,301</u>	<u>19,301</u>	<u>131,602</u>	<u>1,515</u>
Noncurrent liabilities:				
Net pension liability	91,934	24,794	116,728	1
Total other postemployment benefit liability	140,658	26,815	167,473	-
Other long term liabilities	-	-	-	156
Customers' deposits	-	10,465	10,465	-
Advanced lease and other payments from CEA	-	171,178	171,178	-
Due in more than one year	665,224	33,953	699,177	15,008
<b>Total noncurrent liabilities</b>	<u>897,816</u>	<u>267,205</u>	<u>1,165,021</u>	<u>15,165</u>
<b>TOTAL LIABILITIES</b>	<u>1,010,117</u>	<u>286,506</u>	<u>1,296,623</u>	<u>16,680</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Taxes levied for a future year	223,437	22,065	245,502	-
OPEB-related deferred inflows of resources	11,600	2,480	14,080	-
Pension-related deferred inflows of resources	55,470	11,940	67,410	23
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>290,507</u>	<u>36,485</u>	<u>326,992</u>	<u>23</u>
<b>NET POSITION</b>				
Net Investment in capital assets	1,293,823	591,991	1,885,814	23,161
Restricted for:				
Judges annuities	1,898	-	1,898	-
General Government	-	-	-	-
Public Safety	60,641	-	60,641	-
Public Works	57,193	-	57,193	-
Transit	27,195	-	27,195	-
Health and Welfare	46,458	5,825	52,283	-
Culture and Recreation	30,457	-	30,457	-
Economic Development	12,788	-	12,788	-
Urban redevelopment and housing	-	-	-	11,129
Construction	218,881	99,921	318,802	-
Debt service	-	19	19	1,239
Investment in joint venture	-	150	150	-
Claims and judgments payable	1,538	-	1,538	-
Pension benefits	2,230	233	2,463	-
Unrestricted	69,380	(148,472)	(79,092)	8,143
<b>Total Net Position</b>	<u>\$ 1,822,482</u>	<u>\$ 549,667</u>	<u>\$ 2,372,149</u>	<u>\$ 43,671</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

(in thousands of dollars)

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-type Activities	Total	
<b>Primary government</b>									
Governmental activities									
General government	\$ 71,457	\$ (19,327)	\$ 17,702	\$ 3,687	\$ 904	\$ (29,837)		\$ (29,837)	
Public safety	118,654	3,111	7,501	3,520	183	(110,561)		(110,561)	
Public works	157,844	6,020	23,637	2,530	19,794	(117,903)		(117,903)	
Transit	19,601	411	1,834	12,992	-	(5,186)		(5,186)	
Health and welfare	55,315	730	4,786	59,793	-	8,534		8,534	
Culture and recreation	61,348	3,994	3,891	1,120	878	(59,453)		(59,453)	
Economic development	1,564	40	3,293	-	-	1,689		1,689	
Urban redevelopment and housing	7,094	266	-	8,633	-	1,273		1,273	
Interest on long-term debt	27,382	-	-	-	-	(27,382)		(27,382)	
Total governmental activities	520,259	(4,755)	62,644	92,275	21,759	(338,826)		(338,826)	
Business-type activities									
Consolidated Waterworks District No. 1	44,830	2,205	36,394	708	28	-	(9,905)	(9,905)	
Consolidated Sewerage District No 1	49,872	2,144	26,666	495	-	-	(24,855)	(24,855)	
Hospital District No. 1	9,344	406	-	-	-	-	(9,750)	(9,750)	
Total business-type activities	104,046	4,755	63,060	1,203	28	-	(44,510)	(44,510)	
Total primary government	\$ 624,305	\$ -	\$ 125,704	\$ 93,478	\$ 21,787	(338,826)	(44,510)	(383,336)	
<b>Component units</b>									
JEDCO	\$ 3,578		\$ 629	\$ 2,518	-				\$ (431)
Jefferson Facilities, Inc	644		383	-	-				(261)
Jefferson Redevelopment, Inc	252		-	-	-				(252)
Jefferson Parish Finance Authority	880		-	-	-				(880)
Total component units	\$ 5,354		\$ 1,012	\$ 2,518	\$ -				(1,824)
General revenues									
Taxes									
Ad valorem						218,378	21,339	239,717	-
Alcoholic beverage						244	-	244	-
Chain store						192	-	192	-
Franchise fees						4,808	-	4,808	-
Sales						165,870	-	165,870	-
Hotel/Motel						2,525	-	2,525	-
Auto Rental						195	-	195	-
Severance						853	-	853	-
Unrestricted investment earnings						34,456	5,118	39,574	1,312
Miscellaneous						14,849	4,381	19,230	946
Transfers						(9,239)	9,239	-	-
Special items									
Inflow of resources due to a transfer of operations						39,856	-	39,856	-
Total general revenues, special items and transfers						472,987	40,077	513,064	2,258
Change in net position						134,161	(4,433)	129,728	434
Net position - beginning						1,688,321	554,100	2,242,421	43,238
Net position - ending						\$ 1,822,482	\$ 549,667	\$ 2,372,149	\$ 43,672

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2020  
(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	Hospital District No. 2	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
<b>Current assets:</b>								
Cash and cash equivalents	\$ 83	\$ -	\$ -	\$ -	\$ 10,724	\$ 76,791	\$ 35,119	\$ 122,717
Investments	-	-	-	-	295,103	-	-	295,103
Share of pooled assets	27,782	25,450	21,274	133,017	94,303	-	399,313	701,139
Receivables, net of allowances for estimated uncollectibles								
Interest	-	-	-	-	820	-	-	820
Ad valorem tax	4,477	-	42,086	17,160	-	-	157,634	221,357
Accounts	963	23	-	-	-	14,661	6,554	22,201
Intergovernmental	14,858	13,613	16	4,832	352	-	21,737	55,408
Inventories	-	-	-	-	-	-	488	488
Deposits and other assets	755	-	-	-	-	-	-	755
<b>Restricted assets:</b>								
Cash and cash equivalents			-	-	-	2,000	6,089	8,089
<b>TOTAL ASSETS</b>	<b>\$ 48,918</b>	<b>\$ 39,086</b>	<b>\$ 63,376</b>	<b>\$ 155,009</b>	<b>\$ 401,302</b>	<b>\$ 93,452</b>	<b>\$ 626,934</b>	<b>\$ 1,428,077</b>
<b>LIABILITIES</b>								
<b>Liabilities</b>								
Accounts and contracts payable	\$ 4,938	\$ 2,348	\$ 153	\$ 4,902	\$ 9,535	\$ 1,446	\$ 22,460	\$ 45,782
Intergovernmental payable	3	1	-	2	-	-	1,340	1,346
Due to other funds	-	-	-	-	-	36	2,084	2,120
Deposits	74	-	-	-	-	-	-	74
Accrued salaries payable	2,174	437	1,571	-	-	-	2,376	6,558
Other payables and accruals	2,633	-	-	-	-	11,851	-	14,484
<b>TOTAL LIABILITIES</b>	<b>9,822</b>	<b>2,786</b>	<b>1,724</b>	<b>4,904</b>	<b>9,535</b>	<b>13,333</b>	<b>28,260</b>	<b>70,364</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Taxes levied for a future year	5,687	-	42,136	17,164	-	-	158,450	223,437
Unavailable revenues	-	9,432	-	-	-	-	4,864	14,296
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,687</b>	<b>9,432</b>	<b>42,136</b>	<b>17,164</b>	<b>-</b>	<b>-</b>	<b>163,314</b>	<b>237,733</b>
<b>FUND BALANCES/(DEFICITS)</b>								
Nonspendable	-	-	-	-	-	-	488	488
Restricted	1,898	26,538	19,516	132,941	391,767	80,119	223,222	876,001
Committed	7,109	-	-	-	-	-	212,650	219,759
Unassigned	24,402	330	-	-	-	-	(1,000)	23,732
<b>TOTAL FUND BALANCES/(DEFICITS)</b>	<b>33,409</b>	<b>26,868</b>	<b>19,516</b>	<b>132,941</b>	<b>391,767</b>	<b>80,119</b>	<b>435,360</b>	<b>1,119,980</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 48,918</b>	<b>\$ 39,086</b>	<b>\$ 63,376</b>	<b>\$ 155,009</b>	<b>\$ 401,302</b>	<b>\$ 93,452</b>	<b>\$ 626,934</b>	<b>\$ 1,428,077</b>

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, 2020**  
(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, 2020 - Governmental Funds	\$ 1,119,980
Capital Assets net of accumulated depreciation at December 31, 2020	1,530,773
Net pension asset	6,463
Other assets and liabilities not available as current resources	3,075
Internal Service Funds Assets and Liabilities	57,299
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	69,359
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of unavailable grant revenues	14,296
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of OPEB and pension-related transactions	(67,070)
Long term liabilities at December 31, 2020:	
Bonds payable (net of premiums and discounts)	(528,168)
Loans payable	(85,295)
Certificates of indebtedness payable	(840)
Claims and judgements payable	(6,215)
Compensated absences payable	(25,549)
Judges annuities payable	(1,898)
Landfill postclosure costs	(23,462)
Net pension liability	(91,934)
Total post-employment benefit liability	<u>(148,332)</u>
Total long term liabilities	<u>(911,693)</u>
 Total Net Position - Governmental Activities	 <u>\$ 1,822,482</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, 2020  
(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	Hospital District No. 2*	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>								
Taxes	\$ 47,609	\$ -	\$ 41,519	\$ 33,178	\$ 6,509	\$ -	\$ 264,248	\$ 393,063
Licenses and permits	14,158	-	-	-	-	-	1,005	15,163
Intergovernmental	1,394	86,653	2,012	4,454	10,905	-	14,399	119,817
Charges for services	23,307	-	415	-	-	-	46,894	70,616
Fines and forfeitures	4,290	5	-	-	-	-	2,040	6,335
Investment earnings	2,228	-	1,014	4,467	8,722	-	12,610	29,041
Miscellaneous	1,019	543	215	36	26	-	5,149	6,988
<b>TOTAL REVENUES</b>	<b>94,005</b>	<b>87,201</b>	<b>45,175</b>	<b>42,135</b>	<b>26,162</b>	<b>-</b>	<b>346,345</b>	<b>641,023</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	66,668	-	-	-	-	-	1,548	68,216
Public safety	22,206	427	40,139	-	-	-	50,226	112,998
Public works	-	-	-	3,217	6,012	-	111,255	120,484
Transit	-	768	-	-	-	-	17,507	18,275
Health and welfare	1,947	37,533	-	-	-	574	13,350	53,404
Culture and recreation	5,112	-	-	-	-	-	47,020	52,132
Economic Development	-	-	-	-	-	-	1,605	1,605
Urban redevelopment and housing	-	7,334	-	-	-	-	-	7,334
<b>Debt service</b>								
Principal	-	-	-	-	-	-	19,213	19,213
Interest and other charges	-	-	-	-	112	-	26,317	26,429
Capital outlay	126	1,720	30	45,626	44,832	-	47,221	139,555
<b>TOTAL EXPENDITURES</b>	<b>96,059</b>	<b>47,782</b>	<b>40,169</b>	<b>48,843</b>	<b>50,956</b>	<b>574</b>	<b>335,262</b>	<b>619,645</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,054)</b>	<b>39,419</b>	<b>5,006</b>	<b>(6,708)</b>	<b>(24,794)</b>	<b>(574)</b>	<b>11,083</b>	<b>21,378</b>
<b>Other financing sources (uses)</b>								
Transfers in	7,115	11,667	75	1,663	7,397	-	68,601	96,518
Transfers out	(3,565)	(17,812)	(1,500)	(3,294)	(8,441)	-	(59,383)	(93,995)
Issuance of bonds	-	-	-	-	-	-	4,592	4,592
Issuance of refunding bonds	-	-	-	-	-	-	6,923	6,923
Premium on long term debt	-	-	-	-	-	-	1,971	1,971
Payment to refund bond escrow agent	-	-	-	-	-	-	(6,923)	(6,923)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,550</b>	<b>(6,145)</b>	<b>(1,425)</b>	<b>(1,631)</b>	<b>(1,044)</b>	<b>-</b>	<b>15,781</b>	<b>9,086</b>
<b>Special items</b>								
Inflow of resources due to a transfer of operations	-	-	-	-	-	80,693	-	80,693
<b>TOTAL SPECIAL ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,693</b>	<b>-</b>	<b>80,693</b>
<b>Net change in fund balances</b>	<b>1,496</b>	<b>33,274</b>	<b>3,581</b>	<b>(8,339)</b>	<b>(25,838)</b>	<b>80,119</b>	<b>26,864</b>	<b>111,157</b>
<b>Fund balances/(deficits)</b>								
Beginning of year	31,913	(6,406)	15,935	141,280	417,605	-	408,496	1,008,823
<b>END OF YEAR</b>	<b>\$ 33,409</b>	<b>\$ 26,868</b>	<b>\$ 19,516</b>	<b>\$ 132,941</b>	<b>\$ 391,767</b>	<b>\$ 80,119</b>	<b>\$ 435,360</b>	<b>\$ 1,119,980</b>

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, 2020**  
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are different because:		Primary <u>Government</u>
Net change in fund balances - total governmental funds	\$	111,157
<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	137,914	
Depreciation expense	<u>(65,837)</u>	72,077
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)		(10,606)
Revenues earned but not available for certain grant revenues		(5,784)
<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, 2020 - Governmental Funds</p>		
	\$	
Proceeds from long term debt	(13,486)	
Principal payments	19,213	
Payment to refunding bond escrow agent	6,923	
Change in net pension asset/liability	(1,316)	
Change in total post-employment benefit liability	2,356	
Capital lease payments	527	
Increase in judges annuities	(59)	
Increase in compensated absences payable	(1,636)	
Increase in landfill postclosure costs	(973)	11,549
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.		4,680
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.		1,481
The net effect of certain activities of internal service funds is reported with governmental activities.		(9,556)
The net of non-current assets and liabilities, deferred inflows and deferred outflows at time of transfer of operations		<u>(40,837)</u>
Change in net position of governmental activities.	\$	<u>134,161</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, 2020**

(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 45,746	\$ 41,686	\$ 47,319	\$ 5,633
Licenses And Permits	14,625	13,629	14,158	529
Intergovernmental Revenues	1,386	1,383	1,394	11
Charges For Services	23,739	23,311	23,307	(4)
Fines & Forfeitures	5,933	4,699	4,290	(409)
Interest Income	1,965	1,556	2,603	1,047
Miscellaneous Revenues	1,582	1,385	1,121	(264)
TOTAL REVENUES	<u>94,976</u>	<u>87,649</u>	<u>94,192</u>	<u>6,543</u>
Expenditures				
Legislative	7,653	7,578	7,070	508
Judicial	39,483	37,191	35,419	1,772
Executive	3,309	3,497	3,243	254
Elections	799	805	681	124
Financial Administration	18,721	18,230	17,095	1,135
General Services	1,629	2,144	1,737	407
Public Safety	24,107	23,837	22,220	1,617
Health and Welfare	3,359	2,147	1,917	230
Culture & Recreation	5,389	5,450	5,149	301
Capital Outlay	38	104	104	-
TOTAL EXPENDITURES	<u>104,487</u>	<u>100,983</u>	<u>94,635</u>	<u>6,348</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,511)</u>	<u>(13,334)</u>	<u>(443)</u>	<u>12,891</u>
Other financing sources (uses)				
Transfers In	4,312	7,115	7,115	-
Transfers Out	<u>(3,616)</u>	<u>(3,582)</u>	<u>(3,566)</u>	<u>16</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>696</u>	<u>3,533</u>	<u>3,549</u>	<u>16</u>
NET CHANGES IN FUND BALANCES	<u>(8,815)</u>	<u>(9,801)</u>	<u>3,106</u>	<u>12,907</u>
Fund balance				
Beginning of year	<u>33,088</u>	<u>33,088</u>	<u>33,088</u>	<u>-</u>
END OF YEAR	<u>\$ 24,273</u>	<u>\$ 23,287</u>	<u>\$ 36,194</u>	<u>\$ 12,907</u>

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, 2020**  
(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	27,180	102,656	93,405	(9,251)
Fines and forfeitures	-	-	4	4
Miscellaneous	46	741	543	(198)
<b>TOTAL REVENUES</b>	<b>27,226</b>	<b>103,397</b>	<b>93,952</b>	<b>(9,445)</b>
Expenditures				
Current	27,949	86,498	47,445	39,053
Capital outlay	-	2,381	1,301	1,080
<b>TOTAL EXPENDITURES</b>	<b>27,949</b>	<b>88,879</b>	<b>48,746</b>	<b>40,133</b>
Excess (deficiency) of revenues over (under) expenditures	(723)	14,518	45,206	30,688
Other financing sources (uses)				
Transfers in	5,748	9,049	12,147	3,098
Transfers out	(5,025)	(22,902)	(18,292)	4,610
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>723</b>	<b>(13,853)</b>	<b>(6,145)</b>	<b>7,708</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>665</b>	<b>39,061</b>	<b>38,396</b>
Fund balance				
Beginning of year	(11,786)	(11,786)	(11,786)	-
<b>END OF YEAR</b>	<b>\$ (11,786)</b>	<b>\$ (11,121)</b>	<b>\$ 27,275</b>	<b>\$ 38,396</b>

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, 2020  
(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	\$ 40,269	\$ 41,410	\$ 41,519	\$ 109
Licenses and permits	0	0	0	0
Intergovernmental	2,464	2,464	2,012	(452)
Charges for services	420	420	415	(5)
Fines and forfeitures	0	0	0	0
Investment earnings	700	700	1,121	421
Miscellaneous	117	117	215	98
<b>TOTAL REVENUES</b>	<b>43,970</b>	<b>45,111</b>	<b>45,282</b>	<b>171</b>
Expenditures				
Current	43,219	41,039	38,435	2,604
Capital outlay	500	501	157	344
<b>TOTAL EXPENDITURES</b>	<b>43,719</b>	<b>41,540</b>	<b>38,592</b>	<b>2,948</b>
Excess (deficiency) of revenues over (under) expenditures	251	3,571	6,690	3,119
Other financing sources (uses)				
Transfers in	64	75	75	0
Transfers out	(1,500)	(1,500)	(1,500)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,436)</b>	<b>(1,425)</b>	<b>(1,425)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,185)</b>	<b>2,146</b>	<b>5,265</b>	<b>3,119</b>
Fund balance				
Beginning of year	15,888	15,888	15,888	0
<b>END OF YEAR</b>	<b>\$ 14,703</b>	<b>\$ 18,034</b>	<b>\$ 21,153</b>	<b>\$ 3,119</b>

[CONTINUED]

The accompanying notes are an integral part of this statement



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

**December 31, 2020**  
(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	
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ -	\$ 7,178	\$ -	\$ 7,178	\$ 4,722
Investments	-	-	-	-	46,523
Share of pooled assets	6,963	4,782	1,007	12,752	22,989
Receivables, net of allowances for estimated uncollectibles:					
Ad valorem tax	9,865	-	-	9,865	-
Interest	-	4	354	358	68
Accounts	5,531	5,139	-	10,670	3
Intergovernmental	4	-	184	188	86
Due from other funds	-	-	-	-	6,034
Inventories	3,450	3,873	-	7,323	1,450
Prepaid items	-	-	483	483	-
Restricted assets:					
Cash and cash equivalents	1,879	2,237	5,825	9,941	-
Investments	-	14,849	53,349	68,198	-
Share of pooled assets	1,915	98,079	-	99,994	-
Investment in joint venture	-	-	150	150	-
Receivables					
Ad valorem tax	-	11,822	-	11,822	-
Accounts	3	-	-	3	-
Intergovernmental	-	8	-	8	-
Total current assets	29,610	147,971	61,352	238,933	81,875
Noncurrent assets:					
Restricted assets:					
Deposits	-	-	-	-	993
Net pension asset	311	347	-	658	-
Capital assets not being depreciated	16,773	15,026	16,949	48,748	-
Capital assets being depreciated, net	381,618	133,920	61,658	577,196	3,858
Total noncurrent assets	398,702	149,293	78,607	626,602	4,851
<b>TOTAL ASSETS</b>	<b>428,312</b>	<b>297,264</b>	<b>139,959</b>	<b>865,535</b>	<b>86,726</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows - acquisition costs	-	-	960	960	-
OPEB-related deferred outflows	916	1,623	-	2,539	-
Pension-related deferred outflows	2,275	2,976	-	5,251	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,191</b>	<b>4,599</b>	<b>960</b>	<b>8,750</b>	<b>-</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	610	2,807	47	3,464	644
Claims and judgments payable	-	-	-	-	7,012
Due to other funds	-	-	1,627	1,627	2,287
Retainage payable	-	-	-	-	-
Intergovernmental payable	-	499	127	626	-
Current portion of bonds payable	2,440	104	-	2,544	-
Accrued payroll expenses	1,720	2,410	195	4,325	550
Accrued expenses and other liabilities	-	-	1,594	1,594	-
Advanced lease and other payments from CEA	-	-	4,466	4,466	-
Payable from restricted assets:					
Accounts payable	735	1,547	-	2,282	-
Total current liabilities	5,505	7,367	8,056	20,928	10,493
Noncurrent liabilities:					
Claims and judgments payable	-	-	-	-	18,934
Net pension liability	140	76	24,578	24,794	-
Total other postemployment benefits liability	9,566	17,249	-	26,815	-
Other	-	-	-	-	-
Advanced lease and other payments from CEA	-	-	171,178	171,178	-
Payable from restricted assets:					
Customers' deposits	-	10,465	-	10,465	-
Bonds payable	32,230	1,723	-	33,953	-
Total noncurrent liabilities from restricted assets	41,936	29,513	195,756	267,205	18,934
<b>TOTAL LIABILITIES</b>	<b>47,441</b>	<b>36,880</b>	<b>203,812</b>	<b>288,133</b>	<b>29,427</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes levied for a future year	10,049	12,016	-	22,065	-
OPEB-related deferred inflows	913	1,567	-	2,480	-
Pension-related deferred inflows	3,568	4,352	4,020	11,940	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>14,530</b>	<b>17,935</b>	<b>4,020</b>	<b>36,485</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	366,161	147,223	78,607	591,991	3,858
Restricted for construction	1,143	98,778	-	99,921	-
Restricted for debt service	19	-	-	19	-
Restricted for health and welfare	-	-	5,825	5,825	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for claims liability	-	-	-	-	1,538
Restricted for pension benefits	108	125	-	233	-
Unrestricted	2,101	922	(151,495)	(148,472)	51,903
<b>Total Net Position</b>	<b>\$ 369,532</b>	<b>\$ 247,048</b>	<b>\$ (66,913)</b>	<b>\$ 549,667</b>	<b>\$ 57,299</b>

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2020**  
(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	
<b>OPERATING REVENUES</b>					
Charges for sales and services	\$ 26,666	\$ 36,394	\$ -	\$ 63,060	\$ 29,998
Other operating revenue	-	-	5,066	5,066	7
Premiums	-	-	-	-	11,902
<b>Total operating revenues</b>	<u>26,666</u>	<u>36,394</u>	<u>5,066</u>	<u>68,126</u>	<u>41,907</u>
<b>OPERATING EXPENSES</b>					
Personnel services	12,984	15,593	(229)	28,348	24,321
Contractual services, supplies, materials, and other	21,851	22,588	646	45,085	20,223
Depreciation and amortization	-	-	-	-	-
Claims	16,858	8,789	7,848	33,495	547
	<u>2</u>	<u>-</u>	<u>1,485</u>	<u>1,487</u>	<u>6,372</u>
<b>Total operating expenses</b>	<u>51,695</u>	<u>46,970</u>	<u>9,750</u>	<u>108,415</u>	<u>51,463</u>
<b>Operating income/(loss)</b>	(25,029)	(10,576)	(4,684)	(40,289)	(9,556)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Taxes	9,716	11,623	-	21,339	-
Intergovernmental revenues	495	736	-	1,231	2
Assessment income	27	-	-	27	-
Investment earnings	239	3,332	1,547	5,118	1,362
Interest and other charges	(321)	(65)	-	(386)	-
Gain (loss) on transfer of capital assets	-	-	(37)	(37)	-
Other	170	597	(1,442)	(675)	320
<b>Total nonoperating revenues (expenses)</b>	<u>10,326</u>	<u>16,223</u>	<u>68</u>	<u>26,617</u>	<u>1,684</u>
<b>Income (loss) before contributions and transfers</b>	(14,703)	5,647	(4,616)	(13,672)	(7,872)
<b>CAPITAL CONTRIBUTIONS</b>					
Capital assets	11,558	-	-	11,558	-
<b>Total capital contributions</b>	<u>11,558</u>	<u>-</u>	<u>-</u>	<u>11,558</u>	<u>-</u>
Transfers in	2,021	4	-	2,025	942
Transfers out	(2,722)	-	(1,622)	(4,344)	(1,145)
<b>Change in net position</b>	(3,846)	5,651	(6,238)	(4,433)	(8,075)
<b>Total net position - beginning of year</b>	<u>373,378</u>	<u>241,397</u>	<u>(60,675)</u>	<u>554,100</u>	<u>65,374</u>
<b>Total net position - end of year</b>	<u>\$ 369,532</u>	<u>\$ 247,048</u>	<u>(66,913)</u>	<u>\$ 549,667</u>	<u>\$ 57,299</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

**For the Year Ended December 31, 2020**  
(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	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 25,783	\$ 36,195	\$ (1,266)	\$ 60,712	\$ 56,858
Payments to suppliers	(22,745)	(21,362)	432	(43,675)	(20,543)
Payments to employees	(12,731)	(15,182)	(2,008)	(29,921)	(23,771)
Payments from claim settlements	(2)	-	(1,485)	(1,487)	(6,746)
Net cash provided by (used in) operating activities	(9,695)	(349)	(4,327)	(14,371)	5,798
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Taxes from millage	9,472	-	-	9,472	-
Loan Programs	-	-	-	-	-
Transfers to other funds	2,021	4	-	2,025	942
Transfers from other funds	(2,722)	-	(1,622)	(4,344)	(1,145)
Net cash provided by (used in) noncapital financing activities	8,771	4	(1,622)	7,153	(203)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Taxes from millage	-	11,307	-	11,307	-
Intergovernmental revenues	493	738	-	1,231	2
Proceeds from capital debt	5,386	-	-	5,386	-
Purchases of capital assets	-	(358)	-	(358)	(304)
Acquisition and construction of capital assets	(2,281)	(8,367)	-	(10,648)	-
Construction sewer availability fees	-	-	-	-	-
Assessment income	27	-	-	27	-
Principal and defeasance payments on borrowing	(2,231)	(100)	-	(2,331)	-
Interest and other charges	(321)	(65)	(2,753)	(3,139)	321
Other	170	597	-	767	-
Net cash provided by (used in) capital and related financing activities	1,243	3,752	(2,753)	2,242	19
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sales and maturities of investments	-	40,371	30,879	71,250	99,433
Purchase of investments	-	(38,643)	(19,596)	(58,239)	(95,555)
Investment earnings and other	239	3,328	1,636	5,203	1,362
Net cash provided by (used in) investing activities	239	5,056	12,919	18,214	5,240
Net increase (decrease) in cash and cash equivalents	558	8,463	4,217	13,238	10,854
Cash and cash equivalents, January 1, 2020	10,199	103,813	2,615	116,627	16,857
Cash and cash equivalents, December 31, 2020	\$ 10,757	\$ 112,276	\$ 6,832	\$ 129,865	\$ 27,711
<b>Reconciliation of operating income to net cash provided by operating activities:</b>					
Operating income (loss)	(25,029)	(10,576)	(4,684)	(40,289)	(9,556)
<b>Adjustments to reconcile operating income to net cash provided by (used in) operating activities:</b>					
Depreciation expense	16,858	8,789	7,848	33,495	547
(Increase) decrease in accounts receivable	(883)	(476)	103	(1,256)	1
(Increase) decrease in due to/from other funds	-	-	(1,600)	(1,600)	15,015
(Increase) decrease in inventories, prepaid and other assets	(121)	151	(121)	(91)	(27)
Increase/(decrease) in deposits	-	277	-	277	(64)
Increase (decrease) in accounts payable	(773)	1,075	(119)	183	(293)
Decrease in claims and judgements payable	-	-	-	-	(374)
Increase/(Decrease) in accrued expense and other liabilities	387	652	1,318	2,357	549
Increase (decrease) in deferred charges related to net OPEB liability	(684)	(1,230)	-	(1,914)	-
Increase (decrease) in deferred charges related to net pension liability	6,363	7,671	732	14,766	-
Increase (decrease) in net OPEB liability	547	984	-	1,531	-
Increase (decrease) in net pension liability	(6,360)	(7,666)	(2,969)	(16,995)	-
Advance lease payment	-	-	(4,835)	(4,835)	-
Total adjustments	15,334	10,227	357	25,918	15,354
Net cash provided by (used in) operating activities	\$ (9,695)	\$ (349)	\$ (4,327)	\$ (14,371)	\$ 5,798
<b>Noncash investing, capital, and financing activities:</b>					
Capital asset trade-ins	-	-	-	-	-
Acquisitions of property, plant, and equipment through capital contributions	11,558	-	-	11,558	-
<b>Cash and cash equivalents, December 31, 2020</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ -	\$ 7,178	\$ -	\$ 7,178	\$ 4,722
Share of pooled assets	6,963	4,782	1,007	12,752	22,989
<b>Restricted assets:</b>					
Cash and cash equivalents	1,879	2,237	5,825	9,941	-
Share of pooled assets	1,915	98,079	-	99,994	-
Cash and cash equivalents per Statement of Net Position	\$ 10,757	\$ 112,276	\$ 6,832	\$ 129,865	\$ 27,711

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION  
FIDUCIARY FUNDS

December 31, 2020  
(in thousands of dollars)

	Total Pension Trust Funds	Custodial Funds Totals
	<u>          </u>	<u>          </u>
ASSETS		
Cash and cash equivalents	\$ 3,364	\$ 139
Investments		
Mutual funds - Money market/cash reserve	(120)	-
Mutual funds-Fixed income	62,740	-
Mutual funds-Equity	46,809	-
Common stocks	31,466	-
Corporate bonds	8,154	-
Debt Securities	35,310	-
Real estate investments	8,149	-
US Treasury obligations	8,791	-
US Government agencies	5,849	-
Group fixed unallocated annuity contract	7,303	-
Investment in partnerships	19	-
Share of Pooled Assets	-	4,490
Receivables		
Contributions	19	-
Due from broker	120	-
Taxes from Government	-	71
Due from other agency	-	1,577
Interest	115	-
Property, plant and equipment [net]	7	-
Total Assets	<u>218,095</u>	<u>6,277</u>
Deferred outflows of resources	<u>101</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	184	15
Accrued Expense	80	-
Due to other agency	-	1,577
Total current liabilities	<u>264</u>	<u>1,592</u>
Noncurrent liabilities:		
Net other postemployment benefit obligations (OPEB)	263	-
Net pension liability	1	-
Total noncurrent liabilities	<u>264</u>	<u>-</u>
Total Liabilities	<u>528</u>	<u>1,592</u>
Deferred inflows of resources	<u>147</u>	<u>-</u>
NET POSITION		
Restricted for:		
Pensions	217,521	-
Pool participants	-	4,685
Total net position	<u>\$ 217,521</u>	<u>\$ 4,685</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**COMBINING SCHEDULE OF CHANGES IN NET POSITION**  
**For the Year Ended December 31, 2020**  
**(in thousands)**

	<u>Total Pension Trust Funds</u>	<u>Custodial Funds Totals</u>
<b>Additions</b>		
Contributions:		
Employer	\$ 10,299	-
Plan members	4,628	-
Rollovers	190	-
<b>Total Contributions</b>	<u>15,117</u>	<u>-</u>
Other income		
Investment Income:		
Net Appreciation in Fair Value of Investments	18,753	-
Realized gains from sale of investments	157	-
Interest/Dividends	7,122	-
<b>Total Investment Income</b>	<u>26,032</u>	<u>-</u>
Less: Investment Expense	(497)	-
<b>Net Investment Income</b>	<u>25,535</u>	<u>-</u>
Other Income	-	16
Fines & Fees	-	1,038
<b>Total</b>	<u>-</u>	<u>1,054</u>
<b>Total Additions</b>	<u>40,652</u>	<u>1,054</u>
<b>Deductions</b>		
Benefits	85,773	-
Refunds and withdrawals	17	-
Administrative expense	752	907
General Expense	67	521
<b>Total Deductions</b>	<u>86,609</u>	<u>1,428</u>
<b>Net decrease in fiduciary net position</b>	<u>(45,957)</u>	<u>(374)</u>
Transfer to LCMC plan	(101,618)	-
<b>Net position-beginning, as restated</b>	<u>365,096</u>	<u>5,059</u>
<b>Net position-ending</b>	<u>\$ 217,521</u>	<u>4,685</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

**COMPONENT UNITS  
COMBINING STATEMENT OF NET POSITION**

**December 31, 2020**  
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES			
	JEDCO	JEFFERSON FACILITIES, INC.**	JEFFERSON REDEVELOPMENT, INC.**	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL	TOTAL
<b>ASSETS AND OTHER DEBITS</b>						
<b>Current Assets</b>						
Cash and cash equivalents	\$ 2,249	\$ 9	\$ -	\$ 1,626	\$ 1,635	\$ 3,884
Investments	4,265	-	-	8,112	8,112	12,377
Notes	8,554	-	-	-	-	8,554
Intergovernmental	117	-	-	-	-	117
Other	187	-	-	488	488	675
Prepaid items	74	7	-	-	7	81
<b>Total current assets</b>	<b>15,446</b>	<b>16</b>	<b>-</b>	<b>10,226</b>	<b>10,242</b>	<b>25,688</b>
<b>Noncurrent Assets</b>						
<b>Restricted assets</b>						
Mortgage loans receivable	-	-	-	9,772	9,772	9,772
Capital assets not being depreciated	8,714	-	-	-	-	8,714
Capital assets being depreciated, net	11,047	184	4,944	-	5,128	16,175
<b>Total noncurrent assets</b>	<b>19,761</b>	<b>184</b>	<b>4,944</b>	<b>9,772</b>	<b>14,900</b>	<b>34,661</b>
<b>TOTAL ASSETS</b>	<b>35,207</b>	<b>200</b>	<b>4,944</b>	<b>19,998</b>	<b>25,142</b>	<b>60,349</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension-related deferred outflows	-	-	-	25	25	25

**\*\*as of June 30, 2020**

The accompanying notes are an integral part of this statement.

[Continued]

**JEFFERSON PARISH, LOUISIANA**

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

**December 31, 2020  
(in thousands of dollars)**

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES			
	JEDCO	JEFFERSON FACILITIES, INC.**	JEFFERSON REDEVELOPMENT, INC.**	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL	TOTAL
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts payable	\$ 193	\$ 111	\$ -	\$ -	\$ 111	\$ 304
Accrued interest payable	-	31	-	17	48	48
Other payables and accruals	187	76	-	392	468	655
Current portion of bonds payable	143	-	-	-	-	143
Current portion of loan payable	-	365	-	-	365	365
<b>Total current liabilities</b>	<b>523</b>	<b>583</b>	<b>-</b>	<b>409</b>	<b>992</b>	<b>1,515</b>
<b>Long-term debt less current maturities</b>						
Net pension liability, net of current portion	-	-	-	1	1	1
Other payables and accruals	82	74	-	-	74	156
Bonds payable	1,584	-	-	8,630	8,630	10,214
Loan payable	-	4,794	-	-	4,794	4,794
<b>Total long-term debt</b>	<b>1,666</b>	<b>4,868</b>	<b>-</b>	<b>8,631</b>	<b>13,499</b>	<b>15,165</b>
<b>TOTAL LIABILITIES</b>	<b>2,189</b>	<b>5,450</b>	<b>-</b>	<b>9,040</b>	<b>14,491</b>	<b>16,680</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension-related deferred inflows	-	-	-	23	23	23
<b>NET ASSETS</b>						
Net investment in capital assets	18,033	184	4,944	-	5,128	23,161
Restricted	11,129	-	-	1,239	1,239	12,368
Unrestricted	3,856	(5,434)	-	9,721	4,287	8,143
<b>Total net position</b>	<b>\$ 33,018</b>	<b>\$ (5,250)</b>	<b>\$ 4,944</b>	<b>\$ 10,960</b>	<b>\$ 10,654</b>	<b>\$ 43,672</b>

**\*\* as of June 30, 2020**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**COMPONENT UNITS**  
**COMBINING STATEMENT OF ACTIVITIES**

**Year Ended December 31, 2020**  
(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	
<b>Governmental activities</b>									
JEDCO	\$ 3,578	\$ 629	\$ 2,518	\$ -	\$ (431)	\$	\$	\$	\$ (431)
Total governmental activities	<u>3,578</u>	<u>629</u>	<u>2,518</u>	<u>-</u>	<u>(431)</u>				<u>(431)</u>
<b>Business-type activities</b>									
Jefferson Facilities, Inc **	644	383	-	-	-	(261)	-	-	(261)
Jefferson Redevelopment, Inc **	252	-	-	-	-	-	(252)	-	(252)
Jefferson Parish Finance Authority *	880	-	-	-	-	-	-	(880)	(880)
Total business type activities	<u>\$ 1,776</u>	<u>\$ 383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (261)</u>	<u>\$ (252)</u>	<u>\$ (880)</u>	<u>\$ (1,393)</u>
Total component units	<u>\$ 5,354</u>	<u>\$ 1,012</u>	<u>\$ 2,518</u>	<u>\$ -</u>	<u>\$ (431)</u>	<u>\$ (261)</u>	<u>\$ (252)</u>	<u>\$ (880)</u>	<u>\$ (1,824)</u>
<b>General revenues</b>									
Unrestricted investment earnings					460	-	-	852	1,312
Miscellaneous					58	535	11	342	946
Total general revenues					<u>518</u>	<u>535</u>	<u>11</u>	<u>1,194</u>	<u>2,258</u>
Change in net position					87	274	(241)	314	434
Net position - beginning					<u>32,931</u>	<u>(5,524)</u>	<u>5,185</u>	<u>10,646</u>	<u>43,238</u>
Net position - ending					<u>\$ 33,018</u>	<u>\$ (5,250)</u>	<u>\$ 4,944</u>	<u>\$ 10,960</u>	<u>\$ 43,672</u>

**\*\*as of June 30, 2020**

The accompanying notes are an integral part of this statement.



**NOTES TO THE  
FINANCIAL STATEMENTS**



**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. REPORTING ENTITY**

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

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

**a. Blended Component Units**

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

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

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

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, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Discretely Presented Component Units

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

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

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

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

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

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

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 2020, the Parish provided \$2,340,000 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 2020.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

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 2020.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Annual Comprehensive Financial Report for the year ended December 31, 2020 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, fiduciary funds, and component units. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

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

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

The Parish Implemented GASB Statement No. 84 – "Fiduciary Activities" for the year ended December 31, 2020. The Statement updated guidance regarding how fiduciary activities should be identified and reported. Accordingly, the Parish has modified its presentation of these funds to include custodial funds, which were previously identified as agency funds, and included a statement of fiduciary net position and a statement of changes in fiduciary net position for these funds.

The Parish Implemented GASB Statement No. 88 – "Certain Disclosures Related to Debt" for the year ended December 31<sup>st</sup>, 2020. This Statement improved the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The modified accrual basis of accounting is used by all governmental fund types. Under this method, revenues are recognized when susceptible to accrual (i.e., when they became both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within 60 days or soon enough thereafter to be used to pay liabilities of the current period. The Parish considers grant revenues available if collected within 180 days of year end. The Parish considers ad valorem (property) taxes revenue in the year for which they are levied. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues susceptible to accrual are chain store taxes, franchise taxes, special assessments, licenses, fines, interest revenue, and charges for services. In accordance with GASB Statement No. 33, sales taxes collected and held by merchants and the intermediary collecting governments at year end on behalf of the Parish government also are recognized as revenue. Permits are not susceptible to accrual because generally they are not measurable until received in cash.

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

The Parish reports deferred outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred 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 Balance Sheet and Statement of Net position as taxes levied for a future year. In the subsequent period, the deferred inflow is removed from the Balance Sheet/Statement of Net Position and revenue is recognized. Total taxes levied for a future year reported on the Statement of Net Position are \$245,502, of which \$223,437 is related to government type activities and \$22,065 for business type activities.

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

Unearned revenues arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. Unavailable 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 Unavailable revenue is removed from the Balance Sheet and revenue is recognized. For the year ended December 31, 2020, the Parish reported unavailable revenues in the amount of \$14,296 in the Governmental Funds Balance Sheet which consists of \$9,463 of unavailable grant revenues and \$4,833 of unspent federal loan proceeds.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

The government reports the following proprietary funds:

Enterprise Funds:

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

Consolidated Waterworks District No. 1 accounts for the provision of water services to the residents of the Parish. Waterworks District No. 1 of the Town of Grand Isle was consolidated as a sub-district of Consolidated Waterworks District No. 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.

Internal Service Funds:

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

Additionally, the government reports the following fiduciary funds:

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, depreciation on capital assets, and claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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, 2020 represented by purchase orders, contracts and other commitments were approximately \$7,491,759. These encumbrances are recorded as follows: General Fund \$1,096,787, East Bank Consolidate Fire District \$821,278, and Other Governmental Funds \$5,573,694.

6. CASH, INVESTMENTS AND POOLED ASSETS

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

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

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

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

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.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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, 2020.

**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, 2020 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, 2020.

**11. RESTRICTED ASSETS**

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

**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 art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 as incurred.

15. FUND EQUITY

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

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

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

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

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

Committed fund balance must be used as determined by Parish Council budget ordinance 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, 2020.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. INTERFUND TRANSACTIONS

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

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

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

17. INDIRECT COSTS

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 2020 amounted to \$902,698 for grant programs and \$19,313,205 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.

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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

- 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, 2020) is presented below:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE/ (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 99,288,047	\$ 94,764,827	\$ (4,523,220)
Expenditures and other financing uses	<u>108,103,142</u>	<u>104,565,224</u>	<u>3,537,918</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(8,815,095)</u>	\$ <u>(9,800,397)</u>	\$ <u>(985,302)</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 32,973,470	\$ 112,447,319	79,473,849
Expenditures and other financing uses	<u>32,973,470</u>	<u>111,782,506</u>	<u>(78,809,036)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>0</u>	\$ <u>664,813</u>	\$ <u>664,813</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 44,034,478	\$ 45,186,555	\$ 1,152,077
Expenditures and other financing uses	<u>45,219,497</u>	<u>43,040,561</u>	<u>2,178,936</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>(1,185,019)</u>	\$ <u>2,145,994</u>	\$ <u>3,331,013</u>

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2020, 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)	\$ 3,107	\$ 39,061	\$ 5,264
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	750	1,401	(4)
To adjust expenditures for unpaid payroll expenditures	(2,174)	(437)	(1,571)
To adjust share of pooled assets to fair market value	(375)	-	(108)
To adjust revenues for accrued/deferred revenues	290	(7,081)	-
To adjust expenditures for capitalized assets	<u>(102)</u>	<u>-</u>	<u>-</u>
Net changes in fund balances (GAAP basis)	\$ <u>1,496</u>	\$ <u>32,944</u>	\$ <u>3,581</u>

**2. INDIVIDUAL FUND DISCLOSURE**

The Parish did not have any funds or departments within funds that had expenditures in excess of appropriations for the year ended December 31, 2020.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

3. DEFICIT FUND BALANCES

The following funds had a deficit fund balance at fiscal year-end December 31<sup>st</sup>, 2020 (in thousands of dollars):

Consolidate Road Lighting District – The Consolidated Road Lighting District had a deficit restricted fund balance of \$1,000 at December 31, 2020. This deficit was the result of timing differences in when expenditures are incurred and revenues recognized.

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$215,791,318. The bank balance of the deposits was \$220,201,085 and is categorized as follows:

Amount insured by the FDIC or collateralized by pledged securities	\$ 83,908,221
Cash held in trust	<u>136,292,864</u>
Total Bank Balance	<u>\$ 220,201,085</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.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

Investments held at December 31<sup>st</sup> 2020 by security type and fair value measurement hierarchy are as follows:

	All Investments <u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U. S. Government Agencies	\$ 5,849,194	\$ 5,849,194	\$ -	\$ -
U S Treasury Notes	259,307,958	-	259,307,958	-
U. S. Instrumentality				
Securities (FNMA, FHLB, etc.)	133,197,080	8,791,420	124,405,660	-
U S Treasury Bills	135,832,871	-	135,832,871	-
Municipal bonds	677,826,917	8,153,544	669,673,373	-
Common Stock	31,465,864	31,465,864	-	-
Mutual funds	109,428,044	-	109,428,044	-
Real Estate Investments	8,148,504	-	8,148,504	-
Investment in Partnership	18,992	N/A	-	-
Debt Securities	35,310,221	-	35,310,221	-
Group Fixed Unallocated Annuity	<u>7,303,231</u>	<u>N/A</u>	<u>-</u>	<u>-</u>
Total Investments	<u>\$1,403,688,876</u>	<u>\$54,260,022</u>	<u>\$1,342,106,631</u>	<u>\$ -</u>

Per Combined Statement of Net Position

Assets	
Investments	\$341,626,194
Restricted assets	
Investments	68,198,120
Investments included in pooled assets	779,395,548
Per Combined Statement of Fiduciary Net Position	<u>214,469,014</u>
 Total per above	 <u>\$1,403,688,876</u>

Mutual funds totaling \$109,548,373 are owned by the Retirement Plan for Employees of West Jefferson Medical Center and the Retirement Plan for Employees of East Jefferson. The Employees Retirement System of Jefferson Parish has a negative \$(120,329) in mutual funds. The remaining \$105,040,970 is invested in stock, real estate, debt securities and annuity contracts.

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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

The following table illustrates the Parish's investment exposure to credit risk as of December 31, 2020 (excludes investments held by the retirement plans for Hospital District No. 1, Hospital District No. 2 and Jefferson Parish Employees Retirement Plan):

<u>Rating</u>	<u>Fair Value</u>
A	2,546,073
A+	8,436,125
A1	5,489,055
A2	1,003,588
AA	149,470,912
AA-	57,730,727
AA+	262,623,524
AAA	159,181,140
Aa1	41,731,681
Aa2	68,064,940
Aa3	21,335,856
Aaa	408,644,485
N/A	<u>2,961,757</u>
Total	<u>\$ 1,189,219,862</u>

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ 58,059,449
Investments	779,395,548
Accrued interest and other receivables	<u>3,908,223</u>
Total Pooled Assets	<u>\$ 841,363,220</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 27,782,393	\$ -
Special Revenue	231,938,501	1,585,976
Debt Service	17,915,651	534,154
Capital Project	423,501,655	-
Enterprise	112,745,738	1,627,180
Internal Service	22,988,906	2,286,640
Custodial	<u>4,490,376</u>	<u>-</u>
Total Equity	841,363,220	
less: Advances	<u>(6,033,950)</u>	
Total Equity in Pool	<u>\$ 835,329,270</u>	<u>\$ 6,033,950</u>

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2020, 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 \$ 2,238,669 and \$ 1,989,089 at December 31, 2020 for each respective District.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**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	\$ 1,879	\$ 2,237	\$ 5,825	\$ 9,941
Investments	-	14,849	53,349	68,198
Share of pooled assets	1,915	98,079	-	99,994
Investment in joint venture	-	-	150	150
Receivables	3	11,830	-	11,833
Net Pension asset	311	347	-	658
	<u>\$ 4,108</u>	<u>\$ 127,342</u>	<u>\$ 59,324</u>	<u>\$ 190,774</u>

**NOTE G - CAPITAL ASSETS**

The following is a summary of governmental fund-type fixed assets at December 31, 2020 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	\$ 68,732	\$ -	\$ -	\$ 3,121	\$ -	\$ 71,853
Construction in progress	100,146	132,073	-	(39,863)	(10,591)	181,765
Total capital assets not being depreciated	<u>168,878</u>	<u>132,073</u>	<u>-</u>	<u>(36,742)</u>	<u>(10,591)</u>	<u>253,618</u>
Capital assets being depreciated:						
Buildings	489,767	-	-	-	-	489,767
Improvements other than buildings	237,394	-	-	9,475	-	246,869
Vehicles	77,552	3,891	(174)	-	829	82,098
Machinery & equipment	304,987	2,249	(281)	15,326	132	322,413
Infrastructure	3,458,991	-	-	11,941	-	3,470,932
Total capital assets being depreciated	<u>4,568,691</u>	<u>6,140</u>	<u>(455)</u>	<u>36,742</u>	<u>961</u>	<u>4,612,079</u>
Less accumulated depreciation for:						
Buildings	247,234	15,074	(2)	-	-	262,306
Improvements other than buildings	128,129	10,068	(1)	-	-	138,196
Vehicles	61,422	5,593	(173)	-	829	67,671
Machinery & equipment	227,205	6,237	(267)	-	132	233,307
Infrastructure	2,600,175	29,413	(2)	-	-	2,629,586
Total accumulated depreciation	<u>3,264,165</u>	<u>66,385</u>	<u>(445)</u>	<u>-</u>	<u>961</u>	<u>3,331,066</u>
Total capital assets being depreciated, net	<u>1,304,526</u>	<u>(60,245)</u>	<u>(10)</u>	<u>36,742</u>	<u>-</u>	<u>1,281,013</u>
Governmental activities capital assets, net	<u>\$ 1,473,404</u>	<u>\$ 71,828</u>	<u>\$ (10)</u>	<u>\$ -</u>	<u>\$ (10,591)</u>	<u>\$ 1,534,631</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2020	COMMITTED
General Government	\$ 4,976	\$ 2,540	\$ 2,436
Public Safety	9,777	2,893	6,884
Public Works	327,056	156,949	170,107
Transit	1,349	951	398
Health & Welfare	37,522	8,212	29,310
Culture & Recreation	23,468	10,219	13,249
	<u>\$ 404,148</u>	<u>\$ 181,764</u>	<u>\$ 222,384</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2020 (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	9,360	10,647	-	(793)	-	19,214
Total capital assets not being depreciated	<u>38,894</u>	<u>10,647</u>	<u>-</u>	<u>(793)</u>	<u>-</u>	<u>48,748</u>
Capital assets being depreciated:						
Buildings	245,563	-	(84)	-	-	245,479
Collection and distribution systems	728,124	-	-	793	10,392	739,309
Plants	288,209	-	-	-	-	288,209
Improvements other than buildings	31,312	-	-	-	199	31,511
Machinery & equipment	223,182	42	(4,541)	-	177	218,860
Vehicles	14,237	311	-	-	428	14,976
Total capital assets being depreciated	<u>1,530,627</u>	<u>353</u>	<u>(4,625)</u>	<u>793</u>	<u>11,196</u>	<u>1,538,344</u>
Less accumulated depreciation for:						
Buildings	175,527	5,342	(77)	-	-	180,792
Collection and distribution systems	363,682	16,463	-	-	-	380,145
Plant	150,503	6,057	-	-	-	156,560
Improvements other than buildings	17,770	1,163	-	-	-	18,933
Machinery & equipment	213,212	3,295	(4,511)	-	(14)	211,982
Vehicles	11,909	1,175	-	-	(348)	12,736
Total accumulated depreciation	932,603	33,495	(4,588)	-	(362)	961,148
Total capital assets being depreciated, net	<u>598,024</u>	<u>(33,142)</u>	<u>(37)</u>	<u>793</u>	<u>11,558</u>	<u>577,196</u>
Business-type activities capital assets, net	<u>\$ 636,918</u>	<u>\$ (22,495)</u>	<u>\$ (37)</u>	<u>\$ -</u>	<u>\$ 11,558</u>	<u>\$ 625,944</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

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	\$ 4,213
Public Safety	7,430
Public Works	38,542
Transit	1,675
Health & Welfare	1,715
Culture & Recreation	<u>12,810</u>
Total Governmental activities depreciation expense	<u>\$ 66,385</u>

Business-type activities:

Water	\$ 8,789
Sewer	16,858
Hospital District No. 1	<u>7,848</u>
Total Business-type activities depreciation expense	<u>\$ 33,495</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 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 \$175,644,176 for unamortized of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 28.

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.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

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

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

<u>Year</u>	<u>Amount</u>
2021	\$4,932
2022	5,030
2023	5,131
2024	5,233
2025	5,338
2026-2030	28,335
2031-2035	31,284
2036-2040	34,540
2041-2045	38,135
2046-2050	42,105
2051-2055	46,487
2056-2060	48,617
Total	<u><u>\$295,167</u></u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2020, includes the following serial bonds (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Out-Standing 12/31/2020
			From	To		
<b>GOVERNMENTAL ACTIVITIES</b>						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Refunding Series 2013	2.09	12/01/22	\$ 6,400	\$ 6,540	\$ 45,085	\$ 12,940
Special Sales Tax Revenue Series 2017 B	5.0	12/01/42	4,155	11,140	107,815	107,815
Special Sales Tax Refunding Series 2019 A	5.0	12/01/27	1,315	9,465	52,635	49,050
Special Sales Tax Revenue Series 2019 B	4.0-5.0	12/01/42	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					432,900	397,170
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.6	12/01/30	2,090	6,100	41,675	41,675
<u>Hotel Occupancy Tax Bonds - Direct Displacement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.9	12/01/31	515	680	7,020	6,550
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	3.0-4.0	03/01/33	180	285	4,010	2,995
24th Judicial District Court Refunding Bond Series 2014	3.0-4.0	04/01/34	385	625	9,010	6,905
Total Revenue Bonds - Public Improvement					13,020	9,900
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Drainage Revenue Bonds Series 2014	2.0	02/01/24	212	212	2,118	847
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.0	02/01/28	162	193	1,728	1,416
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.0	02/01/28	337	400	3,270	2,942
Total Revenue Bonds - Public Improvement - Direct Placement					7,116	5,205
<u>Certificate of Indebtednes - Direct Placement Bonds</u>						
Animal Shelter Project - Series 2013	1.85	03/01/21	840	840	6,295	840
<u>Loan Program - Louisiana Development Community Authority</u>						
<u>Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/27	1,060	1,220	11,320	7,975
<u>Loan Programs - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/30	305	430	6,770	3,635
LCDA Series 2016 Revenue Refunding Parish Projects	3.0-5.0	04/01/31	2,735	4,775	43,010	39,660
LCDA Series 2019 Jefferson Parish GOMESA Project	4.0	11/01/44	35	1,955	23,500	22,510
LCDA Series 2020 Jefferson CPZ Beautification Project	3.0-4.0	10/01/40	120	215	3,270	3,270
LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Familles Project)	3.0-4.0	10/01/39	315	595	8,245	8,245
Total Loan Programs - Louisiana Development Community Authority					84,795	77,320
TOTAL GOVERNMENTAL ACTIVITIES					\$604,141	\$ 546,635

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE I - LONG-TERM DEBT (Continued)

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Out- Standing 12/31/2020
			From	To		
<b>BUSINESS-TYPE ACTIVITIES</b>						
<u>Special Assessments - Direct Borrowing</u>						
Consolidated Sewerage Dist. No 1 Series 2013 - Chetta Drive	2.7	04/08/23	66	\$ 66	\$ 663	\$ 199
<u>Public Improvement Revenue Bonds - Direct Borrowing</u>						
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.45	02/01/34	612	809	15,250	9,122
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/35	799	1062	20,000	12,818
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.45	02/01/38	436	1013	20,000	10,129
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/24	225	225	2,252	901
LDNR Taxable Sewer Revenue Bonds Series 2015	2.0	02/01/25	300	300	3,000	1,500
LDHH Taxable Water Revenue Bonds Series 2014	2.95	06/01/34	104	161	3,550	1,827
Total Public Improvement Revenue Bonds - Direct Borrowing					64,052	36,297
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>					<b>64,715</b>	<b>36,496</b>
<b>TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES</b>					<b>\$ 668,856</b>	<b>\$ 583,131</b>

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

Special Sales & Use Tax Revenue Refunding 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. 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. This refunding was undertaken to favorably restructure debt service payments by \$1,500,990 and resulted in an economic impact of \$3,487,813. At December 31, 2020, \$49,050,000 remained outstanding for Series 2019A Revenue Refunding 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, 2020, \$12,940,000 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE I - LONG-TERM DEBT (Continued)

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 as direct placement 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, 2020, \$41,675,000 and \$107,815,000 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$227,365,000 of Special Sales Tax Revenue Bonds Series 2019B. 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, 2020, \$227,365,000 remained outstanding for the Series 2019B.

At December 31, 2020, the combined total of \$438,845,000 of such bonds remained outstanding and \$5,349,500 was available in the various Debt Service Funds to service the debt. In the event of default, such as non-payment of principal and interest or other default in the performance of the terms in the Bond Ordinances, the Trustee shall mail notice to all Bondholders within 30 days. Upon continuance of default, the Bondholders have the legal right to file suit to recover any expenses, liabilities, principal or interest due and payable.

2. Hotel Occupancy Tax Bonds

In 2017 the Parish issued \$7,020,000 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018. The Series 2018 Bonds were issued as direct placement for the purpose of refunding \$130,000 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 Bank of the Mississippi River within the Parish of Jefferson. Any event of default, including failure to make punctual principal and interest payments, and failure to observe any of the terms of the indenture agreement related to the Occupancy Tax allows the Trustee to sue for any and all costs, expenses, unpaid principal, interest and moneys adjudged or decreed to be payable. At December 31, 2020, \$6,550,000 of such bonds remained outstanding and \$425,108 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. If an event of default occurs, such as non-payment of indentured obligations to the Trustee or paying agent, and when not less than 25% of the aggregate principal is outstanding, the Trustee notifies bondholders of the claim to file suit for recovery in an appropriate court of jurisdiction. At December 31, 2020, \$2,995,000 of such bonds remained outstanding.

The 24<sup>th</sup> Judicial District Court Series 2004 Revenue Bonds in the amount of \$10,500,000 were issued April 20, 2004. The 24<sup>th</sup> Judicial District Court Series 2004 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24<sup>th</sup> Judicial District Revenues and, to such extent that 24<sup>th</sup> 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 24<sup>th</sup> 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. Events of default arising from non-payment of principal, interest or other default in the performance according to the terms in the Bond Ordinance(s) would entitle bondholders, or the Trustee to act on their behalf, to file suit to recover any and all expenses, liabilities, principal and interest due and payable. At December 31, 2020, \$6,905,000 of such bonds remained outstanding and \$1,078,887 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds Series 2013 issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250,000. 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. As of December 31, 2020, 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, 2020, \$14,756,913 were drawn down and \$9,122,279 remain outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE I - LONG-TERM DEBT (Continued)

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, 2020 total loan proceeds of \$16,606,652 were drawn down and \$12,818,652 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, 2020 total loan proceeds of \$10,542,865 were drawn down under this agreement and \$10,128,865 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, 2020, \$2,026,944 were drawn down and \$900,864 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, 2020, \$1,347,965 were drawn down and \$1,500,000 of such bonds 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, 2020, \$3,143,616 were drawn down and \$1,826,530 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, 2020, \$2,118,040 were drawn down and \$847,216 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,728,000 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Causeway and at Green Acres Road. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2020, \$1,416,000 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270,000 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, 2020, \$2,942,000 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 the final payment on April 1, 2020, \$0 of such bonds remain outstanding.

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 the final payment on July 1, 2020, \$0 of such bonds remain outstanding.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE I - LONG-TERM DEBT (Continued)

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. Any event of default caused by non-payment of principal, interest or other indentured obligations would be resolved by arbitration as governed by the laws of Louisiana. At December 31, 2020, \$840,000 of such certificates remained outstanding and \$6,653 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, 2020, \$199,033 of such certificates remained outstanding and \$18,874 was available in the Proprietary Fund Consolidated Sewerage District No. 1 to service the debt.

7. Loan Programs - Louisiana Community Development Authority

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, 2020 \$3,635,000 of the LCDA Series 2008A remain outstanding with \$291,394 available in the Debt Service Fund to service the debt.

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. In 2016, the Parish issued \$43,010,000 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding a portion of the LCDA 2009A Series in the aggregate principal amount of \$43,585,000.

Also in 2009, the Parish issued LCDA Revenue Bonds (Capital Projects and Acquisition Program) Series 2009B for a loan amount of \$3,100,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish, and paying the costs of issuance associated with Bonds. In 2017 the Parish issued East Bank Hotel Occupancy Tax Refunding and Improvement Bonds Series 2018, of which a portion was used to advance refund \$1,880,000 aggregate principal amount of the LCDA Revenue Bonds Series 2009B.

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, 2020, \$0 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. In 2020, the Parish executed a loan agreement for an aggregate principal amount of \$3,270,000 to provide for the current refunding of the outstanding LCDA Series 2010 CPZ Beautification Bonds. This refunding was undertaken to reduce total debt service payments by \$133,204 and resulted in an economic impact of \$170,077. At December 31, 2020, \$3,270,000 remained outstanding of LCDA Series 2020 CPZ Beautification Project loan.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE I - LONG-TERM DEBT (Continued)

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. 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 2020 the Parish issued West Jefferson Park and Community Center and Playground District Revenue and Refunding Series 2020 (Parc Des Familles Project) for an aggregate principal amount of \$8,245,000 to provide for the current refunding of the outstanding LCDA West Jefferson Park Series 2014. This refunding was undertaken to reduce the total debt service payments by \$274,531 and resulted in an economic impact of \$344,913. At December 31, 2020, \$8,245,000 remained outstanding of the Series 2020 West Jefferson Park and Community Center and Playground District (Parc Des Familles Project) Bonds.

In 2015, the Parish issued \$11,320,000 LCDA Revenue Refunding Bonds (Recreation and Cultural Projects) Series 2015 by direct borrowing 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, 2020, \$7,975,000 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$177,413 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 a portion of 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, 2020, \$39,660,000 remained outstanding of the LCDA Series 2016 Bonds with a combined amount of \$46,061 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, 2020, \$22,510,000 of the LCDA GOMESA Series 2019 remain outstanding.

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

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. In 2013 the Parish re-negotiated the lease agreement for an aggregate principal amount of \$3,481,595 at an annual interest rate of 1.94%. At the conclusion of the lease on September 1, 2020, the title to this equipment was transferred to the Parish.

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, 2020 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE I - LONG-TERM DEBT (Continued)**

Compensated Absences (continued)

At December 31, 2020, the amount of accumulated annual and sick leave and salary-related costs was \$25,548,566 for all governmental funds. The current liability related to annual and sick leave for 2020 is \$933,987. These funds are provided through budget appropriations in the General Fund, Special Revenue Funds, Enterprise and Internal Service Funds. As internal service funds predominantly serve governmental funds, accordingly, at year end \$3,172,384 of internal service funds compensated absences is included in the total for all governmental funds.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants 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, \$2,612,844 is required as of December 31, 2020. The Parish has \$714,669 in accumulated value of previously purchased annuities as of December 31, 2020 leaving an unfunded amount of \$1,898,215.

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, 2020, the combined post closure costs for all phases are estimated to be \$35,802,477 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2020 is 20 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, 2020 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.

Landfill Closure and Postclosure Care

The \$23,462,049 postclosure care liability on phases in operation at December 31, 2020 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%	42%	100%
Total estimated postclosure care costs	\$ 5,713,161	\$ 5,941,688	\$ 8,912,532	\$ 15,235,096	\$ 35,802,477
Estimated capacity used	100%	100%	100%	19%	
Liability at year end	<u>\$ 5,713,161</u>	<u>\$ 5,941,688</u>	<u>\$ 8,912,532</u>	<u>\$ 2,894,668</u>	<u>\$ 23,462,049</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2020. 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, 2020, \$198,099 is in escrow for these purposes.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

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, 2020 (In thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 417,485	\$ -	\$ 10,415	407,070	\$ 13,070
Bonds - Direct Placement	55,563	-	2,133	53,430	1,226
Cert. of Indebtedness - Direct Placement	1,665	-	825	840	840
Loan Programs	77,410	11,515	11,605	77,320	3,555
Loan Program - Direct Placement	9,010	-	1,035	7,975	1,060
Bond Premium	69,750	1,971	4,053	67,668	3,998
Capital Leases	527	-	527	-	-
Compensated Absences	23,913	9,734	8,098	25,549	1,388
Claims and judgments payable	26,321	12,590	6,750	32,161	7,012
Landfill Postclosure Costs	22,489	973	-	23,462	-
Net Pension Liability	126,291	36,603	70,960	91,934	-
Total Post-Employment Liability	138,929	9,403	-	148,332	7,674
Pension Payable - Judges Annuities	1,839	59	-	1,898	-
Total Governmental Activities	<u>\$ 971,192</u>	<u>\$ 82,848</u>	<u>\$ 116,401</u>	<u>\$ 937,639</u>	<u>\$ 39,823</u>
<u>Business-type Activities:</u>					
Bonds - Direct Borrowing	\$ 33,175	\$ 5,386	\$ 2,264	\$ 36,297	\$ 2,476
Special Assessments - Direct Borrowing	265	-	66	199	66
Total Post-Employment Liability	41,697	-	14,882	26,815	-
Net Pension Liability	25,284	-	490	24,794	-
Total Business-type Activities	<u>100,421</u>	<u>5,386</u>	<u>17,702</u>	<u>88,105</u>	<u>2,542</u>

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

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, 2020 related to these defeasances is as follows (in thousands of dollars):

LCDA Series 2010 Jefferson CPZ Beautification Project	\$ 1,845
Hospital Revenue Refunding Bonds Series 2011A	<u>97,845</u>
Total Defeased Debt	<u>\$ 99,690</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE I - LONG-TERM DEBT (Continued)

Annual debt service to maturity on bonds and certificates, including interest of \$294,660 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities				Business-Type Activities			Total Primary Government
	Direct Placement		Direct Placement	Direct Placement		Direct Borrowing		
	Sales & Use Tax Bonds	Sales & Use Tax Bonds	Certificates of Indebtedness	Loan Programs	Loan Programs	Revenue Bonds	Special Assessment Debt	
2021	31,450	2,596	848	6,666	1,236	2,693	72	45,561
2022	31,453	2,594	-	6,714	1,235	3,481	70	45,547
2023	26,223	7,822	-	6,724	1,234	3,489	68	45,560
2024	26,220	7,819	-	6,725	1,238	3,498	-	45,500
2025	26,222	7,607	-	6,763	1,236	3,280	-	45,108
2026-2030	135,284	32,703	-	37,040	2,472	15,103	-	222,602
2031-2035	161,457	700	-	17,995	-	6,138	-	186,290
2036-2040	158,015	-	-	12,772	-	-	-	170,787
2041-2045	63,207	-	-	7,628	-	-	-	70,835
<b>Total debt service to maturity:</b>	<b>\$ 659,531</b>	<b>\$ 61,841</b>	<b>\$ 848</b>	<b>\$ 109,027</b>	<b>\$ 8,652</b>	<b>\$ 37,682</b>	<b>\$ 210</b>	<b>\$ 877,791</b>
<b>Less amounts representing interest:</b>								
2021	\$ 18,380	\$ 1,371	\$ 8	\$ 3,111	\$ 176	\$ 216	\$ 5	\$ 23,267
2022	17,923	1,341	-	3,084	150	200	4	22,702
2023	17,443	1,311	-	2,914	124	179	2	21,973
2024	17,010	1,145	-	2,735	98	158	-	21,146
2025	16,557	976	-	2,553	71	136	-	20,293
2026-2030	75,174	2,248	-	9,350	57	429	-	87,258
2031-2035	55,912	20	-	4,555	-	67	-	60,554
2036-2040	30,150	-	-	2,627	-	-	-	32,777
2041-2045	3,912	-	-	778	-	-	-	4,690
<b>Total interest:</b>	<b>\$ 252,460</b>	<b>\$ 8,411</b>	<b>\$ 8</b>	<b>\$ 31,707</b>	<b>\$ 677</b>	<b>\$ 1,385</b>	<b>\$ 11</b>	<b>\$ 294,660</b>
<b>Total principal:</b>	<b>\$ 407,070</b>	<b>\$ 53,430</b>	<b>\$ 840</b>	<b>\$ 77,320</b>	<b>\$ 7,975</b>	<b>\$ 36,297</b>	<b>\$ 199</b>	<b>\$ 583,131</b>

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, 2020**

**NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of December 31, 2020 is as follows:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Non Major Governmental Funds	\$ -	\$ 2,083,792
Hospital District No. 2 Major Fund	-	36,338
Hospital District No. 1 Enterprise Fund	-	1,627,180
Other Post-Employment Benefits Internal Service Fund		2,286,640
General Liability Internal Service Fund	<u>6,033,950</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 6,033,950</u></b>	<b><u>\$ 6,033,950</u></b>

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.

Interfund transfers:  
(in thousands of dollars)

	<u>Transfers in:</u>									
	General Fund	Federal and State Grants	East Bank Consoli- dated Fire District	Drainage and Pump Station Capital Imps	Road & Sewerage Sales Tax Capital Imps	Nonmajor Governme- ntal Funds	Cons. Sewerage Distict No. 1 Enterprise Fund	Cons. Waterworks Distict No. 1 Enterprise Fund	Internal Service Funds	Total
<u>Transfers out:</u>										
<u>General Fund</u>	\$ -	\$ 1,867	\$ -	\$ -	\$ -	\$ 1,698	\$ -	\$ -	\$ -	\$ 3,565
<u>Federal and State Grants</u>	2,388	-	11	-	-	14,446	21	4	942	17,812
<u>East Bank Consolidated Fire District</u>	-	-	-	-	-	1,500	-	-	-	1,500
<u>Drainage and Pump Station Capital Improvements</u>	-	3,203	-	-	11	80	-	-	-	3,294
<u>Road &amp; Street Capital Improvements</u>	-	-	-	-	-	6,441	2,000	-	-	8,441
<u>Nonmajor Governmental Funds</u>	4,727	6,589	64	1,663	7,096	39,244	-	-	-	59,383
<u>Consolidated Sewerage Distict No. 1 Enterprise Fund</u>	-	-	-	-	289	2,433	-	-	-	2,722
<u>Consolidated Waterworks Distict No. 1 Enterprise Fund</u>	-	-	-	-	-	-	-	-	-	-
<u>Hospital District No. 1 Governmental</u>	-	-	-	-	-	1,622	-	-	-	1,622
<u>Activities - Internal Service Funds</u>	-	8	-	-	-	1,137	-	-	-	1,145
<b>Total</b>	<b><u>\$ 7,115</u></b>	<b><u>\$ 11,667</u></b>	<b><u>\$ 75</u></b>	<b><u>\$ 1,663</u></b>	<b><u>\$ 7,396</u></b>	<b><u>\$ 68,601</u></b>	<b><u>\$ 2,021</u></b>	<b><u>\$ 4</u></b>	<b><u>\$ 942</u></b>	<b><u>\$ 99,484</u></b>

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, 2020**

**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	Hospital District No. 2	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488	\$ 488
Restricted for:								
Judges' annuities	1,898	-	-	-	-	-	-	1,898
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	19,516	-	-	-	41,125	60,641
Public Works	-	-	-	132,941	391,767	-	56,705	581,413
Transit	-	-	-	-	-	-	27,195	27,195
Health and Welfare	-	26,538	-	-	-	80,119	19,920	126,577
Culture And Recreation	-	-	-	-	-	-	30,457	30,457
Economic Development	-	-	-	-	-	-	12,788	12,788
Urban Redevelopment and Housing	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	35,032	35,032
Capital Projects	-	-	-	-	-	-	-	-
Committed for:								
Subsequent Year Expenditures	7,109	-	-	-	-	-	-	7,109
Capital Projects	-	-	-	-	-	-	212,650	212,650
Unassigned	24,402	330	-	-	-	-	(1,000)	23,732
<b>Total Fund Balance</b>	<b>\$ 33,409</b>	<b>\$ 26,868</b>	<b>\$ 19,516</b>	<b>\$ 132,941</b>	<b>\$ 391,767</b>	<b>\$ 80,119</b>	<b>\$ 435,360</b>	<b>\$ 1,119,980</b>

**2. Net Position**

	Governmental Activities	Business Type Activities	Total Reporting Entity	Fiduciary Funds	Component Units
Net Investment in Capital Assets	\$ 1,293,823	\$ 591,991	\$ 1,885,814	\$ -	\$ 23,161
Restricted for:					
Judges' annuities	1,898	-	1,898	-	-
Public Safety	60,641	-	60,641	-	-
Public Works	57,193	-	57,193	-	-
Transit	27,195	-	27,195	-	-
Health and Welfare	46,458	5,825	52,283	-	-
Culture and Recreation	30,457	-	30,457	-	-
Economic Development	12,788	-	12,788	-	-
Urban Redevelopment and Housing	-	-	0	-	11,129
Construction	218,881	99,921	318,802	-	-
Debt Service	0	19	19	-	1,239
Investment in joint venture	0	150	150	-	-
Claims and judgments payable	1,538	-	1,538	-	-
Employees Pension benefits	2,230	233	2,463	217,521	-
Employees Pension benefits	-	-	0	4,685	-
Unrestricted	69,380	(148,472)	(79,092)	-	8,143
<b>Total Net Position</b>	<b>\$ 1,822,482</b>	<b>\$ 549,667</b>	<b>\$ 2,372,149</b>	<b>\$ 222,206</b>	<b>\$ 43,672</b>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**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 2019 property tax which was levied to finance the budget for 2020 and was recorded as revenue for the year 2020. The 2020 property tax which was levied to finance the budget for 2021 will be recorded as revenue in 2021.

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			
	2020 Budget		2021 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	-	1.27	-
Jefferson Parish (Kenner)	0.65	-	0.63	-
Jefferson Parish Library	6.17	-	6.00	-
Jefferson Parish Health Unit	2.14	-	2.08	-
Juvenile Detention	3.32	-	3.23	-
Consolidated Garbage District #1	3.86	-	3.75	-
Consolidated Road Lighting	2.90	-	2.82	-
Road Lighting District #7	5.50	-	5.46	-
East Bank Consolidated Fire District	24.01	-	23.21	-
Fire District #3	19.20	-	18.48	-
Fire District #4	16.65	-	17.32	-
Fire District #5	19.09	-	18.60	-
Fire District #6	23.36	-	25.00	-
Fire District #7	23.98	2.60	25.00	-
Fire District #8	24.05	-	23.15	-
Fire District #9	21.10	-	20.96	-
Consolidated Waterworks District No. 1	-	3.43	-	3.33
Consolidated Sewerage District No. 1	3.46	-	3.36	-
Consolidated Recreation and Community Center and Playground District	10.00	-	9.71	-
Sub District No.1 of Consolidated Playground	-	2.70	-	-
Playground District #16	10.99	-	10.92	-
Consolidated Drainage District #2	4.64	-	4.51	-
Consolidated Drainage District #2 (SELA)	4.73	-	4.60	-
Ambulance District #2	10.99	-	10.92	-
Transportation System	2.00	-	1.94	-
Transportation System-Disabled	1.00	-	0.97	-
Culture & Parks	0.97	-	0.94	-
Special Services District	2.42	-	2.35	-
Office of Inspector General	0.48	-	0.47	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE M - SALES TAX

At December 31, 2020, the total sales tax levied in Jefferson Parish was 9.2 percent. The state sales tax is 4.45 percent of this 9.2 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, 2020**

**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, 2020, 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 active PILOT programs in the Parish. Payments received or due at December 31, 2020 under these PILOT agreements amounted to \$1,726,571 and were allocated to the following agencies:

Taxing Agency	2020 Pilot Payments
Jefferson Parish	\$ 1,050,524
Jefferson Parish School Board	425,052
Jefferson Parish Sheriff's Office	117,510
Jefferson Parish Coroner	21,146
East Jefferson Levee District	16,146
West Jefferson Levee District	96,193
	<u>\$ 1,726,571</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

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 was 1 new abatement contract awarded in 2020 and at year end, there are 15 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 were 3 new ITEP contracts awarded in 2020 and at year end, there are 144 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 2020, there were -0- companies claiming EZ refunds on local sales taxes from the Parish.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE N - TAX ABATEMENTS (Continued)**

The amount of tax abatements granted during 2020 under each program is as follows:

Source/Tax Abatement Program	Type of Tax	Total Amount of Taxes Abated	Parish's Share of Abated Taxes
<b>Parish/Local Abatements</b>			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 1,726,571	\$ 1,050,524
<b>State Level Abatements</b>			
Restoration Tax Abatement (RTA) program	Ad Valorem	707,304	429,660
Industrial Tax Exemption Program (ITEP)	Ad Valorem	8,250,272	4,943,659
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:

	Major Fund General Fund and General Government	Major Fund Federal and State Grants	Major Fund EB Consolidated Fire	Major Fund Drainage and Pump Station Capital	Major Fund Road and Sewer Sales Tax Capital	Non Major Funds	Total
Other Income	\$ 116	\$ 247	\$ 39	\$ -	\$ 26	\$ 1,060	\$ 1,488
Adjudicated property sales	279	-	-	-	-	-	279
Lease-Rental Income	275	101	-	-	-	1,006	1,382
Surplus auction proceeds	-	-	-	36	-	2,314	2,350
Other Fees	69	195	176	-	-	-	440
Royalties	280	-	-	-	-	769	1,049
	<u>\$ 1,019</u>	<u>\$ 543</u>	<u>\$ 215</u>	<u>\$ 36</u>	<u>\$ 26</u>	<u>\$ 5,149</u>	<u>\$ 6,988</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, 2020, the outstanding claims liability was \$25,884,119, which includes an estimated liability for incurred but not reported claims of \$14,802,196. 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, 2020 is shown on the Statement of Net Position. The current portion of the liability is \$7,012,384 and the noncurrent portion is \$18,871,743. The Parish also recorded \$320,566 in recoveries from the Second Injury Fund as revenues in 2020. Changes in the Fund's claims liability amount for the years ended December 31, 2018, 2019 and 2020 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
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
2020	26,160,336	6,457,670	(6,733,886)	25,884,119

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**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, 2020 is shown on the Statement of Net Position. The current portion of the liability is \$41,524 and the noncurrent portion is \$20,762. Changes in the Fund's claims liability amount for the years ended December 31, 2018, 2019 and 2020 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2018	\$ 347,088	\$ (58,065)	\$ (41,380)	\$ 247,643
2019	247,643	(74,808)	(12,852)	159,983
2020	159,983	(81,402)	(16,295)	62,286

**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 \$54,840,551 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 cost of the 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, 2020 the Parish made a payment in the amount of \$548,594 for debt service based on this agreement and an amount of \$551,294 has been appropriated for debt service for 2021.

**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, 2020. Additional rebate calculations are scheduled to be performed in 2021.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

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

On-behalf payments recorded as revenues and expenditures in the 2020 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 14,625
Justices of Peace and Constables	9,730
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,614,490</u>
Total on-behalf payments	<u>\$ 1,638,575</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 for retirees age 70 and older.

A summary of members participating in the plan at December 31, 2020 is as follows:

	<u>Plan membership</u>
Retirees and beneficiaries currently receiving benefit	
Payments	1,762
Active employees	<u>2,602</u>
Total	<u>4,364</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 2020, The Parish's portion of health care contributions for retired employees totaled \$7,152,520 and the life insurance totaled \$343,483.

The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2020, \$49,026,807 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish's total OPEB liability of \$175,145,565 was measured as of December 31, 2020, and was determined by an actuarial valuation as of January 1, 2020.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE R – POST-EMPLOYMENT BENEFITS (Continued)**

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	1.93% per annum based on the S&P 500 High Grade 20 Year Rate Index as of December 31, 2020
Healthcare cost trend rates	6.5% graded uniformly to 5.75% 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 PRI-2012 Generational Employee Headcount-weighted Mortality Tables (Total Dataset) with Pre and Post Commencement Rates (adjusted to 2012) and projected mortality improvement after year 2012 under Projection Scale MP-2020 (male and female scales). For retirees, the PRI-2012 Generational Retiree Mortality Headcount-weighted Tables (Total Dataset) with Pre and Post Commencement Rates (adjusted to 2012) and projected mortality improvement after year 2012 under Projection Scale MP-2020 (male and female scales) and for beneficiaries, the PRI-2012 Generational Contingent Survivor Headcount-weighted Mortality Tables (Total Dataset) with Pre and Post Commencement Rates (adjusted to 2012) and projected mortality improvement after year 2012 under Projection Scale MP-2020 (male and female scales).

Changes in the Total OPEB Liability (in thousands)

	Total OPEB Liability
Balance at 12/31/2020	<u>\$ 164,213</u>
Changes for the year:	
Service cost	1,431
Interest	5,155
Difference between expected and actual experience	(10)
Changes in assumptions and other inputs	11,853
Benefit payments	<u>(7,496)</u>
Net Changes	<u>10,933</u>
Balance at 12/31/2020	<u><u>\$ 175,146</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.26 percent as of the beginning of the measurement period to 1.93 percent based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/2020.

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 (0.93) or 1-percentage-point higher (2.93) than the discount rate (in thousands of dollars):

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Decrease (2.93%)
Total OPEB liability	<u>\$207,410</u>	<u>\$175,146</u>	<u>\$153,965</u>

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 (5.5 percent decreasing to 3.04 percent) or 1-percentage-point higher (7.5 percent decreasing to 5.04 percent) than the discount rate (in thousands of dollars):

	1% Decrease (5.5% decreasing to 3.04%)	Healthcare Cost Trend Rates (6.5% decreasing to 4.04%)	1% Increase (7.5% decreasing to 5.04%)
Total OPEB liability	<u>\$156,024</u>	<u>\$175,146</u>	<u>\$204,278</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

**NOTE R – POST-EMPLOYMENT BENEFITS (Continued)**

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

For the year ended December 31, 2020, the Parish recognized total OPEB expense of \$4,756,333. At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 14,080
Changes in assumptions and other inputs	16,197	-
	<hr/>	<hr/>
Total	\$ 16,197	\$ 14,080

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>
2021	\$ (1,830)
2022	3,947

**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 164 retirees received the cost of living adjustment from the Parish in 2020. The total calculated benefits to be paid to the Parish retirees in 2020 were \$196,142. This amount was reduced by \$39,213 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$156,929 in cost of living adjustment payments.

**NOTE S – PENSION PLANS**

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

**PLAN DESCRIPTIONS**

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

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

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2020:

Retired plan members or beneficiaries currently receiving benefits	311
Retired plan members with contingent survivor benefits	206
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>4</u>
	<hr/>
Total	<u>538</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

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

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, 2020 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

Note S – PENSION PLANS (Continued)

paid by the State Plan. The total combined payments of both plans may not exceed 100 percent of the member's final average compensation. Retirement benefits are payable monthly for the life of the retiree. Under certain conditions, upon the retiree's death, benefits are payable by the Parish Plan to the retiree's surviving spouse and minor children.

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

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

Under the State Plan, for employees hired prior to January 1, 2007, a member is eligible for normal retirement if the participant has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old or 7 years of creditable service and is at least 65 years old. For employees hired after January 1, 2007, a member is eligible for normal retirement if the participant has at least 30 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 62 years old or 7 years of creditable service and is at least 67 years old. The monthly retirement benefit is equal to three percent of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100 percent of the member's final compensation. Retirement benefits are payable monthly for the life of the retiree. Under certain conditions, upon the retiree's death, benefits are payable to the retiree's surviving spouse and minor children.

The State Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 2019 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, 2020.

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, 2020 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

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 acme 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, 2020

Retired plan members or beneficiaries currently receiving benefits	911
Terminated employees entitled to but not yet receiving benefits	467
Active plan members	-
Total	<u>1,378</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.

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, ail 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, 2020 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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 2

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 East Jefferson General Hospital Retirement Plan and Savings Plans (the Plans) Committee is the administrator of a single-employer defined benefit retirement plan and hospital sponsored defined contribution savings plans. The Plan was established for the purpose of providing retirement benefits for substantially all employees of East Jefferson General Hospital.

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.

The East Jefferson General Hospital Retirement and Savings Plan issues a publicly available financial report that includes financial statements and required supplementary information.

Defined Benefit Retirement Plan

All full-time employees hired or re-hired prior to January 1, 2005 who are at least age 21 with at least one year of credited service are eligible to participate in the Defined Benefit Retirement Plan (the "Plan"). Plan benefits vest after 5 years of credited service. Employees who retire at, or after, age 62 with 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, unless the present value amount of accumulated benefits are under \$15,000. In these instances, the employer has the option to distribute benefits to the employee in a lump sum payment. The Plan also provides early retirement benefits at reduced amounts at age 55 with 10 years of service. The Plan also provides death benefits depending upon the payment option elected. This benefit provision and all other requirements are established by the Plan.

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.

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.

Membership in the Plan as of the last actuarial valuation date of December 31, 2020 consists of:

	<u>2020</u>
Retirees and Beneficiaries receiving Benefits	1,071
Terminated employees entitled to benefits but not yet receiving them	1,092
Active Employees	<u>231</u>
Total Participants	2,394

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.

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 are recognized when earned.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 2 (continued)

Defined Contribution Savings Plans

The Savings Plans include a 401(a) plan that was frozen to new participants effective December 31, 2003 and reactivated in 2007. The Savings Plans also include a 403(b) plan and a 457(b) plan that were established effective January 1, 2004. The 401(a) plan covers all full-time employees who have been employed for a twelve-month period during which at least one thousand hours of service are completed and who is at least twenty-one years of age. With the exception of leased employees, all employees at least 21 years of age are eligible to make elective deferrals under the 403(b) plan. All full and part-time employees are eligible for employer contributions under the 403(b) plan after attaining age 21 and completing one month of employment. All employees are eligible to participate in the 457(b) plan. The number of participants in each of the savings plans (active and inactive) as of December 31 is as follows:

	<u>2020</u>
401(a)	2,245
457(b)	455

LCMC Acquisition

Effective October 1, 2020, LCMC Health acquired East Jefferson General Hospital. As part of the acquisition, the East Jefferson General Hospital Retirement Plan and Savings Plans Committee and the East Jefferson General Hospital Board of Directors terminated the defined benefit plan, 401(a), and 457(b) defined contribution plans effective September 30, 2020. The 403(b) defined contribution plan was assumed by LCMC Health as of October 1, 2020. In preparation of the impending termination of the plans, the Savings Plans Committee made amendments to the defined benefit plan and revisions to defined contributions plans during the nine months ended September 30, 2020.

**CONTRIBUTIONS**

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

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

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

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.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

Note S – PENSION PLANS (Continued)

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>	<u>Amount of Parish Contributions (in thousands)</u>
Employees' Retirement System of Jefferson Parish	6.05%	0.90%	-	688
Parochial Employees' Retirement System of Louisiana	9.50%	11.50%	\$1,662,905	14,998
Firefighters' Retirement System	10.00%	27.50%	\$2,206,141	5,453
Hospital District No. 1	0.00%	100%	-	2,651
Hospital District No. 2	N/A	N/A	-	2,008

**NET PENSION LIABILITY/ASSET**

The Parish's net pension liability/asset at December 31, 2020 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, 2019 and June 30, 2020, 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, 2020 (in thousands)

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

December 31, 2020

Note S – PENSION PLANS (Continued)

<u>Total Pension Liability:</u>	<u>Net Pension Liability</u>		Total	<u>Net Pension Asset</u>
	Hospital District	Hospital District		Employees' Retirement System of Jefferson Parish
	No. 1	No. 2		
Service cost	\$ -	\$ -	\$ -	\$ 12
Interest	6,930	5,196	12,126	2,238
Changes benefit terms	-	-	-	-
Changes in Parish's proportionate share	N/A	N/A	-	-
Differences between expected and actual experience	(550)	1,698	1,148	(456)
Changes of assumptions	(422)	(764)	(1,186)	1,426
Benefit payments	(8,679)	(17,318)	(25,997)	(2,423)
Refunds of member contributions	-	-	-	(17)
Other	-	-	-	-
<b>Net change in total pension liability</b>	<b>(2,721)</b>	<b>(11,188)</b>	<b>13,909</b>	<b>780</b>
<b>Total pension liability - beginning</b>	<b>103,271</b>	<b>83,715</b>	<b>186,986</b>	<b>45,955</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 100,550</b>	<b>\$ 72,527</b>	<b>\$ 173,077</b>	<b>\$ 46,735</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions - employer	2,008	2,651	4,659	688
Contributions - member	-	-	-	3
Net investment income	7,019	(1,072)	5,947	5,559
Contributions - nonemployer contributing entities	-	-	-	-
Benefit payments	(8,679)	(17,318)	(25,997)	(2,423)
Refunds of member contributions	-	-	-	(17)
Administrative expenses	(238)	(91)	(329)	(472)
<b>Net change in plan fiduciary net position</b>	<b>110</b>	<b>(15,830)</b>	<b>(15,720)</b>	<b>3,338</b>
<b>Plan fiduciary net position - beginning</b>	<b>75,862</b>	<b>51,754</b>	<b>127,616</b>	<b>50,518</b>
	<b>\$ 75,972</b>	<b>\$ 35,924</b>	<b>\$ 111,896</b>	<b>\$ 53,856</b>
<b>Parish net pension (asset)/liability - ending</b>	<b>\$ 24,578</b>	<b>\$ 36,603</b>	<b>\$ 61,181</b>	<b>\$ (7,121)</b>
Actuarial Evaluation Date	12/31/2020	12/31/2020		12/31/2020

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

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.

	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Parochial Employees Retirement System of Louisiana</b>
<b>Proportionate share of net pension liability/(asset)</b>	\$ 54,580	\$ 967
<b>Parish proportion (%) of net pension liability</b>	7.84%	20.55%
<b>Increase/Decrease from prior measurement date</b>	(.09%)	.14%
<b>Actuarial valuation dates</b>	6/30/2020	12/31/2019

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%2019.PDF](http://www.persla.org/new_pdf/GASB%2068%20Reports/GASB%2068%20Actuarial%20Report%2019.PDF) and for the Firefighters Retirement System here <http://ffret.com/wp-content/uploads/2020/04/FRS-GASB-67-68-Report-2020.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:

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>Parochial Employees' Retirement System of Louisiana</b>	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Hospital District No. 1</b>	<b>Hospital District No. 2</b>
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	12/31/2018-12/31/19
Projected Salary Increase	5.00%	4.75%	Variable 4.5 -14.75 %	N/A	N/A
Inflation rate	2.10%	2.40%	2.50%	2.20%	2.20%
Source of mortality assumptions	(1)	(1)	(2) & (3)	(4)	(4)

- (1) Pub-2010 Public Retirement Plans for Healthy Retirees multiplied by 120% for males and 115% for females using MP2020 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans for General Employees multiplied by 120% for males and 115% for females using MP2020 scale. Pub-2010 Public Retirement Plans for General Disabled Retirees multiplied by 120% for males and 115% for females using MP2020 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-2020

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, 2020 was 4.75%, projected salary increase was 5.0% and inflation was 2.1%.

For the Firefighters' Retirement System in 2020 the inflation rate used was 2.5%.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

Note S – PENSION PLANS (Continued)

For the Parochial Employees' Retirement System of Louisiana, the investment rate of return net of pension plan investment expense including inflation decreased from 7.15% to 7.00% and the inflation rate decreased from 2.5% to 2.4%.

**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:

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>State of Louisiana Firefighter's Retirement System</b>	<b>Hospital District No.1</b>	<b>Hospital District No.2</b>	<b>Parochial Employees' Retirement System of Louisiana</b>
Discount Rate	4.75%	7.00%	7.00%	7.00%	6.50%
Changes in Discount Rate from prior valuation	-0.25%	-0.15%	0.00%	0.00%	0.00%
Sensitivity of the Net Position (Asset)/Liability to Changes in the Discount Rate					
Net Pension (Asset)/Liability	(\$7,121)	54,580	24,578	36,603	967
Net Pension Liability Assuming a 1% decrease In the discount rate	(\$1,458)	78,840	34,085	43,012	104,552
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	(\$11,858)	\$34,330	\$16,459	\$31,112	(\$85,835)

**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:

	<u>Market Value</u>	<u>Actuarial Value</u>
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%
2020	11.3%	8.00%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

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 2020, the fund earned \$1,021,499 of dividends, interest and other recurring income. During the same period, the Fund had net realized and unrealized capital gains on investments and non-recurring income of \$4,707,925. The fund had investment expenses of \$170,153.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 5.0% 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 \$1,435,707 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 \$179,468 or .010% of total Parish projected payroll.

**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 2.4% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 6.5% for the year ended December 31, 2019.

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, 2019 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%	1.05%
Equity	52%	3.41%
Alternatives	11%	.61%
Real assets	2%	.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

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.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class for years before 2020. Starting in 2020, the long-term expected real rate of return presented information from the System's actuary. The actuary's method uses information from consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrate various sources to produce average values thereby reducing reliance on a single data source.

Best estimates of arithmetic real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return 2020
Fixed income	Fixed Income	26.00%	1.00%
	Emerging Market Debt	5.00%	3.40%
Equity	US Equity	26.00%	5.72%
	Non-US Equity	12.50%	6.24%
	Global Equity	10.00%	6.23%
	Emerging Market Equity	6.00%	8.61%
Alternatives	Real Estate	6.00%	4.20%
	Private Equity	9.00%	10.29%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%	4.20%
	Risk Parity	0.00%	10.29%

The discount rate used to measure the total pension liability was 7.0% at June 30, 2020, and 7.15% at June 30, 2019. 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.

Asset Class	Assumed Allocation	Expected Real Rate of Return
Global Equity	11.0%	5.0%
U.S. Equity	22.5%	4.3%
Non- U.S. Equity	22.5%	5.5%
Real Estate	11.0%	3.6%
Private Equity	5.0%	6.8%
Fixed Income	28.0%	0.0%
Total	100%	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

Note S – PENSION PLANS (Continued)

**The Retirement Plan for Employees of East 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 as of December 31, 2020.

Asset Class	2020
	Long-Term Expected Real Rate of Return
U.S. Cash	-0.78%
U.S. Core Bonds	0.08%
U.S. Equity Market	4.12%
Non-U.S. Equities	5.84%
Emerging Markets Equities	7.52%
U.S. REITs	5.09%

**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, 2020, the Parish recognized \$17,709 (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 \$2,160 (in thousands) from non-employer contributing entities. At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	Employees' Retirement System of Jefferson Parish		Parochial Employees' Retirement System of Louisiana		State of Louisiana Firefighters' Retirement System	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$1,760	\$ -	\$ -	\$ 36,261	\$6,011	\$ -
Differences between expected and actual experience in the measurement of the total pension liability	-	6,418	-	8,660	-	3,492
Changes in assumptions	-	-	13,510	-	5,276	-
Changes in proportion	-	-	564	916	1,263	3,339
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	-	-	16,672	-	3,169	-
Total	<u>\$1,760</u>	<u>\$ 6,418</u>	<u>\$30,746</u>	<u>\$45,837</u>	<u>\$15,719</u>	<u>\$6,831</u>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

Note S – PENSION PLANS (Continued)

	<b>Hospital District 1 Deferred Inflows of Resources</b>	<b>Hospital District 2 Deferred Inflows of Resources</b>
Net difference between projected and actual earnings on pension plan investments	<u><u>\$4,020</u></u>	<u><u>\$1,279</u></u>

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$19,841 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2021. 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):

	<b>Employees' Retirement System of Jefferson Parish</b>	<b>Parochial Employees' Retirement System of Louisiana</b>	<b>State of Louisiana Firefighters' Retirement System</b>	<b>Hospital District 1</b>	<b>Hospital District 2</b>
<u>Year ended December</u> 31:					
2021	\$(1,563)	\$9,387	\$4,164	\$(1,080)	\$10
2022	(799)	(9,141)	2,344	(383)	763
2023	(1,679)	989	1,625	(2,180)	(368)
2024	(617)	(16,326)	743	(377)	816
2025	-	-	(49)	-	58
Thereafter	-	-	61	-	-
	<u>\$ (4,658)</u>	<u>\$ (15,091)</u>	<u>\$ 8,888</u>	<u>\$ (4,020)</u>	<u>\$ 1,279</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

Financial reporting standards require note disclosures 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

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

	TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
JEDCO	\$ 2,303	\$ 2,249
Jefferson Facilities, Inc.	9	9
J P Finance Authority	1,626	1,626
Totals	<u>\$ 3,938</u>	<u>\$ 3,884</u>

Custodial Credit Risk – Investments

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

	CARRYING AMOUNT
Louisiana Asset Management Pool (LAMP)	\$ 4,265
Others	<u>8,112</u>
Total Investments	<u>\$ 12,377</u>
Per Combined Balance Sheet	
Current Assets - Investments	\$ 12,377
Restricted Assets - Investments	-
<b>Total per Combined Balance Sheet</b>	<b><u>\$ 12,377</u></b>

The \$4,265 invested in LAMP is owned by JEDCO. The \$8,112 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.

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, 2020**

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

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$9,773 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

PROGRAM YEAR	TYPE	RATE	RECEIVABLE
1991	GNMA & FNMA Certificates	7.125	\$ 716
2009ACF	GNMA & Certificates	3.40	9,056
			<u>\$ 9,772</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, 2020, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		ISSUED	OUTSTAN- DING	CURRENT PORTION
			FROM	TO			
<u>JEDCO</u>							
Revenue Bonds							
Revenue Bonds Series 2015	4.15	5/1/2030	\$ 143	\$ 951	<u>\$2,420</u>	<u>\$1,584</u>	<u>143</u>
Compensated Absences-LT	NA					<u>\$82</u>	
<u>Jefferson Facilities, Inc.</u>							
Revenue Bonds							
Jefferson Facilities, Inc. – Jefferson Parking Garage Project	4.55	9/1/2031	\$ 375	\$ 2,200	<u>\$7,615</u>	<u>\$4,794</u>	<u>365</u>
Note Payable	8.76	1/1/2023	\$ 23	\$ 25		<u>\$74</u>	
<u>J P Finance Authority</u>							
Revenue Bonds							
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	3.40	12/1/2028	\$ 1,130	\$ 2,713	<u>\$25,000</u>	<u>\$8,631</u>	
<b>Total all component units</b>					<b><u>\$35,035</u></b>	<b><u>\$15,165</u></b>	<b><u>\$508</u></b>

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2020**

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$17,548 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	JEFFERSON FACILITIES, INC.	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL
2021	212	\$ 551	\$ 1,330	\$ 2,093
2022	212	548	1,330	2,090
2023	211	544	1,330	2,085
2024	210	1,356	1,330	2,896
2025	211	1,356	1,330	2,897
2026-2029	1,053	1,652	2,782	5,487
Total debt service to maturity	\$ 2,109	\$ 6,007	\$ 9,432	\$ 17,548
Less amount representing interest:				
2021	69	\$ 176	\$ 200	\$ 445
2022	63	168	174	405
2023	56	159	147	362
2024	49	256	120	425
2025	43	256	92	391
2026-2029	102	107	69	278
Total debt service to maturity	\$ 382	\$ 1,122	\$ 802	\$ 2,306
Total principal	<u>\$ 1,727</u>	<u>\$ 4,885</u>	<u>\$ 8,630</u>	<u>\$ 15,242</u>

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

3. LONG TERM DEBT (Continued)

GENERAL DEBT

Durr Heavy Construction

In 2008, the State of Louisiana authorized JEDCO to issue \$4.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued in 2009 for the purpose of financing the acquisition, installation of equipment of a manufacturing facility on behalf of a local corporation at its manufacturing plant located in Jefferson Parish. JEDCO's obligations under the Series 2009 Bonds are limited. These special obligations are payable solely from lawfully available funds from payments made by the corporation and certain funds held by the Trustee pursuant to the Trust Indenture. The bonds do not constitute a debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in their financial statements. No other assets are available for payment of the principal or interest on the bonds. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). Beginning in the 2019 tax year and for the remaining term of the PILOT lease, the company must remit to the tax collector a payment equal to the amount of property tax that the company would be subject, if the project were owned by the company and not exempt. For the 2020 tax year, the company owed a Base PILOT rent payment to the Jefferson Parish Sheriff's Office, as tax collector of Jefferson Parish, totaling \$37,328, and the amount of ad valorem taxes that would have been recognized by Jefferson Parish on the assessed value for 2020 totaled \$37,328. Additionally, as the business resides in the City of Harahan, taxes were due. The company made a PILOT Rent payment to the City of Harahan totaling \$11,296. Ad valorem taxes that would have been recognized by the City of Harahan for 2020 totaled \$11,296.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

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

Bella Ridge Apartments: Phases I and II (aka Bella Ridge South LLC and Cottonwood Creek Apartments, LLC)

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, 2020, 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).

Dyno Nobel

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

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

Kenner Discovery Health Sciences Academy

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.

OMC West JV, LLC

On December 1, 2018, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with OMC West JV, L.L.C. in an aggregate principal amount of up to \$42,100,000 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, 2020, no bonds have been issued for the Project. The purpose of the Lease Agreement is to provide for the reimbursement to the company of up to \$6,400,000 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.

US Foods, Inc.

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, 2020, 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.

Avondale Marine LLC

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, 2020, 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, 2020**

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

Laitram, L.L.C.

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. In December 2020 through the Second Supplemental Act of Conveyance, as amended through a Ratification of and Amendment to Second Supplemental Act of Conveyance, As of January 2021, the company conveyed \$20,024,149 in asset to JEDCO that it installed and placed in service from January 1, 2020 through December 31, 2020. 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.

**NOTE U – TRANSFER OF OPERATIONS OF HOSPITAL SERVICE DISTRICT NO. 2 EAST JEFFERSON GENERAL HOSPITAL**

Effective October 1<sup>st</sup>, 2020 the operations of Hospital Service District No. 2 dba East Jefferson General Hospital (the District) were transferred to the Parish. The transfer of operations was necessary due to an Asset Purchase Agreement between the District and Louisiana Children's Medical Center and LCMC Health Holdings, Inc. (collectively, LCMC) effective October 1<sup>st</sup> 2020. After the Asset Purchase Agreement, the District's board was dissolved as of the transaction date of October 1<sup>st</sup> 2020, and the governing authority of the District became the Parish Council. The change in the governing authority and operational function from providing healthcare services to supporting health and wellness activities are the primary reasons for the transfer of operations.

Under the terms of the agreement, the total purchase price was \$105 million, which included a \$90 million payment to the Hospital at the time of closing plus working capital adjustments and \$15 million in additional performance payments to be paid over a three year period (\$5 million per year), contingent upon certain performance metrics. The working capital adjustment was finalized in April 2021 and was approximately \$12 million. LCMC acquired substantially all assets and assumed certain liabilities with the exception of cash, pension plan assets and liabilities and certain excluded assets and liabilities.

At the time of transfer of operations to the Parish, the District reported balances as a business type activity, but after the transfer, the District is classified as a governmental fund type since the District will no longer be engaged in providing healthcare services in exchange transactions. The Parish recognized the following assets, liabilities and fund balance related to the transfer:

<b>Net Transferred Assets (In thousands)</b>	
Cash	\$ 76,791
Receivables	14,661
Restricted Cash and Cash Equivalents	2,000
<b>Total Assets</b>	<u>\$ 93,452</u>
 <b>Transferred Liabilities</b>	
Accounts Payable	\$ 1,446
Health Insurance Claims	1,509
Other Accrued Liabilities	10,342
<b>Total Liabilities</b>	<u>\$ 13,297</u>
 <b>Fund Balance</b>	
<b>Restricted Fund Balance</b>	<u><u>\$ 80,155</u></u>

**NOTE V – SUBSEQUENT EVENTS**

The American Rescue Plan Act of 2021 was enacted on March 11, 2021 and included an appropriation of \$350 billion in emergency in Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). The purpose of these funds is provide an infusion of resources to help state and local government address the economic impacts of the COVID-19 pandemic and lay the foundation of an equitable recovery. The Treasury Department has issued an Interim Final Rule outlining the available uses of the funds and how they are to be distributed. The approved uses of the funds include but are not limited to government revenue replacement, water, sewer, and broadband infrastructure projects, economic stabilization efforts, and support of COVID-19 response efforts. Subsequent to year end, Jefferson Parish received a direct distribution from the Treasury Department of \$42,003,347 which represents half of the Parish's award under this program. The second half of the award will be distributed in May of 2022

Resolution #13777 adopted June 9<sup>th</sup> 2021, authorized the Parish of Jefferson to proceed with not to exceed \$11,000,000 financing through the Louisiana Local Government Environmental Facilities and Community Development Authority ("LCDA") requesting the LCDA to issue its revenue bonds and authorizing application to the State Bond Commission.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2020

NOTE W – FUTURE ACCOUNTING PRONOUNCEMENTS

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

GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the Parish beginning with its fiscal year ending December 31, 2022 with earlier adoption encouraged. Statement No. 87 Establishes a single approach to accounting for an reporting leases by state and local governments. Under this statement a government entity that is a lessee must recognize a lease liability and an intangible asset representing the lessee's right to use the leased asset. In addition, the entity must report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, interest expense on the lease liability and note disclosures about the lease.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the Parish beginning with its year ending December 31, 2022. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to leases, retirement obligations and fair value measurement and application.

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



**REQUIRED SUPPLEMENTARY  
INFORMATION**

**JEFFERSON PARISH, LOUISIANA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS**

**THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH\***

**LAST TEN FISCAL YEARS\*\***

**SCHEDULE OF NET PENSION LIABILITY**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 46,733,946	\$ 45,954,721	\$ 47,282,111	\$ 48,420,268	\$ 46,405,336	\$ 46,264,820	\$44,595,146
Plan Fiduciary Net Position, restated	<u>53,855,239</u>	<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)	<u>\$ (7,121,293)</u>	<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>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-2092.10%	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

**SCHEDULE OF CONTRIBUTIONS**

	<u>2020</u>	<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)	\$ 412,120	\$ 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	<u>686,866</u>	<u>831,994</u>	<u>1,437,221</u>	<u>1,562,975</u>	<u>2,497,301</u>	<u>2,387,312</u>	<u>2,323,478</u>
Contribution Deficiency/(Excess)	<u>\$ (274,746)</u>	<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	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Contributions as a Percentage of Covered Payroll	201.79%	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, 2020
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.1%
Projected salary increases	5.00%
Investment rate of return	4.75%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2020 was 4.75% and overall salary scale was 5.00%.

\*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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:							
Service cost	\$ 12,189	\$ 14,757	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,238,083	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	(455,299)	(1,071,131)	(895,823)	(427,223)	285,538	(367,601)	(555,723)
Changes of assumptions	1,424,500	-	-	2,569,457	-	1,763,465	-
Benefit payments	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(16,979)	(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>779,225</u>	<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>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>	<u>44,853,904</u>
Total Pension Liability - Ending (a)	<u>\$ 46,733,946</u>	<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	\$ 3,603	\$ 4,761	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	686,866	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-
Net investment income	5,559,271	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	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(16,979)	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Administrative expenses	<u>(471,932)</u>	<u>(343,991)</u>	<u>(507,353)</u>	<u>(393,215)</u>	<u>(405,865)</u>	<u>(302,100)</u>	<u>(319,817)</u>
Net Change in Plan Fiduciary Net Position	<u>3,337,560</u>	<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>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>	<u>40,877,067</u>
Plan Fiduciary Net Position - Ending (b)	<u>53,855,239</u>	<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)	\$ (7,121,293)	\$ (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	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-2092.10%	-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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 100,549,959	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
Plan Fiduciary Net Position, restated	<u>75,971,789</u>	<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	<u>\$ 24,578,170</u>	<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	75.56%	73.33%	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	N/A	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	N/A	209.19%	191.59%

SCHEDULE OF CONTRIBUTIONS

	<u>2020</u>	<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)	\$ 2,007,703	\$ 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>2,007,703</u>	<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>\$ -</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	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, 2020
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.1% and 2.20%
Projected salary increases	N/A
Investment rate of return	7.0%

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

\*\*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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability:</b>							
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 391,500	\$ 323,166
Interest	6,930,317	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	(549,585)	145,320	(4,549,453)	(1,375,829)	(707,968)	4,051,107	1,737,592
Changes of assumptions	(422,253)	1,772,278	-	-	5,766,246	-	11,028,337
Benefit payments	(8,679,302)	(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>(2,720,823)</u>	<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>103,270,782</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>	<u>97,327,968</u>
Total Pension Liability - Ending (a)	<u>\$ 100,549,959</u>	<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>
<b>Plan Fiduciary Net Position:</b>							
Contributions - Member	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	2,007,703	1,705,153	35,694,829	9,919,427	-	3,601,769	3,457,582
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-
Net investment income	7,019,211	13,698,877	(4,865,245)	7,131,616	4,050,315	(54,972)	4,471,241
Other Income	-	-	-	-	-	-	-
Benefit payments	(8,670,342)	(8,904,145)	(19,727,502)	(8,838,804)	(10,048,921)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-	-
Administrative expenses	(238,082)	(368,933)	(906,972)	(462,172)	-	(541,362)	(199,798)
Net Change in Plan Fiduciary Net Position	<u>109,530</u>	<u>6,130,952</u>	<u>10,195,110</u>	<u>7,750,067</u>	<u>(5,998,606)</u>	<u>(3,745,739)</u>	<u>1,937,618</u>
Plan Fiduciary Net Position - Beginning	<u>75,862,259</u>	<u>69,731,307</u>	<u>59,536,197</u>	<u>51,786,130</u>	<u>57,784,736</u>	<u>60,837,664</u>	<u>58,900,046</u>
Plan Fiduciary Net Position - Ending (b)	<u>75,971,789</u>	<u>75,862,259</u>	<u>69,731,307</u>	<u>59,536,197</u>	<u>51,786,130</u>	<u>57,091,925</u>	<u>60,837,664</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 24,578,170	\$ 27,408,523	\$ 33,582,987	\$ 60,336,830	\$ 70,095,360	\$ 60,588,399	\$ 51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.56%	73.46%	67.49%	49.67%	42.49%	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	N/A	209.19%	190.51%

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

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

JEFFERSON PARISH, LOUISIANA

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

RETIREMENT PLAN FOR EMPLOYEES OF EAST JEFFERSON MEDICAL CENTER

LAST TEN FISCAL YEARS\*\*

SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 72,526,589	\$ 83,714,888	\$ 83,777,100	\$ 80,727,672	\$ 80,409,889	\$ 75,869,220	\$ 74,758,328
Plan Fiduciary Net Position, restated	<u>35,924,045</u>	<u>51,754,097</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>
Net Pension Liability	<u>\$ 36,602,544</u>	<u>\$ 31,960,791</u>	<u>\$ 38,638,358</u>	<u>\$ 30,751,266</u>	<u>\$ 35,178,079</u>	<u>\$ 31,896,213</u>	<u>\$ 29,084,831</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	49.53%	61.82%	53.88%	61.91%	56.25%	57.96%	61.09%
Covered Payroll	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	154.16%	167.65%	127.96%	130.82%	96.22%	81.55%

SCHEDULE OF CONTRIBUTIONS

	<u>2020</u>	<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)	\$ 2,651,344	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,499,752	\$ 2,506,300
Contributions in Relation to the Actuarially Determined Contribution	\$ 2,651,344	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,499,752	\$ 2,506,300
Contribution Excess/(Deficiency)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Contributions as a Percentage of Covered Payroll	N/A	14.17%	10.76%	11.66%	10.47%	7.54%	7.03%

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, 2020
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.2%
Projected salary increases	N/A
Investment rate of return	7.0%

\*\*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 EAST JEFFERSON MEDICAL CENTER\***  
**LAST TEN FISCAL YEARS\*\***

For the fiscal year ended December 31,	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Total Pension Liability:</b>							
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	5,196,281	5,684,898	5,477,864	5,462,102	5,428,629	5,456,932	5,372,794
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	1,697,672	(612,540)	(186,959)	(386,811)	(395,081)	(347,572)	(384,755)
Changes of assumptions	(764,286)	82,194	2,703,458	-	3,858,117	-	-
Benefit payments	(17,317,966)	(5,216,764)	(4,944,935)	(4,757,508)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Net Change in Total Pension Liability	<u>(11,188,299)</u>	<u>(62,212)</u>	<u>3,049,428</u>	<u>317,783</u>	<u>4,540,669</u>	<u>1,110,892</u>	<u>1,254,107</u>
Total Pension Liability - Beginning	<u>83,714,888</u>	<u>83,777,100</u>	<u>80,727,672</u>	<u>80,409,889</u>	<u>75,869,220</u>	<u>74,758,328</u>	<u>73,504,221</u>
Total Pension Liability - Ending (a)	<u>\$ 72,526,589</u>	<u>\$ 83,714,888</u>	<u>\$ 83,777,100</u>	<u>\$ 80,727,672</u>	<u>\$ 80,409,889</u>	<u>\$ 75,869,220</u>	<u>\$ 74,758,328</u>
<b>Plan Fiduciary Net Position:</b>							
Contributions - Member	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Employer	2,651,344	2,937,614	2,480,111	2,801,979	2,815,274	2,499,752	2,506,300
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-
Net investment income	(1,033,658)	8,921,212	(2,314,209)	6,758,697	2,848,966	(147,444)	3,055,377
Other Income	-	-	-	-	-	-	-
Benefit payments	(17,317,966)	(5,216,764)	(4,944,935)	(4,759,735)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-
Administrative expenses	(89,929)	(66,550)	(58,631)	(56,345)	(54,441)	(54,330)	(58,102)
Net Change in Plan Fiduciary Net Position	<u>(15,790,209)</u>	<u>6,575,512</u>	<u>(4,837,664)</u>	<u>4,744,596</u>	<u>1,258,803</u>	<u>(1,700,490)</u>	<u>1,769,643</u>
Plan Fiduciary Net Position - Beginning	<u>51,714,254</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>	<u>43,903,854</u>
Plan Fiduciary Net Position - Ending (b)	<u>35,924,045</u>	<u>51,714,254</u>	<u>45,138,742</u>	<u>49,976,406</u>	<u>45,231,810</u>	<u>43,973,007</u>	<u>45,673,497</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 36,602,544	\$ 32,000,634	\$ 38,638,358	\$ 30,751,266	\$ 35,178,079	\$ 31,896,213	\$ 29,084,831
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	49.53%	61.77%	53.88%	61.91%	56.25%	57.96%	61.09%
Covered Payroll	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	154.35%	167.65%	127.96%	130.82%	96.22%	81.55%

\*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,

	2020		2019		2018		2017		2016		2015		2014	
	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	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 16,672,289	\$ 5,913,876	\$ 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	16,672,289	5,913,876	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
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 136,100,256	\$ 19,601,322	\$ 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	12.3%	30.17%	11.5%	27.15%	11.5%	26.50%	12.5%	25.88%	13.0%	26.17%	14.5%	28.17%	16.0%	28.76%

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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>2020</u>		<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												
Parish proportion (%) of net pension liability/(asset)	20.55%	7.87%	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)	\$ 4,707,461	\$ 54,579,762	\$ 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	\$ 130,472,623	\$ 19,732,661	\$ 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	3.61%	276.60%	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	99.89%	72.61%	88.86%	74.76%	101.98%	74.76%	94.15%	73.55%	99.15%	72.45%	99.15%	72.45%	99.77%	76.02%

103 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>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability:</b>			
Service cost	\$ 1,431,211	\$ 1,386,027	\$ 1,487,760
Interest	5,155,629	5,731,570	6,143,895
Changes in benefit terms	-	-	733,896
Differences between expected and actual experience	(10,805)	(42,219,012)	-
Changes in assumptions/other inputs	11,852,610	24,885,687	14,830,702
Benefit payments	(7,496,344)	(6,973,279)	(7,412,715)
	<u>10,932,301</u>	<u>(17,189,007)</u>	<u>15,783,538</u>
<b>Net change in total OPEB Liability</b>			
<b>Total OPEB liability - beginning</b>	<u>164,213,264</u>	<u>181,402,271</u>	<u>165,618,733</u>
<b>Total OPEB liability - ending</b>	<u>\$ 175,145,565</u>	<u>\$ 164,213,264</u>	<u>\$ 181,402,271</u>
Covered Employee Payroll	\$ 144,499,923	\$ 140,975,535	\$ 140,620,970
Total OPEB Liability as a percentage of covered employee payroll	121.2%	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.

24<sup>th</sup> 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, DVDs, CDs, online databases and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

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

## URBAN REDEVELOPMENT & HOUSING

Economic Development accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in Jefferson Parish.

Terrytown Redevelopment accounts for a portion of the sales and use tax collected within the taxing area within the district commonly known as the Oakwood Shopping Center to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

Metairie CBD District accounts for a portion of the sales and use tax collected within the taxing area within the unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard, to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

Jefferson Highway Economic Development District accounts for a portion of sales and use tax collected within the taxing area bounded by the Mississippi River at the intersection of River Road and the Jefferson Parish line, north to the intersection of the Parish line and Earhart Expressway, west along Earhart Expressway to North Causeway Boulevard then south to River Road. Collections are to provide funding for economic development and infrastructure improvements to leverage the Ochsner Medical Center Expansion Project enabling job growth, and other economic goals that will benefit the Parish.

Churchill Economic Development District accounts for a portion of the sales and use tax collected within the taxing area bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and Westbank Expressway in Jefferson Parish, to promote economic development in the Churchill Technology and Business Park and any authorized purpose of the District.

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

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

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

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

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

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 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
- 24<sup>th</sup> 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, 2020

FUND	ASSETS															
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INVENTORY OPERATING SUPPLIES	RESTRICTED CASH AND CASH EQUIVALENTS	TOTAL							
				INTEREST	AD VALOREM TAX	ACCOUNTS				INTER- GOVERNMENTAL						
<b>SPECIAL REVENUE:</b>																
Ambulance District #2	\$	\$	\$	133,732	\$	519,829	\$	18	\$	\$	\$	653,579				
Juvenile Services				7,428,688		12,265,402		21,322				19,715,412				
Emergency Communications District				557,475						1,412,174		1,969,649				
Security Enhancement Districts				7,322		609,364		430				617,116				
24th Judicial District																
Court Commissioners				169,809				28,275		48,703		246,787				
Fire District #3				3,946,173		3,372,672		658		69,252		7,388,755				
Fire District #4				455,546		832,789		49				1,288,384				
Fire District #5				6,009,661		3,588,967		239				9,598,867				
Fire District #6				13,548,919		5,139,767		1,447				18,690,133				
Fire District #7				1,098,686		4,156,416		743		61,528		5,317,373				
Fire District #8				3,013,885		7,509,184		9,208				10,532,277				
Fire District #9				271,824		997,767		35				1,269,626				
Criminal Justice				293,440		4,544,280		2,227				4,839,947				
Inspector General				1,296,711		1,367,839		479				2,665,029				
Off Duty Witness Fees				3,665,071				20,001				3,685,072				
Streets Department				18,878,293								26,750,270				
Comprehensive Zoning Overlay				1,302,928						136,296		1,302,928				
Consolidated Road Lighting District						8,206,878		3,405			6,088,616	14,298,899				
Road Lighting District #7				1,673,217		259,915		9				1,933,141				
Consolidated Garbage District #1	198,099			5,942,163		10,941,317		4,442		3,337,854		20,423,875				
Consolidated Drainage District #2				23,361,322		16,824,617		2,898,983		3,671		43,440,230				
Transit Operations				18,460,700		7,366,853		41,458		15,246		25,884,257				
Transit - Mobility Impaired				9,968,960		3,683,448		2,344				13,654,752				
Animal Shelter				5,102,452		5,054,996		3,287		2,654		10,163,389				
Mosquito Control				2,363,212						698,898		3,062,110				
Health Unit				434,923		789,843		514		3,776		1,229,056				
Human Services Authority				544,347		2,053,592		1,335		13,117		2,612,391				
Senior Services				1,018,533		1,379,759		559				2,398,851				
Public Education & Government Programming				4,083,017						67,553		4,150,570				
BP Settlement Fund				6,321,568								6,321,568				
Consolidated Jefferson Recreation and Community Center and Playground District		25		16,425,020		28,320,267		11,324		3,044		44,759,680				
Alario Center				552,317						209		552,526				
Playground District #16				636,572		519,829		18				1,156,419				
West Jefferson Park and Community Center and Playground District				526,896						176,792		703,688				
Lafreniere Park Recreation District				1,150,748						249,478		1,400,226				
Library				10,462,308		22,783,963		15,545				33,261,816				
LaSalle Park				1,035,384								1,035,384				
Culture and Parks				1,096,506		3,164,521		12,626				4,273,653				
Off Track Betting				446,204								446,204				
Video Poker				1,463,493				124,533				1,588,026				
Tourism				1,223,909				143,759				1,367,668				
Riverboat Gaming				2,573,630						104,897		2,678,527				
Health Premium Return				16								16				
Economic Development				2,133,668		1,379,759		559				3,513,986				
Terrytown Redevelopment				3,163,709				86,811				3,250,520				
Metairie CBD District				437,896				30,504				468,400				
Churchill Economic Development District				173,166				3,512				176,678				
Jefferson Hwy Economic Development District				360,378				349,816				710,194				
<b>TOTAL SPECIAL REVENUE</b>	<b>\$</b>	<b>198,124</b>	<b>\$</b>	<b>185,214,397</b>	<b>\$</b>	<b>157,633,833</b>	<b>\$</b>	<b>11,556,155</b>	<b>\$</b>	<b>6,268,846</b>	<b>\$</b>	<b>487,933</b>	<b>\$</b>	<b>6,088,616</b>	<b>\$</b>	<b>367,447,904</b>

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JEFFERSON PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2020

FUND	ASSETS									
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	RECEIVABLES			INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	RESTRICTED CASH AND CASH EQUIVALENTS	TOTAL
				INTEREST	AD VALOREM TAX	ACCOUNTS				
<b>DEBT SERVICE:</b>										
Special Sales Tax Revenue Bonds	\$ 4,508,949	\$	\$ 9,122,069	\$	\$	\$ 10,005,167	\$	\$	\$	\$ 23,636,185
Hotel Occupancy Tax Bonds	7,997		297,557			120,205				425,759
Public Improvement Revenue Bonds	1,323,848					5,500	283,767			1,613,115
Certificates of Indebtedness			6,653							6,653
General Obligation Bonds			156,307			1,086				157,393
Loan Programs	1,395,110		8,333,065							9,728,175
<b>TOTAL DEBT SERVICE</b>	<b>\$ 7,235,904</b>	<b>\$</b>	<b>\$ 17,915,651</b>	<b>\$</b>	<b>\$</b>	<b>\$ 10,131,958</b>	<b>\$ 283,767</b>	<b>\$</b>	<b>\$</b>	<b>\$ 35,567,280</b>
<b>CAPITAL PROJECTS:</b>										
Courthouse Complex	\$	\$	\$ 4,164,454	\$	\$	\$	\$	\$	\$	\$ 4,164,454
General Government Misc Capital Improvements			10,278,810			8,208	1,526			10,288,544
Fire Capital Improvements			18,927,285							18,927,285
Public Safety Misc Capital Improvements			9,711,068							9,711,068
Roads and Streets Capital Improvements	1,726,822		49,471,886			285				51,198,993
Sewer Capital Improvements			21,505,474			29,871				21,535,345
Environmental & Landfill Improvements	21,409,932		11,785,516							33,195,448
Playground & Library Improvements	4,547,671		61,525,264							66,072,935
Lasalle Park	189		3,966,987							3,967,176
Culture & Recreation Misc Capital Improvements			4,845,781			10,958				4,856,739
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 27,684,614</b>	<b>\$</b>	<b>\$ 196,182,525</b>	<b>\$</b>	<b>\$</b>	<b>\$ 49,322</b>	<b>\$ 1,526</b>	<b>\$</b>	<b>\$</b>	<b>\$ 223,917,987</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 35,118,642</b>	<b>\$</b>	<b>\$ 399,312,573</b>	<b>\$</b>	<b>\$ 157,633,833</b>	<b>\$ 21,737,435</b>	<b>\$ 6,554,139</b>	<b>\$ 487,933</b>	<b>\$ 6,088,616</b>	<b>\$ 626,933,171</b>

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

December 31, 2020

LIABILITIES AND FUND BALANCES

FUND	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	OTHER PAYABLES AND ACCRUALS	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL		
								NON-SPENDABLE	RESTRICTED	COMMITTED			UNASSIGNED	
<b>SPECIAL REVENUE:</b>														
Ambulance District #2	\$	\$	\$	\$	519,844	\$	519,844	\$	133,735	\$	\$	133,735	\$	653,579
Juvenile Services	146,764	633		310,087	12,284,848		12,742,332		6,973,080			6,973,080		19,715,412
Emergency Communications District	572,031	1,209,177					1,781,208		188,441			188,441		1,969,649
Security Enhancement Districts	180				609,365		609,545		7,571			7,571		617,116
24th Judicial District Court Commissioners				51,476			51,476		195,311			195,311		246,787
Fire District #3					3,386,814		3,386,814		4,001,941			4,001,941		7,388,755
Fire District #4					832,795		832,795		455,589			455,589		1,288,384
Fire District #5					3,600,262		3,600,262		5,998,605			5,998,605		9,598,867
Fire District #6					5,145,893		5,145,893		13,544,240			13,544,240		18,690,133
Fire District #7					4,179,790		4,179,790		1,137,583			1,137,583		5,317,373
Fire District #8					7,537,052		7,537,052		2,995,225			2,995,225		10,532,275
Fire District #9					997,795		997,795		271,831			271,831		1,269,626
Criminal Justice					4,545,320		4,545,320		294,627			294,627		4,839,947
Inspector General	6,143			35,660	1,368,174		1,409,977		1,255,052			1,255,052		2,665,029
Off Duty Witness Fees	13,250						13,250		3,671,822			3,671,822		3,685,072
Streets Department	1,570,347			410,965			1,981,312	136,296	24,632,662			24,768,958		26,750,270
Comprehensive Zoning Overlay	57,590						57,590		1,245,338			1,245,338		1,302,928
Consolidated Road Lighting District	628,829		1,549,638	14,142	8,272,248	4,833,921	15,298,778				(999,879)	(999,879)		14,298,899
Road Lighting District #7	9,879				260,368		270,247		1,662,894			1,662,894		1,933,141
Consolidated Garbage District #1	4,943,362			8,885	11,013,076		15,965,323		4,458,552			4,458,552		20,423,875
Consolidated Drainage District #2	880,638			477,349	17,025,260		18,383,247	351,637	24,705,346			25,056,983		43,440,230
Transit Operations	1,095,860			6,949	7,368,372		8,471,181		17,413,076			17,413,076		25,884,257
Transit - Mobility Impaired	187,153			1,737	3,684,208		3,873,098		9,781,654			9,781,654		13,654,752
Animal Shelter	66,888			82,846	5,106,311		5,256,045		4,907,344			4,907,344		10,163,389
Mosquito Control	322,658						322,658		2,739,452			2,739,452		3,062,110
Health Unit	88,946			2,115	797,861		888,922		340,134			340,134		1,229,056
Human Services Authority					2,074,438		2,074,438		537,953			537,953		2,612,391
Senior Services	88,334			6,458	1,380,095		1,474,887		923,964			923,964		2,398,851
Public Education & Government Programming	1,097						1,097		4,149,473			4,149,473		4,150,570
BP Settlement Fund									6,321,568			6,321,568		6,321,568
Consolidated Jefferson Recreation and Community Center and Playground District	259,083			517,449	28,462,015		29,238,547		15,521,133			15,521,133		44,759,680
Alario Center	10,968			4,981			15,949		536,577			536,577		552,526
Playground District #16					519,844		519,844		636,575			636,575		1,156,419
West Jefferson Park and Community Center and Playground District	7,951			2,431			10,382		693,306			693,306		703,688
Lafreniere Park Recreation District	64,917	15,195		48,291			128,403		1,271,823			1,271,823		1,400,226
Library	281,675			388,619	22,932,465		23,602,759		9,659,057			9,659,057		33,261,816
LaSalle Park	3,453						3,453		1,031,931			1,031,931		1,035,384
Culture and Parks	1,727				3,165,224		3,166,951		1,106,702			1,106,702		4,273,653
Off Track Betting							446,204		446,204			446,204		446,204
Video Poker									1,588,026			1,588,026		1,588,026
Tourism	15,546						15,546		1,352,122			1,352,122		1,367,668
Riverboat Gaming	7,061						7,061		2,671,466			2,671,466		2,678,527
Health Premium Return									16			16		16
Economic Development	6,000			3,213	1,380,095		1,389,308		2,124,678			2,124,678		3,513,986
Terrytown Redevelopment									3,250,520			3,250,520		3,250,520
Metairie CBD District									468,400			468,400		468,400
Churchhill Economic Development District									176,678			176,678		176,678
Jefferson Hwy Economic Development District									710,194			710,194		710,194
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 11,338,330</b>	<b>\$ 1,225,005</b>	<b>\$ 1,549,638</b>	<b>\$ 2,373,653</b>	<b>\$ 158,449,832</b>	<b>\$ 4,833,921</b>	<b>\$ 179,770,379</b>	<b>\$ 487,933</b>	<b>\$ 188,189,471</b>	<b>\$</b>	<b>\$ (999,879)</b>	<b>\$ 187,677,525</b>	<b>\$</b>	<b>367,447,904</b>

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

December 31, 2020

FUND	LIABILITIES AND FUND BALANCES										TOTAL FUND BALANCE		
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	OTHER PAYABLES AND ACCRUALS	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES	NON-SPENDABLE	RESTRICTED	COMMITTED	UNASSIGNED	BALANCE	TOTAL
<b>DEBT SERVICE:</b>													
Special Sales Tax Revenue Bonds	\$	\$	\$	\$		\$	\$	\$	\$ 23,636,185	\$	\$	\$ 23,636,185	\$ 23,636,185
Hotel Occupancy Tax Bonds	651						651		425,108			425,108	425,759
Public Improvement Revenue Bonds			534,154				534,154		1,078,961			1,078,961	1,613,115
Certificates of Indebtedness									6,653			6,653	6,653
General Obligation Bonds									157,393			157,393	157,393
Loan Programs									9,728,175			9,728,175	9,728,175
<b>TOTAL DEBT SERVICE</b>	<b>\$ 651</b>	<b>\$</b>	<b>\$ 534,154</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 534,805</b>	<b>\$</b>	<b>\$ 35,032,475</b>	<b>\$</b>	<b>\$</b>	<b>\$ 35,032,475</b>	<b>\$ 35,567,280</b>
<b>CAPITAL PROJECTS:</b>													
Courthouse Complex	\$ 75,876	\$ 2,365	\$	\$		\$	\$ 78,241	\$	\$ 4,086,213	\$	\$	\$ 4,086,213	\$ 4,164,454
General Government Misc Capital Improvements	42,235			2,081			44,316		10,244,228			10,244,228	10,288,544
Fire Capital Improvements	320,766						320,766		18,606,519			18,606,519	18,927,285
Public Safety Misc Capital Improvements	27,100						27,100		9,683,968			9,683,968	9,711,068
Roads and Streets Capital Improvements	1,691,759						1,691,759		49,507,234			49,507,234	51,198,993
Sewer Capital Improvements	2,730,410					29,871	2,760,281		18,775,064			18,775,064	21,535,345
Environmental & landfill Improvements	3,778,461						3,778,461		29,416,987			29,416,987	33,195,448
Playground & Library Improvements	1,865,387	112,573					1,977,960		64,094,975			64,094,975	66,072,935
Lasalle Park	26,782						26,782		3,940,394			3,940,394	3,967,176
Culture & Recreation Misc Capital Improvements	561,997						561,997		4,294,742			4,294,742	4,856,739
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 11,120,773</b>	<b>\$ 114,938</b>	<b>\$</b>	<b>\$ 2,081</b>	<b>\$</b>	<b>\$ 29,871</b>	<b>\$ 11,267,663</b>	<b>\$</b>	<b>\$ 212,650,324</b>	<b>\$</b>	<b>\$</b>	<b>\$ 212,650,324</b>	<b>\$ 223,917,987</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 22,459,754</b>	<b>\$ 1,339,943</b>	<b>\$ 2,083,792</b>	<b>\$ 2,375,734</b>	<b>158,449,832</b>	<b>\$ 4,863,792</b>	<b>\$ 191,572,847</b>	<b>\$ 487,933</b>	<b>\$ 223,221,946</b>	<b>\$ 212,650,324</b>	<b>\$ (999,879)</b>	<b>\$ 435,360,324</b>	<b>\$ 626,933,171</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER- GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS	MISCELLANEOUS	TOTAL
<b>SPECIAL REVENUE:</b>								
Ambulance District #2	\$ 531,844					\$ 8,850		\$ 540,694
Juvenile Services	12,050,075		443,451	23,514	8,187	323,647		12,848,874
Emergency Communications District				7,566,880		14,875		7,581,755
Security Enhancement Districts	599,550					6,526		606,076
24th Judicial District								
Court Commissioners					944,263	1,881		946,144
Fire District #3	3,314,774		191,734	392,796		168,250		4,067,554
Fire District #4	702,701		14,644			20,564		737,909
Fire District #5	3,590,632		134,533			204,817		3,929,982
Fire District #6	4,558,743		119,667			435,826	8,523	5,122,759
Fire District #7	3,869,727		103,048	346,806		71,950		4,391,531
Fire District #8	7,433,134		233,001			163,459		7,829,594
Fire District #9	1,021,086		9,469			17,261		1,047,816
Criminal Justice	4,479,026					41,344		4,520,370
Inspector General	1,335,195					50,543		1,385,738
Off Duty Witness Fees					291,519	112,662		404,181
Streets Department	37,061,779	1,003,067	1,500,872	60,871		406,434	458,632	40,491,655
Comprehensive Zoning Overlay						42,747	646,953	689,700
Consolidated Road Lighting District	8,071,525		187,908			44,502	7,727	8,311,662
Road Lighting District #7	266,340		1,323			50,604		318,267
Consolidated Garbage District #1	10,743,128		204,854	24,581,014		231,453	774,516	36,534,965
Consolidated Drainage District #2	35,638,466		605,412			855,350	103,582	37,202,810
Transit Operations	7,257,823		467,470	1,729,701		556,475	984	10,012,453
Transit - Mobility Impaired	3,628,920			104,415		314,907		4,048,242
Animal Shelter	4,970,717		149,260	205,637	18,921	191,093	84,793	5,620,421
Mosquito Control			299,654	4,603,657		67,802		4,971,113
Health Unit	776,541		23,322			22,299	45,310	867,472
Human Services Authority	2,019,275		60,636			49,103		2,129,014
Senior Services	1,359,335					41,396		1,400,731
Public Education & Government Programming	470,844					120,194		591,038
BP Settlement Fund						141,751		141,751
Consolidated Jefferson Recreation and Community Center and Playground District	27,814,878		401,251	437,532		717,094	142,996	29,513,751
Alario Center			137,696	345,733		6,578	16,599	506,606
Playground District #16	531,832					23,058		554,890
West Jefferson Park and Community Center and Playground District				966,273		18,163		984,436
Lafreniere Park Recreation District				2,032,786		32,061	2,511	2,067,358
Library	22,394,085		435,159	54,314	53,213	506,575	223,123	23,666,469
LaSalle Park	12,519		146,291	107,716		20,667		287,193
Culture and Parks	3,183,914					52,523		3,236,437
Off Track Betting				355,663		9,021		364,684
Video Poker				1,335,455		32,336		1,367,791
Tourism	918,258					30,848		949,106
Riverboat Gaming				1,601,465		61,183		1,662,648
Health Premium Return						1		1
Economic Development	1,358,709					71,785		1,430,494
Terrytown Redevelopment	124,909					90,778		215,687
Metairie CBD District	90,098					14,050		104,148
Churchill Economic Development District	3,512					5,053		8,565
Jefferson Hwy Economic Development District	564,250					4,617		568,867
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 212,748,144</b>	<b>\$ 1,003,067</b>	<b>\$ 5,870,655</b>	<b>\$ 46,852,228</b>	<b>\$ 1,316,103</b>	<b>\$ 6,474,956</b>	<b>\$ 2,516,249</b>	<b>\$ 276,781,402</b>

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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, 2020

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER- GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS	MISCELLANEOUS	TOTAL
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 37,149,306	\$	\$	\$	\$	211,773	\$	\$ 37,361,079
Hotel Occupancy Tax Bonds	716,946					14,266		731,212
Public Improvement Revenue Bonds			242,152		605,726	6,901		854,779
Certificates of Indebtedness						146		146
General Obligation Bonds	1,269,562					4,459		1,274,021
Loan Programs	4,569,250		1,886,180			9,759		6,465,189
<b>TOTAL DEBT SERVICE</b>	<b>\$ 43,705,064</b>	<b>\$</b>	<b>\$ 2,128,332</b>	<b>\$</b>	<b>\$ 605,726</b>	<b>\$ 247,304</b>	<b>\$</b>	<b>\$ 46,686,426</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex	\$	\$	843,576	\$	\$	116,002	\$ 120,000	\$ 1,079,578
General Government Misc Capital Improvements			183,000		117,904	305,808	15,000	621,712
Fire Capital Improvements						573,844	1,800,000	2,373,844
Public Safety Misc Capital Improvements						276,613		276,613
Roads and Streets Capital Improvements			1,102,443			1,529,496	80,366	2,712,305
Sewer Capital Improvements	7,730,000					420,914		8,150,914
Environmental & Landfill Improvements		2,000	3,332,962			564,658		3,899,620
Playground & Library Improvements	429		468,243			1,866,454	349,000	2,684,126
Lasalle Park			60,358	41,697		97,807		199,862
Culture & Recreation Misc Capital Improvements	64,848		409,527			136,434	267,926	878,735
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 7,795,277</b>	<b>\$ 2,000</b>	<b>\$ 6,400,109</b>	<b>\$ 41,697</b>	<b>\$ 117,904</b>	<b>\$ 5,888,030</b>	<b>\$ 2,632,292</b>	<b>\$ 22,877,309</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 264,248,485</b>	<b>\$ 1,005,067</b>	<b>\$ 14,399,096</b>	<b>\$ 46,893,925</b>	<b>\$ 2,039,733</b>	<b>\$ 12,610,290</b>	<b>\$ 5,148,541</b>	<b>\$ 346,345,137</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2020

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE		CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
								PRINCIPAL	INTEREST AND OTHER CHARGES			
<b>SPECIAL REVENUE:</b>												
Ambulance District #2	\$ 493,467										\$ 493,467	\$ 47,227
Juvenile Services	11,785,148									14,582	11,799,730	1,049,144
Emergency Communications District	7,444,513										7,444,513	137,242
Security Enhancement Districts	605,361										605,361	715
24th Judicial District												
Court Commissioners	1,463,122										1,463,122	(516,978)
Fire District #3	4,691,391										4,691,391	(623,837)
Fire District #4	722,136										722,136	15,773
Fire District #5	4,624,921										4,624,921	(694,939)
Fire District #6	3,756,547										3,756,547	1,366,212
Fire District #7	4,015,590										4,015,590	375,941
Fire District #8	7,444,510										7,444,510	385,084
Fire District #9	942,125										942,125	105,691
Criminal Justice	106,997										106,997	4,413,373
Inspector General	1,351,090										1,351,090	34,648
Off Duty Witness Fees	367,475										367,475	36,706
Streets Department		25,639,823								2,934,319	28,574,142	11,917,513
Comprehensive Zoning Overlay		330,658									330,658	359,042
Consolidated Road Lighting District		6,128,045						486,000	115,025	148,697	6,877,767	1,433,895
Road Lighting District #7		120,005									120,005	198,262
Consolidated Garbage District #1		34,723,020									34,723,020	1,811,945
Consolidated Drainage District #2		33,801,148						211,804	24,358		34,037,310	3,165,500
Transit Operations			14,522,822								14,522,822	(4,510,369)
Transit - Mobility Impaired			2,983,894								2,983,894	1,064,348
Animal Shelter				4,121,549							4,121,549	1,498,872
Mosquito Control				4,335,378							4,335,378	635,735
Health Unit				917,624						20,168	937,792	(70,320)
Human Services Authority				2,410,504							2,410,504	(281,490)
Senior Services				995,381							995,381	405,350
Public Education & Government Programming				242,132							242,132	348,906
BP Settlement Fund				298,555							298,555	(156,804)
Consolidated Jefferson Recreation and Community Center and Playground District					22,234,132					596,379	22,830,511	6,683,240
Alario Center					968,422					24,379	992,801	(486,195)
Playground District #16					439,656						439,656	115,234
West Jefferson Park and Community Center and Playground District					266,556						266,556	717,880
Lafreniere Park Recreation District					2,075,254					22,047	2,097,301	(29,943)
Library					18,314,113					127,819	18,441,932	5,224,537
LaSalle Park					469,883					18,517	488,400	(201,207)
Culture and Parks					896,194						896,194	2,340,243
Off Track Betting						73,870					73,870	290,814
Video Poker						164,897					164,897	1,202,894
Tourism						220,287					220,287	728,819
Riverboat Gaming						397,689					397,689	1,264,959
Health Premium Return				389							389	(388)
Economic Development						294,570					294,570	1,135,924
Terrytown Redevelopment						250,054					250,054	(34,367)
Metairie CBD District						203,541					203,541	(99,393)
Churchill Economic Development District						12					12	8,553
Jefferson Hwy Economic Development District												568,867
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 49,814,393</b>	<b>\$ 100,742,699</b>	<b>\$ 17,506,716</b>	<b>\$ 13,321,512</b>	<b>\$ 45,664,210</b>	<b>\$ 1,604,920</b>	<b>\$ 697,804</b>	<b>\$ 139,383</b>	<b>\$ 3,906,907</b>	<b>\$ 233,398,544</b>	<b>\$ 43,382,858</b>	

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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, 2020

EXPENDITURES

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE		CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
								PRINCIPAL	INTEREST AND OTHER CHARGES			
<b>DEBT SERVICE:</b>												
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$	9,860,000	21,773,660	\$	31,633,660	\$ 5,727,419
Hotel Occupancy Tax Bonds								220,000	199,480		419,480	311,732
Public Improvement Revenue Bonds								555,000	387,813		942,813	(88,034)
Certificates of Indebtedness								825,000	25,771		850,771	(850,625)
General Obligation Bonds								1,215,000	46,516		1,261,516	12,505
Loan Programs								5,840,000	3,455,928		9,295,928	(2,830,739)
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>18,515,000</b>	<b>25,889,168</b>	<b>\$</b>	<b>44,404,168</b>	<b>\$ 2,282,258</b>
<b>CAPITAL PROJECTS:</b>												
Courthouse Complex	\$	\$	\$	\$	\$	\$	469,612	\$	\$	1,358,767	1,828,379	(748,801)
General Government Misc Capital Improvements	303,439	83,232		28,808			920,401			736,029	2,071,909	(1,450,197)
Fire Capital Improvements	55,100									961,903	1,017,003	1,356,841
Public Safety Misc Capital Improvements	53,409										53,409	223,204
Roads and Streets Capital Improvements		1,072,749							102,955	10,235,886	11,411,590	(8,699,285)
Sewer Capital Improvements		535,850								16,144,461	16,680,311	(8,529,397)
Environmental & Landfill Improvements		8,820,750								3,479,762	12,300,512	(8,400,892)
Playground & Library Improvements					1,276,614				185,502	8,475,998	9,938,114	(7,253,988)
Lasalle Park							157,724			281,957	439,681	(239,819)
Culture & Recreation Misc Capital Improvements					79,412					1,639,436	1,718,848	(840,113)
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 411,948</b>	<b>\$ 10,512,581</b>	<b>\$</b>	<b>\$ 28,808</b>	<b>\$ 1,356,026</b>	<b>\$</b>	<b>\$ 1,547,737</b>	<b>\$</b>	<b>288,457</b>	<b>\$ 43,314,199</b>	<b>\$ 57,459,756</b>	<b>\$ (34,582,447)</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 50,226,341</b>	<b>\$ 111,255,280</b>	<b>\$ 17,506,716</b>	<b>\$ 13,350,320</b>	<b>\$ 47,020,236</b>	<b>\$ 1,604,920</b>	<b>\$ 1,547,737</b>	<b>\$ 19,212,804</b>	<b>\$ 26,317,008</b>	<b>\$ 47,221,106</b>	<b>\$ 335,262,468</b>	<b>\$ 11,082,669</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2020

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
<b>SPECIAL REVENUE:</b>										
Ambulance District #2	\$	\$	\$	\$	\$	\$	\$	\$ 47,227	\$ 86,508	\$ 133,735
Juvenile Services				106,699	(3,000,000)		(2,893,301)	(1,844,157)	8,817,237	6,973,080
Emergency Communications District								137,242	51,199	188,441
Security Enhancement Districts								715	6,856	7,571
24th Judicial District										
Court Commissioners				593,347			593,347	76,369	118,942	195,311
Fire District #3					(64,451)		(64,451)	(688,288)	4,690,229	4,001,941
Fire District #4								15,773	439,816	455,589
Fire District #5								(694,939)	6,693,544	5,998,605
Fire District #6								1,366,212	12,178,028	13,544,240
Fire District #7					(265,800)		(265,800)	110,141	1,027,442	1,137,583
Fire District #8								385,084	2,610,141	2,995,225
Fire District #9								105,691	166,140	271,831
Criminal Justice						(4,304,825)	(4,304,825)	108,548	186,079	294,627
Inspector General				12,035			12,035	46,683	1,208,369	1,255,052
Off Duty Witness Fees					(173,347)		(173,347)	(136,641)	3,808,463	3,671,822
Streets Department				414,471	(7,101,955)		(6,687,484)	5,230,029	19,538,929	24,768,958
Comprehensive Zoning Overlay					(227,257)		(227,257)	131,785	1,113,553	1,245,338
Consolidated Road Lighting District					(1,600,000)		(1,600,000)	(166,105)	(833,774)	(999,879)
Road Lighting District #7								198,262	1,464,632	1,662,894
Consolidated Garbage District #1				183,744	(950,000)		(766,256)	1,045,689	3,412,863	4,458,552
Consolidated Drainage District #2				13,983	(1,662,506)		(1,648,523)	1,516,977	23,540,006	25,056,983
Transit Operations				11,340,967	(3,437,500)		7,903,467	3,393,098	14,019,978	17,413,076
Transit - Mobility Impaired				1,013,470	(1,465,555)		(452,085)	612,263	9,169,391	9,781,654
Animal Shelter				1,300	(951,272)		(949,972)	548,900	4,358,444	4,907,344
Mosquito Control								635,735	2,103,717	2,739,452
Health Unit				23,345	(342,993)		(319,648)	(389,968)	730,102	340,134
Human Services Authority				22,345	(74,992)		(52,647)	(334,137)	872,090	537,953
Senior Services					(7,350)		(7,350)	398,000	525,964	923,964
Public Education & Government Programming				600			600	349,506	3,799,967	4,149,473
BP Settlement Fund				2,722,718	(1,085,065)		1,637,653	1,480,849	4,840,719	6,321,568
Consolidated Jefferson Recreation and Community Center and Playground District				295,338	(5,474,100)		(5,178,762)	1,504,478	14,016,655	15,521,133
Alario Center				653,383			653,383	167,188	369,389	536,577
Playground District #16								115,234	521,341	636,575
West Jefferson Park and Community Center and Playground District						(685,901)	(685,901)	31,979	661,327	693,306
Lafreniere Park Recreation District				11,312			11,312	(18,631)	1,290,454	1,271,823
Library				175,688	(2,912,956)		(2,737,268)	2,487,269	7,171,788	9,659,057
LaSalle Park				425,000			425,000	223,793	808,138	1,031,931
Culture and Parks				140,275	(2,211,218)		(2,070,943)	269,300	837,402	1,106,702
Off Track Betting				118,115	(11,738)		106,377	397,191	49,013	446,204
Video Poker				307,524	(237,732)		69,792	1,272,686	315,340	1,588,026
Tourism				123,356	(232,613)		(109,257)	619,562	732,560	1,352,122
Riverboat Gaming				517,930	(91,053)		426,877	1,691,836	979,630	2,671,466
Health Premium Return								(388)	404	16
Economic Development						(650,000)	(650,000)	485,924	1,638,754	2,124,678
Terrytown Redevelopment								(34,367)	3,284,887	3,250,520
Metairie CBD District								(99,393)	567,793	468,400
Churchill Economic Development District								8,553	168,125	176,678
Jefferson Hwy Economic Development District								568,867	141,327	710,194
<b>TOTAL SPECIAL REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 19,216,945</b>	<b>\$ (39,222,179)</b>	<b>\$</b>	<b>\$ (20,005,234)</b>	<b>\$ 23,377,624</b>	<b>\$ 164,299,901</b>	<b>\$ 187,677,525</b>

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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, 2020

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
<b>DEBT SERVICE:</b>										
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$ (11,929,515)	\$	\$ (11,929,515)	\$ (6,202,096)	\$ 29,838,281	\$ 23,636,185
Hotel Occupancy Tax Bonds					(130,327)		(130,327)	181,405	243,703	425,108
Public Improvement Revenue Bonds								(88,034)	1,166,995	1,078,961
Certificates of Indebtedness				851,272			851,272	647	6,006	6,653
General Obligation Bonds								12,505	144,888	157,393
Loan Programs		6,922,657		3,053,970	(139,363)	(6,922,657)	2,914,607	83,868	9,644,307	9,728,175
<b>TOTAL DEBT SERVICE</b>	<b>\$</b>	<b>\$ 6,922,657</b>	<b>\$</b>	<b>\$ 3,905,242</b>	<b>\$ (12,199,205)</b>	<b>\$ (6,922,657)</b>	<b>\$ (8,293,963)</b>	<b>\$ (6,011,705)</b>	<b>\$ 41,044,180</b>	<b>\$ 35,032,475</b>
<b>CAPITAL PROJECTS:</b>										
Courthouse Complex	\$	\$	\$	\$ 1,570,490	\$ (3,854)	\$	\$ 1,566,636	\$ 817,835	\$ 3,268,378	\$ 4,086,213
General Government Misc Capital Improvements				3,423,578	(637,242)		2,786,336	1,336,139	8,908,089	10,244,228
Fire Capital Improvements				1,765,800			1,765,800	3,122,641	15,483,878	18,606,519
Public Safety Misc Capital Improvements				3,622,945			3,622,945	3,846,149	5,837,819	9,683,968
Roads and Streets Capital Improvements	1,403,444		426,333	12,169,205	(245,312)		13,753,670	5,054,385	44,452,849	49,507,234
Sewer Capital Improvements				10,971,280	(809,022)		10,162,258	1,632,861	17,142,203	18,775,064
Environmental & Landfill Improvements				716,500	(2,906,200)		(2,189,700)	(10,590,592)	40,007,579	29,416,987
Playground & Library Improvements	3,188,899		1,544,274	8,098,297	(3,322,260)		9,509,210	2,255,222	61,839,753	64,094,975
Lasalle Park				575,000			575,000	335,181	3,605,213	3,940,394
Culture & Recreation Misc Capital Improvements				2,566,180	(37,630)		2,528,550	1,688,437	2,606,305	4,294,742
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 4,592,343</b>	<b>\$</b>	<b>\$ 1,970,607</b>	<b>\$ 45,479,275</b>	<b>\$ (7,961,520)</b>	<b>\$</b>	<b>\$ 44,080,705</b>	<b>\$ 9,498,258</b>	<b>\$ 203,152,066</b>	<b>\$ 212,650,324</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 4,592,343</b>	<b>\$ 6,922,657</b>	<b>\$ 1,970,607</b>	<b>\$ 68,601,462</b>	<b>\$ (59,382,904)</b>	<b>\$ (6,922,657)</b>	<b>\$ 15,781,508</b>	<b>\$ 26,864,177</b>	<b>\$ 408,496,147</b>	<b>\$ 435,360,324</b>



**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, 2020**

AMBULANCE DISTRICT #2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 522,500	\$ 529,300	\$ 531,844	\$ 2,544
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	4,500	4,500	9,856	5,356
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>527,000</b>	<b>533,800</b>	<b>541,700</b>	<b>7,900</b>
Expenditures				
Current	478,467	493,467	493,467	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>478,467</b>	<b>493,467</b>	<b>493,467</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	48,533	40,333	48,233	7,900
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>48,533</b>	<b>40,333</b>	<b>48,233</b>	<b>7,900</b>
Fund balance				
Beginning of year	85,502	85,502	85,502	0
<b>END OF YEAR</b>	<b>\$ 134,035</b>	<b>\$ 125,835</b>	<b>\$ 133,735</b>	<b>\$ 7,900</b>

**[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, 2020**

	JUVENILE SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 11,719,545	\$ 11,994,745	\$ 12,050,075	\$ 55,330
Licenses and permits	0	0	0	0
Intergovernmental	515,466	515,466	443,451	(72,015)
Charges for services	40,000	40,000	23,514	(16,486)
Fines and forfeitures	25,000	25,000	8,187	(16,813)
Investment earnings	279,000	279,000	381,164	102,164
Miscellaneous	500	500	0	(500)
<b>TOTAL REVENUES</b>	<b>12,579,511</b>	<b>12,854,711</b>	<b>12,906,391</b>	<b>51,680</b>
Expenditures				
Current	13,864,795	13,867,359	11,542,019	2,325,340
Capital outlay	80,000	78,282	34,207	44,075
<b>TOTAL EXPENDITURES</b>	<b>13,944,795</b>	<b>13,945,641</b>	<b>11,576,226</b>	<b>2,369,415</b>
Excess (deficiency) of revenues over (under) expenditures	(1,365,284)	(1,090,930)	1,330,165	2,421,095
Other financing sources (uses)				
Transfers in	0	106,699	106,699	0
Transfers out	(3,000,000)	(3,000,000)	(3,000,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,000,000)</b>	<b>(2,893,301)</b>	<b>(2,893,301)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,365,284)</b>	<b>(3,984,231)</b>	<b>(1,563,136)</b>	<b>2,421,095</b>
Fund balance				
Beginning of year	8,933,480	8,933,480	8,933,480	0
<b>END OF YEAR</b>	<b>\$ 4,568,196</b>	<b>\$ 4,949,249</b>	<b>\$ 7,370,344</b>	<b>\$ 2,421,095</b>

**[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, 2020**

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	0	0	0
Charges for services	7,688,000	7,688,000	7,443,277	(244,723)
Fines and forfeitures	0	0	0	0
Investment earnings	8,500	8,500	16,588	8,088
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>7,696,500</b>	<b>7,696,500</b>	<b>7,459,865</b>	<b>(236,635)</b>
Expenditures				
Current	7,696,500	7,679,153	7,443,277	235,876
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,696,500</b>	<b>7,679,153</b>	<b>7,443,277</b>	<b>235,876</b>
Excess (deficiency) of revenues over (under) expenditures	0	17,347	16,588	(759)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>17,347</b>	<b>16,588</b>	<b>(759)</b>
Fund balance				
Beginning of year	49,485	49,485	49,485	0
<b>END OF YEAR</b>	<b>\$ 49,485</b>	<b>\$ 66,832</b>	<b>\$ 66,073</b>	<b>\$ (759)</b>

**[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, 2020**

	SECURITY ENHANCEMENT DISTRICTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 593,522	\$ 594,882	\$ 599,550	\$ 4,668
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	4,200	4,200	6,715	2,515
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>597,722</b>	<b>599,082</b>	<b>606,265</b>	<b>7,183</b>
Expenditures				
Current	597,619	605,641	605,360	281
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>597,619</b>	<b>605,641</b>	<b>605,360</b>	<b>281</b>
Excess (deficiency) of revenues over (under) expenditures	103	(6,559)	905	7,464
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>103</b>	<b>(6,559)</b>	<b>905</b>	<b>7,464</b>
Fund balance				
Beginning of year	6,666	6,666	6,666	0
<b>END OF YEAR</b>	<b>\$ 6,769</b>	<b>\$ 107</b>	<b>\$ 7,571</b>	<b>\$ 7,464</b>

**[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, 2020**

24TH JUDICIAL DISTRICT COURT COMMISSONERS

	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	1,075,700	905,700	944,263	38,563
Investment earnings	750	750	2,335	1,585
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,076,450</b>	<b>906,450</b>	<b>946,598</b>	<b>40,148</b>
Expenditures				
Current	1,469,946	1,440,265	1,411,724	28,541
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,469,946</b>	<b>1,440,265</b>	<b>1,411,724</b>	<b>28,541</b>
Excess (deficiency) of revenues over (under) expenditures	(393,496)	(533,815)	(465,126)	68,689
Other financing sources (uses)				
Transfers in	(423,347)	593,347	593,347	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(423,347)</b>	<b>593,347</b>	<b>593,347</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(816,843)</b>	<b>59,532</b>	<b>128,221</b>	<b>68,689</b>
Fund balance				
Beginning of year	118,566	118,566	118,566	0
<b>END OF YEAR</b>	<b>\$ (698,277)</b>	<b>\$ 178,098</b>	<b>\$ 246,787</b>	<b>\$ 68,689</b>

**[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, 2020**

	FIRE DISTRICT #3			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,230,000	\$ 3,267,600	\$ 3,314,774	\$ 47,174
Licenses and permits	0	0	0	0
Intergovernmental	192,439	192,439	191,734	(705)
Charges for services	382,438	382,438	392,796	10,358
Fines and forfeitures	0	0	0	0
Investment earnings	115,000	115,000	197,578	82,578
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,919,877</b>	<b>3,957,477</b>	<b>4,096,882</b>	<b>139,405</b>
Expenditures				
Current	3,669,038	4,770,407	4,691,391	79,016
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,669,038</b>	<b>4,770,407</b>	<b>4,691,391</b>	<b>79,016</b>
Excess (deficiency) of revenues over (under) expenditures	250,839	(812,930)	(594,509)	218,421
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(64,451)	(64,451)	(64,451)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(64,451)</b>	<b>(64,451)</b>	<b>(64,451)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>186,388</b>	<b>(877,381)</b>	<b>(658,960)</b>	<b>218,421</b>
Fund balance				
Beginning of year	4,660,901	4,660,901	4,660,901	0
<b>END OF YEAR</b>	<b>\$ 4,847,289</b>	<b>\$ 3,783,520</b>	<b>\$ 4,001,941</b>	<b>\$ 218,421</b>

**[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, 2020**

FIRE DISTRICT #4				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 751,600	\$ 726,600	\$ 702,700	\$ (23,900)
Licenses and permits	0	0	0	0
Intergovernmental	14,689	14,689	14,644	(45)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	23,430	15,430
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>774,289</b>	<b>749,289</b>	<b>740,774</b>	<b>(8,515)</b>
Expenditures				
Current	722,149	722,176	722,137	39
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>722,149</b>	<b>722,176</b>	<b>722,137</b>	<b>39</b>
Excess (deficiency) of revenues over (under) expenditures	52,140	27,113	18,637	(8,476)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>52,140</b>	<b>27,113</b>	<b>18,637</b>	<b>(8,476)</b>
Fund balance				
Beginning of year	436,951	436,951	436,951	0
<b>END OF YEAR</b>	<b>\$ 489,091</b>	<b>\$ 464,064</b>	<b>\$ 455,588</b>	<b>\$ (8,476)</b>

**[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, 2020**

	FIRE DISTRICT #5			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,496,000	\$ 3,534,200	\$ 3,590,632	\$ 56,432
Licenses and permits	0	0	0	0
Intergovernmental	135,031	135,031	134,533	(498)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	146,000	146,000	246,380	100,380
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,777,031</b>	<b>3,815,231</b>	<b>3,971,545</b>	<b>156,314</b>
Expenditures				
Current	3,334,846	4,635,024	4,624,921	10,103
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,334,846</b>	<b>4,635,024</b>	<b>4,624,921</b>	<b>10,103</b>
Excess (deficiency) of revenues over (under) expenditures	442,185	(819,793)	(653,376)	166,417
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>442,185</b>	<b>(819,793)</b>	<b>(653,376)</b>	<b>166,417</b>
Fund balance				
Beginning of year	6,651,981	6,651,981	6,651,981	0
<b>END OF YEAR</b>	<b>\$ 7,094,166</b>	<b>\$ 5,832,188</b>	<b>\$ 5,998,605</b>	<b>\$ 166,417</b>

**[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, 2020**

	FIRE DISTRICT #6			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,476,000	\$ 4,530,500	\$ 4,558,743	\$ 28,243
Licenses and permits	0	0	0	0
Intergovernmental	120,096	120,096	119,667	(429)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	256,000	256,000	511,395	255,395
Miscellaneous	0	0	8,523	8,523
<b>TOTAL REVENUES</b>	<b>4,852,096</b>	<b>4,906,596</b>	<b>5,198,328</b>	<b>291,732</b>
Expenditures				
Current	3,760,563	3,760,742	3,756,548	4,194
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,760,563</b>	<b>3,760,742</b>	<b>3,756,548</b>	<b>4,194</b>
Excess (deficiency) of revenues over (under) expenditures	1,091,533	1,145,854	1,441,780	295,926
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,091,533</b>	<b>1,145,854</b>	<b>1,441,780</b>	<b>295,926</b>
Fund balance				
Beginning of year	12,102,460	12,102,460	12,102,460	0
<b>END OF YEAR</b>	<b>\$ 13,193,993</b>	<b>\$ 13,248,314</b>	<b>\$ 13,544,240</b>	<b>\$ 295,926</b>

**[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, 2020**

	FIRE DISTRICT #7			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,797,165	\$ 3,885,965	\$ 3,869,727	\$ (16,238)
Licenses and permits	0	0	0	0
Intergovernmental	103,081	103,081	103,048	(33)
Charges for services	334,255	334,255	346,806	12,551
Fines and forfeitures	0	0	0	0
Investment earnings	51,000	51,000	78,875	27,875
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,285,501</b>	<b>4,374,301</b>	<b>4,398,456</b>	<b>24,155</b>
Expenditures				
Current	4,018,693	4,018,838	4,015,590	3,248
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,018,693</b>	<b>4,018,838</b>	<b>4,015,590</b>	<b>3,248</b>
Excess (deficiency) of revenues over (under) expenditures	266,808	355,463	382,866	27,403
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(265,800)	(265,800)	(265,800)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(265,800)</b>	<b>(265,800)</b>	<b>(265,800)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,008</b>	<b>89,663</b>	<b>117,066</b>	<b>27,403</b>
Fund balance				
Beginning of year	1,020,517	1,020,517	1,020,517	0
<b>END OF YEAR</b>	<b>\$ 1,021,525</b>	<b>\$ 1,110,180</b>	<b>\$ 1,137,583</b>	<b>\$ 27,403</b>

**[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, 2020**

	FIRE DISTRICT #8			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,289,000	\$ 7,341,000	\$ 7,433,134	\$ 92,134
Licenses and permits	0	0	0	0
Intergovernmental	233,896	233,896	233,001	(895)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	133,000	133,000	181,216	48,216
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>7,655,896</b>	<b>7,707,896</b>	<b>7,847,351</b>	<b>139,455</b>
Expenditures				
Current	7,450,832	7,451,105	7,444,510	6,595
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,450,832</b>	<b>7,451,105</b>	<b>7,444,510</b>	<b>6,595</b>
Excess (deficiency) of revenues over (under) expenditures	205,064	256,791	402,841	146,050
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>205,064</b>	<b>256,791</b>	<b>402,841</b>	<b>146,050</b>
Fund balance				
Beginning of year	2,592,384	2,592,384	2,592,384	0
<b>END OF YEAR</b>	<b>\$ 2,797,448</b>	<b>\$ 2,849,175</b>	<b>\$ 2,995,225</b>	<b>\$ 146,050</b>

**[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, 2020**

	FIRE DISTRICT #9			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 999,300	\$ 1,016,300	\$ 1,021,086	\$ 4,786
Licenses and permits	0	0	0	0
Intergovernmental	9,500	9,500	9,469	(31)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	10,400	10,400	19,090	8,690
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,019,200</b>	<b>1,036,200</b>	<b>1,049,645</b>	<b>13,445</b>
Expenditures				
Current	942,425	942,439	942,125	314
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>942,425</b>	<b>942,439</b>	<b>942,125</b>	<b>314</b>
Excess (deficiency) of revenues over (under) expenditures	76,775	93,761	107,520	13,759
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>76,775</b>	<b>93,761</b>	<b>107,520</b>	<b>13,759</b>
Fund balance				
Beginning of year	164,310	164,310	164,310	0
<b>END OF YEAR</b>	<b>\$ 241,085</b>	<b>\$ 258,071</b>	<b>\$ 271,830</b>	<b>\$ 13,759</b>

**[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, 2020**

	CRIMINAL JUSTICE			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,354,906	\$ 4,471,306	\$ 4,479,026	\$ 7,720
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	7,000	7,000	43,009	36,009
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,361,906</b>	<b>4,478,306</b>	<b>4,522,035</b>	<b>43,729</b>
Expenditures				
Current	107,081	107,081	106,996	85
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>107,081</b>	<b>107,081</b>	<b>106,996</b>	<b>85</b>
Excess (deficiency) of revenues over (under) expenditures	4,254,825	4,371,225	4,415,039	43,814
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(4,304,825)	(4,304,825)	(4,304,825)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,304,825)</b>	<b>(4,304,825)</b>	<b>(4,304,825)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(50,000)</b>	<b>66,400</b>	<b>110,214</b>	<b>43,814</b>
Fund balance				
Beginning of year	184,413	184,413	184,413	0
<b>END OF YEAR</b>	<b>\$ 134,413</b>	<b>\$ 250,813</b>	<b>\$ 294,627</b>	<b>\$ 43,814</b>

**[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, 2020**

	INSPECTOR GENERAL			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,291,114	\$ 1,291,114	\$ 1,335,195	\$ 44,081
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	30,000	30,000	58,390	28,390
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,321,114</b>	<b>1,321,114</b>	<b>1,393,585</b>	<b>72,471</b>
Expenditures				
Current	1,453,621	1,456,032	1,336,055	119,977
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,453,621</b>	<b>1,456,032</b>	<b>1,336,055</b>	<b>119,977</b>
Excess (deficiency) of revenues over (under) expenditures	(132,507)	(134,918)	57,530	192,448
Other financing sources (uses)				
Transfers in	0	12,035	12,035	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>12,035</b>	<b>12,035</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(132,507)</b>	<b>(122,883)</b>	<b>69,565</b>	<b>192,448</b>
Fund balance				
Beginning of year	1,223,283	1,223,283	1,223,283	0
<b>END OF YEAR</b>	<b>\$ 1,090,776</b>	<b>\$ 1,100,400</b>	<b>\$ 1,292,848</b>	<b>\$ 192,448</b>

**[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, 2020**

	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	433,600	285,600	291,519	5,919
Investment earnings	53,000	53,000	135,829	82,829
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>486,600</b>	<b>338,600</b>	<b>427,348</b>	<b>88,748</b>
Expenditures				
Current	506,030	506,030	363,024	143,006
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>506,030</b>	<b>506,030</b>	<b>363,024</b>	<b>143,006</b>
Excess (deficiency) of revenues over (under) expenditures	(19,430)	(167,430)	64,324	231,754
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(173,347)	(173,347)	(173,347)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(173,347)</b>	<b>(173,347)</b>	<b>(173,347)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(192,777)</b>	<b>(340,777)</b>	<b>(109,023)</b>	<b>231,754</b>
Fund balance				
Beginning of year	3,785,545	3,785,545	3,785,545	0
<b>END OF YEAR</b>	<b>\$ 3,592,768</b>	<b>\$ 3,444,768</b>	<b>\$ 3,676,522</b>	<b>\$ 231,754</b>

**[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, 2020**

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 33,936,199	\$ 30,564,360	\$ 37,061,779	\$ 6,497,419
Licenses and permits	244,840	244,840	1,003,067	758,227
Intergovernmental	1,486,000	1,486,000	1,500,872	14,872
Charges for services	35,000	35,000	60,870	25,870
Fines and forfeitures	0	0	0	0
Investment earnings	150,000	150,000	493,720	343,720
Miscellaneous	170,000	170,000	458,632	288,632
<b>TOTAL REVENUES</b>	<b>36,022,039</b>	<b>32,650,200</b>	<b>40,578,940</b>	<b>7,928,740</b>
Expenditures				
Current	30,171,009	27,743,640	24,707,368	3,036,272
Capital outlay	3,237,500	3,781,950	2,917,332	864,618
<b>TOTAL EXPENDITURES</b>	<b>33,408,509</b>	<b>31,525,590</b>	<b>27,624,700</b>	<b>3,900,890</b>
Excess (deficiency) of revenues over (under) expenditures	2,613,530	1,124,610	12,954,240	11,829,630
Other financing sources (uses)				
Transfers in	(400,000)	414,471	414,471	0
Transfers out	(7,101,955)	(7,101,955)	(7,101,955)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,501,955)</b>	<b>(6,687,484)</b>	<b>(6,687,484)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,888,425)</b>	<b>(5,562,874)</b>	<b>6,266,756</b>	<b>11,829,630</b>
Fund balance				
Beginning of year	20,164,704	20,164,704	20,164,704	0
<b>END OF YEAR</b>	<b>\$ 15,276,279</b>	<b>\$ 14,601,830</b>	<b>\$ 26,431,460</b>	<b>\$ 11,829,630</b>

**[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, 2020

	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	18,000	18,000	49,886	31,886
Miscellaneous	627,500	627,500	646,953	19,453
<b>TOTAL REVENUES</b>	<b>645,500</b>	<b>645,500</b>	<b>696,839</b>	<b>51,339</b>
Expenditures				
Current	548,456	515,338	312,476	202,862
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>548,456</b>	<b>515,338</b>	<b>312,476</b>	<b>202,862</b>
Excess (deficiency) of revenues over (under) expenditures	97,044	130,162	384,363	254,201
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(227,257)	(227,257)	(227,257)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(227,257)</b>	<b>(227,257)</b>	<b>(227,257)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(130,213)</b>	<b>(97,095)</b>	<b>157,106</b>	<b>254,201</b>
Fund balance				
Beginning of year	1,145,822	1,145,822	1,145,822	0
<b>END OF YEAR</b>	<b>\$ 1,015,609</b>	<b>\$ 1,048,727</b>	<b>\$ 1,302,928</b>	<b>\$ 254,201</b>

[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, 2020**

CONSOLIDATED ROAD LIGHTING DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,840,159	\$ 8,029,159	\$ 8,071,525	\$ 42,366
Licenses and permits	0	0	0	0
Intergovernmental	188,787	188,787	187,908	(879)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	84,000	84,000	44,502	(39,498)
Miscellaneous	0	0	7,727	7,727
<b>TOTAL REVENUES</b>	<b>8,112,946</b>	<b>8,301,946</b>	<b>8,311,662</b>	<b>9,716</b>
Expenditures				
Current	7,457,163	7,422,135	6,100,125	1,322,010
Capital outlay	0	148,697	148,697	0
<b>TOTAL EXPENDITURES</b>	<b>7,457,163</b>	<b>7,570,832</b>	<b>6,248,822</b>	<b>1,322,010</b>
Excess (deficiency) of revenues over (under) expenditures	655,783	731,114	2,062,840	1,331,726
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(1,600,000)	(1,600,000)	(1,600,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(944,217)</b>	<b>(868,886)</b>	<b>462,840</b>	<b>1,331,726</b>
Fund balance				
Beginning of year	4,193,992	4,193,992	4,193,992	0
<b>END OF YEAR</b>	<b>\$ 3,249,775</b>	<b>\$ 3,325,106</b>	<b>\$ 4,656,832</b>	<b>\$ 1,331,726</b>

**[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, 2020**

	ROAD LIGHTING DISTRICT #7			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 262,500	\$ 265,000	\$ 266,340	\$ 1,340
Licenses and permits	0	0	0	0
Intergovernmental	1,328	1,328	1,323	(5)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	25,000	25,000	59,535	34,535
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>288,828</b>	<b>291,328</b>	<b>327,198</b>	<b>35,870</b>
Expenditures				
Current	157,425	157,425	110,127	47,298
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>157,425</b>	<b>157,425</b>	<b>110,127</b>	<b>47,298</b>
Excess (deficiency) of revenues over (under) expenditures	131,403	133,903	217,071	83,168
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>131,403</b>	<b>133,903</b>	<b>217,071</b>	<b>83,168</b>
Fund balance				
Beginning of year	1,455,702	1,455,702	1,455,702	0
<b>END OF YEAR</b>	<b>\$ 1,587,105</b>	<b>\$ 1,589,605</b>	<b>\$ 1,672,773</b>	<b>\$ 83,168</b>

**[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, 2020**

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 10,474,139	\$ 10,725,739	\$ 10,743,128	\$ 17,389
Licenses and permits	0	0	0	0
Intergovernmental	205,814	205,814	204,854	(960)
Charges for services	24,395,485	24,395,485	24,584,840	189,355
Fines and forfeitures	0	0	0	0
Investment earnings	175,000	175,000	262,701	87,701
Miscellaneous	92,000	92,000	774,516	682,516
<b>TOTAL REVENUES</b>	<b>35,342,438</b>	<b>35,594,038</b>	<b>36,570,039</b>	<b>976,001</b>
Expenditures				
Current	34,725,233	34,926,195	34,481,442	444,753
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>34,725,233</b>	<b>34,926,195</b>	<b>34,481,442</b>	<b>444,753</b>
Excess (deficiency) of revenues over (under) expenditures	617,205	667,843	2,088,597	1,420,754
Other financing sources (uses)				
Transfers in	0	183,744	183,744	0
Transfers out	(950,000)	(950,000)	(950,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(950,000)</b>	<b>(766,256)</b>	<b>(766,256)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(332,795)</b>	<b>(98,413)</b>	<b>1,322,341</b>	<b>1,420,754</b>
Fund balance				
Beginning of year	7,794,757	7,794,757	7,794,757	0
<b>END OF YEAR</b>	<b>\$ 7,461,962</b>	<b>\$ 7,696,344</b>	<b>\$ 9,117,098</b>	<b>\$ 1,420,754</b>

**[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, 2020**

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 34,324,500	\$ 33,235,125	\$ 35,638,466	\$ 2,403,341
Licenses and permits	0	0	0	0
Intergovernmental	587,990	587,990	605,412	17,422
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	571,000	571,000	980,607	409,607
Miscellaneous	86,800	86,800	99,911	13,111
<b>TOTAL REVENUES</b>	<b>35,570,290</b>	<b>34,480,915</b>	<b>37,324,396</b>	<b>2,843,481</b>
Expenditures				
Current	40,462,090	39,564,241	32,657,389	6,906,852
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>40,462,090</b>	<b>39,564,241</b>	<b>32,657,389</b>	<b>6,906,852</b>
Excess (deficiency) of revenues over (under) expenditures	(4,891,800)	(5,083,326)	4,667,007	9,750,333
Other financing sources (uses)				
Transfers in	0	13,983	13,983	0
Transfers out	0	(1,662,506)	(1,662,506)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(1,648,523)</b>	<b>(1,648,523)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(4,891,800)</b>	<b>(6,731,849)</b>	<b>3,018,484</b>	<b>9,750,333</b>
Fund balance				
Beginning of year	23,131,550	23,131,550	23,131,550	0
<b>END OF YEAR</b>	<b>\$ 18,239,750</b>	<b>\$ 16,399,701</b>	<b>\$ 26,150,034</b>	<b>\$ 9,750,333</b>

**[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, 2020**

	TRANSIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,053,397	\$ 7,248,997	\$ 7,257,824	\$ 8,827
Licenses and permits	0	0	0	0
Intergovernmental	400,000	400,000	467,470	67,470
Charges for services	3,165,000	1,665,000	1,729,701	64,701
Fines and forfeitures	0	0	0	0
Investment earnings	340,000	340,000	642,128	302,128
Miscellaneous	0	0	984	984
<b>TOTAL REVENUES</b>	<b>10,958,397</b>	<b>9,653,997</b>	<b>10,098,107</b>	<b>444,110</b>
Expenditures				
Current	13,713,138	15,857,307	14,552,489	1,304,818
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>13,713,138</b>	<b>15,857,307</b>	<b>14,552,489</b>	<b>1,304,818</b>
Excess (deficiency) of revenues over (under) expenditures	(2,754,741)	(6,203,310)	(4,454,382)	1,748,928
Other financing sources (uses)				
Transfers in	(4,500,000)	9,547,909	11,340,967	1,793,058
Transfers out	(2,900,000)	(3,437,500)	(3,437,500)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,400,000)</b>	<b>6,110,409</b>	<b>7,903,467</b>	<b>1,793,058</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(10,154,741)</b>	<b>(92,901)</b>	<b>3,449,085</b>	<b>3,541,986</b>
Fund balance				
Beginning of year	15,063,885	15,063,885	15,063,885	0
<b>END OF YEAR</b>	<b>\$ 4,909,144</b>	<b>\$ 14,970,984</b>	<b>\$ 18,512,970</b>	<b>\$ 3,541,986</b>

**[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, 2020**

	TRANSIT-MOBILITY IMPAIRED			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,525,759	\$ 3,622,359	\$ 3,628,920	\$ 6,561
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	190,000	190,000	104,415	(85,585)
Fines and forfeitures	0	0	0	0
Investment earnings	191,000	191,000	372,438	181,438
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,906,759</b>	<b>4,003,359</b>	<b>4,105,773</b>	<b>102,414</b>
Expenditures				
Current	3,632,361	3,563,762	3,054,054	509,708
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,632,361</b>	<b>3,563,762</b>	<b>3,054,054</b>	<b>509,708</b>
Excess (deficiency) of revenues over (under) expenditures	274,398	439,597	1,051,719	612,122
Other financing sources (uses)				
Transfers in	(425,000)	425,120	1,013,470	588,350
Transfers out	(474,967)	(2,012,467)	(1,465,555)	546,912
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(899,967)</b>	<b>(1,587,347)</b>	<b>(452,085)</b>	<b>1,135,262</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(625,569)</b>	<b>(1,147,750)</b>	<b>599,634</b>	<b>1,747,384</b>
Fund balance				
Beginning of year	9,370,911	9,370,911	9,370,911	0
<b>END OF YEAR</b>	<b>\$ 8,745,342</b>	<b>\$ 8,223,161</b>	<b>\$ 9,970,545</b>	<b>\$ 1,747,384</b>

**[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, 2020**

	ANIMAL SHELTER			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,832,676	\$ 4,966,976	\$ 4,970,717	\$ 3,741
Licenses and permits	0	0	0	0
Intergovernmental	149,958	149,958	149,260	(698)
Charges for services	138,000	138,000	204,504	66,504
Fines and forfeitures	15,000	15,000	18,921	3,921
Investment earnings	121,000	121,000	219,248	98,248
Miscellaneous	46,056	46,056	83,413	37,357
<b>TOTAL REVENUES</b>	<b>5,302,690</b>	<b>5,436,990</b>	<b>5,646,063</b>	<b>209,073</b>
Expenditures				
Current	5,196,204	5,062,002	4,041,746	1,020,256
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,196,204</b>	<b>5,062,002</b>	<b>4,041,746</b>	<b>1,020,256</b>
Excess (deficiency) of revenues over (under) expenditures	106,486	374,988	1,604,317	1,229,329
Other financing sources (uses)				
Transfers in	0	1,300	1,300	0
Transfers out	(951,272)	(951,272)	(951,272)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(951,272)</b>	<b>(949,972)</b>	<b>(949,972)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(844,786)</b>	<b>(574,984)</b>	<b>654,345</b>	<b>1,229,329</b>
Fund balance				
Beginning of year	4,383,885	4,383,885	4,383,885	0
<b>END OF YEAR</b>	<b>\$ 3,539,099</b>	<b>\$ 3,808,901</b>	<b>\$ 5,038,230</b>	<b>\$ 1,229,329</b>

**[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, 2020**

	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	250,000	299,654	49,654
Charges for services	4,524,394	4,524,394	4,603,657	79,263
Fines and forfeitures	0	0	0	0
Investment earnings	32,000	32,000	80,249	48,249
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,806,394</b>	<b>4,806,394</b>	<b>4,983,560</b>	<b>177,166</b>
Expenditures				
Current	4,504,958	4,504,958	4,335,378	169,580
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,504,958</b>	<b>4,504,958</b>	<b>4,335,378</b>	<b>169,580</b>
Excess (deficiency) of revenues over (under) expenditures	301,436	301,436	648,182	346,746
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>301,436</b>	<b>301,436</b>	<b>648,182</b>	<b>346,746</b>
Fund balance				
Beginning of year	2,413,928	2,413,928	2,413,928	0
<b>END OF YEAR</b>	<b>\$ 2,715,364</b>	<b>\$ 2,715,364</b>	<b>\$ 3,062,110</b>	<b>\$ 346,746</b>

**[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, 2020**

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 749,656	\$ 774,256	\$ 776,540	\$ 2,284
Licenses and permits	0	0	0	0
Intergovernmental	23,431	23,431	23,322	(109)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	25,000	25,000	28,336	3,336
Miscellaneous	45,310	45,310	45,310	0
<b>TOTAL REVENUES</b>	<b>843,397</b>	<b>867,997</b>	<b>873,508</b>	<b>5,511</b>
Expenditures				
Current	1,072,839	1,173,302	921,730	251,572
Capital outlay	0	20,169	20,168	1
<b>TOTAL EXPENDITURES</b>	<b>1,072,839</b>	<b>1,193,471</b>	<b>941,898</b>	<b>251,573</b>
Excess (deficiency) of revenues over (under) expenditures	(229,442)	(325,474)	(68,390)	257,084
Other financing sources (uses)				
Transfers in	0	23,345	23,345	0
Transfers out	0	(342,993)	(342,993)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(319,648)</b>	<b>(319,648)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(229,442)</b>	<b>(645,122)</b>	<b>(388,038)</b>	<b>257,084</b>
Fund balance				
Beginning of year	790,803	790,803	790,803	0
<b>END OF YEAR</b>	<b>\$ 561,361</b>	<b>\$ 145,681</b>	<b>\$ 402,765</b>	<b>\$ 257,084</b>

**[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, 2020

	HUMAN SERVICES AUTHORITY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,954,125	\$ 2,013,625	\$ 2,019,275	\$ 5,650
Licenses and permits	0	0	0	0
Intergovernmental	60,921	60,921	60,636	(285)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	36,000	36,000	54,939	18,939
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,051,046	2,110,546	2,134,850	24,304
Expenditures				
Current	2,388,159	2,560,499	2,410,504	149,995
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,388,159	2,560,499	2,410,504	149,995
Excess (deficiency) of revenues over (under) expenditures	(337,113)	(449,953)	(275,654)	174,299
Other financing sources (uses)				
Transfers in	0	22,345	22,345	0
Transfers out	0	(74,992)	(74,992)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(52,647)	(52,647)	0
NET CHANGE IN FUND BALANCES	(337,113)	(502,600)	(328,301)	174,299
Fund balance				
Beginning of year	866,254	866,254	866,254	0
END OF YEAR	\$ 529,141	\$ 363,654	\$ 537,953	\$ 174,299

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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, 2020**

	SENIOR SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,321,284	\$ 1,356,084	\$ 1,359,335	\$ 3,251
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	45,420	27,420
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,339,284</b>	<b>1,374,084</b>	<b>1,404,755</b>	<b>30,671</b>
Expenditures				
Current	1,259,416	1,363,339	1,016,979	346,360
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,259,416</b>	<b>1,363,339</b>	<b>1,016,979</b>	<b>346,360</b>
Excess (deficiency) of revenues over (under) expenditures	79,868	10,745	387,776	377,031
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(42,000)	(42,000)	(7,350)	34,650
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(42,000)</b>	<b>(42,000)</b>	<b>(7,350)</b>	<b>34,650</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>37,868</b>	<b>(31,255)</b>	<b>380,426</b>	<b>411,681</b>
Fund balance				
Beginning of year	638,330	638,330	638,330	0
<b>END OF YEAR</b>	<b>\$ 676,198</b>	<b>\$ 607,075</b>	<b>\$ 1,018,756</b>	<b>\$ 411,681</b>

**[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, 2020**

PUBLIC EDUCATION AND GOVERNMENT PROGRAMNG

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes	\$ 505,000	\$ 475,000	\$ 441,857	\$ (33,143)
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	55,000	55,000	143,062	88,062
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<u>560,000</u>	<u>530,000</u>	<u>584,919</u>	<u>54,919</u>
Expenditures				
Current	266,296	266,988	259,634	7,354
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>266,296</u>	<u>266,988</u>	<u>259,634</u>	<u>7,354</u>
Excess (deficiency) of revenues over (under) expenditures	293,704	263,012	325,285	62,273
Other financing sources (uses)				
Transfers in	0	600	600	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>600</u>	<u>600</u>	<u>0</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>293,704</u>	<u>263,612</u>	<u>325,885</u>	<u>62,273</u>
Fund balance				
Beginning of year	<u>3,795,598</u>	<u>3,795,598</u>	<u>3,795,598</u>	<u>0</u>
<b>END OF YEAR</b>	<u>\$ 4,089,302</u>	<u>\$ 4,059,210</u>	<u>\$ 4,121,483</u>	<u>\$ 62,273</u>

**[CONTINUED]**

**JEFFERSON PARISH, LOUISIANA**

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

**Year Ended December 31, 2020**

	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	175,000	175,000	196,260	21,260
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>175,000</b>	<b>175,000</b>	<b>196,260</b>	<b>21,260</b>
Expenditures				
Current	39,148	418,886	298,556	120,330
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>39,148</b>	<b>418,886</b>	<b>298,556</b>	<b>120,330</b>
Excess (deficiency) of revenues over (under) expenditures	135,852	(243,886)	(102,296)	141,590
Other financing sources (uses)				
Transfers in	0	2,722,718	2,722,718	0
Transfers out	0	(1,085,065)	(1,085,065)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>1,637,653</b>	<b>1,637,653</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>135,852</b>	<b>1,393,767</b>	<b>1,535,357</b>	<b>141,590</b>
Fund balance				
Beginning of year	4,786,210	4,786,210	4,786,210	0
<b>END OF YEAR</b>	<b>\$ 4,922,062</b>	<b>\$ 6,179,977</b>	<b>\$ 6,321,567</b>	<b>\$ 141,590</b>

**[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, 2020**

**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	\$ 27,083,668	\$ 27,726,068	\$ 27,814,878	\$ 88,810
Licenses and permits	0	0	0	0
Intergovernmental	401,689	401,689	401,251	(438)
Charges for services	887,500	887,500	437,532	(449,968)
Fines and forfeitures	0	0	0	0
Investment earnings	536,000	536,000	809,712	273,712
Miscellaneous	102,500	102,500	142,996	40,496
<b>TOTAL REVENUES</b>	<b>29,011,357</b>	<b>29,653,757</b>	<b>29,606,369</b>	<b>(47,388)</b>
Expenditures				
Current	27,081,940	26,067,219	21,549,169	4,518,050
Capital outlay	957,800	1,236,133	816,304	419,829
<b>TOTAL EXPENDITURES</b>	<b>28,039,740</b>	<b>27,303,352</b>	<b>22,365,473</b>	<b>4,937,879</b>
Excess (deficiency) of revenues over (under) expenditures	971,617	2,350,405	7,240,896	4,890,491
Other financing sources (uses)				
Transfers in	0	295,337	295,338	1
Transfers out	(3,820,000)	(5,474,100)	(5,474,100)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,820,000)</b>	<b>(5,178,763)</b>	<b>(5,178,762)</b>	<b>1</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,848,383)</b>	<b>(2,828,358)</b>	<b>2,062,134</b>	<b>4,890,492</b>
Fund balance				
Beginning of year	14,145,573	14,145,573	14,145,573	0
<b>END OF YEAR</b>	<b>\$ 11,297,190</b>	<b>\$ 11,317,215</b>	<b>\$ 16,207,707</b>	<b>\$ 4,890,492</b>

**[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, 2020

	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	350,000	137,696	137,696	0
Charges for services	638,500	343,655	345,733	2,078
Fines and forfeitures	0	0	0	0
Investment earnings	7,000	7,000	9,360	2,360
Miscellaneous	0	0	16,598	16,598
TOTAL REVENUES	995,500	488,351	509,387	21,036
Expenditures				
Current	1,243,445	1,012,333	911,963	100,370
Capital outlay	96,000	88,377	80,428	7,949
TOTAL EXPENDITURES	1,339,445	1,100,710	992,391	108,319
Excess (deficiency) of revenues over (under) expenditures	(343,945)	(612,359)	(483,004)	129,355
Other financing sources (uses)				
Transfers in	(281,737)	653,383	653,383	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(281,737)	653,383	653,383	0
NET CHANGE IN FUND BALANCES	(625,682)	41,024	170,379	129,355
Fund balance				
Beginning of year	376,652	376,652	376,652	0
END OF YEAR	\$ (249,030)	\$ 417,676	\$ 547,031	\$ 129,355

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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, 2020**

PLAYGROUND DISTRICT # 16

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 523,000	\$ 529,800	\$ 531,832	\$ 2,032
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	26,336	18,336
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>531,000</b>	<b>537,800</b>	<b>558,168</b>	<b>20,368</b>
Expenditures				
Current	391,742	439,742	439,656	86
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>391,742</b>	<b>439,742</b>	<b>439,656</b>	<b>86</b>
Excess (deficiency) of revenues over (under) expenditures	139,258	98,058	118,512	20,454
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>139,258</b>	<b>98,058</b>	<b>118,512</b>	<b>20,454</b>
Fund balance				
Beginning of year	518,063	518,063	518,063	0
<b>END OF YEAR</b>	<b>\$ 657,321</b>	<b>\$ 616,121</b>	<b>\$ 636,575</b>	<b>\$ 20,454</b>

**[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, 2020**

**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	966,272	14,772
Fines and forfeitures	0	0	0	0
Investment earnings	1,000	1,000	21,219	20,219
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>952,500</b>	<b>952,500</b>	<b>987,491</b>	<b>34,991</b>
Expenditures				
Current	364,881	366,909	263,106	103,803
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>364,881</b>	<b>366,909</b>	<b>263,106</b>	<b>103,803</b>
Excess (deficiency) of revenues over (under) expenditures	587,619	585,591	724,385	138,794
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(685,901)	(685,901)	(685,901)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(685,901)</b>	<b>(685,901)</b>	<b>(685,901)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(98,282)</b>	<b>(100,310)</b>	<b>38,484</b>	<b>138,794</b>
Fund balance				
Beginning of year	658,272	658,272	658,272	0
<b>END OF YEAR</b>	<b>\$ 559,990</b>	<b>\$ 557,962</b>	<b>\$ 696,756</b>	<b>\$ 138,794</b>

**[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, 2020**

LAFRENIERE PARK RECREATION DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,201,553	1,976,553	2,032,786	56,233
Fines and forfeitures	0	0	0	0
Investment earnings	19,000	19,000	38,932	19,932
Miscellaneous	0	0	2,511	2,511
<b>TOTAL REVENUES</b>	<b>2,220,553</b>	<b>1,995,553</b>	<b>2,074,229</b>	<b>78,676</b>
Expenditures				
Current	2,389,102	2,086,664	1,964,678	121,986
Capital outlay	21,600	25,829	25,205	624
<b>TOTAL EXPENDITURES</b>	<b>2,410,702</b>	<b>2,112,493</b>	<b>1,989,883</b>	<b>122,610</b>
Excess (deficiency) of revenues over (under) expenditures	(190,149)	(116,940)	84,346	201,286
Other financing sources (uses)				
Transfers in	0	11,241	11,312	71
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>11,241</b>	<b>11,312</b>	<b>71</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(190,149)</b>	<b>(105,699)</b>	<b>95,658</b>	<b>201,357</b>
Fund balance				
Beginning of year	1,286,009	1,286,009	1,286,009	0
<b>END OF YEAR</b>	<b>\$ 1,095,860</b>	<b>\$ 1,180,310</b>	<b>\$ 1,381,667</b>	<b>\$ 201,357</b>

**[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, 2020

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 21,791,916	\$ 22,339,116	\$ 22,394,085	\$ 54,969
Licenses and permits	0	0	0	0
Intergovernmental	428,973	428,973	435,159	6,186
Charges for services	125,000	125,000	54,314	(70,686)
Fines and forfeitures	180,000	180,000	53,213	(126,787)
Investment earnings	386,000	386,000	557,180	171,180
Miscellaneous	29,602	105,602	223,122	117,520
TOTAL REVENUES	22,941,491	23,564,691	23,717,073	152,382
Expenditures				
Current	21,599,310	21,945,795	17,920,027	4,025,768
Capital outlay	75,000	159,865	159,797	68
TOTAL EXPENDITURES	21,674,310	22,105,660	18,079,824	4,025,836
Excess (deficiency) of revenues over (under) expenditures	1,267,181	1,459,031	5,637,249	4,178,218
Other financing sources (uses)				
Transfers in	0	175,688	175,688	0
Transfers out	(2,589,956)	(2,912,956)	(2,912,956)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,589,956)	(2,737,268)	(2,737,268)	0
NET CHANGE IN FUND BALANCES	(1,322,775)	(1,278,237)	2,899,981	4,178,218
Fund balance				
Beginning of year	7,294,506	7,294,506	7,294,506	0
END OF YEAR	\$ 5,971,731	\$ 6,016,269	\$ 10,194,487	\$ 4,178,218

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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, 2020

	LASALLE PARK			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 400,000	\$ 0	\$ 12,519	\$ 12,519
Licenses and permits	0	0	0	0
Intergovernmental	325,000	160,000	146,291	(13,709)
Charges for services	87,000	87,000	107,716	20,716
Fines and forfeitures	0	0	0	0
Investment earnings	10,000	10,000	25,185	15,185
Miscellaneous	0	0	0	0
TOTAL REVENUES	822,000	257,000	291,711	34,711
Expenditures				
Current	903,234	629,323	472,507	156,816
Capital outlay	19,500	19,500	18,517	983
TOTAL EXPENDITURES	922,734	648,823	491,024	157,799
Excess (deficiency) of revenues over (under) expenditures	(100,734)	(391,823)	(199,313)	192,510
Other financing sources (uses)				
Transfers in	0	425,000	425,000	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	425,000	425,000	0
NET CHANGE IN FUND BALANCES	(100,734)	33,177	225,687	192,510
Fund balance				
Beginning of year	806,311	806,311	806,311	0
END OF YEAR	\$ 705,577	\$ 839,488	\$ 1,031,998	\$ 192,510

[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, 2020**

	CULTURE AND PARKS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,118,622	\$ 3,201,922	\$ 3,183,914	\$ (18,008)
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	57,689	35,689
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,140,622</b>	<b>3,223,922</b>	<b>3,241,603</b>	<b>17,681</b>
Expenditures				
Current	1,072,053	1,128,173	895,387	232,786
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,072,053</b>	<b>1,128,173</b>	<b>895,387</b>	<b>232,786</b>
Excess (deficiency) of revenues over (under) expenditures	2,068,569	2,095,749	2,346,216	250,467
Other financing sources (uses)				
Transfers in	(139,363)	140,275	140,275	0
Transfers out	(2,082,922)	(2,211,218)	(2,211,218)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,222,285)</b>	<b>(2,070,943)</b>	<b>(2,070,943)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(153,716)</b>	<b>24,806</b>	<b>275,273</b>	<b>250,467</b>
Fund balance				
Beginning of year	833,010	833,010	833,010	0
<b>END OF YEAR</b>	<b>\$ 679,294</b>	<b>\$ 857,816</b>	<b>\$ 1,108,283</b>	<b>\$ 250,467</b>

**[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, 2020

	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	470,000	340,000	355,663	15,663
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	6,000	10,237	4,237
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>476,000</b>	<b>346,000</b>	<b>365,900</b>	<b>19,900</b>
Expenditures				
Current	1,874	152,731	73,870	78,861
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,874</b>	<b>152,731</b>	<b>73,870</b>	<b>78,861</b>
Excess (deficiency) of revenues over (under) expenditures	474,126	193,269	292,030	98,761
Other financing sources (uses)				
Transfers in	0	118,115	118,115	0
Transfers out	0	(11,738)	(11,738)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>106,377</b>	<b>106,377</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>474,126</b>	<b>299,646</b>	<b>398,407</b>	<b>98,761</b>
Fund balance				
Beginning of year	47,797	47,797	47,797	0
<b>END OF YEAR</b>	<b>\$ 521,923</b>	<b>\$ 347,443</b>	<b>\$ 446,204</b>	<b>\$ 98,761</b>

[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, 2020

	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	1,270,000	1,335,455	65,455
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	35,622	15,622
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,640,000</b>	<b>1,290,000</b>	<b>1,371,077</b>	<b>81,077</b>
Expenditures				
Current	7,710	635,913	167,608	468,305
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,710</b>	<b>635,913</b>	<b>167,608</b>	<b>468,305</b>
Excess (deficiency) of revenues over (under) expenditures	1,632,290	654,087	1,203,469	549,382
Other financing sources (uses)				
Transfers in	0	307,524	307,524	0
Transfers out	0	(237,732)	(237,732)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>69,792</b>	<b>69,792</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,632,290</b>	<b>723,879</b>	<b>1,273,261</b>	<b>549,382</b>
Fund balance				
Beginning of year	314,765	314,765	314,765	0
<b>END OF YEAR</b>	<b>\$ 1,947,055</b>	<b>\$ 1,038,644</b>	<b>\$ 1,588,026</b>	<b>\$ 549,382</b>

[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, 2020**

	TOURISM			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,320,000	\$ 879,600	\$ 918,258	\$ 38,658
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	18,500	18,500	37,921	19,421
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,338,500</b>	<b>898,100</b>	<b>956,179</b>	<b>58,079</b>
Expenditures				
Current	7,592	586,187	229,379	356,808
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,592</b>	<b>586,187</b>	<b>229,379</b>	<b>356,808</b>
Excess (deficiency) of revenues over (under) expenditures	1,330,908	311,913	726,800	414,887
Other financing sources (uses)				
Transfers in	0	123,356	123,356	0
Transfers out	0	(232,613)	(232,613)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(109,257)</b>	<b>(109,257)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,330,908</b>	<b>202,656</b>	<b>617,543</b>	<b>414,887</b>
Fund balance				
Beginning of year	750,125	750,125	750,125	0
<b>END OF YEAR</b>	<b>\$ 2,081,033</b>	<b>\$ 952,781</b>	<b>\$ 1,367,668</b>	<b>\$ 414,887</b>

**[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, 2020**

	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	2,200,000	1,600,000	1,601,465	1,465
Fines and forfeitures	0	0	0	0
Investment earnings	45,000	45,000	71,392	26,392
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,245,000</b>	<b>1,645,000</b>	<b>1,672,857</b>	<b>27,857</b>
Expenditures				
Current	7,332	1,062,282	414,478	647,804
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,332</b>	<b>1,062,282</b>	<b>414,478</b>	<b>647,804</b>
Excess (deficiency) of revenues over (under) expenditures	2,237,668	582,718	1,258,379	675,661
Other financing sources (uses)				
Transfers in	0	517,929	517,930	1
Transfers out	0	(91,053)	(91,053)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>426,876</b>	<b>426,877</b>	<b>1</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,237,668</b>	<b>1,009,594</b>	<b>1,685,256</b>	<b>675,662</b>
Fund balance				
Beginning of year	986,210	986,210	986,210	0
<b>END OF YEAR</b>	<b>\$ 3,223,878</b>	<b>\$ 1,995,804</b>	<b>\$ 2,671,466</b>	<b>\$ 675,662</b>

**[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, 2020**

	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	4	4
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>
Expenditures				
Current	389	389	389	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>389</b>	<b>389</b>	<b>389</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(389)	(389)	(385)	4
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(389)</b>	<b>(389)</b>	<b>(385)</b>	<b>4</b>
Fund balance				
Beginning of year	401	401	401	0
<b>END OF YEAR</b>	<b>\$ 12</b>	<b>\$ 12</b>	<b>\$ 16</b>	<b>\$ 4</b>

**[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, 2020**

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,320,784	\$ 1,355,584	\$ 1,358,710	\$ 3,126
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	31,500	31,500	84,211	52,711
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,352,284</b>	<b>1,387,084</b>	<b>1,442,921</b>	<b>55,837</b>
Expenditures				
Current	605,512	841,732	291,357	550,375
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>605,512</b>	<b>841,732</b>	<b>291,357</b>	<b>550,375</b>
Excess (deficiency) of revenues over (under) expenditures	746,772	545,352	1,151,564	606,212
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(650,000)	(650,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(650,000)</b>	<b>(650,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>746,772</b>	<b>(104,648)</b>	<b>501,564</b>	<b>606,212</b>
Fund balance				
Beginning of year	1,626,327	1,626,327	1,626,327	0
<b>END OF YEAR</b>	<b>\$ 2,373,099</b>	<b>\$ 1,521,679</b>	<b>\$ 2,127,891</b>	<b>\$ 606,212</b>

**[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, 2020**

	TERRYTOWN REDEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 198,968	\$ 113,968	\$ 124,909	\$ 10,941
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	50,000	50,000	110,040	60,040
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>248,968</b>	<b>163,968</b>	<b>234,949</b>	<b>70,981</b>
Expenditures				
Current	54	250,054	250,054	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>54</b>	<b>250,054</b>	<b>250,054</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	248,914	(86,086)	(15,105)	70,981
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>248,914</b>	<b>(86,086)</b>	<b>(15,105)</b>	<b>70,981</b>
Fund balance				
Beginning of year	3,265,625	3,265,625	3,265,625	0
<b>END OF YEAR</b>	<b>\$ 3,514,539</b>	<b>\$ 3,179,539</b>	<b>\$ 3,250,520</b>	<b>\$ 70,981</b>

**[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, 2020**

METAIRIE CBD DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 167,358	\$ 80,358	\$ 90,098	\$ 9,740
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	6,000	6,000	17,312	11,312
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>173,358</b>	<b>86,358</b>	<b>107,410</b>	<b>21,052</b>
Expenditures				
Current	203,542	203,542	203,542	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>203,542</b>	<b>203,542</b>	<b>203,542</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	(30,184)	(117,184)	(96,132)	21,052
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(30,184)</b>	<b>(117,184)</b>	<b>(96,132)</b>	<b>21,052</b>
Fund balance				
Beginning of year	564,532	564,532	564,532	0
<b>END OF YEAR</b>	<b>\$ 534,348</b>	<b>\$ 447,348</b>	<b>\$ 468,400</b>	<b>\$ 21,052</b>

**[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, 2020

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 20,063	\$ 163	\$ 3,512	\$ 3,349
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	2,000	2,000	6,079	4,079
Miscellaneous	0	0	0	0
TOTAL REVENUES	22,063	2,163	9,591	7,428
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	22,050	2,150	9,578	7,428
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	22,050	2,150	9,578	7,428
Fund balance				
Beginning of year	167,100	167,100	167,100	0
END OF YEAR	\$ 189,150	\$ 169,250	\$ 176,678	\$ 7,428

[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, 2020**

JEFFERSON HIGHWAY ECONOMIC DEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 564,250	\$ 564,250
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	4,617	4,617
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>568,867</b>	<b>568,867</b>
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues over (under) expenditures	0	0	568,867	568,867
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>0</b>	<b>568,867</b>	<b>568,867</b>
Fund balance				
Beginning of year	0	0	141,327	141,327
<b>END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 710,194</b>	<b>\$ 710,194</b>

**[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, 2020

	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		
<b>ASSETS</b>											
Current assets:											
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,722,576	\$ 4,722,576
Investments	-	-	-	-	-	-	-	-	-	46,522,892	46,522,892
Share of pooled assets	131,838	10,181	412,954	197,093	42,227	107,825	20,622,713	1,464,076	-	22,988,907	22,988,907
Interest Receivable	-	-	-	-	-	-	-	-	-	67,978	67,978
Accounts Receivable	3,060	-	-	153	-	71	-	-	-	-	3,284
Intergovernmental Receivable	-	5	85,508	-	-	-	-	-	-	-	85,513
Due from other funds	-	-	-	-	-	-	6,033,950	-	-	-	6,033,950
Inventories	127,710	-	-	1,321,841	-	-	-	-	-	-	1,449,551
<b>Total current assets</b>	<b>262,608</b>	<b>10,186</b>	<b>498,462</b>	<b>1,519,087</b>	<b>42,227</b>	<b>107,896</b>	<b>26,656,663</b>	<b>1,464,076</b>	<b>51,313,446</b>	<b>81,874,651</b>	
Noncurrent assets:											
Deposits	-	-	-	-	-	-	992,896	-	-	-	992,896
Capital assets (net of accumulated depreciation)	477,809	2,478,989	166,756	305,628	64,679	364,745	-	-	-	-	3,858,606
<b>Total noncurrent assets</b>	<b>477,809</b>	<b>2,478,989</b>	<b>166,756</b>	<b>305,628</b>	<b>64,679</b>	<b>364,745</b>	<b>992,896</b>	<b>-</b>	<b>-</b>	<b>4,851,502</b>	
<b>TOTAL ASSETS</b>	<b>\$ 740,417</b>	<b>\$ 2,489,175</b>	<b>\$ 665,218</b>	<b>\$ 1,824,715</b>	<b>\$ 106,906</b>	<b>\$ 472,641</b>	<b>\$ 27,649,559</b>	<b>\$ 1,464,076</b>	<b>\$ 51,313,446</b>	<b>\$ 86,726,153</b>	
<b>LIABILITIES</b>											
Current liabilities:											
Accounts payable	\$ 95,855	\$ -	\$ 186,044	\$ 79,187	\$ 30,105	\$ 20,403	\$ 227,071	\$ -	\$ 5,287	\$ 643,952	
Claims and judgements payable	-	-	-	-	-	-	7,012,384	-	-	7,012,384	
Accrued payroll expenses	109,155	-	86,226	215,183	45,547	83,890	9,723	-	-	549,724	
Due to other funds	-	-	-	-	-	-	-	-	2,286,640	2,286,640	
<b>Total current liabilities</b>	<b>205,010</b>	<b>-</b>	<b>272,270</b>	<b>294,370</b>	<b>75,652</b>	<b>104,293</b>	<b>7,249,178</b>	<b>-</b>	<b>2,291,927</b>	<b>10,492,700</b>	
Noncurrent liabilities:											
Claims and judgements payable	-	-	-	-	-	-	18,871,735	62,286	-	18,934,021	
<b>TOTAL LIABILITIES</b>	<b>205,010</b>	<b>-</b>	<b>272,270</b>	<b>294,370</b>	<b>75,652</b>	<b>104,293</b>	<b>26,120,913</b>	<b>62,286</b>	<b>2,291,927</b>	<b>29,426,721</b>	
<b>NET POSITION</b>											
Net investment in capital assets	477,809	2,478,989	166,756	305,628	64,679	364,745	-	-	-	3,858,606	
Restricted	-	-	-	-	-	-	1,538,247	-	-	1,538,247	
Unrestricted	57,598	10,186	226,192	1,224,717	(33,425)	3,603	(9,601)	1,401,790	49,021,519	51,902,579	
<b>Total Net Position</b>	<b>\$ 535,407</b>	<b>\$ 2,489,175</b>	<b>\$ 392,948</b>	<b>\$ 1,530,345</b>	<b>\$ 31,254</b>	<b>\$ 368,348</b>	<b>\$ 1,528,646</b>	<b>\$ 1,401,790</b>	<b>\$ 49,021,519</b>	<b>\$ 57,299,432</b>	

JEFFERSON PARISH, LOUISIANA

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

December 31, 2020

	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	\$ 5,951,962	\$ -	\$ 7,108,735	\$ 9,245,679	\$ 1,989,627	\$ 3,404,725	\$ 2,297,328	\$ -	\$ -	\$ 29,998,056
Miscellaneous income	3,327	-	50	2,381	-	-	1,225	-	-	6,983
Premiums	-	-	-	-	-	-	11,729,972	171,992	-	11,901,964
Total operating revenues	5,955,289	-	7,108,785	9,248,060	1,989,627	3,404,725	14,028,525	171,992	-	41,907,003
Operating expenses										
Personnel services	3,430,019	-	2,620,639	6,581,264	1,550,156	2,561,510	300,878	-	7,276,569	24,321,035
Contractual services, supplies, materials and other	2,677,006	-	4,044,438	2,724,255	463,690	820,413	9,458,712	13,478	20,847	20,222,839
Depreciation and amortization	48,344	81,820	70,646	107,081	23,781	215,019	100	-	-	546,791
Claims	-	-	-	-	-	-	6,457,670	(85,470)	-	6,372,200
Total operating expenses	6,155,369	81,820	6,735,723	9,412,600	2,037,627	3,596,942	16,217,360	(71,992)	7,297,416	51,462,865
Operating income (loss)	(200,080)	(81,820)	373,062	(164,540)	(48,000)	(192,217)	(2,188,835)	243,984	(7,297,416)	(9,555,862)
Nonoperating revenues (expenses)										
Intergovernmental	47	-	82	1,926	-	49	-	-	-	2,104
Investment earnings	-	-	-	-	-	-	782,211	41,695	537,756	1,361,662
Other	-	-	-	-	-	-	320,566	-	-	320,566
Total nonoperating revenues (expenses)	47	-	82	1,926	-	49	1,102,777	41,695	537,756	1,684,332
Income (loss) before contributions and transfers	(200,033)	(81,820)	373,144	(162,614)	(48,000)	(192,168)	(1,086,058)	285,679	(6,759,660)	(7,871,530)
Capital Contributions-Capital Assets										
Transfers in	3,107	-	887,556	28,587	9,889	12,903	-	-	-	942,042
Transfers out	-	-	(1,112,054)	-	-	(32,625)	-	-	-	(1,144,679)
Change in net position	(196,926)	(81,820)	148,646	(134,027)	(38,111)	(211,890)	(1,086,058)	285,679	(6,759,660)	(8,074,167)
Total net position - beginning 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
Total net position - end of year	\$ 535,407	\$ 2,489,175	\$ 392,948	\$ 1,530,345	\$ 31,254	\$ 368,348	\$ 1,528,646	\$ 1,401,790	\$ 49,021,519	\$ 57,299,432

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

December 31, 2020

	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	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>											
Receipts from customers and users	\$ 5,955,289	\$ 10,181	\$ 7,023,277	\$ 9,247,907	\$ 1,989,627	\$ 3,404,654	\$ 26,769,281	\$ 171,992	\$ 2,286,640	\$ 56,858,848	
Payments to suppliers	(2,711,826)	-	(4,167,621)	(2,717,640)	(492,582)	(835,509)	(9,573,247)	(23,547)	(20,869)	(20,542,841)	
Payments to employees	(3,320,864)	-	(2,534,413)	(6,366,081)	(1,504,609)	(2,477,620)	(291,155)	-	(7,276,569)	(23,771,311)	
Payment from claims settlements	-	-	-	-	-	-	(6,733,887)	(12,227)	-	(6,746,114)	
Net cash provided by (used for) operating activities	<u>(77,401)</u>	<u>10,181</u>	<u>321,243</u>	<u>164,186</u>	<u>(7,564)</u>	<u>91,525</u>	<u>10,170,992</u>	<u>136,218</u>	<u>(5,010,798)</u>	<u>5,798,582</u>	
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>											
Transfers to other funds	-	-	(1,112,054)	-	-	(32,625)	-	-	-	(1,144,679)	
Transfers from other funds	3,107	-	887,556	28,587	9,889	12,903	-	-	-	942,042	
Net cash provided by (used for) noncapital financing activities	<u>3,107</u>	<u>-</u>	<u>(224,498)</u>	<u>28,587</u>	<u>9,889</u>	<u>(19,722)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(202,637)</u>	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>											
Intergovernmental revenues	47	-	82	1,926	-	49	-	-	-	2,104	
Purchases of capital assets	(66,524)	-	(136,814)	(77,286)	(23,244)	-	-	-	-	(303,868)	
Other	-	-	-	-	-	-	320,566	-	-	320,566	
Net cash provided by (used for) capital and related financing activities	<u>(66,477)</u>	<u>-</u>	<u>(136,732)</u>	<u>(75,360)</u>	<u>(23,244)</u>	<u>49</u>	<u>320,566</u>	<u>-</u>	<u>-</u>	<u>18,802</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-	-	99,433,250	99,433,250	
Purchase of investments	-	-	-	-	-	-	-	-	(95,554,736)	(95,554,736)	
Interest and dividends received	-	-	-	-	-	-	782,211	41,695	537,756	1,361,662	
Net cash provided by (used for) investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>782,211</u>	<u>41,695</u>	<u>4,416,270</u>	<u>5,240,176</u>	
Net increase (decrease) in cash and cash equivalents	(140,771)	10,181	(39,987)	117,413	(20,919)	71,852	11,273,769	177,913	(594,528)	10,854,923	
Cash and cash equivalents, January 1, 2020	272,609	-	452,941	79,680	63,146	35,973	9,348,944	1,286,163	5,317,104	16,856,560	
Cash and cash equivalents, December 31, 2020	<u>\$ 131,838</u>	<u>\$ 10,181</u>	<u>\$ 412,954</u>	<u>\$ 197,093</u>	<u>\$ 42,227</u>	<u>\$ 107,825</u>	<u>\$ 20,622,713</u>	<u>\$ 1,464,076</u>	<u>\$ 4,722,576</u>	<u>\$ 27,711,483</u>	
Reconciliation of operating income to net cash provided by (used for) operating activities:											
Operating income (loss)	(200,080)	(81,820)	373,062	(164,540)	(48,000)	(192,217)	(2,188,835)	243,984	(7,297,416)	(9,555,862)	
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:											
Depreciation expense	48,344	81,820	70,646	107,081	23,781	215,019	100	-	-	546,791	
(Decrease) in accounts receivable	-	-	-	(153)	-	(71)	(64,013)	-	-	(64,237)	
(Increase)/Decrease in intergovernmental receivables	-	86,025	(85,508)	-	-	-	-	-	-	517	
Decrease in inventories	1,308	-	-	(28,373)	-	-	-	-	-	(27,065)	
Increase/(decrease) in accounts payable	(36,128)	-	(123,183)	34,988	(28,892)	(15,096)	(114,535)	(10,069)	(22)	(292,937)	
(Decrease) in claims and judgements payable	-	-	-	-	-	-	(276,217)	(97,697)	-	(373,914)	
Increase/(Decrease) in accrued expense and other liabilities	109,155	-	86,226	215,183	45,547	83,890	9,723	-	-	549,724	
Increase/(decrease) in due to other funds	-	(75,844)	-	-	-	-	12,804,769	-	2,286,640	15,015,565	
Total adjustments	<u>122,679</u>	<u>92,001</u>	<u>(51,819)</u>	<u>328,726</u>	<u>40,436</u>	<u>283,742</u>	<u>12,359,827</u>	<u>(107,766)</u>	<u>2,286,618</u>	<u>15,354,444</u>	
Net cash provided by (used for) operating activities	<u>\$ (77,401)</u>	<u>\$ 10,181</u>	<u>\$ 321,243</u>	<u>\$ 164,186</u>	<u>\$ (7,564)</u>	<u>\$ 91,525</u>	<u>\$ 10,170,992</u>	<u>\$ 136,218</u>	<u>\$ (5,010,798)</u>	<u>\$ 5,798,582</u>	
Noncash investing, capital, and financing activities:											
Gain (loss) on sale of fixed assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Acquisitions of property, plant, and equipment through capital contributions											
Disposal (acquisitions) of property, plant, and equipment through capital contributions											

## CUSTODIAL FUNDS

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

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

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

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

Off Duty Officer Witness Fund accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases. These fees are now accounted for as a Special Revenue fund.

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

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

Traffic Light Enforcement accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

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

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

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

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

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

Driving School Fund accounts for fees collected on DWI cases to defray costs of administering a DWI Driving School.

Traffic Light Enforcement accounts for fees collected to defray the operational expenses in connection with traffic light enforcement.

District Court Custodial Funds account for fees generated by court orders to defray the expenses of the administration of various judicial programs.

District Court Custodial Funds (Continued)

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.

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

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

Flexible Spending Fund accounts for money collected from employees for various health expenses.

East Bank Consolidated 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**  
**CUSTODIAL FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**

**Year Ended December 31, 2020**

	<u>District Court</u>	<u>First Parish Court</u>	<u>Second Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
<b>ASSETS</b>						
Share of Pooled Assets	\$ 135,765	\$ 1,870,920	\$ 2,434,262	\$ -	\$ 49,430	\$ 4,490,377
Cash	-	-	-	-	138,512	138,512
Taxes from Government	3,147	37,993	14,066	-	15,748	70,955
Due from other agency	-	70,759	69,560	1,435,725	-	1,576,044
	<u>-</u>	<u>70,759</u>	<u>69,560</u>	<u>1,435,725</u>	<u>-</u>	<u>1,576,044</u>
Total Assets	<u>\$ 138,912</u>	<u>\$ 1,979,672</u>	<u>\$ 2,517,888</u>	<u>1,435,725</u>	<u>\$ 203,690</u>	<u>6,275,888</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	\$ -	\$ 372	\$ -	\$ -	\$ 14,507	\$ 14,879
Payable to other agency	-	70,759	69,560	1,435,725	-	1,576,044
Total current liabilities	<u>-</u>	<u>71,131</u>	<u>69,560</u>	<u>1,435,725</u>	<u>14,507</u>	<u>1,590,923</u>
Total Liabilities	<u>-</u>	<u>71,131</u>	<u>69,560</u>	<u>1,435,725</u>	<u>14,507</u>	<u>1,590,923</u>
<b>NET POSITION</b>						
Net Position Held in Trust	<u>\$ 138,912</u>	<u>\$ 1,908,541</u>	<u>\$ 2,448,328</u>	<u>\$ -</u>	<u>\$ 189,183</u>	<u>\$ 4,684,965</u>

**JEFFERSON PARISH, LOUISIANA  
CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

Year Ended December 31, 2020

	<u>District Court</u>	<u>First Parish Court</u>	<u>Second Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
<b>Additions</b>						
Other Income	\$ -	\$ 15,805	\$ -	\$ -	\$ -	\$ 15,805
Fines & Fees	41,165	478,987	240,120	-	277,655	1,037,926
Total Additions	<u>41,165</u>	<u>494,792</u>	<u>240,120</u>	<u>-</u>	<u>277,655</u>	<u>1,053,732</u>
<b>Deductions</b>						
Administrative expense	-	394,997	277,677	-	234,231	906,905
General Expense	3,665	217,399	271,615	-	28,212	520,891
Total Deductions	<u>3,665</u>	<u>612,396</u>	<u>549,292</u>	<u>-</u>	<u>262,443</u>	<u>1,427,796</u>
Net Increase (decrease) in fiduciary net position	37,500	(117,604)	(309,172)	-	15,211	(374,064)
<b>Net Position</b>						
Beginning of Year, as restated	<u>101,412</u>	<u>2,026,145</u>	<u>2,757,500</u>	<u>-</u>	<u>173,972</u>	<u>5,059,029</u>
End of Year	<u>\$ 138,912</u>	<u>\$ 1,908,541</u>	<u>\$ 2,448,328</u>	<u>\$ -</u>	<u>\$ 189,183</u>	<u>\$ 4,684,965</u>

**JEFFERSON PARISH, LOUISIANA  
FIRST PARISH COURT CUSTODIAL FUNDS  
STATEMENT OF NET POSITION**

Year Ended December 31, 2020

	<u>Expense Fund</u>	<u>DWI Programs</u>	<u>Off Duty</u>	<u>Section 894</u>	<u>Section 895</u>	<u>Traffic Light</u>	<u>Totals</u>
<b>ASSETS</b>							
Share of Pooled Assets	\$ 731,424	\$ 317,534	\$ -	\$ 383,751	\$ 438,210	\$ -	\$ 1,870,920
Taxes from Government	13,994	3,666	-	4,613	15,720	-	37,993
Due from other agency	-	-	1,200	-	-	69,559	70,759
Total Assets	<u>745,418</u>	<u>321,201</u>	<u>1,200</u>	<u>388,364</u>	<u>453,931</u>	<u>69,559</u>	<u>1,979,672</u>
<b>LIABILITIES</b>							
<b>Current liabilities:</b>							
Accounts payable	372	-	-	-	-	-	372
Payable to other agencies	-	-	1,200	-	-	69,559	70,759
Total current liabilities	<u>372</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>69,559</u>	<u>71,131</u>
Total Liabilities	<u>372</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>69,559</u>	<u>71,131</u>
<b>TOTAL NET POSITION</b>	<u>\$ 745,046</u>	<u>\$ 321,201</u>	<u>\$ -</u>	<u>\$ 388,364</u>	<u>\$ 453,931</u>	<u>\$ -</u>	<u>\$ 1,908,541</u>

**JEFFERSON PARISH, LOUISIANA  
FIRST PARISH COURT CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2020

	<u>Expense Fund</u>	<u>DWI Programs</u>	<u>Off Duty</u>	<u>Section 894</u>	<u>Section 895</u>	<u>Traffic Light</u>	<u>Totals</u>
<b>Additions</b>							
Other Income	\$ 15,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,805
Fines & Fees	184,965	54,632	-	39,969	199,421	-	478,987
Total Additions	<u>200,770</u>	<u>54,632</u>	<u>-</u>	<u>39,969</u>	<u>199,421</u>	<u>-</u>	<u>494,792</u>
<b>Deductions</b>							
Administrative expense	40,397	-	-	-	354,600	-	394,997
General Expense	132,114	41,300	-	1,876	42,109	-	217,399
Total Deductions	<u>172,511</u>	<u>41,300</u>	<u>-</u>	<u>1,876</u>	<u>396,708</u>	<u>-</u>	<u>612,396</u>
Net Increase (decrease) in fiduciary net position	28,259	13,332	-	38,094	(197,288)	-	(117,604)
Net Position-beginning	<u>716,787</u>	<u>307,869</u>	<u>-</u>	<u>350,270</u>	<u>651,219</u>	<u>-</u>	<u>2,026,145</u>
Net Position-ending	<u>\$ 745,046</u>	<u>\$ 321,201</u>	<u>\$ -</u>	<u>\$ 388,364</u>	<u>\$ 453,931</u>	<u>\$ -</u>	<u>\$ 1,908,541</u>

**JEFFERSON PARISH, LOUISIANA  
SECOND PARISH COURT CUSTODIAL FUNDS  
STATEMENT IN NET POSITION**

**Year Ended December 31, 2020**

	<b>Section 894 Probation</b>	<b>Expense Fund</b>	<b>DWI Programs</b>	<b>Section 895 Probation</b>	<b>Driving School</b>	<b>Traffic Light Enforcement</b>	<b>Totals</b>
<b>ASSETS</b>							
Share of Pooled Assets	\$ 60,306	\$ 1,048,583	\$ 83,951	\$ 1,218,874	\$ 22,549	\$ -	\$ 2,434,262
Taxes from Government	679	6,146	630	6,611	-	-	14,066
Due from other agency	-	-	-	-	-	69,560	69,560
<b>Total Assets</b>	<b>60,985</b>	<b>\$ 1,054,729</b>	<b>84,581</b>	<b>1,225,484</b>	<b>22,549</b>	<b>69,560</b>	<b>2,517,888</b>
<b>LIABILITIES</b>							
Current liabilities:							
Payable to other agencies	-	-	-	-	-	69,560	69,560
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,560</b>	<b>69,560</b>
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,560</b>	<b>69,560</b>
<b>TOTAL NET POSITION</b>	<b>\$ 60,985</b>	<b>\$ 1,054,729</b>	<b>\$ 84,581</b>	<b>\$ 1,225,484</b>	<b>\$ 22,549</b>	<b>\$ -</b>	<b>\$ 2,448,328</b>

**JEFFERSON PARISH, LOUISIANA  
SECOND PARISH COURT CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2020

	<b>Section 894 Probation</b>	<b>Expense Fund</b>	<b>DWI Programs</b>	<b>Section 895 Probation</b>	<b>Driving School</b>	<b>Traffic Light Enforcement</b>	<b>Totals</b>
Additions							
Fines & Fees	\$ 8,849	\$ 109,311	\$ 8,628	\$ 112,232	\$ 1,100	\$ -	\$ 240,120
Total Additions	<u>8,849</u>	<u>109,311</u>	<u>8,628</u>	<u>112,232</u>	<u>1,100</u>	<u>-</u>	<u>240,120</u>
Deductions							
Administrative expense	-	118,514	12,026	147,137	-	-	277,677
General Expense	25,947	116,006	-	104,662	25,000	-	271,615
Total Deductions	<u>25,947</u>	<u>234,520</u>	<u>12,026</u>	<u>251,799</u>	<u>25,000</u>	<u>-</u>	<u>549,292</u>
Net Increase (decrease) in fiduciary net position	(17,098)	(125,209)	(3,398)	(139,567)	(23,900)	-	(309,172)
Net Position-beginning	78,083	1,179,938	87,979	1,365,051	46,449	-	2,757,500
Net position-ending	<u>\$ 60,985</u>	<u>\$ 1,054,729</u>	<u>\$ 84,581</u>	<u>\$ 1,225,484</u>	<u>\$ 22,549</u>	<u>\$ -</u>	<u>\$ 2,448,328</u>

**JEFFERSON PARISH, LOUISIANA  
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS  
STATEMENT OF NET POSITION**

Year Ended December 31, 2020

	District Court Indigent Transcript Fund	District Attorney Grants	Other Custodial Funds			Other Custodial Funds Total
			Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	
<b>ASSETS</b>						
Share of Pooled Assets	\$ 135,765	\$ -	\$ 16,470	\$ -	\$ 32,960	\$ 49,430
Cash and Equivalent	-	-	-	138,512	-	138,512
Taxes from Government	3,147	-	15,748	-	-	15,748
Due from other agency	-	1,435,725	-	-	-	-
<b>Total Assets</b>	<b>138,912</b>	<b>1,435,725</b>	<b>32,218</b>	<b>138,512</b>	<b>\$ 32,960</b>	<b>203,690</b>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	-	-	14,507	-	\$ -	14,507
Payable to other agencies	-	1,435,725	-	-	-	-
<b>Total current liabilities</b>	<b>-</b>	<b>1,435,725</b>	<b>14,507</b>	<b>-</b>	<b>-</b>	<b>14,507</b>
<b>Total Liabilities</b>	<b>-</b>	<b>1,435,725</b>	<b>14,507</b>	<b>-</b>	<b>-</b>	<b>14,507</b>
<b>TOTAL NET POSITION</b>	<b>\$ 138,912</b>	<b>\$ -</b>	<b>\$ 17,711</b>	<b>\$ 138,512</b>	<b>\$ 32,960</b>	<b>\$ 189,183</b>

**JEFFERSON PARISH, LOUISIANA  
DISTRICT COURT, DISTRICT ATTORNEY AND OTHER CUSTODIAL FUNDS  
STATEMENT OF CHANGES IN NET POSITION**

Year Ended December 31, 2020

	<u>District Court Indigent Transcript Fund</u>	<u>District Attorney Grants</u>	<u>Other Custodial Funds</u>			<u>Other Custodial Funds Total</u>
			<u>Computer Cost Fund</u>	<u>Flexible Spending</u>	<u>Firefighters' Emergency Relief Fund</u>	
Additions						
Fines & Fees	\$ 41,165	\$ -	\$ 277,655	\$ -	\$ -	\$ 277,655
Total Additions	<u>41,165</u>	<u>-</u>	<u>277,655</u>	<u>-</u>	<u>-</u>	<u>277,655</u>
Deductions						
Administrative expense	-	-	234,231	-	-	234,231
General Expense	3,665	-	25,712	-	2,500	28,212
Total Deductions	<u>3,665</u>	<u>-</u>	<u>259,943</u>	<u>-</u>	<u>2,500</u>	<u>262,443</u>
Net Increase (decrease) in fiduciary net position	37,500	-	17,711	-	(2,500)	15,211
Net position-beginning	101,412	-	-	138,512	35,460	173,972
Net position-ending	<u>\$ 138,912</u>	<u>\$ -</u>	<u>\$ 17,711</u>	<u>\$ 138,512</u>	<u>\$ 32,960</u>	<u>\$ 189,183</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, 2020**

Governmental Funds Capital Assets

Land	\$ 71,852,750
Buildings	489,090,314
Improvements other than buildings	246,869,376
Vehicles	76,694,540
Machinery and equipment	317,530,003
Infrastructure	3,467,584,252
Construction in progress	<u>181,764,521</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>4,851,385,757</u></u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$ 78,272,681
Special revenue fund	552,643,020
Capital projects funds	4,215,650,937
Donations	<u>4,819,119</u>
 Total Investment In Governmental Funds Capital Assets	 \$ <u><u>4,851,385,757</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
<b>General Government</b>							
Legislative	\$ 526,771	\$ -	\$ -	\$ -	\$ 464,920	\$ 61,851	\$ -
Judicial	2,126,785	-	-	467,351	21,046	1,638,388	-
Executive	197,868	-	-	-	38,982	158,886	-
Elections	69,961	-	-	-	51,804	18,157	-
Finance	158,224,001	7,104,427	131,259,357	16,038,755	433,151	3,388,311	-
General Services	13,947,316	-	-	425,900	8,849,678	4,671,738	-
<b>Total General Government</b>	<b>175,092,702</b>	<b>7,104,427</b>	<b>131,259,357</b>	<b>16,932,006</b>	<b>9,859,581</b>	<b>9,937,331</b>	<b>-</b>
Public Safety	159,557,081	3,785,038	101,133,864	27,278,243	21,441,490	5,918,446	-
Public Works	3,880,221,249	15,529,089	49,692,872	38,720,806	21,192,846	287,501,384	3,467,584,252
Health and Welfare	45,883,538	3,079,448	39,881,341	1,424,800	838,064	659,885	-
Culture and Recreation	378,039,659	42,007,742	161,487,964	160,919,509	4,329,372	9,295,072	-
Transit	30,781,732	302,150	5,634,916	1,594,012	19,032,769	4,217,885	-
Urban Redevelopment and Housing	45,274	44,856	-	-	418	-	-
<b>Total Governmental Funds Capital Assets Allocated to Functions</b>	<b>\$ 4,669,621,236</b>	<b>\$ 71,852,750</b>	<b>\$ 489,090,314</b>	<b>\$ 246,869,376</b>	<b>\$ 76,694,540</b>	<b>\$ 317,530,003</b>	<b>\$ 3,467,584,252</b>
Construction in Progress	181,764,521						
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 4,851,385,757</b>						

\*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, 2020**

Function And Activity	Capital Assets January 1, 2020	Additions	Deductions	Capital Assets December 31, 2020
<b>General Government</b>				
Legislative	\$ 365,360	\$ 161,411	\$ -	\$ 526,771
Judicial	2,050,721	76,064	-	2,126,785
Executive	213,757	38,982	54,871	197,868
Elections	69,961	0	0	69,961
Finance	159,544,387	398,521	1,718,907	158,224,001
General Services	10,310,612	3,636,705	0	13,947,316
<b>Total General Government</b>	<b>172,554,798</b>	<b>4,311,683</b>	<b>1,773,778</b>	<b>175,092,702</b>
Public Safety	164,395,007	1,705,452	6,543,378	159,557,081
Public Works	3,847,035,273	35,231,384	2,045,408	3,880,221,249
Health and Welfare	45,915,537	21,601	53,600	45,883,538
Culture and Recreation	363,647,019	14,392,640	0	378,039,659
Transit	29,396,051	1,385,681	0	30,781,732
Urban Redevelopment and Housing	45,274	0	0	45,274
Construction in Progress	100,146,123	160,091,701	78,473,303	181,764,521
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 4,723,135,082</b>	<b>\$ 217,140,141</b>	<b>\$ 88,889,466</b>	<b>\$ 4,851,385,757</b>

\*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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2020

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem-Back	\$ 12,000	\$ 12,000	\$ 13,476	\$ 1,476
Ad Valorem-Current	4,287,000	4,388,100	4,393,668	5,568
Beer Taxes	240,000	240,000	243,609	3,609
Chain Store Taxes	230,000	230,000	192,253	(37,747)
Franchise Fees - Cable Tv	5,100,000	5,000,000	4,418,567	(581,433)
Hotel/Motel Occupancy Tax	1,267,000	747,741	877,146	129,405
Pilot Revenues	14,420	14,420	14,115	(305)
Sales Tax-General	33,459,810	30,039,294	36,213,642	6,174,348
Severance Taxes	1,010,500	891,401	852,890	(38,511)
Wireline Telecom Franchise	125,000	123,331	99,986	(23,345)
<b>TOTAL TAXES</b>	<b>45,745,730</b>	<b>41,686,287</b>	<b>47,319,354</b>	<b>5,633,067</b>
<b>LICENSES, PERMITS, AND FEES</b>				
<b>Licenses</b>				
Admin Adjudication Fees	175,000	175,000	274,664	99,664
Alcohol Occupational Lic	350,000	350,000	327,113	(22,887)
Booting Occupational Lic	-	-	350	350
Business Occupational Lic	8,050,000	7,636,241	7,555,032	(81,209)
Electrical Occupation Lic	60,000	60,000	64,400	4,400
Gas Occupational Lic	55,000	55,000	44,075	(10,925)
Homebuilder Occupat Lic	6,000	6,000	5,400	(600)
Hotel/Motel Licenses	2,500	2,500	2,600	100
Insurance Occupational Li	1,975,000	2,022,062	2,105,846	83,784
Mechanical Occupation Lic	47,000	47,000	45,900	(1,100)
Plumbing Occupational Lic	30,000	30,000	27,675	(2,325)
Vehicle For Hire-Licenses	81,500	73,000	44,000	(29,000)
<b>TOTAL LICENSES</b>	<b>10,832,000</b>	<b>10,456,803</b>	<b>10,497,055</b>	<b>40,252</b>
Building Permits	2,100,000	1,479,571	1,995,980	516,409
Electrical Permits	410,000	410,000	401,285	(8,716)
Gas Permits	200,000	200,000	229,455	29,455
Mechanical Permits	260,000	260,000	244,677	(15,323)
Plumbing Permits	460,000	460,000	464,065	4,065
Garage Sales Permits	12,000	12,000	6,120	(5,880)
Environmental Permits	25,000	25,000	16,800	(8,200)
Zoning Appeal Fees	85,000	85,000	64,367	(20,633)
Miscellaneous Ems Fees	40,000	40,000	69,090	29,090
Miscellaneous Insp Fees	40,000	40,000	40,141	141
Planning Fees	120,000	120,000	95,963	(24,037)
Standards & Appeals Fees	12,000	12,000	5,000	(7,000)
Tobacco Permits	24,000	24,000	21,675	(2,325)
Booting Permits	-	-	1,275	1,275
Bulk Container Permits	5,000	5,000	4,630	(370)
<b>TOTAL PERMITS AND FEES</b>	<b>3,793,000</b>	<b>3,172,571</b>	<b>3,660,523</b>	<b>487,952</b>
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>14,625,000</b>	<b>13,629,374</b>	<b>14,157,579</b>	<b>528,205</b>
State Revenue Sharing	220,018	218,995	218,996	1
Gov Ofc Home Sec/Emer Prp	20,000	20,000	34,321	14,321
Metro Dist Law Enf Comm	92,359	89,000	90,773	1,773
Other Intergovernmental	16,350	16,350	17,250	900
Supplemental Pay Comp	37,350	38,783	32,831	(5,952)
W J Medical Center	1,000,000	1,000,000	1,000,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,386,077</b>	<b>1,383,128</b>	<b>1,394,171</b>	<b>11,043</b>

JEFFERSON PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2020

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Abandoned Vehicle Scrap	45,000	33,320	13,391	(19,929)
Assessor Reimb Exps	217,213	217,213	217,213	-
Central Services	69,000	69,000	71,147	2,147
Dangerous Bldg Abatement	40,000	26,736	11,736	(15,000)
Demolition Fees	105,000	80,000	59,649	(20,351)
Emergency Medical Service	10,000	-	13,457	13,457
Facility Use Fees	28,000	17,000	3,010	(13,990)
General Govt Allocation	19,313,266	19,313,266	19,313,205	(61)
Genl Serv Maintenance	500	500	560	60
Grasscutting Revenues	400,000	165,212	258,039	92,827
Home Incarc Enroll Fees	18,000	14,000	11,680	(2,320)
Indirect Cost Allocation	873,984	873,984	902,698	28,714
Lien Release Fees	7,000	7,000	900	(6,100)
Mortgage & Conveyance Fee	52,000	42,000	37,336	(4,664)
Prison Home Incarceration	375,000	360,000	375,886	15,886
Prison Medical Fees	7,000	7,000	6,500	(500)
Risk Mgmt Reimb Exps	511,563	511,563	447,384	(64,179)
Safety Reimb Exps	341,130	341,130	300,591	(40,539)
Sheriff Reimb Exps	215,483	215,483	215,483	-
Training Facility Use Fee	530,000	509,929	411,356	(98,573)
Vehicle For Hire-Ride Fee	580,000	507,119	635,999	128,880
Total Charges For Services	23,739,139	23,311,455	23,307,219	(4,236)
<b>FINES &amp; FORFEITURES</b>				
1Pc Handicap Park Fines	6,000	6,000	2,367	(3,633)
1St Court Computer Fines	-	-	148,233	148,233
1St Par Ct Contempt Fees	685,000	521,650	452,894	(68,756)
1St Par Ct Interpreter Fees	5,000	5,000	801	(4,199)
1St Par Ct Jury Fees	157,000	157,000	108,386	(48,614)
1St Par Ct Security Fees	105,000	105,000	81,244	(23,756)
1St Parish Ct Steno Fees	22,000	22,000	19,400	(2,600)
2Nd Court Computer Fines	-	-	76,815	76,815
2Nd Court Redlight Fines	-	-	-	-
2Nd Par Ct Contempt Fees	750,000	500,552	272,179	(228,373)
2Nd Par Ct Interpreter Fees	500	500	66	(434)
2Nd Par Ct Jury Fees	75,000	75,000	48,928	(26,072)
2Nd Par Ct Security Fees	62,000	62,000	39,971	(22,029)
2Nd Parish Ct Steno Fees	24,000	24,000	17,410	(6,590)
2Pc Handicap Park Fines	1,500	1,500	641	(859)
Bond Forfeitures	325,000	325,000	282,102	(42,898)
Carnival Violation Fines	-	-	-	-
Code Violation Fines	160,000	160,000	42,055	(117,945)
Court Reporter Fees	460,000	460,000	428,700	(31,300)
Dist Court Jury Fees	32,000	32,000	22,391	(9,609)
District Courts	500,000	337,818	334,975	(2,843)
First Parish Courts	1,675,000	1,306,621	1,272,064	(34,557)
SECOND PARISH COURTS	888,000	597,023	638,501	41,478
TOTAL FINES & FORFEITURES	5,933,000	4,698,664	4,290,120	(408,544)
<b>INTEREST INCOME</b>				
Interest-Other	215,000	175,453	129,019	(46,434)
Interest-Pooled Assets	1,750,000	1,380,603	2,473,966	1,093,363
TOTAL INTEREST	1,965,000	1,556,056	2,602,985	1,046,929
<b>MISCELLANEOUS REVENUES</b>				
Adjudicated Prop Sales	200,000	200,000	279,158	79,158
Annuity Income	102,096	102,096	102,096	(0)
Attorney Collection Fees	50,000	50,000	68,281	18,281
Bid Specification Sales	-	-	300	300
Contributions & Donations	2,500	2,500	-	(2,500)
Lease-Rental Income	290,000	290,000	274,520	(15,480)

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2020**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Mineral Lease Royalties	500,000	350,000	213,043	(136,957)
Oil And Gas Royalties	125,000	78,000	67,466	(10,534)
Other Income	120,000	120,000	115,902	(4,098)
Sale Of Fixed Assets	192,680	192,680	-	(192,680)
TOTAL MISCELLANEOUS	1,582,276	1,385,276	1,120,767	(264,509)
<b>TOTAL REVENUES</b>	<b>94,976,222</b>	<b>87,650,240</b>	<b>94,192,195</b>	<b>6,541,955</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Parish Council	7,171,967	7,215,359	6,730,433	484,926
Gov And Ethics Compliance	166,356	117,709	117,127	582
Legislative Delegation	314,932	244,932	222,566	22,366
	7,653,255	7,578,000	7,070,126	507,874
Judicial				
Adjudicated Property	200,000	150,000	109,042	40,958
Constables	248,424	244,612	235,533	9,079
District Attorney	13,671,643	12,793,768	11,982,337	811,431
District Courts	6,993,321	6,665,371	6,608,572	56,799
First Parish Courts	3,210,258	2,996,494	2,927,061	69,433
Justice Of The Peace	275,496	275,364	288,548	(13,184)
Juvenile Courts	3,762,902	3,698,960	3,627,440	71,520
Law	5,240,737	4,931,779	4,705,936	225,843
Miscellaneous Judicial	2,241,703	2,021,637	1,665,010	356,627
Pre Trial Release Of Pris	281,577	276,508	261,935	14,573
Public Safety	221,250	221,250	194,655	26,595
Second Parish Courts	3,135,643	2,915,612	2,812,327	103,285
	39,482,954	37,191,355	35,418,394	1,772,961
Executive				
Parish President	3,308,618	3,497,280	3,242,957	254,323
Elections				
Elections	152,000	146,000	23,589	122,411
Registrar Of Voters	647,108	658,952	656,777	2,175
	799,108	804,952	680,366	124,586
Financial Administration				
Accounting And Payroll	1,652,688	1,559,166	1,564,172	(5,006)
Budget	382,864	345,773	328,532	17,241
Finance Director	739,159	743,153	652,164	90,989
General Services-Prop Mgt	8,484,348	8,853,679	8,062,449	791,230
Human Resource Management	1,713,062	1,631,989	1,545,275	86,714
Internal Audit	169,656	168,997	160,917	8,080
Personnel	1,713,138	1,593,080	1,564,784	28,296
Planning	2,027,069	1,586,071	1,490,239	95,832
Planning Advisory Board	283,801	266,657	268,993	(2,336)
Purchasing	1,064,566	1,011,180	1,008,229	2,951
Risk Management	490,847	470,522	449,107	21,415
TOTAL FINANCIAL ADMINISTRATION	18,721,198	18,230,267	17,094,862	1,135,405
General Services				
Central Printing	156,479	138,361	121,098	17,263
Misc General Services	1,194,350	1,745,855	1,451,992	293,863
Surplus Property	278,215	259,540	163,664	95,876
TOTAL FINANCIAL	1,629,044	2,143,756	1,736,754	407,002

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)  
Year Ended December 31, 2020**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
ADMINISTRATION				
TOTAL GENERAL GOVERNMENT	71,594,177	69,445,610	65,243,459	4,202,151
Board Of Zoning Adjust	252,354	248,811	229,309	19,502
Bureau Of Adjudication	81,590	81,846	78,606	3,240
Code Enforcement	6,867,949	6,311,092	5,808,314	502,778
Community Justice Agency	365,988	350,364	357,053	(6,689)
Corrections	9,601,054	9,930,397	9,862,174	68,223
Emergency Management	2,139,383	2,272,679	1,860,211	412,468
Fire Services	727,466	718,291	532,181	186,110
Prp Mnt/Zng Qual Of Life	3,947,360	3,805,155	3,377,487	427,668
Pub Safety Grants And Adm	124,155	117,955	114,904	3,051
TOTAL PUBLIC SAFETY	24,107,299	23,836,590	22,220,238	1,616,352
Health and Welfare				
Citizens W/Disabilities	-	-	(4)	4
County Agent	88,667	88,580	86,704	1,876
Health And Welfare	1,335,543	192,740	163,529	29,211
Jeff Cap	1,860,191	1,790,665	1,594,054	196,611
Serviceman'S Assistance	74,920	74,920	72,913	2,007
TOTAL HEALTH & WELFARE	3,359,321	2,146,905	1,917,196	229,709
Culture & Recreation				
Citizens Affairs	928,282	989,070	958,074	30,996
Non-Departmental	4,460,570	4,460,570	4,191,233	269,337
TOTAL CULTURE & RECREATION	5,388,852	5,449,640	5,149,306	300,334
TOTAL CAPITAL OUTLAY	37,770	104,249	104,222	27
TOTAL EXPENDITURES	104,487,419	100,982,994	94,634,421	6,348,573
OTHER FINANCING SOURCES (USES)				
Transfers In	4,311,825	7,114,587	7,114,697	110
Transfers Out	(3,615,723)	(3,582,230)	(3,565,469)	16,761
TOTAL OTHER FINANCING SOURCES (USES)	696,102	3,532,357	3,549,228	16,871
NET CHANGES IN FUND BALANCES	(8,815,095)	(9,800,397)	3,107,001	12,907,398
Fund balance beginning of the year	33,087,476	33,087,476	33,087,476	-
END OF YEAR	\$ 24,272,381	\$ 23,287,079	\$ 36,194,477	\$ 12,907,398

JEFFERSON PARISH, LOUISIANA

COMBINING SCHEDULE OF NET POSITION  
PENSION TRUST FUNDS

December 31, 2020  
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 34	\$ 2,808	\$ 522	\$ 3,364
Investments				
Mutual funds - Money market/cash reserve	(120)	-	-	(120)
Mutual funds-Fixed income	-	18,207	44,533	62,740
Mutual funds-Equity	-	46,809	-	46,809
Common stocks	31,466	-	-	31,466
Corporate bonds	8,154	-	-	8,154
Debt Securities	-	-	35,310	35,310
Real estate investments	-	8,149	-	8,149
US Treasury obligations	8,791	-	-	8,791
US Government agencies	5,849	-	-	5,849
Group fixed unallocated annuity contract	-	-	7,303	7,303
Investment in partnerships	-	-	19	19
Receivables				
Contributions	19	-	-	19
Due from broker	-	-	120	120
Interest	115	-	-	115
Property, plant and equipment [net]	7	-	-	7
Total Assets	<u>54,315</u>	<u>75,973</u>	<u>87,807</u>	<u>218,095</u>
Deferred outflows of resources	<u>101,308</u>	<u>-</u>	<u>-</u>	<u>101,308</u>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable	151	-	33	184
Accrued Expense	-	80	-	80
Total current liabilities	<u>151</u>	<u>80</u>	<u>33</u>	<u>264</u>
<b>Noncurrent liabilities:</b>				
Net other postemployment benefit obligations (OPEB)	263	-	-	263
Net pension liability	1	-	-	1
Insurance premium deposits	-	-	-	-
Total noncurrent liabilities	<u>264</u>	<u>-</u>	<u>-</u>	<u>264</u>
Total Liabilities	<u>415</u>	<u>80</u>	<u>33</u>	<u>528</u>
Deferred inflows of resources	<u>147</u>	<u>-</u>	<u>-</u>	<u>147</u>
<b>NET POSITION</b>				
<b>Restricted for:</b>				
Pensions	<u>53,855</u>	<u>75,891</u>	<u>87,775</u>	<u>217,521</u>
Total net position	<u>\$ 53,855</u>	<u>\$ 75,891</u>	<u>\$ 87,775</u>	<u>\$ 217,521</u>

**JEFFERSON PARISH, LOUISIANA**  
**COMBINING SCHEDULE OF CHANGES IN NET POSITION**  
**PENSION TRUST FUNDS**

**For the Year Ended December 31, 2020**  
**(in thousands of dollars)**

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
<b>Additions</b>				
Contributions:				
Employer	\$ 687	\$ 2,008	\$ 7,604	\$ 10,299
Plan members	3	-	4,625	4,628
Rollovers	-	-	190	190
Total Contributions	<u>690</u>	<u>2,008</u>	<u>12,419</u>	<u>15,117</u>
Investment Income:				
Net Appreciation(Depreciation) in Fair Value of Investments	4,708	7,050	6,995	18,753
Realized gains from sale of investments	-	157	-	157
Interest/Dividends	1,021	7	6,094	7,122
Total Investment Income	<u>5,729</u>	<u>7,214</u>	<u>13,089</u>	<u>26,032</u>
Less: Investment Expense	(170)	(194)	(133)	(497)
Custodial Fees	-	-	(67)	(67)
	<u>(170)</u>	<u>(194)</u>	<u>(200)</u>	<u>(564)</u>
Net Investment Income	<u>5,559</u>	<u>7,020</u>	<u>12,889</u>	<u>25,468</u>
Total Additions	<u>6,249</u>	<u>9,028</u>	<u>25,308</u>	<u>40,585</u>
<b>Deductions</b>				
Benefits	2,423	8,670	74,680	85,773
Refunds and withdrawals	17	-	-	17
Administrative expense	472	190	90	752
Total Deductions	<u>2,912</u>	<u>8,860</u>	<u>74,770</u>	<u>86,542</u>
Net Increase (decrease) in fiduciary net position	3,337	168	(49,462)	(45,957)
Transfer to LCMC plan	-	-	(101,618)	(101,618)
Beginning of Year	<u>50,518</u>	<u>75,723</u>	<u>238,855</u>	<u>365,096</u>
End of Year	<u>\$ 53,855</u>	<u>\$ 75,891</u>	<u>\$ 87,775</u>	<u>\$ 217,521</u>

**Note : LCMC Acquisition**

Effective October 1, 2020, LCMC Health acquired East Jefferson General Hospital. As part of the acquisition, the East Jefferson General Hospital Retirement Plan and Savings Plans Committee and the East Jefferson General Hospital Board of Directors terminated the defined benefit plan, 401(a), and 457(b) defined contribution plans effective September 30, 2020. The 403(b) defined contribution plan was assumed by LCMC Health as of October 1, 2020.

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

**Year Ended 12/31/2020**

**AGENCY HEAD: PARISH PRESIDENT CYNTHIA L SHENG**

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 151,150
Benefits - Insurance	10,518
Benefits - Retirement	18,038
Benefits - Other	
FICA	2,592
Workmen'S Compensation	578
Life Insurance	272
FUTA	159
Expense Allowances	
Car Allowance	719
Cell Phone Allowance	1,920
Expense Allowance	4,673
Travel Reimbursements	
Airfare	650
Hotel	896
Registration	725
<b>Total</b>	<b><u><u>\$ 192,891</u></u></b>

**Out going Parish President  
Mike Yenni**

Salary	\$ 7,762
Benefits - Other	1,297
<b>Total</b>	<b><u><u>\$ 9,060</u></u></b>

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF COUNCILMEMBER'S COMPENSATION

Year Ended 12/31/2020

COUNCILMEMBER	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCES
Ricky Templet	365	\$ 114,044	\$ 14,145
Scott Walker	358	110,162	13,879
Marion Edwards	358	73,442	13,879
Deano Bonano	358	73,442	5,416
Byron Lee	358	73,442	5,416
Dominick Impastato	365	77,323	14,145
Jennifer Van Vrancken	365	77,323	14,145
Keith Conley	7	5,822	104
Paul Johnston	7	3,881	266
Thomas Brown, Jr	7	3,881	505
Cynthia Sheng	7	5,822	104

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- GENERAL FUND**  
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceedings</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 1st Parish Court</i>	\$ 574,680.74	\$ 681,729.42	\$ 1,256,410.16
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	82,382.06	100,620.37	183,002.43
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 1st Parish Court</i>	268,749.81	184,143.91	452,893.72
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>925,812.61</u>	<u>966,493.70</u>	<u>1,892,306.31</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 2nd Parish Court</i>	298,496.77	295,538.46	594,035.23
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	40,022.84	40,822.75	80,845.59
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 2nd Parish Court</i>	207,350.02	63,828.58	271,178.60
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>545,869.63</u>	<u>400,189.79</u>	<u>946,059.42</u>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	192,862.62	142,112.32	334,974.94
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	14,006.48	8,384.19	22,390.67
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>206,869.10</u>	<u>150,496.51</u>	<u>357,365.61</u>
<b>Fines and Fees Collected from Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Criminal Court Costs/Fees</i>	236,847.50	247,217.50	484,065.00
<b>Subtotal Clerk of Court Jefferson</b>	<u>236,847.50</u>	<u>247,217.50</u>	<u>484,065.00</u>
<b>Grand Total</b>	<u>\$ 1,915,398.84</u>	<u>\$ 1,764,397.50</u>	<u>\$ 3,679,796.34</u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- Juvenile Services**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from Juvenile Services Proceedings</b> <i>Jefferson Parish Juvenile Services - Probation/Parole Supervision</i>	\$ 4,903.07	\$ 3,283.60	\$ 8,186.67
<b>Subtotal Juvenile Sevices of Jefferson</b>	<u>4,903.07</u>	<u>3,283.60</u>	<u>8,186.67</u>
<b>Grand Total</b>	<u>\$ 4,903.07</u>	<u>\$ 3,283.60</u>	<u>\$ 8,186.67</u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- Off Duty Witness Fund**  
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020	Total Year to Date
<b>Fines and Fees Collected from 1st Parish Court Proceedings</b> <i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 79,308.73	\$ 96,167.93	\$ 175,476.66
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>79,308.73</u>	<u>96,167.93</u>	<u>175,476.66</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b> <i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	29,971.62	31,219.18	61,190.80
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>29,971.62</u>	<u>31,219.18</u>	<u>61,190.80</u>
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b> <i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	36,432.99	15,203.56	51,636.55
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>36,432.99</u>	<u>15,203.56</u>	<u>51,636.55</u>
<b>Fines and Fees Collected from Juvenile Services</b> <i>Jefferson Parish Juvenile Services Criminal Court Costs/ Fees Juvenile Services</i>	1,558.07	1,656.50	3,214.57
<b>Subtotal Juvenile Court of Jefferson</b>	<u>1,558.07</u>	<u>1,656.50</u>	<u>3,214.57</u>
<b>Grand Total</b>	<u>\$ 147,271.41</u>	<u>\$ 144,247.17</u>	<u>\$ 291,518.58</u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (2nd Parish Court) Series 2014**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ <u>21,488.62</u>	\$ <u>22,206.68</u>	\$ <u>43,695.30</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>21,488.62</u>	<u>22,206.68</u>	<u>43,695.30</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	<u>6,412.00</u>	<u>5,866.00</u>	<u>12,278.00</u>
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>6,412.00</u>	<u>5,866.00</u>	<u>12,278.00</u>
<b>Grand Total</b>	<u>\$ <u>27,900.62</u></u>	<u>\$ <u>28,072.68</u></u>	<u>\$ <u>55,973.30</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (24th JDC) Series 2014**  
 As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020	Total Year to Date
<b>Fines and Fees Collected from 24th JDC Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 34,863.91	\$ 20,797.34	\$ 55,661.25
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>34,863.91</u>	<u>20,797.34</u>	<u>55,661.25</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	240,667.00	253,424.50	494,091.50
<b>Subtotal Clerk of Court of Jefferson</b>	<u>240,667.00</u>	<u>253,424.50</u>	<u>494,091.50</u>
<b>Grand Total</b>	<u>\$ 275,530.91</u>	<u>\$ 274,221.84</u>	<u>\$ 549,752.75</u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court Revenue Bond Capital Project**  
As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ <u>44,384.38</u>	\$ <u>55,644.30</u>	\$ <u>100,028.68</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>44,384.38</u>	<u>55,644.30</u>	<u>100,028.68</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	<u>6,762.00</u>	<u>6,951.00</u>	<u>13,713.00</u>
<b>Subtotal Clerk of Court of Jefferson</b>	<u>6,762.00</u>	<u>6,951.00</u>	<u>13,713.00</u>
<b>Grand Total</b>	\$ <u><u>51,146.38</u></u>	\$ <u><u>62,595.30</u></u>	\$ <u><u>113,741.68</u></u>

JEFFERSON PARISH GOVERNMENT  
 Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (24th JDC) Series 2014  
 As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020	Total Year to Date
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 40,022.84	\$ 40,822.75	\$ 80,845.59
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>40,022.84</u>	<u>40,822.75</u>	<u>80,845.59</u>
<b>Fines and Fees Collected from Jefferson Parish Clerk of Court</b>			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	<u>236,847.50</u>	<u>247,217.50</u>	<u>484,065.00</u>
<b>Subtotal 24th JDC Parish Court of Jefferson</b>	<u>236,847.50</u>	<u>247,217.50</u>	<u>484,065.00</u>
<b>Grand Total</b>	<u>\$ 276,870.34</u>	<u>\$ 288,040.25</u>	<u>\$ 564,910.59</u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- Indigent Transcript Fund**  
As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ <u>11,649.46</u>	\$ <u>15,018.31</u>	\$ <u>26,667.77</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>11,649.46</u>	<u>15,018.31</u>	<u>26,667.77</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	<u>5,874.70</u>	<u>6,116.11</u>	<u>11,990.81</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>5,874.70</u>	<u>6,116.11</u>	<u>11,990.81</u>
<b>Grand Total</b>	\$ <u><u>17,524.16</u></u>	\$ <u><u>21,134.42</u></u>	\$ <u><u>38,658.58</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court Exp**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ <u>74,077.00</u>	\$ <u>94,612.92</u>	\$ <u>168,689.92</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>74,077.00</u>	<u>94,612.92</u>	<u>168,689.92</u>
 <b>Grand Total</b>	 \$ <u><u>74,077.00</u></u>	 \$ <u><u>94,612.92</u></u>	 \$ <u><u>168,689.92</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court DWI Programs**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ <u>25,734.66</u>	\$ <u>28,897.21</u>	\$ <u>54,631.87</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>25,734.66</u>	<u>28,897.21</u>	<u>54,631.87</u>
 <b>Grand Total</b>	 \$ <u><u>25,734.66</u></u>	 \$ <u><u>28,897.21</u></u>	 \$ <u><u>54,631.87</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court Sec 894 Probation**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ <u>14,904.09</u>	\$ <u>25,065.28</u>	\$ <u>39,969.37</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>14,904.09</u>	<u>25,065.28</u>	<u>39,969.37</u>
 <b>Grand Total</b>	 \$ <u><u>14,904.09</u></u>	 \$ <u><u>25,065.28</u></u>	 \$ <u><u>39,969.37</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st Parish Court Sec 895 Probation**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ <u>78,345.46</u>	\$ <u>121,075.07</u>	\$ <u>199,420.53</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>78,345.46</u>	<u>121,075.07</u>	<u>199,420.53</u>
 <b>Grand Total</b>	 \$ <u><u>78,345.46</u></u>	 \$ <u><u>121,075.07</u></u>	 \$ <u><u>199,420.53</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Sec 894 Probation**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ <u>4,374.45</u>	\$ <u>4,474.96</u>	\$ <u>8,849.41</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>4,374.45</u>	<u>4,474.96</u>	<u>8,849.41</u>
<b>Grand Total</b>	\$ <u><u>4,374.45</u></u>	\$ <u><u>4,474.96</u></u>	\$ <u><u>8,849.41</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Expense**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ <u>46,184.44</u>	\$ <u>47,651.47</u>	\$ <u>93,835.91</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>46,184.44</u>	<u>47,651.47</u>	<u>93,835.91</u>
 <b>Grand Total</b>	 \$ <u><u>46,184.44</u></u>	 \$ <u><u>47,651.47</u></u>	 \$ <u><u>93,835.91</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court DWI**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<u>Period Ended</u>	<u>Month Period</u>	<u>Date</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ <u>4,246.06</u>	\$ <u>4,381.92</u>	\$ <u>8,627.98</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>4,246.06</u>	<u>4,381.92</u>	<u>8,627.98</u>
 <b>Grand Total</b>	 \$ <u><u>4,246.06</u></u>	 \$ <u><u>4,381.92</u></u>	 \$ <u><u>8,627.98</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Probation**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ <u>59,637.93</u>	\$ <u>52,593.80</u>	\$ <u>112,231.73</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>59,637.93</u>	<u>52,593.80</u>	<u>112,231.73</u>
 <b>Grand Total</b>	 \$ <u><u>59,637.93</u></u>	 \$ <u><u>52,593.80</u></u>	 \$ <u><u>112,231.73</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Driving School**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ <u>1,100.00</u>	\$ <u>-</u>	\$ <u>1,100.00</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>1,100.00</u>	<u>-</u>	<u>1,100.00</u>
 <b>Grand Total</b>	 \$ <u><u>1,100.00</u></u>	 \$ <u><u>-</u></u>	 \$ <u><u>1,100.00</u></u>

JEFFERSON PARISH GOVERNMENT  
**Justice System Funding Schedule - Receiving Entity- 1st & 2nd Parish Court Computer**  
 As Required by Act 87 of the 2020 Regular Legislative Session

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>	<b>Total Year to Date</b>
<b>Fines and Fees Collected from 1st Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ <u>62,524.09</u>	\$ <u>79,117.18</u>	\$ <u>141,641.27</u>
<b>Subtotal 1st Parish Court of Jefferson</b>	<u>62,524.09</u>	<u>79,117.18</u>	<u>141,641.27</u>
<b>Fines and Fees Collected from 2nd Parish Court Proceeding</b>			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	<u>30,060.55</u>	<u>31,323.44</u>	<u>61,383.99</u>
<b>Subtotal 2nd Parish Court of Jefferson</b>	<u>30,060.55</u>	<u>31,323.44</u>	<u>61,383.99</u>
<b>Grand Total</b>	<u>\$ <u>92,584.64</u></u>	<u>\$ <u>110,440.62</u></u>	<u>\$ <u>203,025.26</u></u>



**2020**  
**JEFFERSON PARISH**  
*State of Louisiana*

**Statistical**  
**(unaudited)**

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## 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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	<b>Page</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	221
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (ad valorem) tax.	227
<b>Debt Capacity</b>	
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.	232
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	239
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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.	241

*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, 2020**

Table A-2

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**JEFFERSON PARISH, LOUISIANA**  
**NET POSITION BY COMPONENT**

*Last Ten Fiscal Years*  
**(Unaudited)**

(in thousands of dollars)

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
<b>Governmental Activities</b>										
Net Investment in capital assets	\$ 635,076	\$ 673,311	\$ 800,435	\$ 877,954	\$ 991,422	\$ 1,086,233	\$ 1,015,204	\$ 1,184,750	\$ 1,257,757	\$ 1,293,823
Restricted	408,327	373,644	380,678	399,519	443,291	457,028	752,306	404,593	397,879	459,279
Unrestricted	66,723	99,538	93,297	84,683	86,971	76,661	(96,486)	51,829	32,685	69,380
<b>Total governmental activities net position</b>	<b>\$ 1,110,126</b>	<b>\$ 1,146,493</b>	<b>\$ 1,274,410</b>	<b>\$ 1,362,156</b>	<b>\$ 1,521,684</b>	<b>\$ 1,619,922</b>	<b>\$ 1,671,024</b>	<b>\$ 1,641,172</b>	<b>\$ 1,688,321</b>	<b>\$ 1,822,482</b>
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 543,426	\$ 545,339	\$ 546,657	\$ 536,687	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108	\$ 605,919	\$ 591,991
Restricted	45,018	44,104	45,318	52,135	79,079	83,005	84,965	84,216	95,748	106,148
Unrestricted	23,470	32,670	36,233	40,639	(129,086)	(137,373)	65,808	(141,257)	(147,567)	(148,472)
<b>Total business-type activities net position</b>	<b>\$ 611,914</b>	<b>\$ 622,113</b>	<b>\$ 628,208</b>	<b>\$ 629,461</b>	<b>\$ 624,975</b>	<b>\$ 589,728</b>	<b>\$ 787,697</b>	<b>\$ 561,067</b>	<b>\$ 554,100</b>	<b>\$ 549,667</b>
<b>Primary Government</b>										
Net Investment in capital assets	\$ 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	\$ 1,885,814
Restricted	453,345	417,748	425,996	451,654	522,370	540,033	837,271	488,809	493,627	565,427
Unrestricted	90,193	132,208	129,530	125,322	(42,115)	(60,712)	(30,678)	(89,428)	(114,882)	(79,092)
<b>Total primary government net position</b>	<b>\$ 1,722,040</b>	<b>\$ 1,768,606</b>	<b>\$ 1,902,618</b>	<b>\$ 1,991,617</b>	<b>\$ 2,146,659</b>	<b>\$ 2,209,650</b>	<b>\$ 2,458,721</b>	<b>\$ 2,202,239</b>	<b>\$ 2,242,421</b>	<b>\$ 2,372,149</b>

\*Restated

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

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities:										
General government	\$ 66,072	\$ 70,547	\$ 70,963	\$ 65,065	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653	\$ 56,721	\$ 52,130
Public safety	85,586	94,726	97,982	135,084	108,588	112,767	114,140	117,836	123,888	121,765
Public works	147,795	150,452	140,983	130,633	128,706	132,444	133,153	154,056	162,681	163,864
Transit	17,520	16,748	17,938	17,933	17,231	16,289	16,557	17,110	18,885	20,012
Health and welfare	71,821	61,672	53,854	47,262	51,142	65,505	61,635	58,040	55,869	56,045
Culture and recreation	43,488	45,489	47,510	45,777	50,641	58,783	61,117	62,261	68,947	65,342
Economic development	-	-	-	-	-	-	-	-	-	1,604
Urban redevelopment and housing	6,441	4,668	5,580	9,261	10,551	6,162	5,722	4,548	7,818	7,360
Interest on long-term debt	23,837	21,957	25,759	19,721	21,623	16,652	18,386	20,622	19,017	27,382
Total governmental activities expenses	<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>	<u>515,504</u>
Business-type activities:										
Water	36,635	38,928	39,186	37,232	41,618	44,512	42,519	45,873	48,648	47,035
Sewer	43,536	42,968	50,426	43,443	44,549	47,752	49,546	51,513	54,388	52,016
Hospital District No. 1	N/A	N/A	N/A	N/A	191,722	31,777	18,166	15,718	14,133	9,750
Total business-type activities expenses	<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>	<u>108,801</u>
Total primary government expenses	<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>	<u>\$ 624,305</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 13,354	\$ 13,898	\$ 13,529	\$ 15,168	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467	\$ 15,327	\$ 17,702
Public safety	16,506	16,027	15,744	16,261	16,881	16,499	16,574	16,549	16,554	7,501
Public works	19,909	19,665	20,415	20,297	22,238	23,106	23,906	24,584	23,859	23,637
Transit	3,343	3,480	3,666	3,589	3,652	3,485	3,291	3,276	3,326	1,834
Health and welfare	4,495	4,118	4,218	4,266	4,280	4,467	4,724	4,747	4,642	4,786
Culture and recreation	4,238	4,500	4,657	9,033	9,318	9,506	9,378	9,345	9,322	3,891
Urban redevelopment and housing	-	-	-	-	-	18	20	-	-	3,293
Operating grants and contributions	60,896	53,942	58,391	48,151	54,727	71,092	56,454	52,725	45,981	92,275
Capital grants and contributions	40,882	46,684	49,280	58,354	71,282	46,807	39,614	21,386	26,632	21,759
Total governmental activities program revenues	<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>	<u>176,678</u>
Business-type activities:										
Charges for services:										
Water	30,433	33,259	32,944	32,984	33,138	33,854	34,331	34,569	35,008	36,394
Sewer	21,655	24,990	24,078	24,005	23,736	24,332	24,333	25,918	24,950	26,666
Hospital District No. 1	N/A	N/A	N/A	N/A	144,354	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	1,526	1,776	1,536	1,225	1,203
Capital grants and contributions	1,058	1,020	6,661	839	809	682	428	616	430	28
Total business-type activities program revenues	<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>	<u>64,291</u>
Total primary government program revenues	<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>	<u>\$ 240,969</u>

\*Restated

(Continued)

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

Exhibit B-2  
(Continued)

	2011	2012	2013	2014*	2015	2016	2017	2018	2019	2020
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (298,937)	\$ (303,945)	\$ (290,669)	\$ (295,617)	\$ (258,814)	\$ (290,150)	\$ (302,279)	\$ (333,047)	\$ (368,183)	\$ (338,826)
Business-type activities	(27,025)	(22,627)	(25,929)	(22,847)	(75,852)	(63,647)	(49,363)	(50,465)	(55,556)	(44,510)
Total primary government net expense	<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>	<u>\$ (383,336)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem	\$ 161,434	\$ 172,460	\$ 187,717	\$ 191,583	\$ 193,784	\$ 198,951	\$ 199,865	\$ 209,332	\$ 213,198	\$ 218,378
Alcoholic beverage	163	252	269	424	260	253	246	234	236	244
Chain store	174	302	272	199	251	269	260	227	248	192
Franchise fees	5,334	5,009	5,141	5,515	5,844	5,778	5,462	5,361	5,065	4,808
Sales	136,991	138,672	146,059	148,018	148,448	148,210	150,028	154,671	162,075	165,870
Hotel/Motel	2,849	3,510	3,515	3,651	3,752	3,652	3,731	3,821	4,057	2,525
Auto Rental	226	163	273	-	-	183	273	297	315	195
Severance	923	953	971	986	1,006	1,003	1,004	1,037	1,062	853
Grants and contributions not restricted								-	-	-
to specific programs								-	-	-
Unrestricted investment earnings	3,980	3,339	3,955	4,784	6,885	9,879	14,131	15,556	34,569	34,456
Miscellaneous	33,366	28,427	27,278	29,676	64,354	21,364	10,965	11,703	11,897	14,849
Gain on extinguishment of debt	-	-	50,241	-	-	-	-	-	39,856	-
Inflow of resources due to a transfer of operations	-	-	-	-	-	-	-	-	-	39,856
Transfers	(4,257)	(12,775)	(6,832)	(1,541)	(6,174)	(1,154)	(30,029)	(8,488)	(17,390)	(9,239)
Total governmental activities	<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>455,188</u>	<u>472,987</u>
Business-type activities:										
Taxes	19,303	19,453	19,456	19,831	19,982	20,074	20,164	20,497	20,868	21,339
Unrestricted investment earnings	208	235	278	347	752	2,390	2,460	2,766	6,195	5,118
Miscellaneous	348	363	889	1,195	15,841	4,542	4,576	4,941	4,045	4,381
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	4,257	12,775	6,832	1,541	6,174	1,154	30,029	8,488	17,390	9,239
Total business-type activities	<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>	<u>40,077</u>
Total primary government	<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>\$ 503,777</u>	<u>\$ 513,064</u>
<b>Change in net position</b>										
Governmental activities	42,246	36,367	128,190	87,678	159,596	98,238	53,657	60,704	87,005	134,161
Business-type activities	(2,909)	10,199	6,095	1,242	(101,614)	(35,247)	10,391	(13,488)	(6,967)	(4,433)
Total primary government	<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>\$ 80,038</u>	<u>\$ 129,728</u>

\*Restated

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	1,898
Committed	-	8,727	9,912	5,016	11,460	10,477	8,088	8,358	8,815	7,109
Assigned	8,942	0	0	-	-	-	-	-	-	-
Unassigned	11,047	14,702	14,374	16,626	14,956	13,902	15,530	17,988	21,260	24,402
General Fund (prior GASB 54) **										
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<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>	<u>\$ 33,409</u>
Other Governmental Funds (per GASB 54) *										
Nonspendable	1,481	1,646	1,740	\$ 2,049	\$ 2,089	\$ 651	\$ 739	\$ 757	\$ 585	\$ 488
Restricted	386,915	396,534	403,159	427,596	470,294	487,037	552,998	527,170	779,579	223,222
Committed	106,615	89,722	94,164	93,431	91,206	84,181	155,781	172,472	203,152	212,650
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(2,494)	(1,004)	(6,406)	(1,000)
Other Governmental Funds (prior GASB 54) **										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total other governmental funds	<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>	<u>\$ 435,360</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.

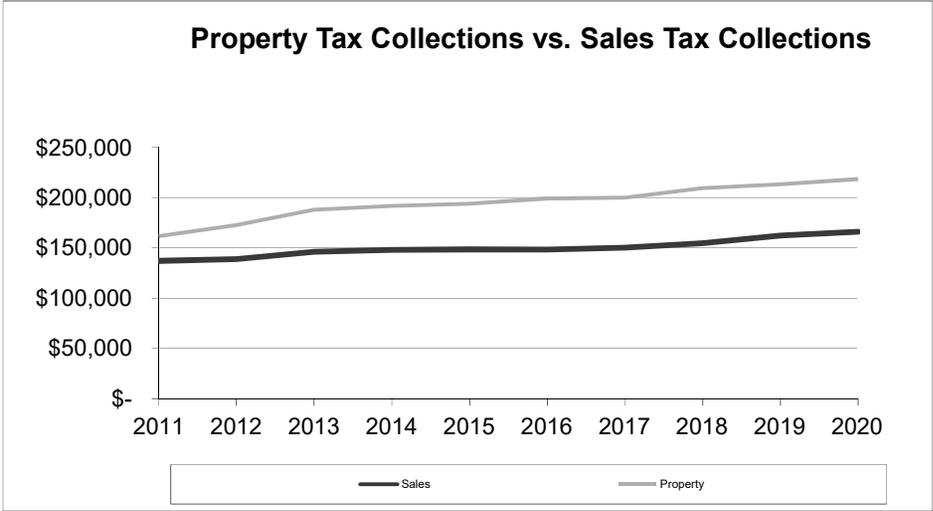
**JEFFERSON PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(Unaudited)**  
(in thousands of dollars)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes (See Table B-5)	\$ 308,095	\$ 321,320	\$ 343,943	\$ 350,376	\$ 353,346	\$ 358,299	\$ 360,869	\$ 374,980	\$ 386,257	\$ 264,248
Licenses and permits	13,565	14,008	13,698	15,417	15,662	15,201	16,114	15,729	15,659	1,005
Intergovernmental	101,708	100,538	106,724	108,338	125,953	119,088	95,993	74,069	69,260	14,399
Charges for services	52,574	51,169	54,049	57,731	61,116	62,247	63,345	73,659	73,190	46,894
Fines and forfeitures	8,212	7,907	7,612	8,046	8,600	8,359	7,938	7,871	7,943	2,040
Interest income	2,330	2,058	2,627	3,407	5,362	7,738	11,290	9,713	29,624	12,610
Miscellaneous	18,570	16,405	14,082	9,725	49,318	6,309	6,023	5,800	6,094	5,149
<b>TOTAL REVENUES</b>	<b>505,054</b>	<b>513,405</b>	<b>542,735</b>	<b>553,040</b>	<b>619,357</b>	<b>577,241</b>	<b>561,572</b>	<b>561,821</b>	<b>588,027</b>	<b>346,345</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	38,644	39,308	38,512	38,795	38,967	40,767	40,024	39,603	41,626	1,548
Public safety	82,803	92,541	95,092	99,207	100,786	104,213	104,503	109,451	109,867	50,226
Public works	88,517	105,475	99,514	106,436	100,172	106,670	96,153	98,656	105,448	111,255
Transit	15,477	14,472	15,141	15,323	14,897	15,118	15,587	16,544	17,907	17,507
Health and welfare	71,573	60,941	53,009	46,200	50,253	63,951	59,983	56,299	52,660	13,350
Culture and recreation	39,755	40,478	41,644	42,843	43,420	47,286	48,701	50,300	52,985	47,020
Urban redevelopment and housing	6,447	4,664	5,561	9,420	10,504	6,127	5,649	5,008	7,999	1,605
Intergovernmental	18,139	18,286	19,524	20,773	20,697	21,325	21,298	22,099	22,966	-
<b>Debt service</b>										
Principal	30,342	26,803	27,761	29,576	30,569	33,306	30,164	30,865	31,980	19,213
Interest and other charges	23,792	22,414	20,923	19,347	17,970	16,264	14,725	15,638	16,840	26,317
Capital outlay	99,065	93,204	123,794	116,432	158,574	132,715	103,612	129,693	143,230	47,221
<b>TOTAL EXPENDITURES</b>	<b>514,554</b>	<b>518,586</b>	<b>540,475</b>	<b>544,352</b>	<b>586,809</b>	<b>587,742</b>	<b>540,399</b>	<b>574,156</b>	<b>603,508</b>	<b>335,262</b>
Excess of revenues over (under) expenditures	(9,500)	(5,181)	2,260	8,688	32,548	(10,501)	21,173	(12,335)	(15,481)	11,083
<b>Other financing sources (uses)</b>										
Transfers in	56,844	56,406	66,202	78,519	74,953	75,201	120,588	92,132	90,297	68,601
Transfers out	(56,615)	(54,433)	(63,048)	(65,582)	(62,997)	(57,753)	(117,912)	(84,783)	(89,100)	(59,383)
Issuance of bonds	-	-	-	-	-	-	108,395	-	250,865	4,592
Issuance of refunding bonds	-	-	-	-	-	-	48,115	-	52,635	6,923
Proceeds from long term debt	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)	(6,923)
Premium on long term debt	255	168	-	138	-	7,462	13,799	-	52,536	1,971
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(213)</b>	<b>1,987</b>	<b>9,473</b>	<b>12,862</b>	<b>12,560</b>	<b>18,142</b>	<b>125,275</b>	<b>7,349</b>	<b>296,496</b>	<b>15,781</b>
<b>Net change in fund balances</b>	<b>\$ (9,713)</b>	<b>\$ (3,194)</b>	<b>\$ 11,733</b>	<b>\$ 21,550</b>	<b>\$ 45,108</b>	<b>\$ 7,641</b>	<b>\$ 146,448</b>	<b>\$ (4,986)</b>	<b>\$ 281,015</b>	<b>\$ 26,864</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>13.0%</b>	<b>11.6%</b>	<b>11.7%</b>	<b>11.4%</b>	<b>11.3%</b>	<b>10.9%</b>	<b>10.3%</b>	<b>10.5%</b>	<b>10.6%</b>	<b>15.8%</b>

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

Year	Property	Sales	Severance	Miscellaneous	Total
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
2020	218,378	165,870	853	7,964	393,065

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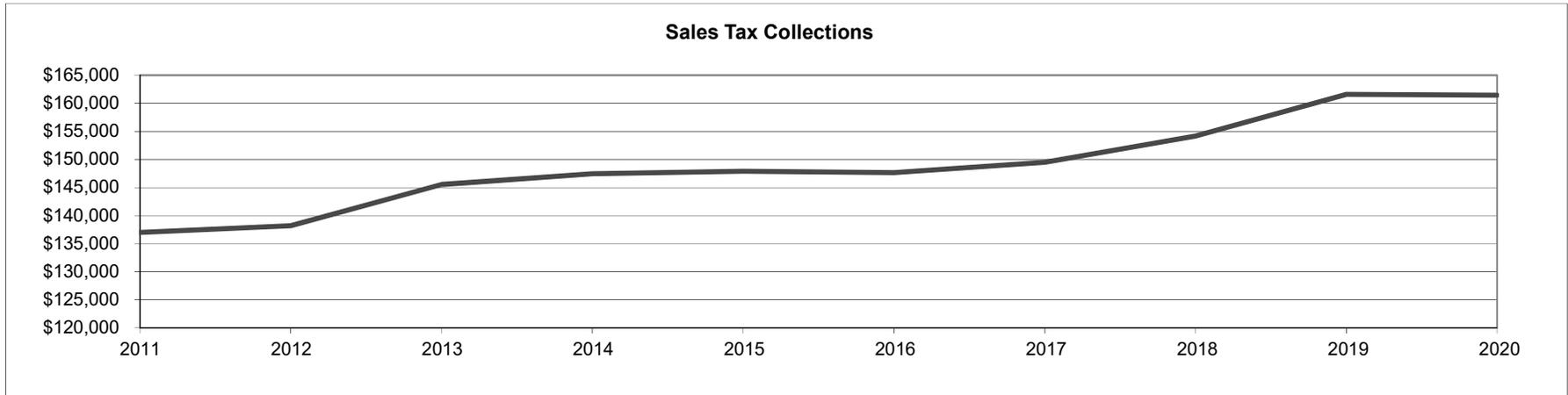


**Jefferson Parish, Louisiana  
Sales Tax by Voter Dedication  
Last Ten Years  
(Unaudited)  
(in thousands of dollars)**

Year	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>	<u>1/2 of One Cent</u>		<u>7/8 of One Cent</u>	TOTAL	Total Direct Rate
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Churchill Economic Dev District	Jefferson Highway Economic Dev District	Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	Sewerage/Roads/Drainage		
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	-	141	35,783	15,084	24,306	50,621	161,577	2.375
2020	36,214	125	90	4	564	36,996	15,111	24,906	51,389	165,399	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.

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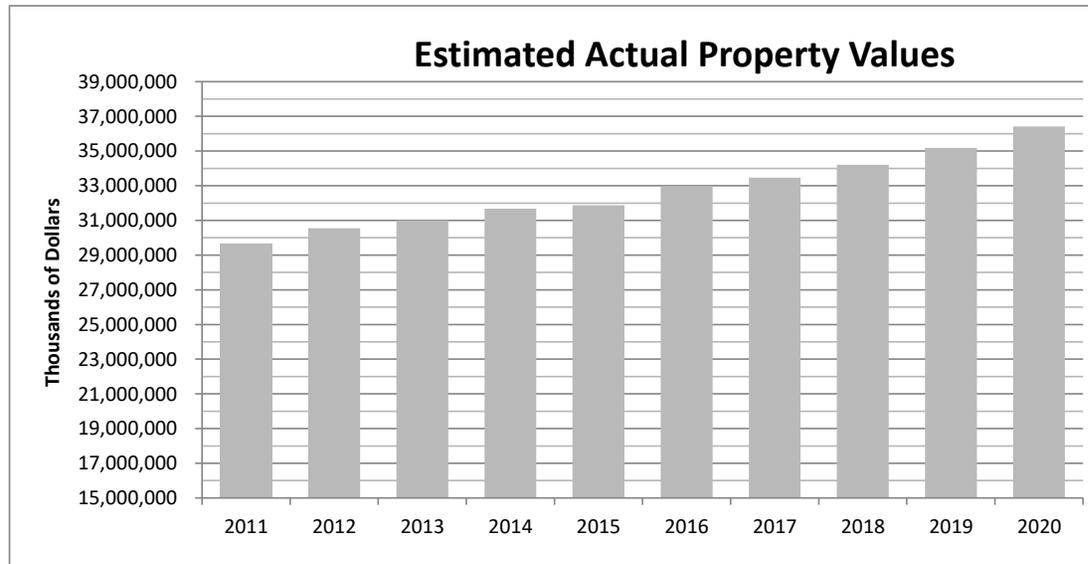
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
**(Unaudited)**  
 (in thousands of dollars)

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		
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
2020	3,010,722	30,107,220	947,545	6,316,967	751,763	3,206,504	36,424,187	8.80	1.38

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
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
2020	0.11	1.27	-	1.38	2.52	0.82	4.72

**Jefferson Parish, Louisiana  
Principal Taxpayers**

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

Taxpayer	Type of Business	2020			2011		
		Assessed Valuation (2)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	52,958	1	1.34%			
Atmos Energy Louisiana	Electric Utility	\$ 35,015	2	0.88%	\$ 39,668	1	1.22%
Causeway Associates	Retail Property Mgmt.	25,623	3	0.65%	26,454	2	0.81%
Hancock/Whitney	Banking	19,780	4	0.50%	18,829	3	0.58%
Lakeway Associates LLC	Retail Property Mgmt.	17,544	5	0.44%			
Elmwood Retail Property	Retail Property Mgmt.	13,995	6	0.35%			
Bellsouth Telecommunication	Utility	13,453	7	0.34%			
J W Stone Oil Dist. LLC	Industry	18,356	8	0.46%	24,517	5	0.75%
Lapeyre Properties	Retail Property Mgmt.	10,526	9	0.27%			
Richards Clearview LLC	Retail Property Mgmt.	9,844	10	0.25%			
Avondale Shipyards	Shipbuilding				15,803	4	0.49%
Richards Clearview	Retail Property Mgmt.				9,680	7	0.30%
Metals USA	Industry				8,649	8	0.27%
Cytec Industries	Industry				9,494	6	0.29%
Northrop Grumman Ship Systems	Shipbuilding				7,737	9	0.24%
Cox Cummunications LA LLC	Utility				7,341	10	0.23%
		164,136		4.15%	168,172		5.18%

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff

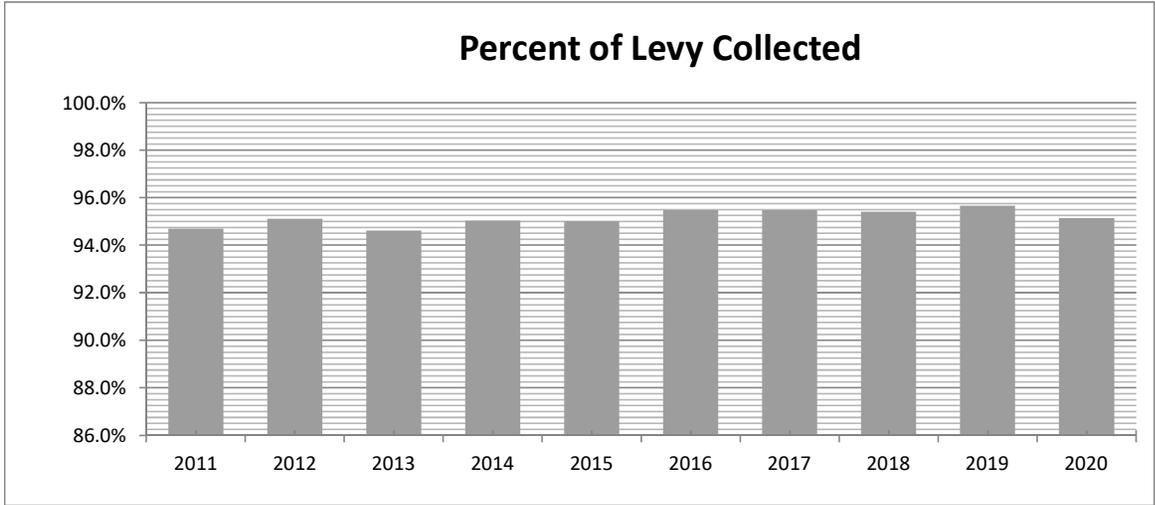
**Jefferson Parish, Louisiana  
Property Tax Levies and Collections  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

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					
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	242,263	231,758	95.66	586	232,344	95.91	9,919	4.09
2020	249,905	237,762	95.14	634	238,396	95.39	11,509	4.61

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					Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Sales & Use Tax Bonds	Direct Placement Revenue Bonds (d)	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs	Direct Placement Loan Programs (d)	Capital Lease	Bond Premiums	Loan Programs (b)	Revenue Bonds	Special Assessment Debt					
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		
2020	407,070	53,430	-	840	77,320	7,975	-	67,668	-	36,297	199	650,799	2.88	1.51		

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.
- (d) Direct Placement debt is reported separately per GASB 88 guidelines.

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
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
2020	2019	431	3,958,267	-	-	-	-	0.00

\* Amounts expressed in thousands  
 (1) Source: The Jefferson EDGE  
 (2) General obligation debt paid off.

**Jefferson Parish, Louisiana  
Computation of Direct and Overlapping Debt**

**December 31, 2020  
(unaudited)**

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	614,302		614,302
Total Direct Parish Debt	\$ <u>614,302</u>	100%	\$ <u>614,302</u>
Overlapping:			
Jefferson Parish School Board	\$ 196,691		\$ 196,691
Jefferson Parish Sheriff Office	<u>4,160</u>		<u>4,160</u>
Total Overlapping debt	\$ <u>200,851</u>	100%	\$ <u>200,851</u>
Total Direct and Overlapping debt	\$ <u>815,153</u>		\$ <u>815,153</u>
		2020 Population	434,893

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

Source: Jefferson Parish Sheriff 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
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)	381,770	0.28
2020	3,958,267	395,827	-	395,827	0.00

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 <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2020	57,739,891	6,351,388	51,388,503	10,140,000	21,741,187	31,881,187	1.61

**B - Hotel Occupancy Tax Bonds**

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2020	819,624	93,309	726,315	220,000	196,330	416,330	1.74

(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 <sup>(3)</sup>

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2020	27,984,720	3,088,919	24,895,800	2,910,000	1,936,350	4,846,350	5.14

D - Public Improvement Revenue Bonds

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2020	10,269,927	32,166	10,237,761	7,043,200	2,922,062	9,965,262	1.03

(Continued)

Table D-5  
(Continued)

Jefferson Parish, Louisiana  
Pledged Revenue Coverage

Last Ten Years  
(Unaudited)

E - Special Assessments

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	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
2020	28,061	-	28,061	66,344	7,165	73,509	0.38

<sup>(1)</sup> Includes operating revenues, investment earnings, and tax collector commission (not recorded in reporting entity).

<sup>(2)</sup> Includes commission expense (not recorded in reporting entity) and investment expenses.

<sup>(3)</sup> Paid out in 2011.

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

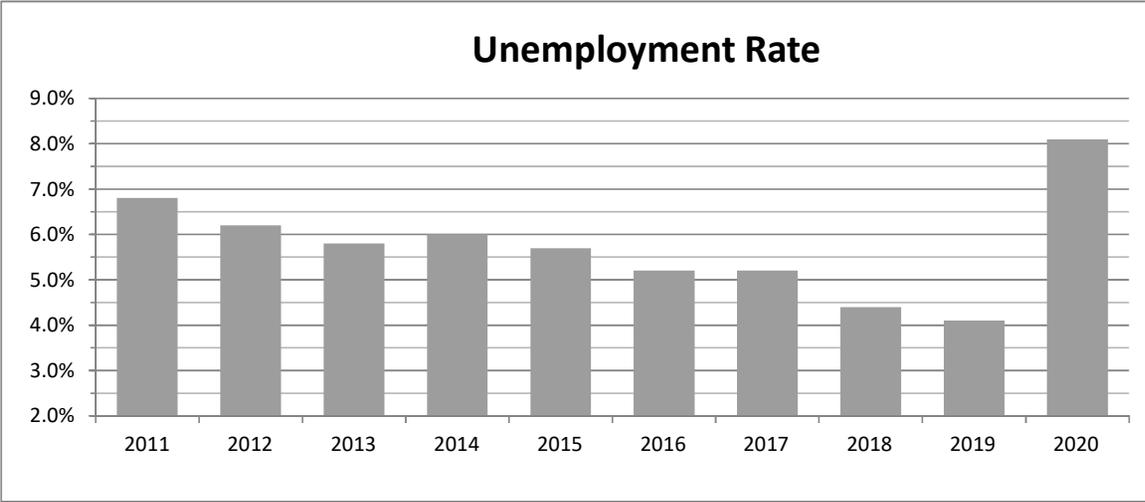
**Jefferson Parish, Louisiana  
Demographic and Economic Statistics**

**Last Ten Years  
(Unaudited)**

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
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
2020	431,275	22,608,304	52,274	43,168 *	8.1**

\* Source: JEDCO Jefferson Parish Economic Profile

\*\* Unemployment rate at end of December for Jefferson Parish was 8.1% however, due to pandemic unemployment rates range from 3.6 to as high as 16.6% during the year.



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

Exhibit E-2

Employer	2020			2011		
	Employees <sup>(1)</sup>	Rank	Percentage of Total Parish Employment	Employees <sup>(1)</sup>	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	22,009	1	10.26 %	11,402	1	5.79 %
Jefferson Parish School Board	6,400	2	2.98	7,000	2	3.55
Jefferson Parish	3,302	3	1.54	3,671	5	1.86
East Jefferson General Hospital	2,700	4	1.26	2,310	7	1.17
Acme Truck Line	2,100	5	0.98	2,500	6	1.27
The Laitram Corporation	2,032	6	0.95			
Jefferson Parish Sheriff	1,421	7	0.66	1,500	10	0.75
West Jefferson Medical Center	1,167	8	0.54	1,849	9	0.94
Ochsner Medical Center Kenner	1,011	9	0.47			
Imperial Trading Company LLC	950	10	0.44			
Huntington Ingalls (Northrop Grumman)				3,800	4	1.93
Superior Energy Services				4,400	3	2.23
Planet Beach Franchising				2,000	8	1.01
<b>Total</b>	<b>43,092</b>		<b>20.08 %</b>	<b>40,432</b>		<b>20.50 %</b>

<sup>(1)</sup> 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>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>	<u>2020</u>
<b>General Fund:</b>										
Legislative	66	65	65	65	65	66	66	66	65	61
Judicial	435	441	438	449	453	456	449	447	446	442
Executive	24	24	24	24	24	24	24	24	24	24
Elections	17	17	17	17	17	17	17	17	17	17
Finance	172	175	173	173	173	174	176	175	172	172
General Services	7	7	7	7	7	6	6	6	6	6
<b>Total General Fund</b>	<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>	<u>722</u>
<b>Special Funds:</b>										
Public Safety	588	589	584	585	586	588	595	602	603	588
Public Works	546	537	538	540	540	546	542	550	552	567
Transit	4	4	4	4	4	3	3	3	4	4
Health and Welfare	75	74	77	77	79	72	78	85	89	92
Culture and Recreation	560	572	585	589	584	585	595	588	585	601
<b>Total Special Funds</b>	<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>	<u>1,852</u>
<b>Business-type Funds:</b>										
Water	262	264	264	264	269	269	269	273	273	277
Sewer	208	200	198	199	200	200	201	201	201	201
<b>Total Business-type Funds</b>	<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>	<u>478</u>
<b>Total All Funds</b>	<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>	<u>3,052</u>

Source: Jefferson Parish Budget Department  
\*Excludes 250 Internal Cost Center Employees and  
excludes Limited Term Grant Employees

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Fire:</b>										
Inspections	3,394	3,348	3,825	6,482	3,235	3,866	6,239	6,080	5,999	2,537
Scheduled training (classes)	1,347	1,387	1,296	1,414	1,432 ***	1,432	727	512	817	817 ****
Department training (in-house)	4,075	4,474	4,331	4,308	4,157 ***	4,157	4,435	4,735	4,467	4,467 ****
<b>Other public works:</b>										
Residential garbage (tons)	197,747	199,300	194,282	185,819	196,735	192,104	192,794	211,697	196,857	227,198
Recycling (tons)	1,542	5,774	8,554	10,062	8,728	8,500	9,232	8,150	7,193	8,579
<b>Culture and recreation:</b>										
Athletics participants	21,959	20,651	27,210	23,352	22,250	21,639	20,821	19,037	17,190	17,190 ****
Leisure service participants	17,618	12,175	10,418	16,523	16,124	22,273	15,195	44,757	17,253	17,253 ****
<b>Libraries:</b>										
Expenditures per circulation	9.93	9.01	10.07	10.77	12.68	14.71	30.17	16.42	18.16	25.59
Average circulation per location	110,939	124,074	121,639	110,968	105,782	104,623	92,231	90,574	87,026	51,273
Collection turnover rate	2.30	2.03	2.00	1.79	1.71	1.69	1.57	1.51	1.47	0.83
Computer Usage	N/A	N/A	N/A *	367,942	370,494	321,093	288,583	264,426	221,902	80,444
Downloads/Streams/Views	N/A	N/A	N/A *	87,452	167,452	180,247	301,573	279,128	282,036	306,725
<b>Water Department:</b>										
Work orders completed	3,296	13,272	13,361	13,239	14,423	14,014	13,952	14,356	11,835	11,376
New meters installed	144	920	481	555	609	689	632	755	684	782
Water produced (mg)	23,360	21,109	20,749	21,362	21,267	21,656	21,200	20,663	20,997	21,800
<b>Drainage:</b>										
Open channel maint/excavation	53,800	47,166	55,304 **	115.20	115.20 **	15,602	22,414	13,340	16,627	17,619
Canal Bank repair & Reinforcement	20,812	32,732	40,275	22,686	22,686	3,754	21,762	27,644	62,854	18,083
Grass Cutting in Acres	7,587	21,271	20,414 **	49,904	49,904 **	5,614	9,820	13,862	18,858	1,464
Pumping Capacity GPM	46,272	46,170	46,959	46,959	47,485	21,409	21,948	22,025	22,212	22,148
Million gallons pumped	116,780	172,576	142,680	142,681	149,410	167,247	192,013	122,995	152,579	157,960
<b>Transit:</b>										
E Passengers	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	1,112,563

\* 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

\*\*\* Numbers are same as previous year due to computer crash.

\*\*\*\* Number are the same as previous year due to coronavirus causing temporary closure of facilities.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government:</b>										
Number of general government buildings	31	28	27	26	26	27	27	27	27	25
<b>Public safety:</b>										
Number of fire stations	61	53	53	53	53	53	53	53	53	53
Number of fire personnel and officers	* 269 *	* 283 *	* 284 *	* 281 *	* 281 *	* 283 *	* 281 *	* 284 *	* 285 *	285
Correction facilities	1	1	1	1	1	1	1	1	1	1
<b>Public Works:</b>										
Miles of Parish roads-centerline mileage	918	918	920	920	921	921	921	922	922	922
Number of street lights	35,141	35,203	35,243	38,000	38,000	38,000	39,000	39,500	39,500	39,500
Number of traffic signals	146	147	148	149	152	154	154	152	152	152
Number of traffic flashers	91	91	114	87	96	106	106	125	136	137
<b>Transit:</b>										
Buses	42	41	42	41	41	41	41	41	41	41
PARA Transit	16	16	16	17	17	17	17	17	17	17
<b>Culture and recreation:</b>										
Libraries	16	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	61	61	47	47	47	47	47	47	47	47
Acreage	1316.49	1316.49	1674	1647	1647	1647	1647	1647	1647	1647
Fields Baseball/Softball	113	113	104	104	104	104	104	104	104	104
Fields Football/Soccer	35	35	31	31	31	31	31	31	31	31
Community Centers	31	31	31	31	31	31	31	31	31	31
<b>Water Department:</b>										
Number of active accounts	145,850	146,147	146,284	147,069	148,026	148,645	149,443	149,878	150,795	158,562
Average daily production (MGD)	64	57.7	56.84	58.5	58.3	59.2	58	56.61	57.53	60.53
Miles of water lines	1,774	1,777	1,777	1,780	1,782	1,782	1,787	1,787	1,792	1,796
Number of hydrants	16,342	16,362	16,364	16,370	16,386	16,379	16,396	16,407	16,424	16,430
<b>Drainage:</b>										
Number of large pumping stations	24	24	24	24	24	24	26	26	26	26
Number of small pumping stations	29	29	42	42	47	49	46	43	44	45
<b>Education (Public Schools Only):</b>										
Number of schools	87	79	80	77	78	78	79	79	77	73
Number of classrooms	3,123	2,945	3,005	2,920	2,928	2,928	2,986	2,999	2,909	2,825
Number of teachers	3,058	2,989	2,936	3,034	3,057	3,097	3,174	3,246	3,263	3,105
Number of students	45,997	46,460	46,437	45,908	45,922	45,671	46,611	45,049	43,803	43,168

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

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 30, 2021. Our report includes a reference to other auditors who audited the financial statements of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Redevelopment Inc., Jefferson Parish Finance Authority, the Employees' Retirement System Pension Trust Fund, Hospital District No. 2 Employees' Retirement System, and Hospital District No. 2 as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

*Postlethwaite & Netterville*

New Orleans, Louisiana  
June 30, 2021

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**JEFFERSON PARISH, LOUISIANA**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**DECEMBER 31, 2020**

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**JEFFERSON PARISH, LOUISIANA**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**DECEMBER 31, 2020**

**JEFFERSON PARISH, LOUISIANA**  
**REPORTS ON INTERNAL CONTROL AND COMPLIANCE**  
**YEAR ENDED DECEMBER 31, 2020**

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 30, 2021. Our report includes a reference to other auditors who audited the financial statements of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Redevelopment Inc., Jefferson Parish Finance Authority, the Employees' Retirement System Pension Trust Fund, Hospital District No. 2 Employees' Retirement System, and Hospital District No. 2 as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
June 30, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE**  
**FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL**  
**OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE SCHEDULE OF**  
**EXPENDITURES OF FEDERAL AWARDS**

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

**Report on Compliance for Each Major Federal Program**

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, 2020. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of Jefferson Parish Economic Development and Port District, Jefferson Facilities Inc., Jefferson Redevelopment Inc., Jefferson Parish Finance Authority, the Employees' Retirement System Pension Trust Fund, Hospital District No. 2 Employees' Retirement System, and Hospital District No. 2 which are not included in the Parish's schedule of expenditures of federal awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of these component units because the component units engaged other auditors to perform an audit of compliance.

***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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 of 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 identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2020.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on each major federal program is not modified with respect to this matter.

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

### **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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-001, that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, except for the component units identified on page 3 which were audited by other auditors. We issued our report thereon dated June 30, 2021, which contained unmodified opinions on those financial statements based on our audit and the reports of other auditors. 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 and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Postlethwaite & Netterville*

Metairie, Louisiana  
July 12, 2021

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<b><u>United States Department of Agriculture</u></b>				
Passed through the Louisiana Department of Education				
School Breakfast Program	10.553 <sup>1</sup>	N/A	\$ 16,085	\$ -
National School Lunch Program	10.553 <sup>1</sup>	N/A	25,158	-
Child and Adult Care Food Program	10.558	N/A	421,344	-
Child and Adult Care Food Program	10.558	2001-07-263-0486	21	-
<b>Total United States Department of Agriculture</b>			<u>462,608</u>	<u>-</u>
<b><u>United States Department of Commerce</u></b>				
Direct Programs:				
Habitat Conservation	11.473		142,653	-
<b>Total United States Department of Commerce</b>			<u>142,653</u>	<u>-</u>
<b><u>United States Department of Health and Human Services</u></b>				
Direct Programs:				
Head Start	93.600 <sup>2</sup>		8,860,309	1,401,438
COVID 19 Head Start	93.600 <sup>2</sup>		903,396	463,921
Total Direct Programs			<u>9,763,705</u>	<u>1,865,359</u>
Passed through Louisiana Housing Corporation:				
Low-Income Home Energy Assistance	93.568	LIHEAP PY2015	1,113	-
Low-Income Home Energy Assistance	93.568	2019G992201	361,058	-
Low-Income Home Energy Assistance	93.568	LIHEAP FY2020	125,081	-
Total Passed through Louisiana Housing Corporation			<u>487,252</u>	<u>-</u>
Passed through State Department of Labor:				
Community Service Block Grant	93.569	2017P0001	397	-
Community Service Block Grant	93.569	2018P0001	547	-
Community Service Block Grant	93.569	2000379772	816,955	45
Community Service Block Grant	93.569	2001LACSC3	389,194	1,638
COVID-19 Community Service Block Grant	93.569	2001LACSC3	635,103	-
Total Passed through State Department of Labor			<u>1,842,196</u>	<u>1,683</u>
Passed through State Department of Public Safety and Corrections				
Title IV-E Foster Care Program	93.658	0301-LA-1401	348,593	-
Passed through State Department of Health and Hospitals				
Public Health Emergency Preparedness	93.074	2000115816	9,997	-
Public Health Emergency Preparedness	93.074	2000211968	18,031	-
Total Passed through State Department of Health and Hospitals			<u>28,028</u>	<u>-</u>
<b>Total United States Department of Health and Human Services</b>			<u>12,469,774</u>	<u>1,867,042</u>
<b><u>United States Department of Homeland Security</u></b>				
Passed through State Department of Homeland Security				
Homeland Security Program	97.067	EWM-2019-SS-00014-S01	126,849	-
Homeland Security Program	97.067	EMW-2017-00058-S01	61,085	11,931
Homeland Security Program	97.067	EMW-2018-SS00016-S01	91,014	-
Homeland Security Program	97.042	EMT-2019-EP-00006-S01S	47,838	-
Total Passed through State Department of Homeland Security			<u>326,786</u>	<u>11,931</u>
Passed through Local United Way:				
Emergency Food and Shelter Program	97.024	AIDOAATO1000002	24,750	-

(Continued)

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
Passed through State Department of Homeland Security and Emergency Preparedness:				
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-004	666	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-007	1,624	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-001	159,534	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-016	8,825	-
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2016-005	29,166	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2016-004	386,166	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-006	1,727,322	-
Flood Mitigation Assistance	97.029	FMA-PL-06-LA-2016-008	6,259	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2017-028	1,142,113	-
Flood Mitigation Assistance	97.029	FMA-PJ-LA-2017-020	2,741,637	-
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	144,687	-
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0027	115,388	-
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0014	78,600	-
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0022	252,096	-
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002	180,644	-
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001	1,845,562	-
Hazard Mitigation Assistance	97.039	HMGP 4080-051-0001	210,563	-
Pre-Disaster Mitigation	97.039	PDMC-06-LA-2015-001	20,993	-
Pre-Disaster Mitigation	97.047	PDMC-PL-06-LA-2016-002	159,714	-
Repetitive Flood Claims	97.092	RFC-PJ-06-LA-2012-005	210	-
Total State Department of Homeland Security and Emergency Preparedness			9,211,769	-
<b>Total United States Department of Homeland Security</b>			9,563,305	11,931
<b><u>United States Department of Housing and Urban Development</u></b>				
Direct Programs:				
Housing Counseling Assistance Program	14.169		154,724	-
Community Development Block Grant	14.218 <sup>3</sup>		2,963,194	760,818
CDBG- Disaster Recovery Program	14.228		1,057,964	362,559
Emergency Shelter Grant	14.231		285,273	188,055
COVID-19 Emergency Shelter Grant	14.231		740	-
HOME Program	14.239		1,204,635	498,538
COVID-19 HOME Program	14.239		1,004,420	-
Shelter Plus Care	14.267		228,223	201,740
Lead Hazard Control and Healthy Homes	14.900		48,786	-
Total Direct Programs			6,947,959	2,011,710
Passed through State Department of Social Services				
Emergency Shelter Grant Program	14.231	2018-2020	288,658	282,846
Passed through State Office of Community Development				
CDBG- Disaster Recovery Program	14.228	664502	1,232,564	91,818
CDBG- Disaster Recovery Program	14.228	681634	561,925	561,925
Lafreniere Park Rehabilitation	14.228	I26S-00003	131,388	-
Total Passed through State Office of Community Development			1,925,877	653,743
<b>Total United States Department of Housing and Urban Development</b>			9,162,494	2,948,299
<b><u>United States Department of Interior</u></b>				
Direct Programs:				
Go MESA	15.435		2,983,533	-
<b>Total United States Department of Interior</b>			2,983,533	-
<b><u>United States Department of Justice</u></b>				
Passed through State Commission on Law Enforcement				
Crime Victim's Assistance	16.575	2018-VA-99-5147	22,840	-
Byrne Formula Grant Program- Resource Center	16.751	2020-DJ-99-5537	5,000	-
<b>Total United States Department of Justice</b>			27,840	-

(Continued)

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<b>United States Department of Labor</b>				
Passed through State Department of Labor:				
Workforce Investment Act	17.258 <sup>4</sup>	2000357250	110,156	43,337
Workforce Investment Act	17.258 <sup>4</sup>	2000439150	588,862	-
Workforce Investment Act	17.258 <sup>4</sup>	AA-32201-18-55-A-22	306,876	-
Workforce Investment Act	17.259 <sup>4</sup>	2000357250	56,344	-
Workforce Investment Act	17.259 <sup>4</sup>	2000439150	468,651	-
Workforce Investment Act	17.259 <sup>4</sup>	AA-32201-18-55-A-22	29,141	45
Workforce Investment Act	17.278 <sup>4</sup>	2000357250	135,836	36,139
Workforce Investment Act	17.278 <sup>4</sup>	2000439150	550,837	-
Workforce Investment Act	17.278 <sup>4</sup>	AA-32201-18-55-A-22	56,266	-
<b>Total United States Department of Labor</b>			<b>2,302,969</b>	<b>79,521</b>
<b>United States Department of Treasury</b>				
Passed through State Department of Homeland Security and Emergency Preparedness				
COVID-19 Coronavirus Relief Fund	21.019	N/A	34,670,316	10,802,502
<b>Total United States Department of Treasury</b>			<b>34,670,316</b>	<b>10,802,502</b>
<b>United States Department of Transportation</b>				
Direct Programs:				
Federal Transit Formula Grant	20.507 <sup>5</sup>		2,143,031	-
COVID-19 Federal Transit Formula Grant	20.507 <sup>5</sup>		10,037,666	-
Bus and Bus Facilities Formula Program	20.526 <sup>5</sup>		132,793	-
Federal Transit Formula Grant	20.526 <sup>5</sup>		161,652	-
State of Good Repair Grants Program	20.526 <sup>5</sup>		1,574	-
Total Direct Programs			12,476,716	-
Passed through Regional Planning Commission:				
Bus and Bus Facilities Formula Program	20.526 <sup>5</sup>	LA-34-0008	48,055	-
Passed through State Department of Transportation and Development:				
Highway Planning and Construction	20.205 <sup>6</sup>	H.007175	7,383	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.009028	56,003	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011798	3,924,691	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.012783	48,092	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011795	2,264,748	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.012884	1,732,392	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011752	2,871,743	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.011780	275,000	-
Highway Planning and Construction	20.205 <sup>6</sup>	H.007475	175,492	-
Total Passed through State Department of Transportation and Development			11,355,544	-
<b>Total United States Department of Housing and Urban Development</b>			<b>23,880,315</b>	-

(Continued)

**JEFFERSON PARISH**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>	<i>Passed through to Subrecipients</i>
<b><u>Environmental Protection Agency</u></b>				
Direct Programs:				
Gulf of Mexico Program	66.475		4,730	-
Passed through State Department of Environmental Quality:				
Clean Water State Revolving Funds	66.458 <sup>7</sup>	N/A	3,245,606	-
Passed through UNO Research and Technology Foundation				
Lake Pontchartrain Restoration Program (PRP)	66.125	58559K	24,988	24,988
Lake Pontchartrain Restoration Program (PRP)	66.125	58558Q	4,337	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58561G	2,500	-
Lake Pontchartrain Restoration Program (PRP)	66.125	58560H	8,611	-
Total Passed through UNO Research and Technology Foundation			<u>40,436</u>	<u>24,988</u>
<b>Total Environmental Protection Agency</b>			<u>3,290,772</u>	<u>24,988</u>
<b><u>Corporation for National and Community Service</u></b>				
Passed through State Office of Elderly Affairs:				
Retired Senior Volunteer Program	94.002	17SRWLA002	30,856	-
Retired Senior Volunteer Program	94.002	20SRWLA002	44,529	-
<b>Total Corporation for National and Community Service</b>			<u>75,385</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$99,031,964</u>	<u>\$15,734,283</u>

**Cluster Totals**

<sup>1</sup> Child Nutrition Cluster	\$ 41,243
<sup>2</sup> Head Start Cluster	\$ 9,763,705
<sup>3</sup> CDBG Cluster	\$ 2,963,194
<sup>4</sup> WIOA Cluster	\$ 2,302,969
<sup>5</sup> Federal Transit Cluster	\$ 12,524,771
<sup>6</sup> Highway Cluster	\$ 11,355,544
<sup>7</sup> Clean Water State Fund Cluster	\$ 3,245,606

(Concluded)

See the accompanying notes to the schedule of expenditures of federal awards.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2020**

**(1) Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of the federal awards of Jefferson Parish, Louisiana (the Parish). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies. Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish.

**(2) Summary of Significant Accounting Policies**

The Parish's Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2020.

**(3) De Minimus Cost Rate**

During the year ended December 31, 2020, The Parish did not elect to use the 10% de minimus cost rate as covered in §200.414 of the Uniform Guidance.

**(4) Relationship to Financial Statements**

The Schedule of Expenditures of Federal Awards (SEFA) was prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported in the SEFA and the financial statements may exist due to different accounting bases used for financial reporting.

**(5) Loan Assistance Received**

The Parish received loan assistance for the following program:

<u>Program</u>	<u>CFDA Number</u>	<u>Outstanding Balance as of 12/31/2020</u>	<u>New Loans Made During the Year Ended 12/31/20</u>
Capitalization Grants for Clean Water State Revolving Funds	66.458	\$10,128,865	\$3,245,606

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2020**

**A. Summary of Auditors' Results**

*Financial Statements Section*

Type of auditors' report issued on the financial statements: Unmodified opinion

- Material weakness (es) identified? \_\_\_\_\_ yes      x   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      x   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      x   no

Other matter reported?   x   yes    \_\_\_\_\_ no

*Federal Awards Section*

Internal controls over major programs:

- Material weakness (es) identified? \_\_\_\_\_ yes      x   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses?   x   yes    \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major programs: Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes    \_\_\_\_\_ no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii
15.435	GoMESA
	<u>Federal Transit Cluster</u>
20.507	Federal Transit Formula Grants
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs
21.019	Coronavirus Relief Funds
66.458	Capitalization Grants for Clean Water State Revolving Funds

- The dollar threshold for distinguishing between Type A and Type B programs was \$2,970,959.
- Jefferson Parish, Louisiana did not qualify as a low-risk auditee under the Uniform Guidance.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2020**

**B. Findings related to the financial statements in accordance with *Government Auditing Standards***

None

**C. Findings and questioned costs related to federal awards**

**2020-001) Performance Reporting**

**Department of Housing and Urban Development - 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii**

Grant No(s): 664502, 676668, 681634, 712019, 724785, B-13-US-22-0001, I26S-00003

Criteria: The 2020 Compliance Supplement sets the criteria for HUD Quarterly Performance Reports (QPR) (OMB No. 2506-0165). This report is due each quarter from state Community Development Block Grants-Disaster Recovery grantees after the first full quarter following execution of a grant agreement with HUD. Quarterly Performance Reports must be submitted and reviewed within a certain timeframe. Grantee submission deadlines for quarterly reports are as follows: Quarter 1: April 30, Quarter 2: July 30, Quarter 3: October 30, Quarter 4: January 30.

Universe/Population: The universe/population is four quarterly performance reports. P&N selected two out of four reports for testing of reporting compliance requirements applicable to the program.

Condition: Jefferson Parish did not submit the Quarter 1 and Quarter 3 performance reports by the grantee submission deadlines. Quarter 1 performance report had a submission deadline of April 30, 2020 and was submitted on August 27, 2020. Quarter 3 performance report had a submission deadline of October 30, 2020 and was submitted on November 23, 2020.

Effect: Failure to comply with the reporting requirements may result in sanctions, including: debarment, suspension, or limited denial of participation in HUD programs pursuant to 24 CFR Part 24.

Questioned Costs: None determined

Cause: Jefferson Parish lacks an established control monitoring timely submission of Quarterly Performance Reports.

Recommendation: Jefferson Parish should establish a formalized control to monitor timely submission of Quarterly Performance Reports.

**Management**

Response: The Jefferson Parish Department of Community Development will develop a formal process to monitor the submission of Quarterly Performance Reports to ensure that they are submitted timely and accurately in compliance with the federal compliance requirements.

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED DECEMBER 31, 2020**

**Findings related to the financial statements in accordance with *Government Auditing Standards***

None

**Findings and questioned costs related to federal awards**

None

**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.

This finding is resolved.



# JEFFERSON PARISH

## DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG  
PARISH PRESIDENT

TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR

July 12<sup>th</sup>, 2021

Postlethwaite & Netterville  
One Galleria Blvd., Ste 2100  
Metairie, Louisiana 70001

RE: Jefferson Parish Management's Response to Findings and Questioned Costs Related to Federal Awards reported in *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*.

**2020-001) Performance Reporting- 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii**

**Management's Response:** The Department of Community Development, Jefferson Parish, will develop a formal process to more closely monitor the submission of Quarterly Performance Reports to facilitate timely submission in compliance with all federal reporting compliance requirements.

Sincerely,

Timothy J. Palmatier, JD, CPA  
Finance Director

**JEFFERSON PARISH**  
**REPORT TO MANAGEMENT**

**DECEMBER 31, 2020**

June 30, 2021

Jefferson Parish  
Gretna, Louisiana

We have audited the financial statements of Jefferson Parish for the year ended December 31, 2020, and have issued our report thereon. As part of our audit, we evaluated the system of internal accounting control to the extent we considered necessary as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson Parish's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

During the course of our audit, management made us aware of a misappropriation that they identified and reported to the Legislative Auditor. Our comments and suggestions regarding this matter is set forth below. This letter does not affect our reports dated June 30, 2021, on the financial statements of Jefferson Parish and Jefferson Parish's internal control over financial reporting.

**2020-1**                      **Misappropriation of Public Funds**

Condition:                      Louisiana Revised Statute 14:67 defines theft as the misappropriation or taking anything of economic value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An instances of misappropriation was identified by Jefferson Parish and reported to the Legislative Auditor which is presented in attachment A to this letter.

Recommendation:              We recommend Jefferson Parish continue to review and revise their policies to ensure that misappropriation does not occur in the future.

View of Responsible  
Official:                      Subsequent to the event described above, the Jefferson Parish Accounting Department stopped accepting direct deposit forms via electronic means. All direct deposit changes must be done in person in the payroll department.

We have already discussed these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience. We would also welcome any opportunity to perform any additional study of these matters or to assist you in implementing the recommendations. We would also like to thank Jefferson Parish staff for their cooperation with us during the performance of the audit.

This report is intended solely for the information and use of Jefferson Parish and its management and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Postlethwaite & Netterville*

Postlethwaite & Netterville

**Attachment A to Management Letter**

The following 18 elements of the instances of misappropriation are presented below:

<b>Element of Finding</b>	<b>Misappropriation #1 (Misuse of assets)</b>
1 A general statement describing the fraud or misappropriation that occurred.	Jefferson Parish discovered an electronic misappropriation of public funds due to a phishing email.
2 A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Misappropriation of public funds
3 The amount of funds or approximate value of assets involved.	\$3,037
4 The department or office in which the fraud or misappropriation occurred.	Payroll Department
5 The period of time over which the fraud or misappropriation occurred.	February 21, 2020
6 The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Payroll Employee
7 The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	No formal charges brought against the person
8 Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	Yes
9 If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	Yes
10 Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes, reported to the Office of the Federal Bureau of Investigation and the Office of the Sheriff, Jefferson Parish.
11 What is the status of the investigation at the date of the auditor's/accountant's report?	Police report was filed with the Gretna Police Department. No suspects were identified.
12 If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person?	No suspects were identified.
13 What is the status of any related adjudication at the date of the auditor's/accountant's report?	N/A
14 Has restitution been made or has an insurance claim been filed?	No restitution or insurance claim filed.
15 Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16 Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	Yes
17 If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	N/A
18 Management's plan to ensure that the fraud or misappropriation does not occur in the future	Subsequent to the event described above, the Jefferson Parish Accounting Department stopped accepting direct deposit forms via electronic means. All direct deposit changes must be done in person in the payroll department.