

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**JEFFERSON PARISH, LOUISIANA**  
**Year Ended December 31, 2010**

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

Release Date 8/24/11

**Prepared By:**

**DEPARTMENT OF FINANCE**  
**GWEN L. BOLOTTE CPA**  
**DIRECTOR**

**JEFFERSON PARISH, LOUISIANA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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JOHN F. YOUNG, JR.  
PARISH PRESIDENT

**JEFFERSON PARISH**  
**DEPARTMENT OF FINANCE**

June 22, 2011

GWEN L. BOLOTTE, CPA  
DIRECTOR

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

State law requires that all local governments in Louisiana publish audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles (GAAP). Pursuant to these statutes, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Jefferson Parish, Louisiana for the year ended December 31, 2010 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 management. We believe the data, as presented, is accurate in all material respects and are presented in a manner, which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The Parish's independent certified public accountants, Kushner, LaGraize, LLC, have examined the accompanying financial statements and issued an unqualified ("clean") opinion that the financial statements for the fiscal year ended December 31, 2010 of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent's auditor's report is located at the front of the financial section of this report.

The independent auditors also performed a 'single audit' of all federal grant awards for conformance with the provisions of the Single Audit Act and OMB Circular A-133. The single audit and evaluation of the Parish's system of internal accounting controls are required by generally accepted auditing standards. Information related to this single audit is provided in a separate report together with comments and recommendations resulting from the assessment of the internal accounting controls of Jefferson Parish. These recommendations will be evaluated by management and will be implemented to the extent that the additional control objectives are cost beneficial to the Parish in relation to the concept of reasonable assurance that assets are properly safeguarded and that financial transactions are properly recorded.

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

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## **PROFILE OF THE PARISH OF JEFFERSON**

Jefferson Parish, Louisiana was established in 1825 and was named in honor of 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 the West Bank, Gretna, where it has remained.

Once a largely rural area of farms, dairies and vast tracts of undeveloped land, Jefferson Parish today is the City of New Orleans' first suburb that received the first great migration of middle-class families from the 1950's to the 1970's. The Parish encompasses some 359 square miles of land, from Lake Pontchartrain in the north and to the Gulf of Mexico in the south. It straddles the Mississippi River, which is 2,200 feet wide in the area with a bankside depth of 30 to 60 feet and a midstream depth, which attains 180 feet.

Jefferson Parish has a great deal to offer potential employers. It is located west of the City of New Orleans and is a wonderful collection of contrasts and similarities offering visitors and residents alike a kaleidoscopic view of a unique and fascinating region.

Future job growth in Jefferson Parish is expected to be concentrated most heavily in the construction and the service industry, especially professional services such as law, medicine, accounting, engineering and financial services. The Parish continues to actively pursue the film and movie industry to locate film and production studios within the Parish and become part of 'Hollywood South'.

The Parish also affords its residents a high quality of life, with good schools, low crime rates and many recreational activities. The forty seven acre LaSalle Tract, located on Airline Drive is home to the training facility of the Super Bowl XLIV Champions, New Orleans Saints; Zephyr Stadium, a minor league baseball park; and home to the AAA semi-professional New Orleans Zephyrs. The tract also includes a nature preserve with walking trails, soccer and baseball fields, and a performing arts center currently under construction.

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

There are no local personal or corporate income taxes in Jefferson Parish. Furthermore, there are no state ad valorem (property) taxes, and local property taxes together with our water rates 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 and 2002. The Parish operates under a president-council form of government with seven Council members and the Parish President who are each elected for four-year concurrent terms.

*The Parish President is the Chief Administrative Officer of the Parish. The President is responsible to the Parish Council for carrying out policies adopted by the Council, and is the supervisor of all Parish departments, offices, agencies and special districts. He has the power to appoint and remove, subject to the provisions of the Charter, all administrative officers and employees*

responsible to him. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the fiscal year, December 31. The Council may create new offices or departments only upon the Parish President's recommendation.

The Parish Council is the legislative and policy-making body of the Parish and may adopt such ordinances and resolutions as may be needed to function. The Council consists of two councilpersons-at-large who are elected parish-wide and five Council members elected in geographic districts of the Parish. The Council elects one at-large member to be designated Council Chairperson and another councilmember to serve as vice-chairperson. The present Council was inaugurated in January 2008 and will serve 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 generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. The primary government provides a full range of services, including fire protection, culture and recreational activities, street and drainage maintenance, garbage and sewer and water service. Component units are defined as legally separate organizations for which the Parish Council is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. 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 System, Clerk of Court, Sheriff, Assessor, District Attorney 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 daily operations. These officials prepare their own budgets, designate their own management teams and levy their own taxes or fees. While some financial burdens are placed on the Parish by these Districts, it is not considered significant enough to warrant their inclusion in the reporting entity.

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



## **YEAR IN REVIEW**

Jefferson Parish's future is of continued, controlled and well-planned growth. This growth includes an active program to attract business and industry to Jefferson Parish, primarily through improving the quality of life throughout the Parish. Noted below, are the major initiatives started or completed during 2010:

- New businesses increased by 8,544 since Hurricane Katrina, with 1,336 of those in 2010. There are 38,441 active businesses and the Parish leads the State with a workforce of 206,464 people
- Continue to land major films through aggressive marketing techniques (60 films produced in Jefferson Parish since 2008)
- Continued construction of the expansion of the Huey P Long Bridge over the Mississippi River that will provide a safer connection from the east and west banks of the Parish and will help to further develop the west bank of the Parish. The target date for completion is August 2013
- Coastal Restoration of the wetlands funded through the American Recovery and Reinvestment Act of 2009 (ARRA)
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (CPZ) program
- Continued enforcement of code violations through our 'Quality of Life' division of our Code Enforcement department to rid our Parish of blighted properties
- Continued crime fighting initiatives throughout the Parish through coordination with the Sheriff, the police chiefs of the six municipalities and the Crime Task Force
- Further development of the Technology and Business Park on the West bank of the Parish
- Construction of the JEDCO office building and business incubator at Churchill Technology & Business Park with an early 2011 completion date
- Ongoing construction and upgrades of streets, pump stations and sewer infrastructure
- Completion of 13 of the 15 libraries with continued construction of several gymnasiums throughout the Parish damaged by Hurricane Katrina due to open in mid-year 2011
- Ongoing construction of the Performing Arts Center with completion in late 2011
- Continued construction of a new state of the art Emergency Management and 911 Emergency Telecommunications building with a completion date in early 2011
- Launched several recreation upgrades and new construction including Phase I of the Bucktown Harbor Improvements, baseball fields and environmental pavilion at Parc de Families on the West bank and enhancements at Lafreniere Park on the East Bank of the Parish

All these initiatives were accomplished through current year funding, state capital outlay, Federal grants, bond issues or one-time revenues.

Other noteworthy items include:

Though the Parish's population at the end of 2010 was only 95% of pre-Katrina (2004) numbers, personal income and per capita income increased significantly since 2004 by 33.7% and 36%, respectively. The growth from 2009 in personal income and per capita income was 6.4% and 6.8%, respectively, in comparison to 2008 to 2009 of 2.2% and 1.2%, respectively.

The national recession has negatively impacted the Nation's economy; however, it has been less severe in Jefferson and Louisiana, as a whole, than the rest of the country. In Jefferson, the unemployment rate increased to 6.6% in December 2010 from 6.5% in December 2009. According to the Bureau of Labor Statistics, Louisiana's unemployment rate at the end of 2010 was 7.2% compared to the national rate of 9.1%.

## **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 prudent fiscal planning. The 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, and evidence of such, will enable the Parish to maintain a favorable credit rating and achieve a low cost of capital.

As a part of its fiscal planning the Parish continues to focus on quality of life issues for its citizens and has developed these policies with this in mind. The policies will be reviewed annually for compliance and changes or additions may be presented to the Parish Council.

### **FISCAL MANAGEMENT AND PLANNING POLICIES**

- The development of the annual budget of the Parish will consist of a multi-tiered process. The process will include review of the budget and programs by staff, management, the Parish Council, and the citizens of the Parish.
- The Finance Department will evaluate the services provided and project the revenue generated and expenses of the department. Each department will provide input to the Finance Department and Administration, and participate in meetings with the Parish Council and Public Hearings
- Through the budget process all requests for Parish resources will be evaluated with consideration given to need, cost, and benefit. Requests for resources made outside the budget process will be discouraged.
- An Advisory Budget Committee comprised of Citizens of the Parish, members of the administration and representatives of the Parish Council will be created annually to assist in review of the operating and capital budget, and to make recommendations to the Administration.
- The budget process will emphasize the use of current revenues to fund current operations.
- The revenue sources of the Parish will be analyzed annually in an attempt to maintain a stable and diversified revenue base. This will help insulate the Parish from fluctuations in a particular revenue stream.
- All user fees and charges will be examined annually to insure that the rate of recovery of the costs of service is acceptable. Rate adjustments will be considered in instances where the costs are not recovered.
- The Investment program of the Parish will be maintained in accordance with the adopted investment policy. Parish funds will be managed with a focus on safety of principal, liquidity, and return on investment, in that order.

### **RESERVE POLICIES**

- All departments and funds will maintain an unreserved fund balance equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish. These funds will also serve as a contingency in the event of an unanticipated revenue decline or expenditure increase.
- All funds are reviewed annually for sufficiency or reserves. For any fund exhibiting or projecting a reserve below the 10% target a five-year forecast will be prepared. The projected insufficiencies will be addressed immediately with appropriate revenue increases, expense cuts and spending freezes.
- 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 associated fund. These purchases are reviewed annually with consideration given to the 10% unreserved fund balance target of each department. In the event of a projected deficiency equipment purchases will be reduced or eliminated.

- The Parish will regularly evaluate 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. Consideration will be given to, among other things, investment vehicles for such reserves, reduction of the associated outstanding debt, and replacement of the reserves with alternative reserve fund investments.

#### **CAPITAL POLICIES**

- The five-year capital plan of the Parish will be updated annually to include the estimated capital needs, as well as anticipated funding sources.
- The Parish has developed a pay-as-you-go capital improvement policy that requires that, whenever possible, all capital purchases be funded from the current operation of the respective departments. This policy will include the access of grant funds whenever available.
- The capital plan will include current operating maintenance and replacement expenditures to avoid significant unfunded deterioration of infrastructure assets.
- For major infrastructure projects (such as roads, drainage, and sewer) a separate plan will be developed that includes the priority of projects, estimated costs, and expected sources of debt and revenue funding. Projects including the issuance of debt will include the proposed source of repayment ensuring the revenue stream is consistent with the project being financed.

#### **DEBT POLICIES**

- The Parish will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to capital.
- General Obligation debt, or other debt supported by property tax, will be utilized whenever possible, and only as authorized by the voters. The planning for any future property tax supported debt will consider the impact on the tax base from the Parish, as well as the tax of other overlapping jurisdictions.
- Debt secured by sales tax revenue will be utilized by the Parish for purposes approved by the voters. Additional debt will be structured to appropriately match the term and expected collections of the tax pledged to each issue. The Parish will target a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana Statutes and to provide a cushion for fluctuations in collections.
- The Parish will review 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.
- For each new debt issue the Parish will conduct an analysis to show the impact to the Parish's debt service requirements and debt capacity. The analysis will include a review of the revenue source pledged to or to be used to service the debt, and reflect other debt paid from such revenue.
- Fees and charges for proprietary funds will be fixed and maintained to ensure the revenues produced are sufficient to meet the operating needs of the applicable department, as well as the debt service secured by such revenues in an amount necessary to meet the coverage ratios required by the bond ordinances.
- The Parish will consider refinancing of outstanding debt only when the present value of the savings exceeds the costs of such refinancing, unless debt restructuring or covenants revisions are necessary to facilitate that ability to provide services or issue additional debt.
- Other forms of debt, leases, or project financing will be 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 System will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- An annual audit will be performed by an independent public accounting firm and completed within 6 months of the fiscal year end. The audit opinion will be included in the Parish's published Comprehensive Annual Financial Report (CAFR).
- In order to keep the public informed the Parish will prepare annually its Popular Report and Budget In Brief, if applicable.
- The CAFR will be submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- The annual budget of the Parish will be 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 Director of Finance, appointed by the Parish President, supervises the department's operations. 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 enacted by the Parish Council, includes the activities of the general fund, special revenue funds, and the water and sewer districts' proprietary funds. Management control of the Operating Budget is maintained at the fund/departmental level. Further details on the budgetary process and control are explained in the Notes to the Financial Statements.

## **PROSPECTS FOR THE FUTURE**

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

## **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish, Louisiana for its comprehensive annual financial report for the fiscal year ended December 31, 2009. This was the 24<sup>th</sup> consecutive year that the Parish has achieved this prestigious award. In order to be

awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles, applicable legal requirements as well as the reporting requirements of the GFOA.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the government also received the GFOA's Distinguished Budget Presentation Award for its 2009 Annual Budget. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, and operations guide, and a communications device.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of the highly qualified staff of the Accounting Department, a division of the Finance Department. I would like to express my appreciation to all members of the 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 the Parish.

Respectfully submitted,



GWEN L. BOLOTTE CPA  
Director of Finance

# 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, 2009

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



President

Executive Director

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**  
**December 31, 2010**

**THE PARISH COUNCIL**

Thomas J. Capella	Council Chairman
	Councilmember-at-Large, Division B
Margaret D Hollis	Councilmember-at-Large, Division A
Chris L. Roberts	Councilmember - District 1
Elton M. Lagasse	Councilmember - District 2
Byron L. Lee	Councilmember - District 3
Louis J. Congemi	Councilmember - District 4
Cynthia Lee-Sheng	Councilmember - District 5

**THE EXECUTIVE STAFF**

John F. Young, Jr	Parish President
Chris Cox	Chief Operating Officer
Vacant	Deputy Chief Operating Officer
Kazem Alikhani	Public Works Director
Loren Marino	C.A.A., Development
Darryl J. Ward	C.A.A., Community Programs
Royce Blanchard	C.A.A., Operations
Jennifer Van Vrancken	C.A.A., Operations
Heather Hilliard	C.A.A., Public Safety
Deborah Foshee	Parish Attorney
Gwen L. Bolotte	Director, Finance

**THE DEPARTMENT HEADS**

Lorrie Touns	Director, Accounting
Crystal Heine	Hearing Officer, Administrative Adjudication
Greg Guthrie	Manager, Alario Center
Tessa Corthell	Director, Animal Shelter
Antoinette Scott	Director, Budget
Reda Youssef	Director, Capital Projects
Sean Burke	Director, Citizens Affairs
Nicole A. Ferrier	Director, Community Action Programs
Anatola Thompson	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Terry Talamo	Director, Crime Prevention, Quality of Life

**JEFFERSON PARISH, LOUISIANA**  
**SELECTED OFFICIALS OF THE PARISH OF JEFFERSON**  
**December 31, 2010**

**THE DEPARTMENT HEADS** [CONTINUED]

Vacant	Director, Drainage
Ridley Boudreaux	Director, Electronic Information Systems
Kenneth Padgett	Director, Emergency Management
Mark Drewes	Director, Engineering
Marnie Winters	Director, Environmental
Paul Smith	Director, Fire
Nick DiGerolamo	Director, Fleet Management
Anthony Francis	Director, General Services
Feleciano Mendoza, Jr.	Director, Human Resource Management
Vacant	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Lon Dickerson	Director, Library
C.J. Gibson	Director, Parks & Recreation
Wayne Nocito	Director, Parc Des Familles
Kai Adams	Director, Parkways
Beverly Williams	Director, Personnel
Edwin J. Durabb	Director, Planning
Patricia Lassalle	Director, Purchasing
Kris Fairbairn Fortunato	Director, Public Information Office
William Fortenberry	Director, Risk Management
Wayne Ory	Coordinator, Senior Citizen Services
Brett P. Todd	Director, Sewerage
Randy Nicholson	Director, Streets
JoAnn Becnel	Director, Telecommunications
Ryan Brown	Director, Transit
Mitch Theriot	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council



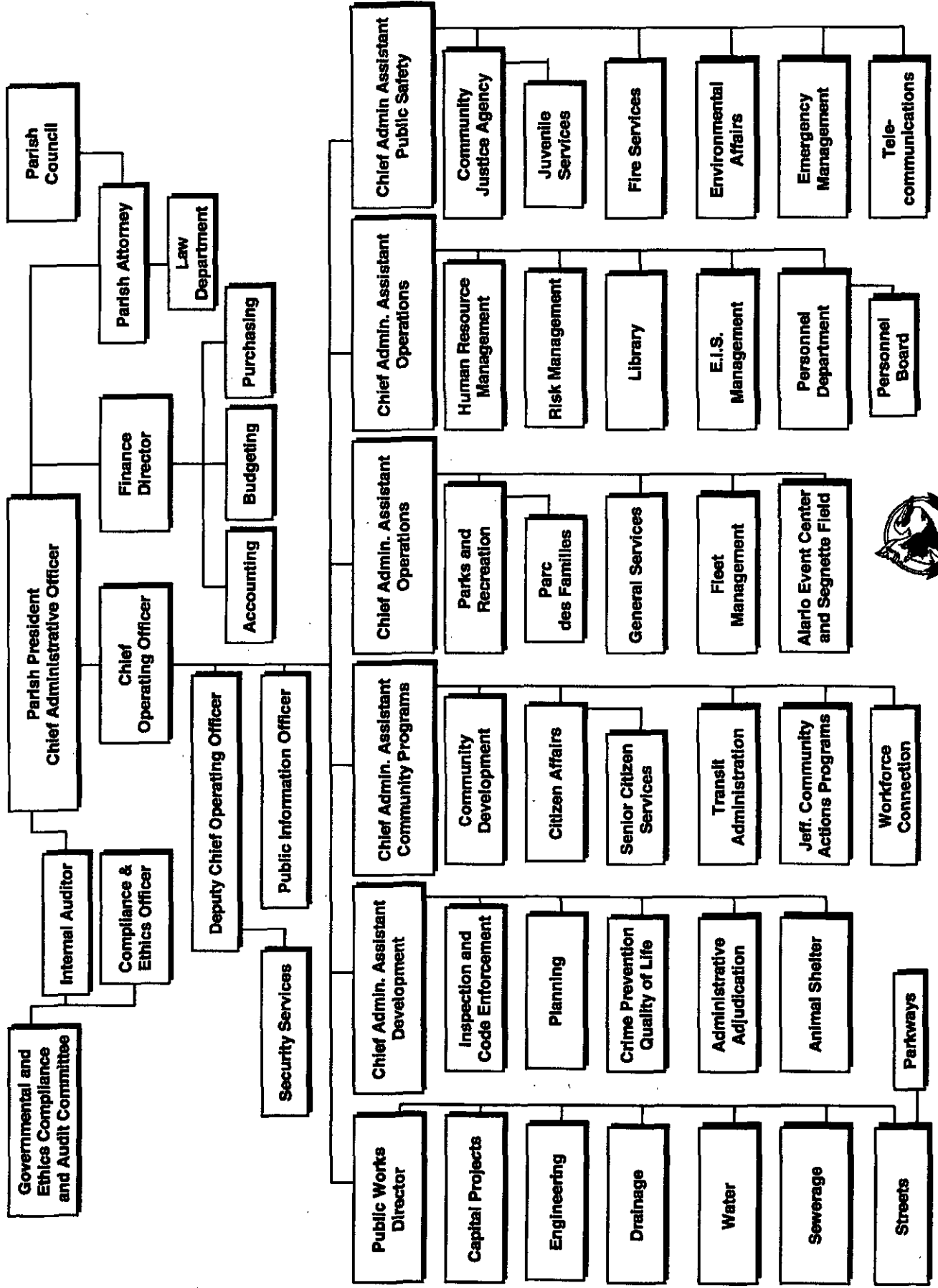


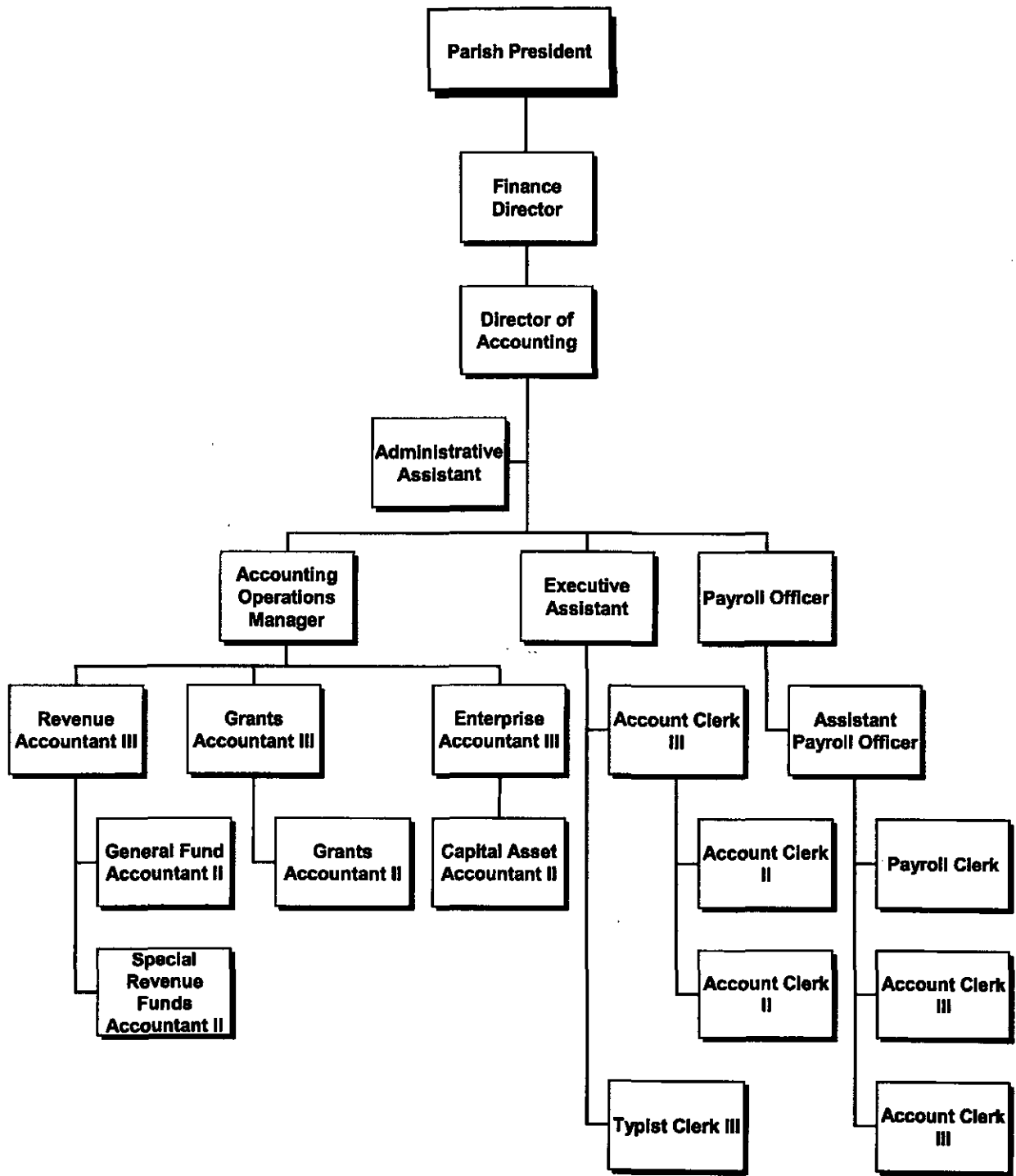
# Parish President and Council



Top row: Parish President John F. Young Jr., Council Chairman Thomas J. Capella  
Middle row: Council members Margaret D. Hollis, Chris L. Roberts, and Elton M. Lagasse  
Bottom row: Council members Byron L. Lee, Louis J. Congemi, and Cynthia Lee-Sheng

# Jefferson Parish Government Structure





**Accounting Department 10010-0061  
20 Positions**



# Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

S. DAVID KUSHNER, CPA, CrFA\*  
WILSON A. LaGRAIZE, JR., CPA, CrFA, CFF  
ERNEST G. GELPI, CPA, CGFM  
CRAIG M. FABACHER, CPA  
DOUGLAS W. FINEGAN, CPA, CVA  
MARY ANNE GARCIA, CPA  
\*A Professional Accounting Corporation

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

Members  
American Institute of CPAs  
Society of Louisiana CPAs

## INDEPENDENT AUDITOR'S REPORT

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of and for the year ended December 31, 2010, which collectively comprise Jefferson Parish's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Jefferson Parish, Louisiana's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Pension Trust Fund which statements reflect total assets of \$32,092,817 and additions of \$6,443,834 for the year ended December 31, 2010. We also did not audit the discretely presented component units and proprietary component units which financial statements reflect total assets of \$21,398,179 and \$1,042,865,433 respectively, as of December 31, 2010, and total revenues of \$4,465,781, and \$751,080,088, respectively, for the year then ended. Those financial statements were audited by other auditors whose report thereon were furnished to us, and our opinion, insofar as it related to the amounts included for the Pension Trust Fund, and the discretely presented governmental and proprietary component units is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on the on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Jefferson Parish, Louisiana, as of December 31, 2010, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Federal and State Grants, the East Bank Consolidated Fire District and the Library, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2011, on our consideration of Jefferson Parish, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and required supplementary information on pages 3 through 16 and 89 through 90 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 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jefferson Parish, Louisiana's basic financial statements. The introductory section, combining and individual non-major fund financial statements, schedules, supplementary information and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements by us and the other auditors and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical tables 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.

*Kushner Lalgraize, L.L.C.*

Metairie, Louisiana  
June 21, 2011

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ended December 31, 2010**

As financial management of Jefferson Parish (the Parish), we offer readers of this financial statement an overview and analysis of Jefferson Parish government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns for the year ended December 31, 2010.

The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. Please read it in conjunction with the Letter of Transmittal and the Parish's financial statements that begin on page 18. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

**FINANCIAL HIGHLIGHTS**

- Assets of Jefferson Parish exceeded its liabilities at the close of its most recent fiscal year by \$1,682,703 (*net assets*). Of this amount \$462,787 (*unrestricted net assets*) is considered unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$32,044. The majority of the overall increase is due to increases in three revenue sources, ad valorem taxes, charges for services and operating and capital grants. In the Transit and Transit-Elderly and Handicapped Special Revenue Funds, additional ad valorem taxes as a result of a millage renewal election in 2009 for 2010 revenues were received. Charges for services increased due to several factors, fare increases in both transit functions, usage fee increases in Consolidated Garbage District No. 1 Special Revenue Fund and Sewer and Water Proprietary Funds. Operating and capital grant revenues increased through significant ARRA funds and Homeland Security Hazard Mitigation funds received from the Federal Government.
- The Parish's governmental funds reported combined ending fund balances of \$526,094 as of the close of the current fiscal year, a net decrease of \$14,860. This is due primarily to the completion of upgrades and reconstruction of fire stations in the Public Safety Capital fund and upgrades to sewer systems and lift stations in Sewer funds.
- At December 31, 2010, unreserved fund balance for the general fund was \$21,217. However, \$6,508 has been designated for anticipated 2011 expenditures resulting in a net \$14,709 undesignated fund balance or 17.7% of total General Fund expenditures. Fiscal policies require a \$10,000 fund balance.
- The Parish's total debt had a net decrease of \$18,068 or 3% during the current fiscal year primarily due to the issuance of only \$9,665 in LCDA Series loans as compared to \$226,240 bonds and loans in 2009, \$863 reduction in compensated absences due to retirements of long term employees, and payouts of various debt service issues.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Parish's financial statements focus on the government as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

address relevant questions, broaden a basis for comparison (year to year or government to government) and should enhance the Parish's accountability.

**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 assets* presents information on all of the Parish's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

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). The business-type activities of the Parish include two enterprise activities—a water system and a sewer system.

The *government-wide financial statements* (see pages 18 –19) include not only the Parish itself (known as the primary government), but also six component units: Jefferson Parish Economic Development and Port District (JEDCO), Jefferson Parish Finance Authority, Hospital Service District No. 1 (West Jefferson Medical Center), Hospital Service District No. 2 (East Jefferson General Hospital), Jefferson Facilities Inc. (JFI) and Jefferson Redevelopment Inc. (JRI). 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 MD&A's, may be obtained directly from the respective administrative offices.

**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.

**Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on the *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. 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 Parish has presented the General Fund, Federal and State Grants Special Revenue Fund, East Bank Consolidated Fire District Special Revenue Fund, Library Special Revenue Fund, Drainage and Pump Station Capital Improvements Fund, and the Road & Street Capital Improvements Capital Project Fund as major funds. All other governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

funds can be found in the combining and individual fund statements and schedules that follow the basic financial statements.

The Parish adopts an annual budget for its general and special revenue funds. A budgetary comparison has been provided for all funds to demonstrate compliance with this budget.

The basic governmental fund statements can be found on pages 20 – 27.

**Proprietary funds** encompass both *enterprise and internal service funds* on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government wide financial statements and are presented on an accrual basis. The Parish uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds for self-insurance, fleet management, electronic information systems and various public works activities. The services provided by these funds predominantly benefit governmental rather than the business-type functions. They 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.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Consolidated Water and Consolidated Sewer funds of Jefferson Parish. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the supplementary financial information in this report.

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

**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 basic fiduciary fund financial statements can be found pages 31-32 of this report.

**Notes to the financial statements** 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 39– 86.

**Other Information:** In addition to the basic financial statements and accompanying notes, this report presents required supplementary information concerning Jefferson Parish's progress in funding its obligation to provide pension benefits to its employees.

Required supplementary information can be found on page 89.

Certain supplementary financial information, including the combining statements referred to earlier in connection with non-major governmental and internal service funds, are presented immediately following the required supplementary information on pages 100-187.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

The statistical information section (pages 189 – 212) is included to provide additional information and analysis and does not constitute a part of the basic financial statements.

A separate report, along with findings and supplementary schedules, is issued to demonstrate compliance with U. S. Office of Management and Budget Circular A-133 Single Audit. It is available from the Finance Department of the Parish.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Parish, assets exceeded liabilities by \$1,682,703 at the close of the most recent fiscal year.

By far, the largest portion of the Parish's net assets (67.3%) reflects its investment in capital assets, less any related outstanding debt used to acquire those assets. The Parish uses these assets to provide services to citizens therefore these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that other resources are needed to repay this debt since capital assets themselves cannot liquidate these liabilities.

The following table reflects the condensed Statement of Net Assets for 2010, with comparative figures from 2009:

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

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets:</b>						
Current and other assets	\$ 785,997	\$ 812,188	\$ 32,765	\$ 47,437	\$ 818,762	\$ 859,625
Restricted assets	7,945	8,012	71,519	51,681	79,464	59,693
Capital assets	<u>1,087,794</u>	<u>1,064,502</u>	<u>550,378</u>	<u>556,188</u>	<u>1,638,172</u>	<u>1,620,690</u>
Total assets	<u>1,881,736</u>	<u>1,884,702</u>	<u>654,662</u>	<u>655,306</u>	<u>2,536,398</u>	<u>2,540,008</u>
<b>Liabilities:</b>						
Current liabilities	246,158	260,048	27,007	29,369	273,165	289,417
Long-term liabilities	<u>587,698</u>	<u>587,293</u>	<u>12,832</u>	<u>12,638</u>	<u>580,530</u>	<u>599,931</u>
Total liabilities	<u>813,856</u>	<u>847,341</u>	<u>39,839</u>	<u>42,007</u>	<u>853,695</u>	<u>889,348</u>
<b>Net assets:</b>						
Invested in capital assets net of related debt	582,432	539,284	550,378	556,188	1,132,810	1,095,472
Restricted	43,565	48,635	43,541	46,251	87,106	94,886
Unrestricted	<u>441,883</u>	<u>449,441</u>	<u>20,904</u>	<u>10,860</u>	<u>462,787</u>	<u>460,301</u>
Total net assets	<u>\$ 1,067,880</u>	<u>\$ 1,037,360</u>	<u>\$ 614,823</u>	<u>\$ 613,299</u>	<u>\$ 1,682,703</u>	<u>\$ 1,650,659</u>

For more detailed information see the Statement of Net Assets on page 18.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

Restricted net assets represent resources that are subject to external restrictions on how they may be used. The Parish's governmental restricted assets include primarily debt service fund balance of \$41,534. Governmental restricted net assets decreased by \$5,070 primarily due to the reduction in parish special tax and general obligation bonds annual debt payments as noted above.

Unrestricted net assets for governmental activities, the part of net assets that can be used to finance day-to-day operations had a balance of \$441,883 as compared to \$449,441 in the prior year. The decrease is primarily due to an increase in invested in capital assets as a result of capitalization of capital expenditures.

There was a decrease of \$2,710 in restricted net assets reported in connection with the Parish's business activities. The decrease is primarily attributable to the completion of capital projects in the Consolidated Water proprietary fund.

Also, the Parish continues to maintain a stable current ratio. The current ratio compares current assets to current liabilities and is an indication of the Parish's ability to pay current obligations. The current ratio for governmental activities is 3.20 for 2010 as compared to 3.12 for 2009.

At the end of the current fiscal year, the Parish is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Net assets increased by \$32,044 during the current fiscal year due to several items. The majority of the increase is in three revenues sources, ad valorem taxes as voters renewed a 10 year millage renewal in the Transit and Transit - Elderly and Handicapped Special Revenue Funds; charges for services due to user rate phase-in increases in Consolidated Garbage Special Revenue Funds, Sewer and Water Proprietary Funds; and in operational and capital grants receiving additional Federal funds as the Parish continues its recovery and improvements to vital infrastructure.

The table below provides a summary of the changes in net assets for the year ended December 31, 2010 with comparative figures from 2009.

*(Continued on next page)*

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

**Jefferson Parish, Louisiana  
Condensed Statement of Changes in Net Assets  
(In thousands of dollars)**

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 64,908	\$ 61,562	\$ 48,722	\$ 45,600	\$ 113,630	\$ 107,162
Operating grants and contributions	70,657	61,185	-	-	70,657	61,185
Capital grants and contributions	55,574	36,894	1,656	4,582	57,230	41,476
<b>General revenues:</b>						
Ad valorem taxes	158,067	151,016	19,223	18,611	177,290	169,627
Franchise fees	4,584	4,180	-	-	4,584	4,180
Sales taxes	127,062	129,005	4,500	800	131,562	129,805
Hotel/motel taxes	2,720	2,552	-	-	2,720	2,552
Other Taxes	1,698	1,620	-	-	1,698	1,620
Investment earnings	3,317	5,820	201	517	3,518	6,337
Miscellaneous	40,981	34,464	426	1,107	41,407	35,571
<b>Total revenues</b>	<b>529,568</b>	<b>488,298</b>	<b>74,728</b>	<b>71,217</b>	<b>604,296</b>	<b>559,515</b>
<b>Expenses:</b>						
General government	64,471	66,383	-	-	64,471	66,383
Public safety	88,646	83,512	-	-	88,646	83,512
Public works	165,633	171,715	-	-	165,633	171,715
Transit	17,106	13,631	-	-	17,106	13,631
Health and welfare	79,944	54,571	-	-	79,944	54,571
Culture and recreation	43,050	41,887	-	-	43,050	41,887
Urban redevelopment and housing	9,185	10,817	-	-	9,185	10,817
Interest on long-term debt	25,056	31,483	-	-	25,056	31,483
Water	-	-	36,256	35,469	36,256	35,469
Sewer	-	-	42,905	42,797	42,905	42,797
<b>Total expenses</b>	<b>493,091</b>	<b>473,999</b>	<b>79,161</b>	<b>78,266</b>	<b>572,252</b>	<b>552,265</b>
Increase in net assets before transfers	36,477	14,299	(4,433)	(7,049)	32,044	7,250
Transfers	(5,957)	(15,277)	5,957	15,277	-	-
<b>Increase (decrease) in net assets</b>	<b>30,520</b>	<b>(978)</b>	<b>1,524</b>	<b>8,228</b>	<b>32,044</b>	<b>7,250</b>
Beginning net assets	1,037,360	1,038,338	613,299	605,071	1,650,659	1,643,409
<b>Net assets - December 31</b>	<b>\$ 1,067,880</b>	<b>\$ 1,037,360</b>	<b>\$ 614,823</b>	<b>\$ 613,299</b>	<b>\$ 1,682,703</b>	<b>\$ 1,650,659</b>

**Governmental activities:** Governmental activities increased Jefferson Parish's net assets for 2010 by \$30,520, thereby accounting for 95.0% of the growth in the net assets of the Parish. The following contrasts the change in revenues as compared to the prior year (in thousands of dollars).

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

Governmental Activities	2010		2009		Increase (Decrease) from 2009	Percentage Change
	Amount	Percent of Total	Amount	Percent of Total		
Charges for services	\$ 64,908	12.3%	\$ 61,562	12.6%	\$ 3,346	5.4%
Operating grants and contributions	70,657	13.4%	61,185	12.5%	9,472	15.5%
Capital grants and contributions	55,574	10.5%	36,894	7.6%	18,680	50.6%
General revenues:						
Ad valorem taxes	158,067	29.8%	151,016	30.9%	7,051	4.7%
Franchise fees	4,584	0.9%	4,180	0.9%	404	9.7%
Sales taxes	127,062	24.0%	129,005	26.4%	(1,943)	-1.5%
Hotel/motel taxes	2,720	0.5%	2,552	0.5%	168	6.6%
Other Taxes	1,698	0.3%	1,620	0.3%	78	4.8%
Investment earnings	3,317	0.6%	5,820	1.2%	(2,503)	-43.0%
Miscellaneous	40,981	7.7%	34,464	7.1%	6,517	18.9%
	<u>\$ 529,568</u>	<u>100.0%</u>	<u>\$ 488,298</u>	<u>100.0%</u>	<u>\$ 41,270</u>	

Key elements of the changes are as follows:

- Taxes account for 55.5% of total revenues for governmental activities.

Ad valorem or property taxes, account for 29.8% of the Parish's total revenues. In 2010, property tax revenue increased by 4.7% primarily due to the renewal of two Transit millages by the voters in 2009 with revenue recognition starting in 2010. The 10 year millage rate was re-authorized to the rate originally approved by the voters.

Sales taxes account for 24.0% of total revenues for 2010. The decrease of 1.5% in sales taxes from 2009 collections is attributed to the slowdown in recovery spending as a result of Hurricanes Katrina, Rita and Gustav along with the continued reduction in spending resulting from the nation wide recession.

- Charges for services account for 12.3 % of total revenues for 2010. The increase of 5.4% is primarily due to usage rate increases or bus fare increases. First, the phase in service charge increase in the Consolidated Garbage District #1, which began in July 2009, and the increase in the Transit and Transit - Elderly and Handicapped bus fares from \$1.10 to \$1.50 and \$2.00 to \$3.00 respectively.
- Intergovernmental revenues, capital and operating grants and contributions, account for 23.9% of total revenues, a 66.1% increase from the prior year. The increase is primarily due to the operating grants receiving from various Federal Agencies such as Health and Human Services ARRA funds, Housing & Urban Development CDBG Disaster Recovery Federal Transit Administration ARRA funds and Hazard Mitigation Grants for raising citizens homes to prevent future flooding. Additionally, capital grants increased primarily from the State Department of Facilities Planning for the Alario Center and Performing Arts building, and State Department of Transportation for various Road improvements.
- Investment earnings decreased 43.0% due to the declining interest rates experienced in 2010 as well as lower fund balances in the Parish's Capital Project and Debt Service funds.

As reported in the Statement of Activities on page 19, the net cost of the Parish's governmental activities for the year ended December 31, 2010 was approximately \$301,952. The Statement of Activities shows the cost of program services net of the charges for services along with grant

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

funding offsetting some of the costs of such services. In the table below, the cost of the Parish's largest categories of expenses are presented as well as each program's net cost (total cost less revenues generated by the activities). This "net cost" presentation allows the Parish taxpayers to determine the remaining cost of the various categories, and provides them with the information necessary to assess the cost of each function in comparison to the benefits they believe are provided by the function. The net cost also reflects the amount needed to finance these functions from general sources such as taxes.

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

	Total Cost of Services	Net Cost of Services
General government	\$ 64,471	\$ 49,035
Public safety	88,646	61,419
Public works	165,633	123,227
Transit	17,106	(38)
Health and welfare	79,944	15,677
Culture and recreation	43,050	23,154
Economic development	-	(70)
Urban Redevelopment	9,185	4,492
Other	25,056	25,056
<b>Total governmental</b>	<b>\$ 493,091</b>	<b>\$ 301,952</b>

**Business-type activities:** Business-type activities increased the Parish's net assets by \$1,524. Consolidated Waterworks District No. 1 (water fund) reported an excess of revenues over expenses of \$4,055 for the year ended December 31, 2010 while the Consolidated Sewerage District No. 1 (sewerage fund) reported an excess of expenses over revenues of \$2,531. Both activities are areas of concern for the Parish due to the cost of upgrades and aging infrastructure. This cost is estimated to be in excess of \$300,000.

Key elements of the increase are as follows:

- The cost of contractual services, supplies, materials and other charges for services in the water fund increased by \$644 or 4.6% due to increased waterline point repairs.
- In addition, there was an allocation of dedicated sales tax of \$4,500 to supplement operational revenues until the full affect of the three year phase in of usage rate increases in the Sewer fund is completed.
- Charges for services increased 6.9% from the prior year in the water and sewer funds. The increase is primarily due to second year phase in of water and sewer usage rate increases.

**JEFFERSON PARISH, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**  
**Year Ended December 31, 2010**

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, Jefferson Parish uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental Funds**

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$526,094, a decrease of \$14,860 in comparison with the prior year. The decrease in total fund balances is primarily attributable to construction expenditures in the Public Safety Miscellaneous Capital Improvements Capital Projects Fund. Approximately 56% of \$294,631 of total government fund balances is considered undesignated fund balance and is available for spending at the government's discretion within the boundaries set forth by voter referendum. The remainder of the fund balance is reserved or designated for specific purposes: reservations include \$41,534 for debt service obligations, \$1,251 for judges' annuities, and \$780 for Federal and State advances whereas, designations include \$19,542 for subsequent year's expenditures, and \$168,356 for construction and contractual commitments

**Major Funds**

Major funds are those individual 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.

The Parish reports six major governmental funds: the General Fund, the Parish's primary operating fund; the Federal and State Grants Fund, a special revenue fund; the East Bank Consolidated Fire District, a special revenue fund; the Library, a special revenue fund; the Drainage and Pump Station Capital, a capital project fund; and the Road and Street Capital Improvements, a capital project fund. Assets of these funds exceed 51.1% or \$370,764 of the total governmental funds' assets. The revenues reported by the major funds are approximately 48.5% or \$255,404 of total revenues for governmental funds and the expenditures account for \$254,806 or 46.2% of the total.

- The General Fund is the primary operating fund of the Parish. At the end of the current fiscal year, the unreserved General Fund Balance is \$21,217. Of this amount, \$6,508 is designated for subsequent year's expenditures. The remaining undesignated balance of \$14,709 represents 17.7% of actual expenditures and complies with the Parish's fiscal policy that the General Fund undesignated fund balance shall be maintained with at least \$10,000 of funding.

The General Fund's fund balance decreased by 6.5% or \$1,569 which can be attributed to the decrease in adjudicated property sales of \$580, and a decrease in other income of \$1,858 due to one time hurricane related revenues received in 2009. In addition, expenditures decreased by \$3,456 due to spending reductions in public safety functions of \$803, decreases in the general services function of \$3,320 due to disaster related



**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

expenditures as a result of Hurricane Gustav in 2009 and increases in state mandated costs of \$613. The General Fund bears the burden of the State of Louisiana's mandated operational costs of the judicial and criminal justice systems that must be paid by the local government. Judicial and criminal justice systems expenditures reported in the General Fund totaled \$35,810 for the year ended December 31, 2010, an increase of 1.7% over last year. The major mandates are: operational costs of the District Attorney's Office, the Twenty-Fourth Judicial Court System, and Prison operations. Even though certain revenues are generated to offset this cost burden, the net cost to the Parish for state mandated costs is approximately \$23,720 for 2010.

- The Federal and State Grants Special Revenue Fund reported a fund balance of \$1,831 at the end of the current fiscal year with \$780 reserved for advances. There was a \$672 increase in fund balance for the year ended December 31, 2010.
- The East Bank Consolidated Fire District reported a fund balance of \$7,102 at the end of the current fiscal year. This total was unreserved and equaled 25.8% of total expenditures. Of the unreserved fund balance, \$192 was dedicated for subsequent year expenditures. There was a \$1,987 or 21.9% decrease in fund balance for the year ended December 31, 2010 primarily due to the transfer of \$1,087 to the Fire Capital Improvements fund for vehicles and improvements to various fire stations. The primary source of revenue is a 17.84 mill property tax that generated \$25,614 in 2010.
- The Library Special Revenue Fund reported a fund balance of \$12,881 at the end of the current fiscal year. This total was unreserved and equaled 86.2% of total expenditures. There was a \$3,645 or 39.5% increase in fund balance for the year ended December 31, 2010 primarily due to \$ 1,384 of additional revenues from FEMA as of result of an appeal from Hurricane Katrina. The primary source of revenue is a 6.5 mill property tax that generated \$19,722 in 2010.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$117,412 at the end of the current fiscal year. Of this amount, \$ 52,963 is designated for subsequent year's expenditures and \$64,449 is undesignated and available for capital expenditures. The increase of \$549 or .5% in fund balance for the year ended December 31, 2010 is due to the additional grant funding received and the decrease in capital expenditures.
- The Road & Streets Capital Improvements Capital Projects Fund reported a fund balance of \$123,518 at the end of the current fiscal year. The unreserved, undedicated portion of this fund balance was \$69,020. There was a \$4,992 decrease in fund balance for the year ended December 31, 2010 due to a reduction in construction costs for new roads and upgrades as a result of the exhaustion of prior years' bond proceeds.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

**Proprietary Funds**

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net assets of Consolidated Sewer District No. 1 were \$403,876 at December 31, 2010. Most of this fund's assets are capital assets net of related debt in the amount of \$381,346. Unrestricted net assets amount to \$8,149 with the remaining \$14,381 restricted for future capital improvements.

Total net assets of Consolidated Water District No. 1 were \$210,947 at December 31, 2010. Most of this fund's assets are capital assets net of related debt in the amount of \$169,032. Unrestricted net assets amount to \$12,755 with the remaining \$29,160 restricted for future capital improvements.

**General Fund Budgetary Highlights**

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. The original budget for the Parish's operations was adopted on November 4, 2009 and the final revisions to the budget were adopted by the Parish Council on December 8, 2010.

A statement showing the Parish's original and final budget compared with actual operating results is provided in this CAFR on page 24. The Parish's year-end actual results were better than had been budgeted, as conservative budgetary practices are customary. Revenues are forecast conservatively and expenditures are budgeted in anticipation of all possible costs and projects.

During the year there were several budget amendments to the General Fund amounting to a decrease of \$7,322 between the original and final amended budget. Following are some of the major adjustments to the General Fund:

- \$7,000 decrease in appropriations for projects funded from red light enforcement revenues that did not materialize due to pending litigation.
- \$600 increase in appropriation for correctional center services.
- \$560 decrease in appropriations of outstanding purchase orders that will be re-appropriated in next year's budget
- \$556 increase in appropriation for court related costs including juror payments, legal fees, and interpreter fees.
- \$500 decrease in appropriation in personnel costs of all departments due to open positions and health insurance savings due to turnover.

The General Fund actual revenues were greater than projections by \$1,520 due to higher than expected franchise fees, sales taxes, and business occupational licenses.

General Fund expenditures were under final projections by \$3,578 primarily due to lower than anticipated personnel expenses as a result of open positions and lower expenses in property management, and inspection and code, judicial services.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

**Capital Assets and Debt Administration**

*Capital Assets*

The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2010 amounts to \$1,638,172 (net of accumulated depreciation). This investment in capital assets includes land, buildings and plants, improvements, machinery and equipment, vehicles, and infrastructure. The total increase in capital assets for the Parish for the current year was \$17,482 or approximately 1%.

Major capital asset events during the current fiscal year included the following:

**Building Improvements and Renovations**

• East Bank Fire Station #14	\$2,804
• Westwego Pump Station	2,581
• Bonnel Boat Launch	1,441
• Alario Center Basketball Courts	1,275
• Marrero Community Center	1,269
• Mike Miley Playground	1,160
• Harvey Playground Gym	1,158
• Parish Line Pump Station Upgrade	697
• Pontiff Playground Field	691

**Infrastructure**

• Lapalco Blvd & Bayou Segnette	\$12,360
• Churchill Technology Park	5,966
• Fat City 18 <sup>th</sup>	4,420
• Wall/Belle Chasse to Lapalco	3,329
• West Esplanade & Transcontinental	3,221
• Woodlawn Drainage	3,177
• Lapalco Blvd-Vulcan-Peters Rd.	2,725
• Terry Parkway Drainage	2,401

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2010 and 2009 (in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$ 58,295	\$ 58,295	\$ 13,591	\$ 13,591	\$ 71,886	\$ 71,886
Construction in progress	217,924	173,383	8,891	7,176	226,815	180,559
Buildings	184,373	191,910	14,609	15,046	198,982	206,956
Plants	-	-	154,104	157,251	154,104	157,251
Improvements other than buildings	71,414	68,849	6,991	7,324	78,405	76,173
Vehicles	17,491	14,242	3,163	4,310	20,654	18,552
Machinery & equipment	56,704	61,304	1,976	2,574	58,680	63,878
Infrastructure	481,593	498,519	347,053	348,916	828,646	845,435
<b>Total</b>	<b>\$1,087,794</b>	<b>\$1,064,502</b>	<b>\$ 550,378</b>	<b>\$ 556,188</b>	<b>\$ 1,638,172</b>	<b>\$ 1,620,690</b>

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 50 – 52 of this report.

**Long Term Debt**

At the end of the current fiscal year, Jefferson Parish had total bonded debt of \$508,792 and other debt of \$75,432 for a total long-term debt balance of \$584,224. The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2010 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<b>Governmental Activities:</b>					
Bonds	\$ 374,970	\$ -	\$ 26,842	\$ 348,128	\$ 25,694
Certificates of Indebtedness	3,830	-	1,060	2,770	650
Loan Programs	146,339	9,665	2,679	153,325	3,943
Bond Premium	13,342	28	1,002	12,368	-
Capital Leases	4,177	-	262	3,915	281
Compensated Absences	23,092	6,724	7,587	22,229	758
Landfill Postclosure Costs	15,786	21	-	15,807	-
Net Pension Obligation	1,063	49	-	1,112	-
Net Post-Employment Obligation	13,503	4,891	-	18,394	-
Pension Payable - Judges Annuities	1,621	-	14	1,607	-
Total governmental activities	<u>\$ 597,723</u>	<u>\$ 21,378</u>	<u>\$ 39,446</u>	<u>\$ 579,655</u>	<u>\$ 31,326</u>
<b>Business-type Activities:</b>					
Loan Programs	\$ 4,569	\$ -	\$ -	\$ 4,569	\$ -
Total business-type activities	<u>\$ 4,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,569</u>	<u>\$ -</u>

The total debt decreased \$18,068 or 3% from the prior year. Discussed below are some of the significant long term debt transactions for the year ended December 31, 2010.

- The Parish issued \$6,500 of LCDA Series 2009C loans to partially fund the construction of the Jefferson Parish Performing Arts Center .
- The Parish issued \$3,165 of LCDA Series 2010 loans to fund additional phases of the Jefferson Parish Commercial Parkway Zone(CPZ) program improvements.
- Compensated absences decreased \$863 or 3.8% due to retirements of long term employees.

State statutes limit the amount of general obligation debt a government entity may issue for any one purpose to 10% of its total assessed valuation. The current debt limitation for Jefferson Parish is \$323,456 which is significantly in excess of the Parish's current general obligation debt.

Jefferson Parish maintains an "A+" rating from Standard and Poor's, "AAA" from Fitch Ratings and A1 from Moody's Investors evidencing Jefferson Parish's sound fiscal policies.

Additional information on the Parish's long term debt can be found in Note H – Long Term Debt on pages 52 – 60 of this report.

**JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
Year Ended December 31, 2010**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

**Economic Factors**

Jefferson Parish's unemployment rate is currently at 6.6%, or a 1.5% increase of last year's rate of 6.5%. This rate compares favorably to the state's rate of 7.2% and the national rate of 9.1%.

Due to the uncertainties in the economy and the current nationwide recession, 2011 sales taxes were budgeted at the same levels as in 2010 as amended.

**2011's Budget**

The Parish's elected and appointed officials considered many factors when preparing and adopting the 2011 budget. The Parish continues to focus on quality of life and safety issues as part of its overall mission. Updates and continued development to the Parish's emergency plan for disasters and hurricane preparation are paramount. Infrastructure improvements are an expensive commodity but necessary addition to the Parish's budget.

The Annual Budget was adopted by the Parish Council on November 3, 2010 with parishwide revenues of \$530,720 and parishwide expenditures of \$548,222. The Parish continued with its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance. While sales tax collections showed an increase during the rebuilding phase after Hurricane Katrina, the possibility of long term increases remains uncertain. Sales tax collections over the last three years have steadily decreased but still remain above collections pre-Katrina. Therefore, as sales tax serves as a major revenue source for the General Fund and two special revenue funds of the Parish, a conservative budget approach was used with the assumption of 0% growth over the 2010 adopted budget. Property taxes were projected at 2% growth over the 2010 amended.

On the expenditure side, per Jefferson 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.

As the Parish moves forward into 2011, the administration has taken steps to offset the effects of reduced Federal, State, and sales tax revenues. A parish wide hiring freeze remains in affect as implemented on April 1, 2010 and only those positions deemed essential and vital will be granted approval to be filled. Departments are reevaluating their budgets for opportunities to reduce spending while maintaining the same level of services. All costs, from personnel to contractual are being evaluated in order to present a balanced 2012 operating budget.

**CONTACTING THE PARISH'S FINANCIAL MANAGEMENT**

While this CAFR is designed to provide a full and complete disclosure of the financial condition and operations of the Parish, citizens groups, taxpayers, other parish officials, investors or creditors may need further details. To obtain such details, please contact 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 ASSETS

December 31, 2010  
(in thousands of dollars)

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 993	\$ 2,421	\$ 3,414	\$ 27,873
Investments	111,606	-	111,606	82,680
Share of pooled assets	442,426	6,043	448,469	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	3	-	3	621
Ad valorem tax	150,059	9,824	159,883	-
Accounts	5,017	6,814	11,831	78,533
Notes	-	-	-	7,976
Intergovernmental	64,083	11	64,094	413
Other	-	4	4	3,486
Inventories	2,773	7,648	10,421	12,429
Prepaid items	-	-	-	20,299
Deferred charges	9,037	-	9,037	-
<b>Restricted assets:</b>				
Cash and cash equivalents	-	155	155	-
Investments	-	15,487	15,487	284,794
Share of pooled assets	-	42,724	42,724	-
Receivables	-	13,153	13,153	-
<b>Total current assets</b>	<b>785,997</b>	<b>104,284</b>	<b>890,281</b>	<b>519,104</b>
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Deposits and other assets	7,945	-	7,945	17,333
Deferred charges	-	-	-	13,849
Mortgage loans receivable	-	-	-	142,738
Capital assets not being depreciated	276,219	22,482	298,701	-
Capital assets being depreciated, net	811,575	527,896	1,339,471	371,241
<b>Total noncurrent assets</b>	<b>1,095,739</b>	<b>550,378</b>	<b>1,646,117</b>	<b>545,161</b>
<b>TOTAL ASSETS</b>	<b>1,881,736</b>	<b>654,662</b>	<b>2,536,398</b>	<b>1,064,265</b>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts and contracts payable	25,779	391	26,170	24,769
Claims and judgments payable	10,446	-	10,446	-
Contracts and retainages payable	-	-	-	-
Due from other funds	-	-	-	-
Intergovernmental payable	138	-	138	-
Current portion of long term debt	31,326	-	31,326	14,867
Deposits	194	-	194	-
Accrued salaries payable	4,624	-	4,624	-
Accrued interest payable	2,291	-	2,291	744
Other payables and accruals	3,987	5,143	9,130	59,126
Unearned revenue	167,373	8,944	176,317	190
<b>Payable from restricted assets:</b>				
Accounts payable	-	1,342	1,342	-
Retainage payable	-	564	564	-
Accrued interest payable	-	-	-	5,561
Unearned revenue	-	10,623	10,623	-
<b>Total current liabilities</b>	<b>246,158</b>	<b>27,007</b>	<b>273,165</b>	<b>105,257</b>
<b>Noncurrent liabilities:</b>				
Customers' deposits	-	8,263	8,263	-
Due in more than one year	567,698	4,569	572,267	443,342
<b>Total noncurrent liabilities</b>	<b>567,698</b>	<b>12,832</b>	<b>580,530</b>	<b>443,342</b>
<b>TOTAL LIABILITIES</b>	<b>813,856</b>	<b>39,839</b>	<b>853,695</b>	<b>548,599</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	582,432	550,378	1,132,810	108,531
<b>Restricted for:</b>				
Construction	-	43,541	43,541	-
Debt service	41,534	-	41,534	61,886
Advances	780	-	780	-
Judges annuities	1,251	-	1,251	-
Urban redevelopment and housing	-	-	-	10,570
Unrestricted	441,883	20,904	462,787	334,679
<b>Total net assets</b>	<b>\$ 1,067,880</b>	<b>\$ 614,823</b>	<b>\$ 1,682,703</b>	<b>\$ 515,666</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED DECEMBER 31, 2010**  
(in thousands of dollars)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-type Activities	Total	
<b>Primary government</b>								
<b>Governmental activities</b>								
General government	\$ 64,471	\$ 13,347	\$ 476	\$ 1,613	\$ (49,035)		\$ (49,035)	
Public safety	88,646	19,824	5,248	2,155	(81,419)		(81,419)	
Public works	165,633	20,088	3,347	18,971	(123,227)		(123,227)	
Transit	17,106	3,314	711	13,119	38		38	
Health and welfare	79,944	4,156	53,134	6,977	(15,677)		(15,677)	
Culture and recreation	43,050	4,179	2,978	12,739	(23,154)		(23,154)	
Economic development		-	70	-	70		70	
Urban redevelopment and housing	9,185	-	4,693	-	(4,492)		(4,492)	
Interest on long-term debt	25,056	-	-	-	(25,056)		(25,056)	
Total governmental activities	493,091	64,908	70,657	55,574	(301,952)		(301,952)	
<b>Business-type activities</b>								
Water	36,256	28,212	-	1,031	-	(7,013)	(7,013)	
Sewer	42,905	20,510	-	625	-	(21,770)	(21,770)	
Total business-type activities	79,161	48,722	-	1,656	-	(28,783)	(28,783)	
Total primary government	\$ 572,252	\$ 113,630	\$ 70,657	\$ 57,230	(301,952)	(28,783)	(330,735)	
<b>Component units</b>								
JEDCO	4,135	171	-	3,619				(345)
Jefferson Facilities, Inc	820	442	-	-				(378)
Jefferson Redevelopment, Inc	247	-	-	-				(247)
Jefferson Parish Finance Authority	10,671	-	-	-				(10,671)
Hospital District No. 1	257,461	225,608	-	-				(31,853)
Hospital District No. 2	379,492	364,259	-	-				(15,233)
Total component units	\$ 652,826	\$ 590,480	\$ -	\$ 3,619				(58,727)
<b>General revenues</b>								
<b>Taxes</b>								
Ad valorem					158,067	19,223	177,290	-
Alcoholic beverage					248	-	248	-
Chain store					302	-	302	-
Franchise fees					4,584	-	4,584	-
Sales					127,062	4,500	131,562	-
Hotel/Motel					2,720	-	2,720	-
Auto Rental					240	-	240	-
Severance					908	-	908	-
Unrestricted investment earnings					3,317	201	3,518	21,965
Miscellaneous					40,981	426	41,407	139,481
Transfers					(5,957)	5,957	-	-
Total general revenues and transfers					332,472	30,307	362,779	161,446
Change in net assets					30,620	1,524	32,044	102,719
Net assets - beginning, as restated					1,037,360	613,299	1,650,659	412,947
Net assets - ending					\$ 1,067,880	\$ 614,823	\$ 1,682,703	\$ 515,866

The accompanying notes are an integral part of this statement.



JEFFERSON PARISH, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2010  
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
<b>Assets</b>								
Cash and cash equivalents	\$ 6	\$ -	\$ -	\$ -	\$ 698	\$ 1	\$ 288	\$ 993
Investments	-	-	-	-	45,970	35,817	15,744	97,531
Share of pooled assets	13,212	3,398	7,118	12,690	67,064	80,453	211,152	405,087
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	3	-	3
Ad valorem tax	3,982	-	25,911	20,177	-	-	99,989	150,059
Accounts	821	-	-	-	-	-	4,196	5,017
Intergovernmental	13,921	8,882	23	843	18,191	332	21,891	64,083
Inventories	-	-	-	-	-	-	1,348	1,348
Deposits and other assets	1,251	-	-	-	-	-	-	1,251
<b>TOTAL ASSETS</b>	<b>\$ 33,193</b>	<b>\$ 12,280</b>	<b>\$ 33,052</b>	<b>\$ 33,710</b>	<b>\$ 131,923</b>	<b>\$ 126,606</b>	<b>\$ 354,606</b>	<b>\$ 725,370</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts and contracts payable	\$ 2,565	\$ 2,842	\$ 38	\$ 651	\$ 3,458	\$ 3,088	\$ 12,303	\$ 24,936
Intergovernmental payable	7	-	-	-	2	-	129	138
Due to other funds	-	2,503	-	-	-	-	146	2,649
Deposits	194	-	-	-	-	-	-	194
Other payables and accruals	3,987	-	-	-	-	-	-	3,987
Unearned revenue	3,982	5,104	25,912	20,178	11,051	-	101,146	167,373
<b>TOTAL LIABILITIES</b>	<b>10,725</b>	<b>10,449</b>	<b>25,950</b>	<b>20,829</b>	<b>14,511</b>	<b>3,088</b>	<b>113,724</b>	<b>199,276</b>
<b>Fund balance</b>								
<b>Reserved for:</b>								
Judges annuities	1,251	-	-	-	-	-	-	1,251
Debt service	-	-	-	-	-	-	41,534	41,534
Advances	-	780	-	-	-	-	-	780
<b>Unreserved</b>								
<b>Designated for:</b>								
<b>Subsequent year expenditures</b>								
General fund	6,508	-	-	-	-	-	-	6,508
Special revenue funds	-	-	192	-	-	-	12,842	13,034
Capital projects funds	-	-	-	-	52,963	54,498	60,895	168,356
<b>Undesignated, reported in:</b>								
General fund	14,709	-	-	-	-	-	-	14,709
Special revenue funds	-	1,051	6,910	12,881	-	-	67,475	88,317
Capital projects funds	-	-	-	-	64,449	69,020	58,136	191,605
<b>TOTAL FUND BALANCE</b>	<b>22,468</b>	<b>1,831</b>	<b>7,102</b>	<b>12,881</b>	<b>117,412</b>	<b>123,518</b>	<b>240,882</b>	<b>626,094</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 33,193</b>	<b>\$ 12,280</b>	<b>\$ 33,052</b>	<b>\$ 33,710</b>	<b>\$ 131,923</b>	<b>\$ 126,606</b>	<b>\$ 354,606</b>	<b>\$ 725,370</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 ASSETS**

**December 31, 2010**  
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net assets are different because:	<u>Primary Government</u>
Total Fund Balances at December 31, 2010 - Governmental Funds	\$ 526,094
Capital Assets net of accumulated depreciation at December 31, 2010	1,086,163
Other assets not available as current resources	7,929
Internal Service Funds Assets and Liabilities	27,349
Long term liabilities at December 31, 2010:	
Bonds payable (net of premiums and discounts)	(360,496)
Loans payable	(153,325)
Certificates of indebtedness payable	(2,770)
Capital lease obligations	(3,915)
Compensated absences payable	(22,229)
Judges annuities payable	(1,607)
Landfill postclosure costs	(15,807)
Net pension costs	(1,112)
Net post-employment benefit obligation	(18,394)
Total long term liabilities	<u>(579,655)</u>
Total Net Assets at December 31, 2010 - Governmental Funds	\$ <u>1,067,880</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

FOR THE YEAR ENDED DECEMBER 31, 2010  
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>								
Taxes	\$ 39,064	\$ 737	\$ 25,614	\$ 19,722	\$ 16,266	\$ 2,034	\$ 190,693	\$ 294,130
Licenses and permits	13,347	-	-	-	-	-	400	13,747
Intergovernmental	3,479	77,763	763	1,950	7,583	9,874	24,780	126,192
Charges for services	11,830	-	236	132	-	-	41,593	53,791
Fines and forfeitures	7,780	-	-	186	-	-	1,233	9,199
Interest income	553	62	51	54	330	352	765	2,167
Miscellaneous	2,468	7,032	65	164	-	5,913	11,712	27,354
<b>TOTAL REVENUES</b>	<b>78,521</b>	<b>85,594</b>	<b>26,729</b>	<b>22,208</b>	<b>24,179</b>	<b>18,173</b>	<b>271,176</b>	<b>526,580</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	36,324	-	-	-	-	-	-	36,324
Public safety	20,672	622	27,500	-	-	-	36,973	85,767
Public works	-	-	-	-	-	-	91,026	91,026
Transit	-	424	-	-	-	-	15,248	15,672
Health and welfare	3,447	66,325	-	-	-	-	9,939	79,711
Culture and recreation	3,049	-	-	13,760	-	-	22,359	39,168
Urban redevelopment and housing	1,683	5,785	-	-	-	-	1,753	9,221
Intergovernmental	17,694	-	-	-	-	-	-	17,694
Debt service								
Principal	-	-	-	-	-	-	30,581	30,581
Interest and other charges	-	-	-	-	-	-	25,307	25,307
Capital outlay	95	9,089	-	1,186	24,040	23,101	63,691	121,212
<b>TOTAL EXPENDITURES</b>	<b>82,984</b>	<b>82,255</b>	<b>27,500</b>	<b>14,946</b>	<b>24,040</b>	<b>23,101</b>	<b>296,877</b>	<b>551,683</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,443)</b>	<b>3,339</b>	<b>(771)</b>	<b>7,262</b>	<b>139</b>	<b>(4,928)</b>	<b>(25,701)</b>	<b>(25,103)</b>
<b>Other financing sources (uses)</b>								
Transfers in	3,593	3,628	1,299	-	1,398	2,554	35,578	48,050
Transfers out	(719)	(6,295)	(2,515)	(3,617)	(988)	(5,783)	(27,555)	(47,472)
Issuance of long term debt	-	-	-	-	-	3,165	6,500	9,665
Premium on long term debt	-	-	-	-	-	-	-	-
Payment for current refunding of debt	-	-	-	-	-	-	-	-
Payment to refund bond escrow agent	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,874</b>	<b>(2,667)</b>	<b>(1,216)</b>	<b>(3,617)</b>	<b>410</b>	<b>(64)</b>	<b>14,623</b>	<b>10,243</b>
<b>Net change in fund balances</b>	<b>(1,569)</b>	<b>672</b>	<b>(1,987)</b>	<b>3,645</b>	<b>549</b>	<b>(4,992)</b>	<b>(11,178)</b>	<b>(14,860)</b>
<b>Fund balance</b>								
Beginning of year	24,037	1,159	9,089	9,238	116,883	128,510	252,058	540,954
<b>END OF YEAR</b>	<b>\$ 22,468</b>	<b>\$ 1,831</b>	<b>\$ 7,102</b>	<b>\$ 12,883</b>	<b>\$ 117,412</b>	<b>\$ 123,518</b>	<b>\$ 240,880</b>	<b>\$ 526,094</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, 2010  
(in thousands of dollars)**

Amounts reported for governmental activities in the statement of activities are different because:		<u>Primary Government</u>
Net change in fund balances - total governmental funds		\$ (14,860)
<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	98,749
	Depreciation expense	<u>(68,922)</u>
		29,827
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)		(6,192)
<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:</p>		
	Proceeds from long term debt	(9,693)
	Principal and interest payments	30,581
	Payment for current refunding of debt	0
	Payment to refunding bond escrow agent	0
	Increase in pension obligation	(49)
	Increase in post-employment benefits obligation	(4,891)
	Capital lease payments	262
	Decrease in judges annuities	14
	Decrease in compensated absences payable	863
	Increase in landfill postclosure costs	<u>(21)</u>
		17,066
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.		285
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.		499
The net revenue of certain activities of internal service funds is reported with governmental activities.		<u>3,895</u>
Change in net assets of governmental activities.		\$ <u>30,520</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, 2010  
(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 37,644	\$ 38,042	\$ 39,064	\$ 1,022
Licenses and permits	13,180	13,092	13,347	255
Intergovernmental	3,248	3,550	3,479	(71)
Charges for services	11,295	11,796	11,830	34
Fines and forfeitures	14,218	7,710	7,780	70
Interest income	313	384	462	78
Miscellaneous	2,894	2,557	2,689	132
<b>TOTAL REVENUES</b>	<b>82,792</b>	<b>77,131</b>	<b>78,651</b>	<b>1,520</b>
<b>Expenditures</b>				
Current				
General government	39,736	39,017	36,510	2,507
Public safety	21,472	21,200	20,654	548
Health and welfare	3,619	3,496	3,331	165
Culture and recreation	9,845	3,017	3,049	(33)
Urban development and housing	1,683	1,812	1,683	129
Debt service	-	-	-	-
Capital outlay	-	96	95	1
Intergovernmental	17,583	17,978	17,716	262
<b>TOTAL EXPENDITURES</b>	<b>93,938</b>	<b>86,616</b>	<b>83,038</b>	<b>3,577</b>
Excess (deficiency) of revenues over (under) expenditures	(11,146)	(9,485)	(4,387)	(2,057)
<b>Other financing sources (uses)</b>				
Transfers in	2,996	3,572	3,593	21
Transfers out	(627)	(724)	(719)	5
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,369</b>	<b>2,848</b>	<b>2,874</b>	<b>26</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(8,777)</b>	<b>(6,637)</b>	<b>(1,513)</b>	<b>5,124</b>
<b>Fund balance</b>				
Beginning of year	24,395	24,395	24,395	-
<b>END OF YEAR</b>	<b>\$ 15,618</b>	<b>\$ 17,758</b>	<b>\$ 22,882</b>	<b>\$ 5,124</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, 2010**  
(in thousands of dollars)

	FEDERAL AND STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ -	\$ -	\$ 737	\$ 737
Intergovernmental	29,981	37,410	78,542	41,132
Interest income	-	-	62	62
Miscellaneous	264	265	7,306	7,041
<b>TOTAL REVENUES</b>	<b>30,245</b>	<b>37,675</b>	<b>86,647</b>	<b>48,972</b>
Expenditures				
Current	23,855	34,119	72,006	(37,887)
Capital outlay	-	-	9,630	(9,630)
<b>TOTAL EXPENDITURES</b>	<b>23,855</b>	<b>34,119</b>	<b>81,636</b>	<b>(47,517)</b>
Excess (deficiency) of revenues over (under) expenditures	6,390	3,556	5,011	1,455
Other financing sources (uses)				
Transfers in	292	3,126	4,311	1,185
Transfers out	(6,682)	(6,682)	(6,979)	(297)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,390)</b>	<b>(3,556)</b>	<b>(2,668)</b>	<b>888</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>2,343</b>	<b>2,343</b>
Fund balance				
Beginning of year	(798)	(798)	(798)	-
<b>END OF YEAR</b>	<b>\$ (798)</b>	<b>\$ (798)</b>	<b>\$ 1,545</b>	<b>\$ 2,343</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, 2010  
(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	\$ 25,342	\$ 25,638	\$ 25,614	\$ (24)
Intergovernmental	710	763	763	-
Charges for services	241	241	236	(5)
Interest income	196	60	51	(9)
Miscellaneous	25	47	65	18
<b>TOTAL REVENUES</b>	<b>26,514</b>	<b>26,749</b>	<b>26,729</b>	<b>(20)</b>
Expenditures				
Current	26,484	28,059	27,503	556
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,484</b>	<b>28,059</b>	<b>27,503</b>	<b>556</b>
Excess (deficiency) of revenues over (under) expenditures	30	(1,310)	(774)	536
Other financing sources (uses)				
Transfers in	1,298	1,298	1,298	-
Transfers out	(2,507)	(2,515)	(2,515)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,209)</b>	<b>(1,217)</b>	<b>(1,217)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,179)</b>	<b>(2,527)</b>	<b>(1,991)</b>	<b>536</b>
Fund balance				
Beginning of year	9,102	9,102	9,102	-
<b>END OF YEAR</b>	<b>\$ 7,923</b>	<b>\$ 6,575</b>	<b>\$ 7,111</b>	<b>\$ 536</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, 2010  
(in thousands of dollars)

LIBRARY

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 19,226	\$ 19,756	\$ 19,722	\$ (34)
Intergovernmental	558	1,121	1,950	829
Charges for services	111	131	132	1
Fines and forfeitures	185	185	186	1
Interest income	130	63	54	(9)
Miscellaneous	183	338	164	(174)
<b>TOTAL REVENUES</b>	<b>20,393</b>	<b>21,594</b>	<b>22,208</b>	<b>614</b>
Expenditures				
Current	14,985	13,853	13,609	244
Capital outlay	1,489	1,218	1,162	56
<b>TOTAL EXPENDITURES</b>	<b>16,474</b>	<b>15,071</b>	<b>14,771</b>	<b>300</b>
Excess (deficiency) of revenues over (under) expenditures	3,919	6,523	7,437	914
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(2,349)	(3,617)	(3,617)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,349)</b>	<b>(3,617)</b>	<b>(3,617)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,570</b>	<b>2,906</b>	<b>3,820</b>	<b>914</b>
Fund balance				
Beginning of year	9,403	9,403	9,403	-
<b>END OF YEAR</b>	<b>\$ 10,973</b>	<b>\$ 12,309</b>	<b>\$ 13,223</b>	<b>\$ 914</b>

The accompanying notes are an integral part of this statement



JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS

December 31, 2010  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Water District No. 1	Total	
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ -	\$ 2,421	\$ 2,421	\$ -
Investments	-	-	-	14,075
Share of pooled assets	3,830	2,213	6,043	37,339
Receivables, net of allowances for estimated uncollectibles:				
Ad valorem tax	8,944	880	9,824	-
Accounts	2,066	4,748	6,814	-
Intergovernmental	11	-	11	-
Other	-	4	4	-
Due from other funds	-	-	-	2,649
Inventories	3,461	4,187	7,648	1,427
Restricted assets:				
Cash and cash equivalents	-	155	155	-
Investments	-	15,487	15,487	-
Share of pooled assets	14,369	28,355	42,724	-
Receivables	3,410	9,743	13,153	-
<b>Total current assets</b>	<b>36,091</b>	<b>68,193</b>	<b>104,284</b>	<b>55,490</b>
Noncurrent assets:				
Restricted assets:				
Deposits	-	-	-	887
Capital assets not being depreciated	12,015	10,467	22,482	-
Capital assets being depreciated, net	369,331	158,565	527,896	1,631
<b>Total noncurrent assets</b>	<b>381,346</b>	<b>169,032</b>	<b>550,378</b>	<b>2,518</b>
<b>TOTAL ASSETS</b>	<b>417,437</b>	<b>237,225</b>	<b>654,662</b>	<b>58,008</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	185	206	391	844
Claims and judgments payable	-	-	-	10,446
Due to other funds	-	-	-	-
Retainage payable	-	-	-	-
Intergovernmental payable	-	1,095	1,095	-
Sales tax payable	-	21	21	-
Accrued payroll expenses	1,872	2,155	4,027	-
Unearned revenue	8,944	-	8,944	-
Payable from restricted assets:				
Accounts payable	129	1,213	1,342	-
Retainage payable	-	564	564	-
Unearned revenue	-	10,623	10,623	-
<b>Total current liabilities</b>	<b>11,130</b>	<b>15,877</b>	<b>27,007</b>	<b>11,290</b>
Noncurrent liabilities:				
Payable from restricted assets:				
Claims and judgments payable	-	-	-	19,369
Customers' deposits	-	8,263	8,263	-
Loan program	2,431	2,138	4,569	-
<b>Total noncurrent liabilities from restricted assets</b>	<b>2,431</b>	<b>10,401</b>	<b>12,832</b>	<b>19,369</b>
<b>TOTAL LIABILITIES</b>	<b>13,561</b>	<b>26,278</b>	<b>39,839</b>	<b>30,659</b>
<b>NET ASSETS</b>				
Invested in capital assets	381,346	169,032	550,378	1,631
Restricted for construction	14,381	29,160	43,541	-
Restricted for claims liability	-	-	-	10,029
Unrestricted	8,149	12,755	20,904	15,689
<b>Total net assets</b>	<b>\$ 403,876</b>	<b>\$ 210,947</b>	<b>\$ 614,823</b>	<b>\$ 27,349</b>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Water District No. 1	Total	
<b>OPERATING REVENUES</b>				
Charges for sales and services	\$ 20,510	\$ 28,212	\$ 48,722	\$ 25,497
Premiums	-	-	-	16,485
<b>Total operating revenues</b>	<b>20,510</b>	<b>28,212</b>	<b>48,722</b>	<b>41,982</b>
<b>OPERATING EXPENSES</b>				
Personnel services	10,773	13,871	24,644	15,759
Contractual services, supplies, materials, and other	18,600	14,598	33,198	13,876
Depreciation and amortization	13,532	7,787	21,319	537
Claims	-	-	-	7,916
<b>Total operating expenses</b>	<b>42,905</b>	<b>36,256</b>	<b>79,161</b>	<b>38,088</b>
Operating income/(loss)	(22,395)	(8,044)	(30,439)	3,894
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Taxes	13,222	10,501	23,723	-
State revenue sharing	223	471	694	-
Intergovernmental revenues	86	560	646	40
Interest income	51	150	201	148
Construction sewer availability fees	316	-	316	841
Gain (loss) on transfer of capital assets	-	-	-	-
Other	9	417	426	-
<b>Total nonoperating revenues (expenses)</b>	<b>13,907</b>	<b>12,099</b>	<b>26,006</b>	<b>1,029</b>
Income (loss) before contributions and transfers	(8,488)	4,055	(4,433)	4,923
<b>CAPITAL CONTRIBUTIONS</b>				
Capital assets	5,957	-	5,957	49
<b>Total capital contributions</b>	<b>5,957</b>	<b>-</b>	<b>5,957</b>	<b>49</b>
Transfers in	-	-	-	-
Transfers out	-	-	-	(578)
<b>Change in net assets</b>	<b>(2,531)</b>	<b>4,055</b>	<b>1,524</b>	<b>4,394</b>
<b>Total net assets - beginning of year</b>	<b>406,407</b>	<b>206,892</b>	<b>613,299</b>	<b>22,955</b>
<b>Total net assets - end of year</b>	<b>\$ 403,876</b>	<b>\$ 210,947</b>	<b>\$ 614,823</b>	<b>\$ 27,349</b>

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, 2010  
(in thousands of dollars)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Total	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 19,765	\$ 27,651	\$ 47,416	\$ 49,177
Payments to suppliers	(19,509)	(14,578)	(34,085)	(13,867)
Payments to employees	(10,829)	(14,099)	(24,928)	(15,759)
Payments from claim settlements	-	-	-	(5,666)
Other revenue sources	-	417	417	-
Net cash provided by (used in) operating activities	<u>(10,573)</u>	<u>(607)</u>	<u>(11,180)</u>	<u>13,885</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Taxes from millage	13,211	4,501	17,712	-
Loan Programs	-	-	-	-
State revenue sharing	223	471	694	-
Intergovernmental revenues	86	560	646	40
Transfers to other funds	-	-	-	(578)
Transfers from other funds	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>13,520</u>	<u>5,532</u>	<u>19,052</u>	<u>(538)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Taxes from millage	-	6,009	6,009	-
Purchases of capital assets	-	(176)	(176)	(180)
Acquisition and construction of capital assets	(1,135)	(9,741)	(10,876)	-
Construction sewer availability fees	316	-	316	-
Proceeds from sales of capital assets	-	-	-	45
Net cash provided by (used in) capital and related financing activities	<u>(819)</u>	<u>(3,908)</u>	<u>(4,727)</u>	<u>(135)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales and maturities of investments	-	30,181	30,181	9,378
Purchase of investments	-	(30,562)	(30,562)	(14,162)
Interest and dividends received	50	151	201	147
Net cash provided by (used in) investing activities	<u>50</u>	<u>(230)</u>	<u>(180)</u>	<u>(4,637)</u>
Net increase (decrease) in cash and cash equivalents	2,178	787	2,965	8,575
Cash and cash equivalents, January 1, 2010	16,021	32,357	48,378	28,762
Cash and cash equivalents, December 31, 2010	<u>\$ 18,199</u>	<u>\$ 33,144</u>	<u>\$ 51,343</u>	<u>\$ 37,337</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	(22,395)	(8,044)	(30,439)	3,894
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:				
Depreciation expense	13,532	7,787	21,319	537
Other revenue sources	-	417	417	-
Miscellaneous nonoperating revenue	-	-	-	797
(Increase) decrease in accounts receivable	(753)	(740)	(1,493)	(34)
(Increase) decrease in intergovernmental receivables	7	(12)	(5)	-
(Increase) decrease in due from other funds	-	-	-	6,432
(Increase) decrease in inventories	(298)	(26)	(324)	(137)
(Increase) in customer deposits	-	194	194	-
Increase (decrease) in accounts payable	(610)	49	(561)	147
Increase (decrease) in claims and judgements payable	-	-	-	2,249
Increase (decrease) in accrued payroll expenses	(56)	(229)	(285)	-
Increase (decrease) in due to other funds	-	(3)	(3)	-
Total adjustments	<u>11,822</u>	<u>7,437</u>	<u>19,259</u>	<u>9,991</u>
Net cash provided by (used in) operating activities	<u>\$ (10,573)</u>	<u>\$ (607)</u>	<u>\$ (11,180)</u>	<u>\$ 13,885</u>
Noncash investing, capital, and financing activities:				
Capital asset trade-ins	-	-	-	-
Acquisitions of property, plant, and equipment through capital contributions	5,957	-	5,957	49

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**

December 31, 2010  
(In thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Agency Funds
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 60	\$ -
Investments		
Common stocks	15,796	-
Mutual funds - common stock equities	6,391	-
Mutual funds - money market/cash reserve	904	-
Corporate bonds	3,731	-
US Treasury obligations	968	-
US Government agencies	4,065	-
Exchange traded funds	-	-
Share of pooled assets	-	7,238
Receivables		
Interest	81	-
Intergovernmental	-	1,233
Contributions	93	-
Other	-	-
Capital assets (net of accumulated depreciation)	3	-
<b>TOTAL ASSETS</b>	<b>32,092</b>	<b>8,471</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	118	88
Intergovernmental payable	-	165
Other payables and accruals	46	8,218
<b>TOTAL LIABILITIES</b>	<b>164</b>	<b>8,471</b>
<b>NET ASSETS</b>		
Held in trust for pension benefits	31,928	-
<b>Total net assets</b>	<b>\$ 31,928</b>	<b>\$ -</b>

\*Audited by other auditors

The accompanying notes are an integral part of this statement.

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

**For the Year Ended December 31, 2010**  
(In thousands of dollars)

	<u>Employees' Retirement System Pension Trust Fund*</u>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 2,225
Plan members	42
Total contributions	<u>2,267</u>
Investment earnings:	
Interest	363
Dividends	298
Net increase in the fair value of investments	<u>3,616</u>
Total investment earnings	<u>4,275</u>
Less investment expense	(98)
Net investment earnings	<u>4,177</u>
Total additions	<u>6,444</u>
<b>DEDUCTIONS</b>	
Benefits	2,479
Refunds and withdrawals	35
Administrative expense	245
Total deductions	<u>2,759</u>
Change in net assets	3,685
Net assets - beginning	<u>28,243</u>
Net assets - ending	<u>\$ 31,928</u>

**\*Audited by other auditors**

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**COMPONENT UNITS\***  
**COMBINING STATEMENT OF NET ASSETS**

December 31, 2010  
(In thousands of dollars)

GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES								TOTAL
	JEDCO*	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL	TOTAL	
<b>ASSETS AND OTHER DEBITS</b>									
Current Assets									
Cash and cash equivalents	\$ 3,133	\$ 170	\$ -	\$ 10,571	\$ 5,491	\$ 8,508	\$ 24,740	\$ 27,873	
Investments	916	-	-	31,791	-	49,973	81,764	82,680	
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	-	-	-	-	
Interest	-	-	-	621	-	-	621	621	
Accounts	1	18	-	-	35,448	43,066	78,532	78,533	
Notes	7,976	-	-	-	-	-	-	7,976	
Intergovernmental	413	-	-	-	-	-	-	413	
Other	831	-	-	-	1,262	1,393	2,655	3,486	
Inventories	-	-	-	-	4,859	7,570	12,429	12,429	
Prepaid items	9	-	-	-	12,799	7,491	20,290	20,299	
Total current assets	13,279	188	-	42,983	59,859	118,001	221,031	234,310	
Restricted assets									
Investments	-	-	-	-	132,369	152,425	284,794	284,794	
Total restricted assets	-	-	-	-	132,369	152,425	284,794	284,794	
Bond issuance costs, net	-	-	-	4,199	7,593	2,057	13,849	13,849	
Mortgage loans receivable	-	-	-	142,738	-	-	142,738	142,738	
Capital assets(net)	8,119	-	7,272	-	151,253	204,597	363,122	371,241	
Other assets	-	-	-	-	9,119	8,214	17,333	17,333	
<b>TOTAL ASSETS</b>	<b>\$ 21,398</b>	<b>\$ 188</b>	<b>\$ 7,272</b>	<b>\$ 189,920</b>	<b>\$ 360,193</b>	<b>\$ 485,294</b>	<b>\$ 1,042,967</b>	<b>\$ 1,064,265</b>	

\* Audited by other auditors

The accompanying notes are an integral part of this statement.

[Continued]

**JEFFERSON PARISH, LOUISIANA**  
**COMPONENT UNITS\***  
**COMBINING STATEMENT OF NET ASSETS - CONTINUED**

December 31, 2010  
(In thousands of dollars)

GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES							TOTAL
	JEDCO*	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY*	HOSPITAL DISTRICT NO. 1*	HOSPITAL DISTRICT NO. 2*	TOTAL	
	\$	\$	\$	\$	\$	\$	\$	\$
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>								
Current Liabilities								
Accounts payable	29	15	-	-	10,679	14,046	24,740	24,769
Accrued interest payable	-	137	-	607	-	-	744	744
Other payables and accruals	778	-	-	59	31,004	27,285	58,348	59,126
Unearned revenue	167	-	-	23	-	-	23	190
<b>Total current liabilities</b>	<b>974</b>	<b>152</b>	<b>-</b>	<b>689</b>	<b>41,683</b>	<b>41,331</b>	<b>83,855</b>	<b>84,829</b>
Current liabilities payable from restricted assets								
Accrued interest payable	-	-	-	-	2,543	3,018	5,561	5,561
Bonds payable - current	-	-	-	-	5,685	7,320	13,005	13,005
Capital lease obligation - current	-	-	-	-	-	1,421	1,421	1,421
Loan payable - current	-	215	-	-	-	226	441	441
<b>Total current liabilities payable from restricted assets</b>	<b>-</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>8,228</b>	<b>11,985</b>	<b>20,428</b>	<b>20,428</b>
Long-term debt less current maturities								
Other payables and accruals	-	-	-	-	7,649	10,392	18,041	18,041
Bonds payable	-	-	-	-	119,280	118,670	407,212	407,212
Capital lease obligation	-	-	-	-	-	8,683	8,683	8,683
Loan payable	-	7,980	-	-	-	1,426	9,406	9,406
<b>Total long-term debt</b>	<b>-</b>	<b>7,980</b>	<b>-</b>	<b>-</b>	<b>126,929</b>	<b>139,171</b>	<b>443,342</b>	<b>443,342</b>
<b>TOTAL LIABILITIES</b>	<b>974</b>	<b>8,347</b>	<b>-</b>	<b>169,951</b>	<b>176,940</b>	<b>192,487</b>	<b>547,625</b>	<b>548,599</b>
<b>NET ASSETS</b>								
Invested in capital assets,	8,119	-	7,272	-	26,288	66,852	100,412	108,531
net of related debt	10,570	-	-	13,614	18,182	30,090	61,866	72,456
Restricted	1,735	(8,159)	-	6,355	138,883	195,865	332,944	334,679
Unrestricted								
<b>Total net assets</b>	<b>20,424</b>	<b>(8,159)</b>	<b>7,272</b>	<b>19,969</b>	<b>183,353</b>	<b>292,807</b>	<b>495,242</b>	<b>515,666</b>

\* Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS\*  
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2010  
(In thousands of dollars)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets							Total
	Expenses	Charges for Services	Capital Grants and Contributions	JEDCO	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority	Hospital District No. 1	Hospital District No. 2		
Governmental activities											
JEDCO	\$ 4,135	\$ 171	\$ 3,619	\$ (345)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (345)
Total governmental activities	<u>4,135</u>	<u>171</u>	<u>3,619</u>	<u>(345)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(345)</u>
Business-type activities											
Jefferson Facilities, Inc	820	442	-	-	(378)	-	-	-	-	-	(378)
Jefferson Redevelopment, Inc	247	-	-	-	-	(247)	-	-	-	-	(247)
Jefferson Parish Finance Authority	10,671	-	-	-	-	-	(10,671)	-	-	-	(10,671)
Hospital District No. 1	257,461	225,608	-	-	-	-	-	(31,853)	-	-	(31,853)
Hospital District No. 2	379,492	364,259	-	-	-	-	-	-	(15,233)	-	(15,233)
Total business type activities	<u>648,691</u>	<u>590,309</u>	<u>-</u>	<u>-</u>	<u>(378)</u>	<u>(247)</u>	<u>(10,671)</u>	<u>(31,853)</u>	<u>(15,233)</u>	<u>-</u>	<u>(58,382)</u>
Total component units	<u>652,826</u>	<u>590,480</u>	<u>3,619</u>	<u>(345)</u>	<u>(378)</u>	<u>(247)</u>	<u>(10,671)</u>	<u>(31,853)</u>	<u>(15,233)</u>	<u>(58,727)</u>	
General revenues											
Unrestricted investment earnings			80				13,827	3,858	4,200		21,965
Miscellaneous			595		590	9	11	62,179	76,097		139,481
Total general revenues and transfers			675		590	9	13,838	66,037	80,297		161,446
Change in net assets			330		212	(238)	3,167	34,184	65,064		102,719
Net assets - beginning, as restated			20,094		(8,371)	7,510	16,802	149,169	227,743		412,947
Net assets - ending			\$ 20,424		\$ (8,159)	\$ 7,272	\$ 19,969	\$ 183,353	\$ 292,807		\$ 515,666

\* Audited by other auditors

The accompanying notes are an integral part of this statement.





**NOTES TO THE  
FINANCIAL STATEMENTS**



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

**December 31, 2010**

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

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

**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 1996. The Parish operates under a president-council form of government. As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the Parish) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

**a. Blended Component Units**

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

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

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

**b. Discretely Presented Component Units**

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

Jefferson Parish Economic Development and Port District (JEDCO): The District was created to oversee and promote economic development activities within the Parish under the name Jefferson Parish Economic Development and Port District. In accordance with its bylaws, it operates under the name Jefferson Parish Economic Development Commission (JEDCO). JEDCO is governed by a 21 member board. Twenty-one business organizations have been designated to provide a list of nominees to the Parish Council. The Parish Council appoints one member from each list. JEDCO is considered to be fiscally dependent on the Parish

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

as its major funding source for operations comes from the Parish's dedication of a portion of occupational license tax revenues annually. JEDCO must also submit an annual budget to the Parish Council for approval.

Jefferson Parish 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 seven trustees of the Authority are appointed by the Parish Council and may be removed at will. Although the Parish does not have the authority to approve or modify the operational and capital budgets of the Authority, the Parish does have the authority to veto, overrule or modify certain decisions of the trustees.

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

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 with a four-year term. Jefferson Facilities Inc. is considered to be fiscally dependent on the Parish as the Parish will guarantee any shortfall in debt service owed on the bonds issued to build the facility should net revenues of the parking garage be insufficient for such purpose. See Note O - Commitments and Contingencies.

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. In 2010, the Parish provided \$1,191,000 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 2010.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany and St. Bernard Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of 21 members, five members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$196,216 as an operating grant to the RPC for 2010.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Comprehensive Annual Financial Report for the year ended December 31, 2010 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Assets and the Statement of Activities.

The Statement of Net Assets 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 Assets and the Reconciliation of the Governmental Funds Changes in Revenues Expenditure and Fund Balance to the Statement of Activities. For the most part the effect of interfund activity has been removed from the government wide statements. Additional explanation for these adjustments can be found in the following section on measurement focus. The Statement of Activities presents financial information in a manner that shows the income and expenses generated by each individual governmental function or unit. Taxes are reported as general revenues along with other items that cannot be properly included in program revenues.

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary funds and Other Governmental Entities That Use Proprietary Fund Accounting", the Parish applies all applicable GASB pronouncements as well as all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. For business type and enterprise funds, governments have the option of following subsequent private sector guidance subject to the same limitation. The Parish has elected not to apply pronouncements other than those issued by GASB after November 30, 1989.

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

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

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

The Parish reports deferred revenue on its Balance Sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also 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. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The government reports the following major governmental funds:

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

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

Health and Human Services Grants	Labor Grants
Justice Grants	Transit Grants
Housing and Urban Development Grants	Miscellaneous Grants

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government reports the following major proprietary funds:

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

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

Additionally, the government reports the following fund types:

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

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

Agency funds are used to account for assets held by the government as an agent for the 24<sup>th</sup> Judicial District, First and Second Parish Courts, Juvenile Court and the District Attorney.

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

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

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

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

4. BUDGETARY ACCOUNTING

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

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

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



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

**December 31, 2010**

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

**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, Special Revenue Funds, and Capital Projects 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, 2010 represented by purchase orders, contracts and other commitments were approximately \$3,156,800.

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

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

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation organized under the laws of the State of Louisiana. Investments in LAMP are stated at fair value which is the same as the value of the pool shares.

The Parish implemented GASB 53, "Accounting and Financial Reporting Derivative Instruments" for the year ended December 31, 2010. The Parish did not have any investments in derivative instruments in 2010.

**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, 2010, 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.

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

**December 31, 2010**

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

**11. RESTRICTED ASSETS**

Included in restricted assets of the enterprise funds are: 1) The "Customer Deposits" account, which is used to segregate water meter deposits used to pay any outstanding water bills when customers discontinue service, and 2) The "Construction Fund" account, which is used to segregate those resources accumulated by collection of sewer availability fees and transfers from the operating fund to be used for capital improvements and renovations.

**12. CAPITAL ASSETS**

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

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

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

The Parish implemented GASB 51, "Accounting and Financial Reporting for Intangible Assets" for the year ended December 31, 2010. Common intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish chose not to retroactively report intangible assets with indefinite useful lives (such as permanent easements). The Parish did not have any other reportable intangible assets during the implementation period. The implementation of GASB 51 did not have a material effect on the financial statements.

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

**13. COMPENSATED ABSENCES**

The Parish accrues accumulated unpaid vacation and sick leave and associated employee related costs when earned by the employee. For governmental funds, a liability for unpaid compensated absences is only recorded if they have matured, for example, as a result of employee's resignation or retirement. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. The governmental funds had no unpaid liability for compensated absences relating to terminated employees at year end. In proprietary funds, the entire amount of compensated absences is reported as a fund liability. In the government-wide financial statements, the entire compensated absence liability is reported.

**14. LONG-TERM OBLIGATIONS**

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

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

**15. FUND EQUITY**

In the fund financial statements, reserves represent those portions of fund equity not available for appropriation or expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**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 assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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

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

**17. USE OF ESTIMATES**

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

**NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**1. BUDGET**

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

- a. Not less than 60 days before the end of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain citizens' comments.
- c. The operating budget is then legally adopted through Council "ordinance" at the fund/department level.
- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a fund/department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2010) is presented below:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 85,786,880	\$ 80,702,816	\$ (5,083,864)
Expenditures and other financing uses	<u>94,564,593</u>	<u>87,339,992</u>	<u>7,224,601</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (8,777,913)</u>	<u>\$ (6,637,176)</u>	<u>\$ 2,140,737</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 30,537,373	\$ 40,800,976	\$ 10,263,603
Expenditures and other financing uses	<u>30,537,373</u>	<u>40,800,976</u>	<u>(10,263,603)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

December 31, 2010

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

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 27,812,837	\$ 28,047,575	\$ 234,738
Expenditures and other financing uses	<u>28,990,688</u>	<u>30,574,401</u>	<u>(1,583,713)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (1,177,851)</u>	<u>\$ (2,526,826)</u>	<u>\$ (1,348,975)</u>
<u>Library</u>			
Revenues and other financing sources	\$ 20,393,000	\$ 21,594,215	\$ 1,201,215
Expenditures and other financing uses	<u>18,822,816</u>	<u>18,688,712</u>	<u>134,104</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 1,570,184</u>	<u>\$ 2,905,503</u>	<u>\$ 1,335,319</u>

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, Library and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2010, is presented below:

	<u>GENERAL</u>	<u>FEDERAL AND STATE GRANTS</u>	<u>EAST BANK CONSOLIDATED FIRE DISTRICT</u>	<u>LIBRARY</u>
Net changes in fund balances (budgetary basis)	\$ (1,514,192)	\$ 2,343,529	\$ (1,992,293)	\$ 3,818,715
Adjustments:				
Basis differences				
To adjust expenditures for unpaid invoices	45,909	(836,447)	4,708	(175,062)
To adjust revenues for accrued/deferred revenues		(826,079)		
To adjust expenditures for capitalized assets	<u>(101,749)</u>			
Net changes in fund balances (GAAP basis)	<u>\$ (1,570,032)</u>	<u>\$ (672,003)</u>	<u>\$ (1,987,585)</u>	<u>\$ 3,643,653</u>

**2. INDIVIDUAL FUND DISCLOSURE**

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 2010:

	<u>EXPENDITURES (BUDGETARY BASIS)</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
<u>SPECIAL REVENUE</u>			
Security Enhancement District	\$ 422,257	\$ 420,334	\$ (1,923)

Expenditures exceeded appropriations in the Security Enhancement District due to the fact that per an adopted ordinance any revenues collected in excess of budgeted revenues shall be transferred to the funds as designated in the ordinance for the upcoming calendar year. The Security Enhancement District revenues exceeded budgeted revenues therefore expenditures exceeded appropriations due to the transfers.

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

December 31, 2010

**NOTE C - DEPOSITS AND INVESTMENTS**

**DEPOSITS**

At year-end, the carrying amount of the Parish's deposits was \$14,055,575. The bank balance of the deposits was \$19,764,062 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$ 19,764,062
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	_____
<b>Total Bank Balance</b>	<b><u>\$ 19,764,062</u></b>

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Parish's deposits may not be returned to it. At year end, the Parish's deposits were not exposed to any custodial credit risk.

**INVESTMENTS**

**Custodial Credit Risk – Investments**

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

	<u>All Investments Carrying Amount</u>	<u>All Investments Fair Value</u>
U. S. Government Agencies	\$ 4,064,758	\$ 4,064,758
U. S. Government Securities	145,961,438	145,999,360
U. S. Instrumentality Securities (FNMA, FHLB, etc.)	462,288,401	462,427,553
Corporate bonds	3,731,107	3,731,107
Equity funds	22,186,963	22,186,963
Mutual funds	4,343,770	4,343,770
Louisiana Asset Management Pool (LAMP)	<u>4,350,165</u>	<u>4,350,165</u>
<b>Total Investments</b>	<b><u>\$ 646,926,602</u></b>	<b><u>\$ 647,103,676</u></b>
<b>Per Combined Statement of Net Assets</b>		
<b>Assets</b>		
Investments		\$ 111,807,465
Restricted assets		
Investments		15,486,728
Investments included in pooled assets		487,978,123
<b>Per Combined Statement of Fiduciary Net Assets</b>		<b><u>31,854,286</u></b>
<b>Total per above</b>		<b><u>\$ 646,926,602</u></b>

Equity funds of \$22,186,963 are owned by the Pension Trust Fund, \$3,439,922 of the mutual funds are owned by the Parish's Pooled Account and \$903,848 are owned by the Pension Trust Fund. The \$4,350,165 invested in LAMP is owned by the Parish's Pooled Account. These amounts are not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP has consistently earned a rating of AAAm from Standard & Poor's, the highest rating available to LAMP.

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

**December 31, 2010**

**NOTE C - DEPOSITS AND INVESTMENTS (Continued)**

**Interest Rate Risk** – Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Parish investment policy limits interest rate risk by limiting maturities of its investments. For the year ended December 31, 2010, all of the Parish investments had maturities of less than one year. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days.

**Credit Risk and Concentration of Credit Risk** – The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Parish has an investment policy relating to credit risk and concentration of credit risk. The policy does not allow for investments in any one issuer (other than those issued or guaranteed by the U.S. government) to equal more than 5% of its total investments.

The following table illustrates the Parish's investment exposure to credit risk as of December 31, 2010:

<u>S&amp;P Rating</u>	<u>Fair Value</u>
AAA	\$608,426,913

**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	\$ 10,426,668
Investments	487,978,123
Accrued interest and other payables	<u>24,486</u>
<b>Total Pooled Assets</b>	<b><u>\$ 498,429,277</u></b>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 13,212,042	\$ -
Special Revenue	90,131,033	2,649,440
Debt Service	24,159,273	-
Capital Project	277,583,238	-
Enterprise	48,766,410	-
Internal Service	39,988,258	-
Agency	<u>7,238,463</u>	<u>-</u>
<b>Total Equity</b>	<b>501,078,717</b>	<b><u>\$ 2,649,440</u></b>
less: Advances	<u>(2,649,440)</u>	
<b>Total Equity in Pool</b>	<b><u>\$ 498,429,277</u></b>	

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE E - RECEIVABLES**

All receivables are considered collectible as of December 31, 2010, 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 \$ 3,397,505 and \$ 3,024,795 at December 31, 2010 for each respective District.

**NOTE F - RESTRICTED ASSETS**

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

	<u>CONSOLIDATED SEWER DISTRICT NO. 1</u>	<u>CONSOLIDATED WATER DISTRICT NO. 1</u>	<u>TOTAL</u>
Customer Deposits and other assets	\$ -	\$ 155	\$ 155
Construction Fund	17,779	53,585	71,364
	<u>\$ 17,779</u>	<u>\$ 53,740</u>	<u>\$ 71,519</u>

**NOTE G - CAPITAL ASSETS**

The following is a summary of governmental fund-type fixed assets at December 31, 2010 (in thousands of dollars):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Completed Construction</u>	<u>Transfers (To) From Other Funds</u>	<u>Ending Balance</u>
<b>Primary Government:</b>						
<b>Government activities:</b>						
<b>Capital assets not being depreciated:</b>						
Land and land improvements	\$ 58,295	\$ -	\$ -	\$ -	\$ -	\$ 58,295
Construction in progress	173,383	89,606	-	(39,027)	(6,038)	217,924
<b>Total capital assets not being depreciated</b>	<u>231,678</u>	<u>89,606</u>	<u>-</u>	<u>(39,027)</u>	<u>(6,038)</u>	<u>276,219</u>
<b>Capital assets being depreciated:</b>						
Buildings	325,922	-	-	-	-	325,922
Improvements other than buildings	121,423	-	-	7,340	-	128,763
Vehicles	56,217	7,874	(2,102)	-	83	62,072
Machinery & equipment	246,733	1,450	-	3,530	(1,007)	250,706
Infrastructure	2,810,253	-	-	28,157	-	2,838,410
<b>Total capital assets being depreciated</b>	<u>3,560,548</u>	<u>9,324</u>	<u>(2,102)</u>	<u>39,027</u>	<u>(924)</u>	<u>3,605,873</u>
<b>Less accumulated depreciation for:</b>						
Buildings	134,012	7,537	-	-	-	141,549
Improvements other than buildings	52,574	4,775	-	-	-	57,349
Vehicles	41,975	4,512	(1,991)	-	85	44,581
Machinery & equipment	185,429	9,550	(1,024)	-	47	194,002
Infrastructure	2,313,734	43,083	-	-	-	2,356,817
<b>Total accumulated depreciation</b>	<u>2,727,724</u>	<u>69,457</u>	<u>(3,015)</u>	<u>-</u>	<u>132</u>	<u>2,794,298</u>
<b>Total capital assets being depreciated, net</b>	<u>832,824</u>	<u>(60,133)</u>	<u>913</u>	<u>39,027</u>	<u>(1,056)</u>	<u>811,575</u>
<b>Governmental activities capital assets, net</b>	<u>\$1,064,502</u>	<u>\$ 29,473</u>	<u>\$ 913</u>	<u>\$ -</u>	<u>\$ (7,094)</u>	<u>\$ 1,087,794</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE G – CAPITAL ASSETS (Continued)**

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2010	COMMITTED	REQUIRED FUTURE FINANCING
General Government	\$ 41,443	\$ 34,871	\$ 6,572	\$ -
Public Safety	12,014	9,079	2,935	-
Public Works	151,559	90,182	61,377	-
Transit	1,079	543	538	-
Health & Welfare	6,105	5,080	1,025	-
Culture & Recreation	109,692	78,169	31,523	-
	<u>\$ 321,892</u>	<u>\$ 217,924</u>	<u>\$ 103,968</u>	<u>\$ -</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2010 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
<b>Business-type activities:</b>						
Capital assets not being depreciated:						
Land and land improvements	\$ 13,591	\$ -	\$ -	\$ -	\$ -	\$ 13,591
Construction in progress	7,176	9,375	-	(7,660)	-	8,891
Total capital assets not being depreciated	<u>20,767</u>	<u>9,375</u>	<u>-</u>	<u>(7,660)</u>	<u>-</u>	<u>22,482</u>
Capital assets being depreciated:						
Buildings	23,293	-	-	-	-	23,293
Collection and distribution systems	567,101	-	-	5,177	5,892	578,170
Plants	249,660	-	-	2,483	-	252,143
Improvements other than buildings	10,207	145	-	-	-	10,352
Machinery & equipment	11,286	14	(60)	-	58	11,298
Vehicles	10,333	18	(98)	-	(53)	10,200
Total capital assets being depreciated	<u>871,880</u>	<u>177</u>	<u>(158)</u>	<u>7,660</u>	<u>5,897</u>	<u>885,456</u>
Less accumulated depreciation for:						
Buildings	8,247	437	-	-	-	8,684
Collection and distribution systems	218,185	12,932	-	-	-	231,117
Plant	92,409	5,630	-	-	-	98,039
Improvements other than buildings	2,883	478	-	-	-	3,361
Machinery & equipment	8,712	677	(60)	-	(7)	9,322
Vehicles	6,023	1,165	(98)	-	(53)	7,037
Total accumulated depreciation	<u>338,459</u>	<u>21,319</u>	<u>(158)</u>	<u>-</u>	<u>(60)</u>	<u>357,560</u>
Total capital assets being depreciated, net	<u>535,421</u>	<u>(21,142)</u>	<u>-</u>	<u>7,660</u>	<u>5,957</u>	<u>527,896</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 556,188</u>	<u>\$ (11,767)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,957</u>	<u>\$ 550,378</u>

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

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



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

December 31, 2010

**NOTE G – CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions as follows:

General Government	\$ 6,380
Public Safety	3,094
Public Works	53,900
Transit	1,445
Health & Welfare	380
Culture & Recreation	4,249
Urban redevelopment and housing	<u>9</u>
Total Governmental activities depreciation expense	<u>\$ 69,457</u>

Business-type activities:

Water	\$ 7,787
Sewer	<u>13,532</u>
Total Business-type activities depreciation expense	<u>\$ 21,319</u>

**NOTE H - LONG-TERM DEBT**

**BONDS, CERTIFICATES AND LOANS**

Long-term debt at December 31, 2010, includes the following serial bonds (in thousands of dollars):

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<b>SPECIAL TAX AND GENERAL OBLIGATION BONDS</b>						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 1998	5.00-5.25	12/01/16	\$ 2,213	\$ 2,964	\$ 125,466	\$ 15,468
Series 2001	5.00-5.25	12/01/14	2,665	3,090	60,000	11,485
Series 2002	5.50-5.75	12/01/14	1,875	2,205	42,810	8,140
Series 2005	5.00	12/01/22	3,830	6,555	80,000	60,990
Series 2007	Variable	06/01/10	-	-	100,340	-
Series 2007 B	5.00-5.25	12/01/22	3,995	6,985	75,000	64,065
Series 2009 A	5.05-5.80	12/01/19	6,055	15,335	50,000	50,000
Series 2009 B	3.25-5.00	12/01/22	1,280	20,805	<u>109,290</u>	<u>98,400</u>
Total Special Sales Tax Revenue Bonds					<u>642,906</u>	<u>308,548</u>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997						
	5.10-5.40	12/01/18	\$ 130	\$ 385	<u>5,735</u>	<u>2,435</u>
<u>Drainage Sales Tax Bonds</u>						
Drainage Sales Tax Refunding Bonds, Series 1997						
	5.00	11/01/11	\$ 4,455	\$ 4,455	<u>37,550</u>	<u>4,455</u>
<u>Public Improvement Revenue Bonds</u>						
LaSalle Tract Revenue Refunding Bonds - Series 1996						
	5.15-5.25	11/01/12	365	375	5,940	740

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

December 31, 2010

NOTE H - LONG-TERM DEBT (Continued)

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<b>Public Improvement Revenue Bonds (continued)</b>						
Second Parish Court Building Revenue Bond - Series 2003	3.20-4.75	03/01/33	115	300	\$ 5,110	\$ 4,375
West Jefferson Park and Recreation District - Series 2004	3.75-5.00	10/01/29	295	645	10,000	8,370
24th Judicial District Court Revenue Bond - Series 2004	3.40-5.25	04/01/34	220	640	10,500	9,310
<b>Total Public Improvement Revenue Bonds</b>					<b>31,550</b>	<b>22,795</b>
<b>General Obligation Bonds</b>						
Fire Protection District # 7 Consolidated Playground District #2, Sub #1	5.25-5.70	04/01/20	\$ 245	\$ 435	5,000	3,305
	5.00-5.25	07/15/20	500	845	10,000	8,590
<b>Total General Obligation Bonds</b>					<b>15,000</b>	<b>9,895</b>
<b>TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS</b>					<b>732,741</b>	<b>348,128</b>
<b>CERTIFICATES OF INDEBTEDNESS</b>						
Fire Protection District #6	2.94	03/01/10	\$ -	\$ -	2,000	-
Yenni Building Project - Series 2004	3.50-4.50	04/01/14	650	740	6,190	2,770
<b>Total Certificates of Indebtedness</b>					<b>8,190</b>	<b>2,770</b>
<b>LOAN PROGRAMS</b>						
HUD Section 108 Guaranteed Loan: B-94-UC-22	6.16-6.41	08/01/14	105	195	1,990	660
<b>Louisiana Community Development Authority:</b>						
Series 2007	Variable	04/01/27	635	1,255	17,000	15,275
Series 2008 A	Variable	06/01/30	710	1,160	6,770	6,770
Series 2008 B	Variable	06/01/15	395	1,040	6,455	4,195
Series 2009 A	Variable	04/01/31	1,825	4,354	63,850	62,730
Series 2009 B	Variable	04/01/29	110	211	3,100	3,015
Series 2009 C	Variable	04/01/31	220	460	6,500	6,500
Series 2010	Variable	04/01/30	110	220	3,165	3,165
Grand Isle Pavillion - Series 2005	Variable	02/28/19	6	10	1,012	774
Community Disaster Loan	Variable	01/01/18	223	12,281	54,810	54,810
<b>Total Loan Programs</b>					<b>164,652</b>	<b>157,894</b>
<b>TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS, AND LOAN PROGRAMS</b>					<b>\$ 905,583</b>	<b>\$ 508,792</b>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE H - LONG-TERM DEBT (Continued)

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

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

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

In 2001, the Parish issued \$60,000,000 of Special Sales Tax Revenue Bonds – Series 2001 to provide funding for the completion of the second phase of the Road Improvement Program and authorized the issuance of \$42,810,000 of Special Sales Tax Revenue Refunding Bonds Series 2002. The Series 2002 Refunding Bonds were issued for the purpose of redeeming \$41,030,000 aggregate principal amount of the Series 1991A Refunding Bonds.

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, Ordinance 23509 dated March 18, 2009 authorized the issuance of \$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. Also, Ordinance 23522 dated April 1, 2009 authorized the issuance of an amount not to exceed \$109,290,000 of Special Sales Tax Revenue Refunding Bonds – Series 2009-B for the purpose of refunding \$98,340,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007.

At December 31, 2010, \$308,548,116 of such bonds remained outstanding and \$17,328,682 was available in the various Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 2010, \$2,435,000 of such bonds remained outstanding and \$564,413 was available in the Debt Service Fund to service the debt.

3. Drainage Sales Tax Bonds

The Drainage Sales Tax Bonds Series 1991 and the Drainage Sales Tax Refunding Bonds Series 1997 are secured by 2/3 of 1/2 of 1% sales tax collected in the unincorporated areas of Jefferson Parish. At December 31, 2010, \$4,455,000 of such bonds remained outstanding and \$3,217,099 was available in the various Debt Service Funds to service the debt.

4. Public Improvement Revenue Bonds

The LaSalle Tract Bonds include LaSalle Tract Revenue Refunding Bonds Series 1996. The LaSalle Tract bonds are secured by: 1) a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms on the East Bank of the Mississippi River, 2) one percent of the State Hotel/Motel tax imposed on East Bank Hotel/Motel sales and 3) the license fees from off-track wagering facilities, located on the East Bank of the Mississippi River in Jefferson Parish. At December 31, 2010, \$740,000 of such bonds remained outstanding and \$1,928,966 was available in the various Debt Service Funds to service the debt.

The Second Parish Court Building-Series 2003 Revenue Bonds in the amount of \$5,110,000 were issued March 26, 2003. The Second Parish Court Building-Series 2003 Bonds are secured by a charge for each criminal case brought to the Second Parish Court of Jefferson which results in a criminal conviction, a guilty plea, or bond forfeiture. The maximum permitted Judicial Expense Fund Revenues charge per case will be \$15. In addition for all cases over which the Second Parish Court has jurisdiction a service charge of \$7 per filing will be imposed. Also, in each proceeding where a fine is imposed or court costs are ordered to be paid a service charge of \$7 shall be collected. The \$7 filing charge and service charges are considered Parish Court Building Revenues. If sufficient funding is not generated from these service charges, then revenues generated in the 'Second Parish Court Expense Fund' are pledged. At December 31, 2010, \$4,375,000 of such bonds remained outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE H - LONG-TERM DEBT (Continued)

The West Jefferson Park and Recreation District 2004 bonds are secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. As of December 31, 2010, \$8,370,000 of such bonds remained outstanding and \$192,020 was available in the Debt Service Fund to service the debt.

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 such 24<sup>th</sup> Judicial District Revenues are insufficient, any legally available funds of the Parish. As of December 31, 2010, \$9,310,000 of such bonds remained outstanding with \$897,476 available in a Debt Service Fund to service the debt.

5. 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. At December 31, 2010, \$9,895,000 of General Obligation Bonds remained outstanding and \$95,214 was available in various Debt Service Funds to service the debt.

6. Certificates of Indebtedness

The Yenni Building Project-Series 2004 Certificates of Indebtedness were issued in the amount of \$6,190,000 on May 19, 2004 for the purpose of refunding the outstanding LPFA Revenue Refunding Bonds, Series 1994. The certificates are secured by the pledge and dedication of excess annual revenues above statutory, necessary and usual charges for the fiscal years ending December 31, 2005 to December 31, 2015. As of December 31, 2010, \$2,770,000 of such certificates remained outstanding and \$727,584 was available in the Debt Service Fund to service the debt.

Loan Programs

HUD Section 108 Guaranteed Loan

This loan is secured by current and future revenues of the Housing and Urban Development Grant. Funding is included in each annual budget of this grant in an amount sufficient to service the indebtedness. As of December 31, 2010, \$660,000 of such loans remained outstanding and \$3 was available in the Debt Service Fund to service the debt.

Louisiana Community Development Authority Loan

In 2005, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds (Capital Projects and Acquisition Program) Series 2005 authorized a loan amount of \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. Loan proceeds of \$1,011,731 have been drawn down under this agreement. As of December 31, 2010, \$774,231 of such loans remained outstanding with \$199,072 available in a Debt Service Fund to service the debt.

The Special Community Disaster Loan (SCDL) by the Federal Emergency Management Agency (FEMA) authorized a loan amount of \$66,038,233. This purpose of this loan was to assist the Parish in carrying on existing governmental operating functions. The shortage was due to a loss of ad valorem tax, property tax and other revenues as a result of Hurricane Katrina. Loan proceeds of \$52,010,988 were drawn down in 2006 with an additional \$2,798,609 in 2007 for a total of \$54,809,597 and have been recorded in various funds as an Other Financing Source. A portion of the proceeds of the SCDL have been recorded in the proprietary funds Consolidated Waterworks District 1 and Consolidated Sewerage District 1. These funds recorded an increase of \$85,157 to loan programs payable in 2007 for a total of \$4,569,117 outstanding. A management decision was made to extend this loan for five years pending a decision from FEMA. As of December 31, 2010, \$54,809,597 of such loans remained outstanding with \$8,490,620 available in a Debt Service Fund to service the debt.

The LCDA Revenue Bonds (Jefferson Recreation and Cultural Facilities Project) Series 2007 authorized a loan amount of \$17,000,000 for the purpose of construction, acquisition and improvement to certain public parks and cultural facilities. As of December 31, 2010, \$15,275,000 of such loans remained outstanding with \$813 available in a Debt Service Fund to service the debt.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE H - LONG-TERM DEBT (Continued)

In 2008, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the LCDA). The LCDA Revenue Refunding Bonds Series 2008-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. The interest rate on these notes fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. As of December 31, 2010, \$6,770,000 of the LCDA Series 2008-A loans and \$4,195,000 of LCDA Series 2008-B loans remained outstanding with \$1,403,455 available in a Debt Service Fund to service the debts.

In 2009, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009-A authorized a loan amount of \$83,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000-A, and refinance the Borrowers Notes for Safehouse Series 2008 and Safehouse Series 2007. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009-B authorized a loan amount of \$3,100,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish, and paying the costs of issuance associated with Bonds.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009-C 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. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.75% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish.

As of December 31, 2010, \$62,730,000 of LCDA Series 2009-A loans, \$3,015,000 of LCDA Series 2009-B loans and \$6,500,000 of LCDA Series 2009-C remained outstanding with \$6,444,035 available in the Debt Service Fund to service the debts.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2010 (CPZ) authorized a loan amount of \$3,165,000 to provide funds to finance the Jefferson CPZ beautification improvements within the Parish of Jefferson. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.25% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish. As of December 31, 2010, \$3,165,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$44,228 available in the Debt Service Fund to service the debts.

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

**December 31, 2010**

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

**GENERAL DEBT**

Capital Leases

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

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$1,609,087 at December 31, 2010.

<u>YEAR ENDED</u> <u>DECEMBER 31</u>	<u>CAPITAL LEASES</u> <u>(IN THOUSANDS</u> <u>OF DOLLARS)</u>
2011	\$ 552
2012	552
2013	552
2014	553
2015	553
2016-2020	<u>2762</u>
Total minimum lease payments	5,524
Less amount representing interest	<u>1,609</u>
Present value of net minimum lease payments	<u>\$ 3,915</u>

Compensated Absences

All full-time classified employees of the Parish hired prior to April 26, 1986 are permitted to accumulate and carry forward from one calendar year to the next a maximum of 90 days of accrued vacation (annual leave) and an unlimited number of days of accrued sick leave. Upon termination of employment, an employee is paid for his accumulated annual leave and, after 7 years' employment, receives retirement credits for one half of accumulated (vested) sick leave and cash payment for the other half. Any employee who has a current balance of 90 or more days of annual leave may be reimbursed for any number up to, but not in excess of, 30 days. In addition, employees with less than 90 days, but more than 40 days of annual leave accrued may elect a one time per year option to sell up to 13 days. For budgetary purposes, requests for reimbursement must be submitted to the Finance Department in writing not later than July 1 of the year preceding the year in which reimbursement is to be made.

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

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 2010 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2010, the amount of accumulated annual and sick leave and salary-related costs was \$22,229,379 for all governmental funds. The current liability related to annual and sick leave for 2010 is \$762,111. These funds are provided through budget appropriations in the General Fund, Special Revenue Funds, Enterprise and Internal Service Funds. As internal service funds predominantly serve governmental funds, accordingly, at year end \$2,616,358 of internal service funds compensated absences is included in the total for all governmental funds.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE H – LONG TERM DEBT (continued)**

**Landfill Closure and Postclosure Care**

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into three 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. Under state regulations, Phase III was initially permitted to operate for a 10 year period. On January 22, 2010, the permit was renewed for an additional 10 year period. At December 31, 2010, total closure and post-closure costs for Phases III and IV are estimated to be \$45,821,765 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2010 is 37 years.

State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for the Phase I expansion as well as Phase III. Since Phase II was closed prior to the effective date of the regulations, under State rules, the Parish must provide postclosure care for a period of only three years. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for postclosure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated postclosure care costs.

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2010 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the postclosure care liability. Accordingly, no liabilities are due within the next year.

The \$15,807,431 postclosure care liability on phases in operation at December 31, 2010 is made up of the following:

	<u>PHASE I EXPANSION</u>	<u>PHASE II</u>	<u>PHASE III &amp; IV</u>	<u>TOTAL</u>
Total estimated postclosure care costs	\$ 6,867,500	\$ 1,968,000	\$ 25,542,660	\$ 34,378,160
Estimated capacity used	<u>100%</u>	<u>100%</u>	<u>35%</u>	
Cumulative liability	6,867,500	1,968,000	8,939,931	
Less cost previously recognized	<u>-</u>	<u>1,968,000</u>	<u>-</u>	
Liability at year end	<u>\$ 6,867,500</u>	<u>\$ -</u>	<u>\$ 8,939,931</u>	<u>\$ 15,807,431</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2010. 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, 2010, \$191,742 is in escrow for these purposes.

**Judges' Annuities**

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the State Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,857,306 is required as of December 31, 2010. The Parish has \$1,250,529 in accumulated value of previously purchased annuities as of December 31, 2010 leaving an unfunded amount of \$1,606,777.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

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

**CHANGES IN LONG-TERM DEBT**

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2010 (in thousands of dollars):

	<u>BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE AT YEAR END</u>	<u>DUE WITHIN ONE YEAR</u>
<b>Governmental Activities:</b>					
Bonds	\$ 374,970	\$ -	\$ 26,842	\$ 348,128	\$ 25,694
Certificates of Indebtedness	3,830	-	1,060	2,770	650
Loan Programs	146,339	9,665	2,679	153,325	3,943
Bond Premium	13,342	28	1,002	12,368	-
Capital Leases	4,177	-	262	3,915	281
Compensated Absences	23,092	6,724	7,587	22,229	758
Landfill Postclosure Costs	15,786	21	-	15,807	-
Net Pension Obligation	1,063	49	-	1,112	-
Net Post-Employment Obligation	13,503	4,891	-	18,394	-
Pension Payable - Judges Annuities	1,621	-	14	1,607	-
Total governmental activities	<u>\$ 597,723</u>	<u>\$ 21,378</u>	<u>\$ 39,446</u>	<u>\$ 579,655</u>	<u>\$ 31,328</u>
<b>Business-type Activities:</b>					
Loan Programs	\$ 4,569	\$ -	\$ -	\$ 4,569	\$ -
Total business type activities	<u>\$ 4,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,569</u>	<u>\$ -</u>

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

Annual debt service to maturity on bonds and certificates, including interest of \$213,308 are as follows (in thousands of dollars):

<u>YEAR ENDING December 31,</u>	<u>GENERAL OBLIGATION &amp; SPECIAL TAX</u>	<u>CERTIFICATES OF INDEBTEDNESS</u>	<u>LOAN PROGRAMS</u>	<u>TOTAL LONG TERM DEBT</u>
2011	\$ 45,082	\$ 753	\$ 8,510	\$ 54,345
2012	40,377	752	21,914	63,043
2013	40,012	750	21,951	62,713
2014	40,015	755	21,992	62,762
2015	40,017	-	22,177	62,194
2016-2020	198,925	-	51,959	248,884
2021-2025	80,159	-	37,569	117,728
2026-2030	7,523	-	33,771	41,294
2031-2035	3,552	-	5,585	9,137
Total debt service to maturity	<u>493,662</u>	<u>3,010</u>	<u>225,428</u>	<u>722,100</u>
<b>Less amounts representing interest:</b>				
2011	19,388	103	4,567	24,058
2012	18,451	77	12,747	31,275
2013	17,718	45	5,643	23,406
2014	16,941	15	5,185	22,141
2015	16,036	-	4,686	20,722
2016-2020	47,297	-	17,631	64,928
2021-2025	7,874	-	11,884	19,758
2026-2030	1,533	-	5,046	6,579
2031-2035	296	-	145	441
Total interest	<u>145,534</u>	<u>240</u>	<u>67,534</u>	<u>213,308</u>
Total principal	<u>\$ 348,128</u>	<u>\$ 2,770</u>	<u>\$ 157,894</u>	<u>\$ 508,792</u>

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



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

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

**ADVANCE AND CURRENT REFUNDINGS**

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

The debt outstanding at December 31, 2010 related to these defeasances is as follows (in thousands of dollars):

East Bank Hotel Occupancy Tax Bonds Series 1992 A & B	\$ 2,240
Sales Tax Drainage Bonds – Series 1991	4,590
Special Sales Tax Bonds Series 1998	39,135
Special Sales Tax Bonds Series 2001	31,290
Special Sales Tax Bonds Series 2002	22,785
Special Sales Tax Bonds Series 2007	<u>97,800</u>
<b>Total Defeased Debt</b>	<b><u>\$ 197,275</u></b>

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

The composition of interfund balances as of December 31, 2010 is as follows:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Other Governmental Funds	\$ -	\$ 2,649,440
General Liability Internal Service Fund	<u>2,649,440</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 2,649,440</u></b>	<b><u>\$ 2,649,440</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.

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2010**

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

Interfund transfers: (in thousands of dollars)	Transfers In:						Total
	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital Improvements	Road & Street Capital Improvements	Nonmajor Governmental Funds	
Transfer out:							
General Fund	\$ -	\$ 79	\$ -	\$ -	\$ -	\$ 640	\$ 719
Federal and State Grants	54	-	-	-	-	6,241	6,295
East Bank Consolidated Fire District	-	-	-	-	-	2,515	2,515
Library	-	-	-	-	-	3,617	3,617
Drainage and Pump Station Capital Improvements	-	987	-	-	1	-	988
Road & Street Capital Improvements	-	1,253	-	1,395	-	3,135	5,783
Nonmajor Governmental Funds	3,539	1,309	1,299	3	2,553	18,652	27,555
Internal Service Funds	-	-	-	-	-	578	578
<b>Total</b>	<b>\$ 3,593</b>	<b>\$ 3,628</b>	<b>\$ 1,299</b>	<b>\$ 1,398</b>	<b>\$ 2,554</b>	<b>\$ 35,578</b>	<b>\$ 48,050</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.

**NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET ASSETS**

The nature and purpose of the reservations and designations of fund balances/net assets are as follows:

Reserved for judges' annuities - This reserve was established as an offset against the asset, prepaid judges' annuities, because it does not constitute an available, expendable resource of the fund. These annuities were purchased to provide for the future retirement benefits of the First and Second Parish Court judges.

Reserved for advances - This reserve was established as an offset against the asset, advances to other funds, because it does not constitute an available, spendable resource of the fund.

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

Reserved for employees' pension benefits - This represents the amount of fund balance in the Pension Trust fund. These amounts are restricted for the payment of benefits and administrative costs of the plan.

Designated for subsequent year's expenditures - This represents the portion of fund balance available for appropriation which has been designated by the adopted 2011 budget ordinance.

Designated for construction - This amount represents a portion of fund balance designated for future construction.

Designated for contingencies - This represents the amount designated for tentative or potential expenditures.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE J - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET ASSETS (Continued)

Reserved, designated and undesignated fund balances and net assets at December 31, 2010, were as follows:

	RESERVED	UNRESERVED	
		DESIGNATED	UNDESIGNATED
Primary Government:			
General Fund:			
Judges' annuities	\$ 1,250,529	\$ -	\$ -
Subsequent year's expenditures	-	6,507,867	-
Uncommitted	-	-	14,709,005
	<u>1,250,529</u>	<u>6,507,867</u>	<u>14,709,005</u>
Special Revenue Funds:			
Advances	780,202	-	-
Subsequent year's expenditures	-	13,034,730	-
Uncommitted	-	-	88,316,471
	<u>780,202</u>	<u>13,034,730</u>	<u>88,316,471</u>
Debt Service Funds:			
Debt service	<u>41,533,679</u>	-	-
Capital Projects Funds:			
Construction	-	168,356,162	-
Uncommitted	-	-	191,604,257
	<u>-</u>	<u>168,356,162</u>	<u>191,604,257</u>
Enterprise Funds:			
Construction	43,540,358	-	-
Uncommitted	-	-	571,281,790
	<u>43,540,358</u>	<u>-</u>	<u>571,281,790</u>
Internal Service Funds:			
Self-insurance	10,028,333	-	-
Uncommitted	-	-	17,320,358
	<u>10,028,333</u>	<u>-</u>	<u>17,320,358</u>
Pension Trust Fund:			
Employees' pension benefits	<u>31,928,281</u>	-	-
Total Primary Government	<u>129,061,382</u>	<u>187,898,759</u>	<u>883,231,881</u>
Component Units:			
Debt service	61,886,652	-	-
Urban redevelopment and housing	10,570,042	-	-
Uncommitted	-	-	443,208,720
Total Component Units	<u>72,456,694</u>	<u>-</u>	<u>443,208,720</u>
Total Reporting Entity	<u>\$ 201,518,076</u>	<u>\$ 187,898,759</u>	<u>\$ 1,326,440,601</u>

NOTE K - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain millage for its services. The taxes remitted by the Sheriff's Department to the Parish are net of assessor's commission and pension fund contribution. Ad valorem taxes are recorded as revenue of the period for which levied, thus the 2009 property tax which was levied to finance the budget for 2010 was recorded as revenue for the year 2010. The 2010 property tax which was levied to finance the budget for 2011 will be recorded as revenue in 2011.

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

December 31, 2010

NOTE K - AD VALOREM TAX (Continued)

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

	NUMBER OF MILLS			
	2010 BUDGET		2011 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish (excluding City of Kenner)	1.38	-	1.38	-
Jefferson Parish (Kenner)	.69	-	.69	-
Jefferson Parish Library	6.50	-	6.50	-
Jefferson Parish Health Unit	1.65	-	1.65	-
Juvenile Detention	2.91	-	2.91	-
Consolidated Garbage District #1	2.83	-	2.83	-
Consolidated Road Lighting	2.89	-	2.89	-
Road Lighting District #7	5.08	-	5.08	-
East Bank Consolidated Fire District	17.84	-	17.84	-
Fire District #3	13.77	-	13.77	-
Fire District #4	15.00	-	15.00	-
Fire District #5	16.58	-	16.58	-
Fire District #6	16.85	4.21	25.00	-
Fire District #7	19.74	2.52	25.00	2.85
Fire District #8	15.15	3.79	15.15	3.79
Fire District #9	17.48	-	17.48	-
Consolidated Waterworks District No. 1	1.55	2.07	.30	3.32
Consolidated Sewerage District No. 1	3.66	-	3.66	-
Consolidated Recreation and Community Center and Playground District	8.26	-	8.26	-
Sub District No.1 of Consolidated Playground District #2	-	2.55	-	2.70
Playground District #16	8.74	-	8.74	-
Consolidated Drainage District #2	4.90	-	4.90	-
Consolidated Drainage District #2 (SELA)	3.61	-	3.61	-
Ambulance District #2	10.15	-	10.15	-
Transportation System	2.00	-	2.00	-
Transportation System-Disabled	1.00	-	1.00	-
Culture & Parks	.82	-	.82	-
Special Services District	2.07	-	2.07	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE L - SALES TAX

At December 31, 2010, the total sales tax levied in Jefferson Parish was 8 3/4 percent. The state sales tax is 4 percent of this 8 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

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

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

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

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

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

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

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

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

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

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

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

2007 Ordinance # 23155 dated October 17, 2007, was adopted by the Parish Council establishing the Terrytown Redevelopment & Restoration District. The district is comprised of that portion of Jefferson Parish lying within the West Bank Expressway in Jefferson Parish, Highway 23, the Plaquemines Parish line and the Orleans Parish line. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be accounted for in that district. Ordinance # 23177 dated November 14, 2007 established the baseline of this district to be \$ 423,796. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a 1/2% Sales and Use Tax; and 1/2% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. The specific revenue is undedicated 1/2 penny of sales taxes (General Fund) that are collected in an area in and around Oakwood shopping center. The ordinance established a 2006 baseline of \$ 211,898 as the Parish's share and any sales tax received over this amount should be now credited to the newly established fund.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE L - SALES TAX – (Continued)**

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

**NOTE M - INDIRECT COSTS**

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 2010 amounted to \$860,572 for grant programs and \$8,000,000 for other funds.

**NOTE N - RISK MANAGEMENT**

**GENERAL LIABILITY INSURANCE**

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

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2010, the outstanding claims liability was \$23,973,873, which includes an estimated liability for incurred but not reported claims of \$8,652,258. 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, 2010 is shown on the Statement of Net Assets. The current portion of the liability is \$5,156,841 and the noncurrent portion is \$18,817,032. Changes in the Fund's claims liability amount for the years ended December 31, 2008, 2009 and 2010 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2008	\$26,072,098	\$6,463,701	\$(6,547,282)	\$25,988,517
2009	25,988,517	5,388,819	(4,969,154)	26,406,182
2010	26,406,182	2,912,219	(5,344,528)	23,973,873

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

December 31, 2010

**NOTE N - RISK MANAGEMENT (Continued)**

**HEALTH INSURANCE**

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

**UNEMPLOYMENT COMPENSATION**

The Parish is self-insured for unemployment claims filed with the state. To account for and finance these claims, the Parish has established an Unemployment Compensation Fund (an internal service fund) whereby each fund contributes .45 percent of its annual payroll into the fund. Since 1995, the contribution was temporarily suspended until such time additional funding is needed to cover outstanding claims. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2010 is shown on the Statement of Net Assets. The current portion of the liability is \$289,216 and the noncurrent portion is \$552,084. Changes in the Fund's claims liability amount for the years ended December 31, 2008, 2009 and 2010 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2008	\$1,564,100	\$70,129	\$(170,629)	\$1,463,600
2009	1,463,600	(47,653)	(258,847)	1,159,300
2010	1,159,300	3,784	(321,784)	841,300

**NOTE O - COMMITMENTS AND CONTINGENCIES**

**FUTURE COMMITMENT - CORPS OF ENGINEERS**

In 1996, the Parish entered into an agreement with the United States Army Corps of Engineers to conduct a study to alleviate rainfall flooding and improve its drainage and pump stations through partnership in funding. The total cost of the project is estimated to be \$800,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage its share in the form of in-kind services and the remaining amount had to be paid to the Federal Government in cash. As of December 31, 2010, the Parish has disbursed \$85,000,000, inclusive of \$18,562,784 paid to the Corps of Engineers as the Parish's match. Since Hurricane Katrina, up to \$100,000,000 of the total project cost will be 100% federal funding. When the \$100,000,000 post Katrina funding is exhausted the remaining SELA work will be cost shared 35% and 65%. Total project costs may vary due to construction cost escalation.

**FUTURE COMMITMENT - JEFFERSON FACILITIES INC (JFI)**

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$ 9,315,000. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2010 the Parish made a payment in the amount of \$619,970 for debt service based on this agreement and an amount of \$624,540 has been appropriated for debt service for 2011.

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

**December 31, 2010**

**NOTE O - COMMITMENTS AND CONTINGENCIES (Continued)**

**LITIGATION**

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

In 2007, the Parish began a program to enforce traffic light compliance through the use of cameras installed at various Parish intersections. Traffic camera enforcement was suspended pending further review per Ordinance No 23742. As of December 31, 2010, \$20,599,808 has been collected and held by the Sheriff in escrow. After the distribution of court costs, Sheriff and District Attorney fees, approximately \$17.2 million will be due to the Parish of which approximately \$10.6 million or \$5.3 million equally will be payable to East Jefferson Hospital and West Jefferson Medical Center for the distribution of fines incurred prior to November 1, 2009 per Ordinance No's 23282 and 23691. Additionally, a \$5,000,000 claims and judgments payable due to Redflex Traffic Systems, Inc. has been recorded as an approximated 'probable' contingent liability.

The Parish's "reasonably possible" loss contingencies at December 31, 2010 for which an amount of liability can be estimated, approximates \$4,800,000. A "reasonably possible" loss contingency at December 31, 2010 for which no liability has been estimated involves litigation with a portion of the Parish's firefighters over disputed pay raises and back pay of annual leave.

**MANAGEMENT CONTRACT - CONSOLIDATED SEWERAGE DISTRICT NO. 1**

On October 1, 2000, the Consolidated Sewerage District entered into a professional service agreement with American Water Services to provide operation and maintenance services for the East Bank Wastewater Treatment Plant. The agreement is for a period of five years and the District has the option to renew the agreement for two five-year terms. Total payments under the contract totaled \$4,475,323 for the year ended December 31, 2010.

**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, 2010. Additional rebate calculations are scheduled to be performed in 2011.

**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 2010 financial statements are as follows:

<b>General Fund</b>	
Parish Court Judges retirement supplement	\$ 22,804
Justices of Peace and Constables	19,200
<b>Special Revenue Fund</b>	
Fire employees supplemental salaries	<u>1,382,000</u>
<b>Total on-behalf payments</b>	<b><u>\$ 1,424,004</u></b>



**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE P – POST-EMPLOYMENT BENEFITS**

**HEALTH AND LIFE INSURANCE**

**Plan Description.** The Parish provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but a reduced amount of coverage.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: 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. The plan is a fully insured, single-employer defined benefit plan.

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

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

Prior to that, the Parish recognized the cost of providing post-employment medical and life benefits (the Parish's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2010, The Parish's portion of health care funding cost for retired employees totaled \$3,965,619, and the life insurance totaled \$251,515.

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

**Annual Required Contribution (ARC).** The Parish's Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the medical and life insurance benefits. The total ARC for the fiscal year beginning January 1, 2010 is \$8,968,632 for medical, and \$364,786 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 2,380,651	\$ 108,102
30-year AAL amortization amount	6,413,816	249,600
Interest	<u>174,165</u>	<u>7,084</u>
Annual required contribution (ARC)	<u>\$ 8,968,632</u>	<u>\$ 364,786</u>

**Net Post-employment Benefit Obligation.** The table below shows the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2010:

	Medical	Life
Annual Required Contribution	\$ 8,968,632	\$ 364,786
Less: ARC Adjustment	(752,346)	(13,382)
Interest Earned on Investments(Net of Fees)	<u>530,689</u>	<u>9,439</u>
Annual Post-Employment Benefit Cost	8,746,975	360,843
Contributions:		
Current year retiree premiums	<u>(3,965,619)</u>	<u>(251,515)</u>
Increase(Decrease) in Benefit Obligation	4,781,356	109,328
Net Post-employment Benefit Obligation, Beginning of year	<u>13,267,228</u>	<u>235,977</u>
Net Post-Employment Benefit Obligation End of year	<u>\$ 18,048,584</u>	<u>\$ 345,305</u>

The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2010, \$14,076,135 has been dedicated in the Internal Service Fund Post Employment Benefits for this purpose.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

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

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

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation</u>
2008	\$ 8,765,871	46.0%	\$ 8,496,395
2009	\$ 8,896,858	43.7%	\$ 13,503,205
2010	\$ 9,107,818	46.3%	\$ 18,393,889

**Funded Status and Funding Progress.** As of December 31, 2010, the Parish made an annual required contribution to its post employment benefits plan based on actuarial calculations with the assumption of a 7% annual investment return. However, after year end, the annual required contribution was recalculated at a lower rate of investment return due to the economic conditions resulting in a higher annual required contribution. As of January 1, 2010, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$115,344,234 (medical) and \$4,488,735 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Parish uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 115,344,234	\$ 4,488,735
Actuarial Value of Plan Assets	0	0
Unfunded Actuarial Accrued Liability (UAAL)	<u>115,344,234</u>	<u>4,488,735</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Total Payroll	\$ 124,688,989	\$ 124,688,989
UAAL as a percentage of covered payroll	92.5%	3.6%

**Schedule of Funding Progress**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
12/31/2008	\$ 0	\$ 100,696,674	\$ 100,696,674	0%	115,077,963	87.5%
12/31/2009	0	116,676,369	116,676,369	0%	121,057,271	96.3%
12/31/2010	0	119,832,969	119,832,969	0%	124,688,989	96.1%

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

NOTE P – POST-EMPLOYMENT BENEFITS (Continued)

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

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

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

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

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

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

Future Cost Increase (Trend) Rate. The expected rate of increase in medical cost is based on 11% graded uniformly to 5% over 12 years. Retiree life insurance premiums are paid 100% by the Parish. The rate for retirees is \$1.84 per \$1000 of insurance inforce per month. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used

Mortality Rate. The RP-2000 Combined Mortality Table (RP-2000), projected to 2010, using Projection Scale AA. This mortality table is required and approved by the Internal Revenue Code Sec 430, defining minimum required contribution for a defined benefit plan.

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

COST OF LIVING PLAN

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 460 retirees received the cost of living adjustment from the Parish in 2010. The total calculated benefits to be paid to the Parish retirees in 2010 were \$534,089. This amount was reduced by \$70,078 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$464,011 in cost of living adjustment payments.

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

**December 31, 2010**

**NOTE Q – PENSION PLANS**

**Early Retirement**

In 2006, Jefferson Parish offered to eligible long-term employees an 'early retirement' allowance. Per Ordinances 22699 and 22804, those employees who attained age fifty-one (51) years and completed 25 years of creditable service had the one-time election of taking an 'early retirement' benefit equal to their compensation and service credit at the 'early retirement' date. The benefits attained would be paid on a monthly basis from Parish funds until such time that the employee reached normal retirement eligibility under the Parochial Retirement System. There were nineteen (19) employees who elected the 'early retirement' benefit and \$107,396 was expended in 2010.

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

**Plan Description**

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

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 2010 may be obtained by writing to: The Employees' Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

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

**Summary of Significant Accounting Policies**

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

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

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

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

At December 31, 2010, there were no investment holdings that exceeded the System's concentration of credit risk investment policy assets.

**Funding Policy** – The Parish Council requires that the Parish Plan be funded on an actuarially sound basis. The funding policy provides for contributions from employee and employer which are actuarially determined. In 2010, employees made contributions of 6.05% of gross earnings and employer contributions were 7.57% of annual covered payroll.

**Annual Pension Cost** – The annual pension cost of the Parish Plan for the current year was \$2,350,837 and the employer contributions were \$2,301,940. The annual required contribution for the current year was determined as part of the December 31, 2010 actuarial valuation using the Entry Age Normal Cost Method with Unfunded Actuarial Accrued Liability.

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

December 31, 2010

**NOTE Q - PENSION PLANS (Continued)**

This method compares the theoretical reserve for service prior to the valuation date to plan assets. With this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over both the earnings and service of the individual between entry age (date of membership in the system) and assumed exit age.

Significant actuarial assumptions used in the valuation include: 1) a rate of return on the investment of present and future assets of 7% per year, compounded annually; 2) projected salary increases of 5.5% per year compounded annually, attributable to inflation of 3.25% and merit of 2.25%. The actuarial value of assets is set equal to market value of assets adjusted to phase in realized and unrealized capital gains (losses) over a three year period. This technique smoothes the volatility of market values for investments. The unfunded actuarial accrued liability is being amortized over a 30 year period using a level dollar amortization method on a closed basis.

**Annual Pension Cost and Net Pension Obligation:**

Annual required contribution	\$ 2,393,128
Interest on net pension obligation	74,392
Adjustment to annual required contribution	<u>(116,683)</u>
Annual pension cost	2,350,837
Contribution made	<u>(2,301,940)</u>
Increase/(Decrease) in net pension obligation	(48,897)
Net pension obligation beginning of year	<u>1,062,739</u>
Net pension obligation end of year	<u>\$ 1,111,636</u>

**Schedule of Employer Contributions**

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	\$ 2,350,837	97.92%	\$ 1,111,636
12/31/09	2,209,513	120.87%	1,062,739
12/31/08	2,018,770	144.20%	1,523,863

**Schedule of Funding Progress**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio Percentage</u>	<u>Covered Payroll</u>	<u>UAAL as % of Covered Payroll</u>
2010	\$29,595,215	\$43,370,821	\$13,775,606	68.24%	\$ 4,882,453	282.15%
2009	29,652,685	45,055,594	15,402,909	65.81%	6,057,848	254.26%
2008	30,399,897	45,451,156	15,051,259	66.88%	6,785,137	221.83%

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

**December 31, 2010**

**NOTE Q - PENSION PLANS (Continued)**

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

**Plan Description**

The Parochial Employees' Retirement System Board of Trustees (The Board) administers 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 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, 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. 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, 2009 may be obtained by writing to: The Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, LA 70898.

**Summary of Significant Accounting Policies**

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

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

**Concentrations of Credit Risk** – No investment in any one organization represents 5% or more of the net assets available for pension benefits.

**Funding Policy** – Member contributions, established by Statute at 9.5% of compensation for Plan A and 3% of compensation for Plan B, are deducted from the member's salary and remitted by the participating employers. Employer contributions are actuarially determined every fiscal year according to statutory process. The unfunded actuarial accrued liability is being amortized over a 30 year period under the frozen attained age normal cost method. The aggregate actuarial cost method is used to calculate the funding requirements for Plan B. This method does not develop an unfunded actuarial liability. Written notice of these rates is provided to employers annually. In 2009, these employer rates were 12.25% for Plan A and 6.25% for Plan B.

**Schedule of Jefferson Parish Employer Contributions**

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Plan A Percentage of APC Contributed</u>
2009	\$ 16,189,680	79.64%
2008	8,721,487	152.22%
2007	8,966,130	144.45%

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE Q - PENSION PLANS (Continued)**

**FIREFIGHTERS' RETIREMENT SYSTEM**

**Plan Description**

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

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

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 2010 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

**Summary of Significant Accounting Policies**

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

**Method Used to Value Investments** – All investments are fixed income securities and common stock and are reported at fair market value based on quoted market prices.

**Concentrations of Credit Risks** – The System has concentrations of investments in U. S. government and agency securities as well as bonds and stocks of U. S. corporations. The value and collectibility of these investments is dependent on the normal market conditions that impact these types of investments as well as the continued existence and solvency of those entities.

**Funding Policy** – Contributions for all members are established by statute at 8.0% of earnable compensation. The contributions are deducted from the member's salary and remitted by the participating agency. According to state statute, contributions for all employers are actuarially determined each year. For the year ended June 30, 2010, employer contributions were 13.5% of members' earnings.

**Annual Pension Cost** - The annual pension cost of the Firefighters System for the current year was \$42,174,522 of which the employer contributions were \$26,844,397. The annual required contribution for the current year was determined through an actuarial valuation performed at June 30, 2010 using the Entry Age Normal Method. The unfunded actuarial accrued liability is being amortized over a 30 year period under a level payment method on a closed basis. Jefferson Parish Employer contributions are as follows:

<u>Fiscal Year Ended</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Of APC Contributed</u>
6/30/10	\$ 2,260,499	100.0%
6/30/09	\$ 2,048,068	100.0%
6/30/08	2,150,936	100.0%

**JEFFERSON PARISH, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2010**

**NOTE R – AVAILABILITY OF SEPARATE FINANCIAL REPORTS**

<b>FUND</b>	<b>AUDITOR</b>
Pension Trust Fund The Employees' Retirement System of Jefferson Parish	Keith J. Rovira

**NOTE S – WIRELESS EMERGENCY 911 SERVICE CHARGE**

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

In November 1996, the Council passed Ordinance 19885 which authorized a levy of \$1.19 per month per wireless service connection. In April 2000, the Council passed Resolution 91522, which authorized the Parish to enter into agreements provided for by Act 1029 with several wireless communication suppliers. During the year ended December 31, 2010, the Parish derived \$7,249,438 in revenues from the service charge and expended \$4,390,325. The Parish has implemented the first phase of the E911 Wireless Service. The second phase requires the upgrade of equipment and construction of a new center is currently under construction with a completion date of May 2011.

**NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTLY COMPONENT UNITS**

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

**1. DEPOSITS AND INVESTMENTS**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the Component Unit's deposits may not be returned to it. At year end the Component Unit's deposits were not exposed to any custodial credit risk. The following is a summary of the bank balances and carrying amounts of the deposits (in thousands of dollars):

	TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
JEDCO	\$ 3,133	\$ 3,133
Jefferson Facilities, Inc.	170	170
J P Finance Authority	10,571	10,571
Hospital District No. 1	5,491	5,491
Hospital District No. 2	8,508	8,508
Totals	\$ 27,873	\$ 27,873



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

**December 31, 2010**

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

**Custodial Credit Risk – Investments**

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

	<u>CARRYING</u> <u>AMOUNT</u>	<u>FAIR</u> <u>VALUE</u>
U.S Government Agencies	\$ -	\$ -
U.S Government Securities	313,811	313,811
Certificates of Deposit	<u>250</u>	<u>250</u>
Total	314,061	<u>\$ 314,061</u>
 Mutual Funds	 17,326	
Louisiana Asset Management Pool (LAMP)	916	
Others	<u>35,171</u>	
Total Investments	<u>\$ 367,474</u>	
 Per Combined Balance Sheet		
Current Assets - Investments	\$ 82,680	
Restricted Assets - Investments	<u>284,794</u>	
Total per Combined Balance Sheet	<u>\$ 367,474</u>	

Hospital District No.1 owns \$278,416 and Hospital District No.2 owns \$17,047,662 of mutual funds. The \$916,108 invested in LAMP is owned by JEDCO. The \$31,791 in other investments is owned by the J P Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

**Interest Rate Risk –** The Component Units limit interest rate risk by limiting the maturities of its investments to less than one year. The J P Finance Authority's investments in guaranteed investment contracts are not subject to interest rate risk since the financial institutions guarantee the principal and interest on the investment. Hospital District No. 1 reported investments in U.S. government securities with maturities between one and five years totaling \$16.9 million and no maturities exceeding five years. Hospital District No. 2 reported investments in U.S. government securities with maturities between one and five years totaling \$26.4 million and maturities between six and ten years totaling \$20.2 million.

**Credit Risk and Concentration of Credit Risk –** The credit risk of investments is the risk that the issuer will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. Obligations of the U.S. government are not considered to have credit risk and do not require disclosure of credit quality. The individual J P Finance Authority investment contracts are unrated. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Component Units did not have investments in any one issuer (other than those issued or guaranteed by the U.S. government) that represented more than 5% of its total investments.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

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

**2. MORTGAGE LOANS RECEIVABLE**

At year end, the J P Finance Authority had \$142,738 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

<u>PROGRAM YEAR</u>	<u>TYPE</u>	<u>INTEREST RATE</u>	<u>RECEIVABLE</u>
1991	GNMA & FNMA Certificates	7.125	\$ 3,057
2001BC	GNMA & FNMA Certificates	5.940 & 6.540	6,021
2003A	GNMA & FNMA Certificates	4.850 & 5.450	7,983
2003C	GNMA & FNMA Certificates	4.780 & 5.380	14,448
2004A	GNMA & FNMA Certificates	5.860	9,959
2005A	GNMA & FNMA Certificates	5.400	14,553
2006B	GNMA & FNMA Certificates	5.340	19,251
2006C	GNMA Certificates	5.130	13,365
2006D	GNMA Certificates	5.360	12,697
2007B	GNMA & FNMA Certificates	5.890	13,853
2007C	GNMA & FNMA Certificates	5.860	20,517
2008B	GNMA & FNMA Certificates	6.250	7,034
			<u>\$ 142,738</u>

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

**3. BONDS AND CERTIFICATES**

Long-term debt of the Component Units at December 31, 2010, includes the following serial bonds and certificates (in thousands of dollars):

<u>DESCRIPTION</u>	<u>RATES</u>	<u>FINAL</u>	<u>RANGE OF ANNUAL</u>		<u>ISSUED</u>	<u>OUT- STANDING</u>
		<u>MATURITY</u>	<u>PRINCIPAL PAYMENTS</u>			
		<u>DATE</u>	<u>FROM</u>	<u>TO</u>		
<u>Jefferson Facilities, Inc.</u> Revenue Bonds						
Jefferson Facilities, Inc – Jefferson Parking Garage Project	4.55	09/01/31	\$215	\$1,160	\$ 9,315	\$ 7,980

(Continued)

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

December 31, 2010

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

<u>DESCRIPTION</u>	<u>RATES</u>	<u>FINAL MATURITY DATE</u>	<u>RANGE OF ANNUAL PRINCIPAL PAYMENTS</u>		<u>ISSUED</u>	<u>OUT- STANDING</u>
			<u>FROM</u>	<u>TO</u>		
<u>J.P. Finance Authority</u>						
<u>Revenue Bonds</u>						
Single Family Mortgage Revenue Refunding Bonds Series-2000G1	5.875	12/01/21	1,520	-	14,940	992
Single Family Mortgage Revenue Refunding Bonds Series-2000G2	4.45-6.30	06/01/32	265	1,295	20,000	4,028
Single Family Mortgage Revenue Refunding Bonds Series-2001BC	5.0-6.65	12/01/33	550	1,110	31,735	5,738
Single Family Mortgage Revenue Refunding Bonds Series-2003A	5.125	12/01/34	2,020	4,510	15,000	7,683
Single Family Mortgage Revenue Refunding Bonds Series-2003C	2	12/01/34	3,305	4,815	30,000	13,591
Single Family Mortgage Revenue Refunding Bonds Series-2004A	4.7-5.9	12/01/35	640	5,495	20,000	9,543
Single Family Mortgage Revenue Refunding Bonds Series-2005A	4.0-5.55	06/01/36	1,125	7,805	20,000	14,229
Single Family Mortgage Revenue Refunding Bonds Series-2006B	4.0-5.55	06/01/36	3,000	23,560	28,845	18,694
Single Family Mortgage Revenue Refunding Bonds Series-2006C	4.0-5.55	06/01/36	1,995	17,240	20,000	13,338
Single Family Mortgage Revenue Refunding Bonds Series-2006D	4.0-5.50	06/01/38	5,445	13,835	20,000	13,849
Single Family Mortgage Revenue Refunding Bonds Series-2007B	4.4-5.7	12/01/31	7,010	12,635	20,000	14,207
Single Family Mortgage Revenue Refunding Bonds Series-2007C	4.25-5.7	12/31/39	2,625	10,695	30,000	21,554
Single Family Mortgage Revenue Refunding Bonds Series-2008B	6.03+	12/01/40	-	10,000	10,000	6,816
Single Family Mortgage Revenue Refunding Bonds Series-2009A		12/01/44		25,000	<u>25,000</u>	<u>25,000</u>
Total Jefferson Finance Authority					<u>305,320</u>	<u>169,262</u>

(Continued)

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

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

DESCRIPTION	RATES	FINAL	RANGE OF ANNUAL		ISSUED	OUT- STANDING
		MATURITY DATE	PRINCIPAL PAYMENTS FROM	TO		
<u>Hospital District No. 1</u>						
Revenue Bonds						
West Jefferson Medical Center (Series 1998A)	Various	01/01/28	\$ 3,100	\$ 4,100	\$ 35,880	\$ 27,110
West Jefferson Medical Center (Series 1998B)	Various	01/01/28	3,100	4,100	25,000	25,000
West Jefferson Medical Center (Series 2008B1)	2.71 – 3.73	11/20/13	-	-	20,000	18,440
West Jefferson Medical Center (Series 2008B2)	2.71 – 3.73	11/20/13	-	-	35,000	35,000
West Jefferson Medical Center (Series 2009A1)	4.10	2014			5,355	4,850
West Jefferson Medical Center (Series 2008A2)	6.15	2019			<u>14,920</u>	<u>14,565</u>
Total Hospital District No. 1					<u>136,155</u>	<u>124,965</u>
<u>Hospital District No. 2</u>						
Revenue Bonds						
East Jefferson General Hospital (Series 1993)	3.10-5.75	07/01/16	5,000	5,020	64,575	26,315
East Jefferson General Hospital (Series 1998)	4.00-5.25	07/01/28	3,078	8,113	125,000	99,675
EJASC Bank Note	8.75	11/01/13	147		<u>2,420</u>	<u>1,651</u>
Total Hospital District No. 2					<u>191,995</u>	<u>127,641</u>
Total all component units					<u>\$ 642,785</u>	<u>\$ 429,848</u>

Annual debt service to maturity, including interest of \$284,624 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEFFERSON FACILITIES, INC.	J P FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
2011	\$ 621	\$ 7,282	\$ 11,854	\$ 15,750	\$ 35,507
2012	622	7,282	11,832	15,857	35,593
2013	621	7,282	11,747	16,796	36,446
2014	624	7,282	11,725	15,670	35,301
2015	621	8,752	11,692	15,628	36,693
2016-2020	3,111	37,954	51,512	49,751	142,328
2021-2025	3,106	41,085	37,973	42,669	124,833
2026-2030	2,994	40,603	29,056	25,607	98,260
2031-2035	748	86,042	13,407	-	100,197
2036-2040	-	57,790	-	-	57,790
2041-2045	-	28,601	-	-	28,601
2046-2050	-	<u>21,392</u>	-	-	<u>21,392</u>
Total debt service to maturity	<u>\$ 13,068</u>	<u>\$ 351,347</u>	<u>\$ 190,798</u>	<u>\$ 197,728</u>	<u>\$ 752,941</u>

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

December 31, 2010

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

YEAR ENDING DECEMBER 31,	JEFFERSON FACILITIES, INC.	J P FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 1	HOSPITAL DISTRICT NO. 2	TOTAL
Less amount representing interest:					
2011	\$ 396	\$ 7,282	\$ 6,169	\$ 6,784	\$ 20,631
2012	387	7,282	5,882	6,350	19,901
2013	376	7,282	5,572	5,784	19,014
2014	364	7,282	5,260	5,260	18,166
2014	351	7,282	4,922	4,760	17,315
2016-2020	1,536	35,819	19,297	17,928	74,580
2021-2025	1,101	34,565	12,193	10,754	58,613
2026-2030	462	31,858	5,336	2,362	40,018
2031-2035	115	25,737	1,202	-	27,054
2036-2040	-	11,934	-	-	11,934
2041-2045	-	3,601	-	-	3,601
2046-2050	-	2,161	-	-	2,161
Total debt service to maturity	<u>\$ 5,088</u>	<u>\$ 182,085</u>	<u>\$ 65,833</u>	<u>\$ 59,982</u>	<u>\$ 312,988</u>
Total principal	<u>\$ 7,980</u>	<u>\$ 169,262</u>	<u>\$ 124,965</u>	<u>\$ 137,746</u>	<u>\$ 439,953</u>

There are a number of limitations and restrictions contained in the various bond indentures. The Component Units are in compliance with all significant limitations and restrictions. Included in Hospital District No. 2 debt service to maturity are capital lease obligations with principal balances of \$10,104,425.00.

**ADVANCE REFUNDING**

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

The debt outstanding at December 31, 2010 relating to defeasances is as follows (in thousand of dollars):

Revenue Bonds	
Jefferson Home Mortgage Single Family Mortgage Revenue Bonds-Series 1979A	\$ 12,500
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	32,595
Jefferson Home Mortgage Collateralized Mortgage Obligations-Series 1991A	<u>1,500</u>
Total Defeased Debt	<u>\$ 46,595</u>

**GENERAL DEBT**

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

YEAR ENDING DECEMBER 31,	AMOUNT
2011	\$ 103,147
2012	168,287
2013	166,247
2014	164,208
2015	<u>423,067</u>
Total future minimum lease payments	<u>\$ 1,024,956</u>

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

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

In 2000, the State of Louisiana authorized JEDCO to issue \$8.5 million in Variable Rate Demand Industrial Development Bonds. The Bonds were issued for the purpose of financing the acquisition, installation of equipment of a manufacturing facility on behalf of a local corporation at its manufacturing plant located in Jefferson Parish. JEDCO's obligations under the Series 2000 Bonds are limited. These special obligations are payable solely from lawfully available funds from payments made by the corporation and certain funds held by the Trustee pursuant to the Trust Indenture. The bonds do not constitute a debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in their financial statements. No other assets are available for payment of the principal of or interest on the bonds. The bonds may be called for redemption by the corporation at the option of JEDCO before maturity, in whole or in part, in the inverse order of maturity, on any interest date.

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

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

2011	\$ 740,301
2012	548,685
2013	451,296
2014	140,000
2015	140,000
Thereafter	373,333
Total future minimum lease payments	<u>\$ 2,393,615</u>

The Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 2010 was \$10,104,425. The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$3,242,560 at December 31, 2010.

2011	\$ 2,727,952
2012	2,734,064
2013	2,740,244
2014	2,746,481
2015	2,578,079
2016-2017	2,592,740
Total minimum lease payments	<u>16,119,560</u>
Less executory costs	2,772,575
Net minimum least payments	<u>13,346,985</u>
Less amount representing interest	3,242,560
Present value of net minimum lease payments	<u>\$ 10,104,425</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

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

4. PENSION PLANS

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

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

Plan Description

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

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

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

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

Summary of Significant Accounting Policies

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

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

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

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

**Annual Pension Costs** – The Hospital made contributions of approximately \$2,554,536 in 2010 and is fully funded according to Internal Revenue Service funding limitations. Significant actuarial assumptions used to compute the contribution required are the same as those used to compute the standardized measure of the pension obligation.

Significant actuarial assumptions used in 2010 include a rate of return on the investment of present and future assets of 8.5 percent per year compounded annually.

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

December 31, 2010

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

**Annual Pension Cost and Net Pension Obligation:**

Annual required contribution	\$ 2,554,536
Interest on net pension obligation	3,083
Adjustment to annual required contribution	<u>(3,083)</u>
Annual pension cost	<u>2,554,536</u>
Contributions made	<u>(2,554,536)</u>
Increase in net pension obligation	-
Net pension obligation beginning of year	<u>77,855</u>
Net pension obligation end of year	<u>\$ 77,855</u>

**Schedule of Employer Contributions**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 2,554,536	100%	\$ 77,855
12/31/09	1,849,998	96%	77,855
12/31/08	1,452,002	97%	78,959

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
1/2011	\$35,969,789	\$65,035,180	\$26,065,391	55.3%	\$52,622,311	55.2%
1/2010	32,249,681	59,702,876	27,453,195	54.0%	57,757,738	47.5%
1/2009	37,047,904	56,941,416	19,893,512	65.1%	61,093,503	32.6%



JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2010

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

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

Plan Description

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

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

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

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

Summary of Significant Accounting Policies

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

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

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

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

**Annual Pension Cost** - The actuarially determined contribution requirement for 2010, accrued by the employer and to be received by the West Jeff Plan in 2010 is \$3,050,861. The actual contribution paid by the West Jefferson Medical Center during 2010 relating to the 2009 contribution requirement was \$2,741,401. The 2010 contribution requirement consisted of \$719,184 normal cost, \$2,105,687 amortization of the unfunded actuarial accrued liability and \$225,990 net interest cost.

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

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

**December 31, 2010**

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

**Membership**

Current membership in the West Jeff Plan is comprised of the following as of December 31, 2010

Retirees and beneficiaries currently Receiving benefits	823
Terminated employees entitled to benefits but Not yet receiving them	529
Active plan participants-vested	<u>670</u>
Total membership	<u><u>2,022</u></u>

**Annual Pension Cost and Net Pension Obligation:**

Annual required contribution	\$ 3,050,861
Adjustment to annual required contribution	<u>-</u>
Annual pension cost	<u>3,050,861</u>
Contributions made	<u>(2,741,401)</u>
Increase in net pension obligation	309,460
Net pension obligation beginning of year	<u>2,741,401</u>
Net pension obligation end of year	<u><u>\$ 3,050,861</u></u>

**Schedule of Employer Contributions**

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$ 3,050,861	100%	\$ 3,050,861
12/31/09	2,741,401	100%	2,741,401
12/31/08	2,333,775	100%	2,333,775

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
1/2011	\$56,995,804	\$85,326,626	\$28,330,822	66.8%	\$37,334,047	75.9%
1/2010	56,706,209	82,308,007	25,601,798	68.9%	40,586,511	63.1%
1/2009	55,077,129	76,327,335	21,250,206	72.2%	44,147,514	48.1%

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

**December 31, 2010**

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

**5. RESTATEMENT**

Errors were identified in the financial statements of West Jefferson MRI, LLC, West Jefferson CT Scan, LLC and West Jefferson Surgary Center which impacted prior year financial statements of the Service District. These errors resulted in a restatement which decreased investments in joint ventures, earnings from joint venture investments, and unrestricted net assets by \$314,081 for the year ended December 31, 2009.

In 2010, the Service District adopted new accounting requirements related to the accounting and financial reporting of derivative instruments, which requires the Service District to record the fair market value of the interest rate swap. The accounting guidance requires retroactive restatement. As a result, at December 31, 2009, other assets and other liabilities increased by \$1,324,916. The adoption had no impact on the net assets of the Service District.

During the course of the Jefferson Parish Economic Development Commission audit, the following restatement of prior year net assets was noted:

Government wide financial effect:	
Net assets as previously reported—government wide	\$20,837,724
Bayou Segnette expenditures	<u>(743,609)</u>
Net assets as restated – government wide	<u>\$20,094,115</u>

**NOTE U – SUBSEQUENT EVENTS**

Resolution 116056 adopted January 12, 2011 ordered and called for a special election to be held in Consolidated Drainage District No. 2 of the Parish of Jefferson, State of Louisiana, on Saturday, April 30, 2011 for the renewal of a property tax of five (5) mills for a ten (10) year period beginning in 2011 for the purpose of acquiring, constructing, providing, maintaining or operating drainage facilities for the District. The estimated amount to be collected from the taxes is \$16,009,281. Resolution 116747 adopted May 11, 2011, provided for canvassing the returns and declaring the result of the special election.

Resolution 116057 adopted January 12, 2011 ordered and called for a special election to be held in Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana, on Saturday, April 30, 2011 for the renewal of a property tax of twenty (20) mills for a ten (10) year period beginning in 2011 for the purpose of acquiring, constructing, providing, maintaining or operating fire protection facilities and equipment for the District. The estimated amount to be collected from the taxes is \$665,629. Resolution 116748 adopted May 11, 2011, provided for canvassing the returns and declaring the result of the special election.

Resolution 116072 adopted January 12, 2011 ordered and called for a special election to be held in the Parish of Jefferson, State of Louisiana, on Saturday, April 30, 2011 for the renewal of a property tax of three and one half (3 1/2) mills for a ten (10) year period beginning in 2011 for the purpose of maintenance and operation of juvenile detention facilities and all other related juvenile services department facilities and services and for the renewal of a property tax of two and twenty six one hundredths (2.26) mills for a ten (10) year period beginning in 2011 for the purpose of public health units and other facilities and providing health and human services within the Parish. The estimated amounts to be collected from the taxes are \$11,367,594 and \$7,340,346, respectively. Resolution 116749 adopted May 11, 2011, provided for canvassing the returns and declaring the result of the special election.

On February 1, 2011, FEMA granted a five year extension to the repayment of the \$54.8 million in Special Community Disaster Loans that matured on January 23, 2011 and August 6, 2011. The repayments of these loans will now be with annual periodic payments and due in full on January 23, 2016 and August 6, 2018 under the same interest rate terms.

Ordinance 23966 adopted February 23, 2011, authorized the issuance of general obligation bonds of Sub-District No. 1 of Consolidation Recreation and Community Center and Playground District No. 2 in an amount not to exceed \$7,500,000 for the purpose of the current refunding of prior bonds. They are secured by a special tax to be imposed and collected annually in excess of all other taxes.

Ordinance 23989 adopted April 6, 2011 proposing an amendment or amendments to the Jefferson Parish Charter, including provisions relative to the creation of the office of inspector general and an ethics and compliance commission, to be submitted to the electors of Jefferson Parish for adoption; calling an election to place on the ballot the amendment or amendments to the Charter as proposed herein; and providing for related matters.

On April 27, 2011, the Parish issued \$3,110,000 of general obligation bonds known as Fire Protection District No. 7 Refunding Bonds. The bonds were issued for the purpose of the current refunding of prior bonds. They are secured by a special tax to be imposed and collected annually in excess of all other taxes.

**JEFFERSON PARISH, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**December 31, 2010**

**NOTE U – SUBSEQUENT EVENTS (Continued)**

On May 9, 2011, the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness notified Jefferson Parish that documentation supporting eight project worksheets written in connection with Hurricanes Gustav and Ike do not provide sufficient substantiation of the work performed nor provide cost reasonableness of the invoices. Though FEMA has not deobligated these project worksheets as of this date, the collection of the outstanding receivable is remote.

Resolution 116808 adopted May 11, 2011 ordered and called for a special election to be held in the Jefferson Parish Inspector General Special Services Funding District to authorize the Parish to levy and collect a property tax of one half (1/2) mills in the Jefferson Parish Inspector General Special Services Funding District for a ten (10) year period beginning in 2012. The estimated amount to be collected from the tax is \$1,264,094.

Subsequent events have been evaluated through June 21, 2011, which is the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

**JEFFERSON PARISH, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS**

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

**DECEMBER 31, 2010**

<b>ACTUARIAL VALUATION DATE</b>	<b>ACTUARIAL VALUE OF ASSETS (a)</b>	<b>ACTUARIAL ACCRUED LIABILITY (AAL) ENTRY AGE (b)</b>	<b>UNFUNDED AAL (UAAL) (b-a)</b>	<b>FUNDED RATIO (a/b)</b>	<b>COVERED PAYROLL (c)</b>	<b>UAAL as a PERCENTAGE OF COVERED PAYROLL (b-a)/c</b>
2001	\$ 26,380,787	\$ 34,743,320	\$ 8,362,533	75.93	\$ 18,638,585	44.87 %
2002	25,709,045	36,209,600	10,500,555	71.00	17,476,103	60.09
2003	25,587,899	37,495,544	11,907,645	68.24	16,051,437	74.18
2004	26,005,542	39,409,017	13,403,475	65.99	13,240,761	101.23
2005	27,430,862	40,671,070	13,240,208	67.45	12,107,801	109.35
2006	28,435,758	42,502,024	14,066,266	66.90	9,056,152	155.32
2007	31,291,977	45,692,808	14,400,831	68.48	8,385,783	171.73
2008	30,399,897	45,451,156	15,051,259	66.88	6,785,137	221.83
2009	29,652,685	45,055,594	15,402,909	65.81	6,057,848	254.26
2010	29,595,215	43,370,821	13,775,606	68.24	4,882,453	282.15

\*Audited by other auditors

**JEFFERSON PARISH, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

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

**DECEMBER 31, 2010**

<u>YEAR ENDED DECEMBER 31</u>	<u>EMPLOYER CONTRIBUTIONS (a)</u>	<u>ANNUAL REQUIRED CONTRIBUTIONS (ARC) (b)</u>	<u>CONTRIBUTION PERCENTAGE (a/b)</u>
2001	\$ 1,425,679	\$ 1,256,719	113.44 %
2002	1,494,406	1,270,573	117.62
2003	1,530,120	1,551,896	98.60
2004	1,560,449	1,764,121	88.45
2005	1,843,872	1,949,082	94.60
2006	1,653,191	1,966,895	84.51
2007	2,003,193	1,984,888	100.92
2008	2,193,790	2,114,651	103.74
2009	2,211,236	2,270,155	97.40
2010	2,225,369	2,393,128	92.99

**\*Audited by other auditors**

**OTHER GOVERNMENTAL  
FUNDS**





## **NON MAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

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

#### **PUBLIC SAFETY**

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

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

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

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

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.

## PUBLIC SAFETY (Continued)

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

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

## 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.

Parkways Department accounts for transfers from various Parish funds to provide all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on Parish roads of the unincorporated area of the Parish, major streets in the municipalities and rights-of-way to beautify the Parish.

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

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

Consolidated Garbage District #1 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district.

Landfill Division accounts for service charges collected at the landfill, as well as transfers from other Parish funds to provide all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

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

## TRANSIT

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

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

## HEALTH & WELFARE

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

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

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

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

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

## CULTURE & RECREATION

Consolidated 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 accounts for a service charge collected from West Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

## CULTURE & RECREATION (Continued)

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

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

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

## URBAN REDEVELOPMENT

Economic Incentive accounts for revenue from various sources used as incentives for the development and retention of businesses in Jefferson Parish.

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

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

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

## **DEBT SERVICE FUNDS**

The Debt Service Funds are used to accumulate monies for the payment of principal, interest, and fiscal charges on the Parish's special tax, general obligation bonds and special assessment certificates.

Special Sales Tax Revenue Bonds Funds account for a special sales tax levy in the unincorporated area of the Parish and within the Town of Jean Lafitte needed to comply with the interest and principal redemption requirements of the following bond indentures:

Special Sales Tax Revenue Series 1998  
Special Sales Tax Revenue Series 2002  
Special Sales Tax Revenue Series 2007  
Special Sales Tax Revenue Series 2009 A

Special Sales Tax Revenue Refunding Series 2001  
Special Sales Tax Revenue Refunding Series 2005  
Special Sales Tax Revenue Series 2007 B  
Special Sales Tax Revenue Refunding Series 2009 B

Hotel Occupancy Tax Bonds Fund accounts for a one percent hotel occupancy tax levied on hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish, needed to comply with the interest and principal redemption requirements of the East Bank Hotel Occupancy Tax Refunding & Improvement Series 1997 Bonds.

Drainage Sales Tax Revenue Bonds Funds account for a dedicated sales tax and transfers from the General Fund needed to comply with the interest and principal redemption requirements of the Drainage Sales Tax Refunding Bonds Series 1997.

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

Second Parish Court Building Series 2003  
LaSalle Tract Revenue Refunding Series 1996

24<sup>th</sup> Judicial District Court Revenue Bonds Series 2004  
West Jefferson Park and Recreation District Series 2004

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 Yenni Building Project Series 2004 Certificates of Indebtedness.

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  
Fire District #7

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:

HUD Section 108 Guaranteed Loans  
FEMA Community Disaster Loan

Louisiana Community Development Authority Loans

## **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition of capital facilities.

### **GENERAL GOVERNMENT**

Courthouse Complex accounts for transfers from the General Fund and the Judicial Building Funds for construction, renovations and improvements to the Parish buildings in the courthouse area.

Miscellaneous Capital Improvements accounts for fees, intergovernmental revenues and transfers from Parish funds to improve such facilities as the animal shelter, health unit and central garage.

### **PUBLIC SAFETY**

Fire Capital Improvements accounts for property tax levies and bond proceeds for the construction, renovations, improvements and equipment for the fire stations within the districts.

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

Miscellaneous Capital Improvements accounts for fees, miscellaneous revenues and transfers from other Parish funds to purchase equipment for and improve the juvenile justice center, the emergency communications building and the emergency management facility.

### **PUBLIC WORKS**

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

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

### **CULTURE & RECREATION**

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

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

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





JEFFERSON PARISH, LOUISIANA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

December 31, 2010

FUND	ASSETS					TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	AD VALOREM TAX	RECEIVABLES	
				ACCOUNTS	INTER-	
				REVENUE	GOVERNMENTAL	
SPECIAL REVENUE:						
Ambulance District #2	\$	\$	53,848	\$ 324,946	\$	\$ 378,794
Juvenile Services			5,747,150	9,033,276	3,168	14,823,633
Emergency Communications District			1,559,755		1,178,715	2,838,791
Security Enhancement Districts			2,102	458,464		458,566
24th Judicial District						
Court Commissioners			458,157			473,410
Fire District #3			774,233	1,946,784	21,830	2,745,946
Fire District #4			189,060	655,525	2,184	846,769
Fire District #5			2,198,151	2,751,385	3,652	4,954,683
Fire District #6			3,042,124	4,396,610	10,284	7,449,018
Fire District #7			739,487	3,637,617	901	4,600,119
Fire District #8			739,760	4,831,442	9,817	6,381,178
Fire District #9			21,569	559,608	508	681,711
Criminal Justice			301,768	3,284,034	53,891	3,639,693
Streets Department			1,772,221		6,833,221	8,751,397
Parish Department			7,252			7,252
Consolidated Road Lighting District			6,377,931	7,011,995	8,692	13,398,618
Road Lighting District #7			703,130	162,632	147	865,909
Consolidated Garbage District #1			3,028,937	6,865,207	8,421	12,005,199
Landfill Division	191,742			2,104,534		2,303,933
Consolidated Drainage District #2			6,776,756	15,000,307	3,272,764	26,253,468
Transit Operations			12,946,716	6,206,357	38,909	19,209,040
Animal Shelter			1,781,547	3,104,213	3,112	4,889,272
Mosquito Control			820,554	2,458,586	3,302	3,282,442
Health Unit			605,168			1,100,763
Human Services Authority			1,859,304	1,152,462	1,088	3,012,854
Senior Services			358,231	1,511,006	1,483	1,872,339
Consolidated Jefferson Recreation and Community Center and Playground District			531,072	1,008,248	1,231	1,540,551
Alario Center	935		7,529,261	20,035,023	24,520	27,587,739
Playground District #16			524,538			524,538
West Jefferson Park and Community Center and Playground District			160,882	279,805	254	440,941
Lafreniere Park Recreation District			140,950			273,044
LeSalle Park			521,412	132,084		720,806
Culture and Parks			221,739	198,394		420,133
Economic Incentive			2,482,378	2,305,988	2,660	4,791,024
Terrytown Redevelopment			482,646			482,646
Metalite CBD District			68,191	1,008,148	1,231	1,078,070
			1,065,575	500	158,243	1,223,818
			337,005		62,107	399,113
<b>TOTAL SPECIAL REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$ 66,325,960</b>	<b>\$ 99,687,708</b>	<b>\$ 4,195,823</b>	<b>\$ 1,346,272</b>
						<b>\$ 183,295,090</b>

(CONTINUED)

JEFFERSON PARISH, LOUISIANA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

December 31, 2010

FUND	ASSETS							TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	AD VALOREM TAX	ACCOUNTS RECEIVABLES	INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 442	\$ 3,481,020	\$ 5,449,666	\$	\$	\$ 8,397,854	\$	\$ 17,328,662
Hotel Occupancy Tax Bonds			436,574			127,639		564,413
Drainage Sales Tax Revenue Bonds	2,743	2,346,216	870,983					3,217,099
Public Improvement Revenue Bonds	1	2,769,218	77,035			179,465		3,016,461
Certificates of Indebtedness			727,583					727,584
General Obligation Bonds	78,036		93,442			1,772		95,214
Loan Programs			16,504,190					16,582,226
<b>TOTAL DEBT SERVICE</b>	<b>\$ 81,222</b>	<b>\$ 8,586,454</b>	<b>\$ 24,169,273</b>	<b>\$</b>	<b>\$</b>	<b>\$ 8,706,730</b>	<b>\$</b>	<b>\$ 41,553,679</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex	\$ 655	\$ 245,979	\$ 2,664,471	\$	\$	\$ 12,604	\$	\$ 2,664,471
General Government Misc Capital Improvements		695,634	7,816,424			1,161,931		8,077,862
Fire Capital Improvements			346,600					346,600
Prison Expansion			13,773,983					13,773,983
Public Safety Misc Capital Improvements			29,940,748					29,940,748
Sewer Capital Improvements			11,655,693					11,655,693
Environmental & Landfill Improvements			21,747,939			64		21,747,939
Playground & Library Improvements	325	6,256,248	2,016,895			1,362,902		3,383,072
Lealala Park	13,275		3,469,489					3,469,489
Culture & Recreation Misc Capital Improvements								
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 14,455</b>	<b>\$ 7,157,862</b>	<b>\$ 120,066,674</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,537,501</b>	<b>\$</b>	<b>\$ 129,776,492</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 289,364</b>	<b>\$ 15,744,316</b>	<b>\$ 211,151,907</b>	<b>\$ 99,987,706</b>	<b>\$ 4,195,823</b>	<b>\$ 21,890,883</b>	<b>\$ 1,946,272</b>	<b>\$ 354,605,261</b>

(CONTINUED)

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

December 31, 2010

FUND	LIABILITIES AND FUND BALANCES											TOTAL FUND BALANCE	TOTAL	
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNEARNED REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			UNRESERVED DESIGNATED	UNRESERVED UNDESIGNATED				
						ADVANCES	RESERVED DEBT SERVICE	DESIGNATED						
<b>SPECIAL REVENUE:</b>														
Ambulance District #2	\$	\$	\$	\$ 324,946	\$ 324,946	\$	\$	\$	\$ 54,143	\$	\$ 54,143	\$	\$ 379,089	
Juvenile Services	103,764			9,033,276	9,137,030				2,048,338		2,048,338		14,808,433	
Emergency Communications District	47,265			456,464	456,666				1,309,136		1,309,136		2,839,791	
Security Enhancement Districts	2,102												458,568	
24th Judicial District														
Court Commissioners	8,350				9,350				167,019		167,019		473,410	
Fire District #3				1,946,764	1,946,764				799,162		799,162		2,745,946	
Fire District #4				655,625	655,625				130,422		130,422		846,769	
Fire District #5				2,751,385	2,751,385				2,203,478		2,203,478		4,954,863	
Fire District #6				4,396,610	4,396,610				3,052,408		3,052,408		7,449,018	
Fire District #7				3,837,616	3,837,616				762,503		762,503		4,600,118	
Fire District #8				4,631,441	4,631,441				747,888		747,888		5,381,178	
Fire District #9	1,949			559,608	559,608				22,103		22,103		581,711	
Criminal Justice				3,284,034	3,284,034				116,850		116,850		3,639,683	
Streets Department	113,015				113,015				911,602		911,602		8,761,367	
Parkways Department	6,321				6,321				1,931		1,931		7,252	
Consolidated Road Lighting District	48,629			7,011,995	7,060,624				6,337,994		6,337,994		13,398,618	
Road Lighting District #7				162,632	162,632				703,277		703,277		865,909	
Consolidated Garbage District #1	1,728,482			6,865,207	8,593,689				2,999,764		2,999,764		12,005,190	
Landfill Division	5,471		145,645		151,316				51,267		51,267		203,933	
Consolidated Drainage District #2	191,900			15,000,307	15,191,807				8,765,021		8,765,021		26,253,458	
Transit Operations	3,712			6,208,397	6,212,109				12,996,931		12,996,931		19,209,040	
Transit - Elderly and Handicapped	1,850			3,104,213	3,106,063				1,783,209		1,783,209		4,889,272	
Animal Shelter	69,544			2,458,586	2,528,130				613,265		613,265		3,282,442	
Mosquito Control	308,057				308,057				786,072		786,072		1,100,763	
Health Unit	63,707			1,162,462	1,216,169				1,796,685		1,796,685		3,012,654	
Human Services Authority				1,511,006	1,511,006				244,187		244,187		1,772,339	
Senior Services				1,008,248	1,014,625				451,066		451,066		1,640,551	
Consolidated Jefferson Recreation and Community Center and Playground District	6,277			20,033,023	20,105,913				7,128,095		7,128,095		27,587,739	
Alertis Center	72,890				32,353				369,158		369,158		524,638	
Playground District #16	33,217			279,805	279,805				144,955		144,955		440,941	
West Jefferson Park and Community Center and Playground District	192				192				259,259		259,259		273,044	
LeFreniere Park Recreation District	13,268				27,961				522,923		522,923		720,806	
LeBelle Park	2,087				2,087				134,046		134,046		221,739	
Culture and Parks				2,305,986	2,305,986				2,485,038		2,485,038		4,791,024	
Economic Incentive				1,008,148	1,008,148				69,922		69,922		482,645	
Economic Development									1,223,618		1,223,618		1,078,070	
Terrytown Redevelopment									399,113		399,113		1,223,618	
Metairie CBD District													399,113	
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 2,830,629</b>	<b>\$ 13,628</b>	<b>\$ 145,645</b>	<b>\$ 89,987,704</b>	<b>\$ 102,977,907</b>	<b>\$</b>	<b>\$</b>	<b>\$ 12,640,377</b>	<b>\$ 67,474,806</b>	<b>\$</b>	<b>\$ 80,317,183</b>	<b>\$</b>	<b>183,295,090</b>	

(CONTINUED)

JEFFERSON PARISH, LOUISIANA

NON MAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET - CONTINUED

December 31, 2010

FUND	LIABILITIES AND FUND BALANCES											
	ACCOUNTS AND CONTRACTS PAYABLE		DUE TO OTHER FUNDS	UNEARNEED REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)				TOTAL FUND BALANCE	TOTAL	
	INTER-GOVERNMENTAL PAYABLE	RESERVED ADVANCES				RESERVED DEBT SERVICE	UNRESERVED DESIGNATED	UNRESERVED UNDESIGNATED				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>DEBT SERVICE:</b>												
Special Sales Tax Revenue Bonds												
Hotel Occupancy Tax Bonds												
Drainage Sales Tax Revenue Bonds												
Public Improvement Revenue Bonds												
Certificates of Indebtedness												
General Obligation Bonds												
Loan Programs												
<b>TOTAL DEBT SERVICE</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS:</b>												
Courthouse Complex												
General Government Misc Capital Improvements												
Fire Capital Improvements												
Prison Expansion												
Public Safety Misc Capital Improvements												
Sewer Capital Improvements												
Environmental & Landfill Improvements												
Playground & Library Improvements												
Lassalle Park												
Culture & Recreation Misc Capital Improvements												
<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	REVENUES								TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	TOTAL	
<b>SPECIAL REVENUE:</b>									
Ambulance District #2	\$ 318,998	\$	\$	\$	\$	\$ 587	\$	\$	320,673
Juvenile Services	8,844,597		181,247	77,135	51,286	25,667	1,665		9,181,507
Emergency Communications District				9,896,193		2,345	263		9,898,801
Security Enhancement Districts	421,751					506			422,257
24th Judicial District									
Court Commissioners					1,160,792			29,479	1,191,502
Fire District #3	1,901,251		177,385	334,980		4,050			2,417,666
Fire District #4	630,765		13,796			1,272			645,813
Fire District #5	2,674,438		130,715			8,621			2,813,774
Fire District #6	2,931,470		118,930			12,902		1,007	3,064,309
Fire District #7	2,737,949		104,448	267,324		4,846		905	3,135,470
Fire District #8	4,423,139		246,468			6,971			4,676,568
Fire District #9	551,224		8,918			860			561,002
Criminal Justice	3,205,331		70,000			1,340		600	3,277,071
Streets Department	28,581,723	398,603	1,119,923			5,155		76,323	30,191,727
Parkeys Department		1,365	196,188			53		46,067	203,693
Consolidated Road Lighting District	6,844,512		258,309			24,201		18,327	7,145,349
Road Lighting District #7	160,225		1,315			2,011			163,551
Consolidated Garbage District #1	6,701,769		895,055			19,232		15,304	26,250,165
Landfill Division	30,683,637		952,034			280		104,918	1,138,064
Consolidated Drainage District #2	6,044,780		665,001			33,621		133,417	31,812,709
Transit Operations	3,022,326		46,259			34,871		23,855	9,897,106
Transit - Elderly and Handicapped	3,190,792		193,082			5,573			3,269,931
Animal Shelter			292,074			5,393		41,844	3,783,039
Mosquito Control	729,156		43,143			1,535		45,310	4,097,391
Health Unit	1,088,714		65,472			6,037			823,648
Human Services Authority	982,453					2,388			1,166,574
Senior Services						2,697			985,150
Consolidated Jefferson Recreation and Community Center and Playground District	19,541,928		613,577			60,140		17,354	20,787,876
Alario Center			414,050			1,735		176,569	1,051,147
Playground District #16	276,747					764			276,511
West Jefferson Park and Community Center and Playground District									982,709
LaFreniere Park Recreation District	400,000			982,346		383		48,251	1,812,274
LaSalle Park	2,222,676			1,752,835		1,188		908	623,074
Culture and Parks				122,018		148			2,229,531
Economic Incentive						6,653			2,274
Economic Development	982,453					2,274			982,968
Terrytown Redevelopment	385,466					513			397,969
Metairie CBD District	207,656					2,403			208,350
<b>TOTAL SPECIAL REVENUE</b>	\$ 140,728,106	\$ 399,988	\$ 6,731,377	\$ 41,593,459	\$ 1,252,613	\$ 271,120	\$ 762,126	\$	\$ 181,738,989

(CONTINUED)

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

FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	REVENUES							TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	
<b>DEBT SERVICE:</b>								
Special Sales Tax Revenue Bonds	\$ 33,053,851	\$	\$	\$	\$	\$ 65,154	\$ 943,954	\$ 34,062,959
Hotel Occupancy Tax Bonds	453,730					2,051		455,781
Drainage Sales Tax Revenue Bonds	4,500,000					14,783		4,514,783
Public Improvement Revenue Bonds	747,503		739,443			6,425	951,718	2,444,789
Louisiana Public Facilities Authority Bonds	1,094,858					2,394	118,848	121,242
General Obligation Bonds	4,689,000					1,304		1,096,152
Loan Programs						47,857	23,499	4,760,356
<b>TOTAL DEBT SERVICE</b>	<b>\$ 44,538,942</b>	<b>\$</b>	<b>\$ 739,443</b>	<b>\$</b>	<b>\$</b>	<b>\$ 139,978</b>	<b>\$ 2,038,019</b>	<b>\$ 47,595,082</b>
<b>CAPITAL PROJECTS:</b>								
Courthouse Complex	\$	\$	\$ 1,612,749	\$	\$	\$ 5,868	\$ 3,228	\$ 1,621,845
General Government Misc Capital Improvements						18,826	8,206,816	8,225,641
Fire Capital Improvements	1,791,104		2,117,432			76,651	106,428	4,091,615
Prison Expansion						940		940
Public Safety Misc Capital Improvements			37,069			48,567		85,636
Sewer Capital Improvements	3,532,783		745,437			84,646		4,362,866
Environmental & Landfill Improvements			30,504			31,651	7,080	69,245
Playground & Library Improvements	2,331		5,796,393			70,394	568,501	6,437,609
Lasalle Park			5,720,269			7,152		5,727,411
Culture & Recreation Misc Capital Improvements			1,249,473			8,438		1,257,911
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 5,325,218</b>	<b>\$</b>	<b>\$ 17,309,316</b>	<b>\$</b>	<b>\$</b>	<b>\$ 354,122</b>	<b>\$ 8,892,063</b>	<b>\$ 31,881,719</b>
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	<b>\$ 190,532,966</b>	<b>\$ 399,988</b>	<b>\$ 24,780,136</b>	<b>\$ 41,533,459</b>	<b>\$ 1,232,813</b>	<b>\$ 768,220</b>	<b>\$ 11,712,208</b>	<b>\$ 271,176,790</b>

JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	EXPENDITURES										TOTAL	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE INTEREST AND OTHER CHARGES	CAPITAL OUTLAY					
<b>SPECIAL REVENUE:</b>													
Ambulance District #2	\$ 289,726	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 30,847
Juvenile Services	8,932,249												249,258
Emergency Communications District	6,989,843							18,100					2,869,658
Security Enhancement Districts	422,257												
24th Judicial District													
Court Commissioners	1,188,702												2,800
Fire District #3	2,214,647												203,019
Fire District #4	676,339												(30,526)
Fire District #5	3,124,987												(311,213)
Fire District #6	4,453,452												(1,389,143)
Fire District #7	2,782,488												352,962
Fire District #8	5,080,408												(413,641)
Fire District #9	668,169												(107,167)
Criminal Justice	139,726												3,137,345
Streets Department		21,455,089											8,736,838
Parishways Department		6,678,525											6,691,780
Consolidated Road Lighting District		5,591,989						13,255					(6,488,067)
Road Lighting District #7		81,621											1,553,360
Consolidated Garbage District #1		21,480,691											71,930
Landfill Division		5,711,661											4,769,474
Consolidated Drainage District #2		30,016,501						2,279					(4,575,876)
Transit Operations			12,008,880							518			1,796,208
Transit - Elderly and Handicapped			3,238,208										(2,123,282)
Animal Shelter				2,924,861									858,178
Mosquito Control				4,005,236									92,195
Health Unit				879,866									(56,220)
Human Services Authority				1,208,066									(41,482)
Senior Services				920,481									13,173
Consolidated Jefferson Recreation and Community Center and Playground District					18,411,164								2,097,234
Alario Center					1,316,300								(265,153)
Playground District #16					277,317								(806)
West Jefferson Park and Community Center and Playground District					202,849								759,860
Lafrenere Park Recreation District					1,620,918								169,254
LaSalle Park					506,722								4,202
Culture and Parks					24,038								2,205,493
Economic Incentive													(822,479)
Economic Development													55,201
Terrytown Redevelopment													387,668
Metairie CBD District													208,350
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 35,872,994</b>	<b>\$ 91,025,077</b>	<b>\$ 15,248,088</b>	<b>\$ 9,938,510</b>	<b>\$ 22,359,308</b>	<b>\$ 1,752,518</b>	<b>\$ 380,378</b>	<b>\$ 177,677,973</b>	<b>\$ 14,061,116</b>				

(CONTINUED)

JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	EXPENDITURES										EXCESS/DEFICIENCY OF REVENUES OVER/UNDER EXPENDITURES																																																																																																																																																																										
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN AND REDEVELOPMENT AND HOUSING	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL																																																																																																																																																																											
<b>DEBT SERVICE:</b>																																																																																																																																																																																					
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$ 20,651,553	\$ 18,135,288	\$	\$	\$ 38,786,841	(4,723,862)																																																																																																																																																																									
Hotel Occupancy Tax Bonds							265,000	141,730			406,730	49,051																																																																																																																																																																									
Drainage Sales Tax Revenue Bonds							4,240,000	438,032			4,678,032	(63,239)																																																																																																																																																																									
Public Improvement Revenue Bonds							978,000	1,111,403			2,089,403	358,386																																																																																																																																																																									
Louisiana Public Facilities Authority Bonds							1,050,000	133,507			1,183,507	(1,072,265)																																																																																																																																																																									
General Obligation Bonds							710,000	555,946			1,265,946	(169,784)																																																																																																																																																																									
Loan Programs							2,678,000	4,791,346			7,470,346	(2,709,990)	<b>TOTAL DEBT SERVICE</b>	\$	\$	\$	\$	\$	\$	\$ 30,580,553	\$ 25,307,292	\$ 0	\$ 55,887,805	\$ (8,331,723)	<b>CAPITAL PROJECTS:</b>													Courthouse Complex									\$ 792,220	\$ 792,220	\$ 829,625	General Government Misc Capital Improvements									8,458,939	8,458,939	(231,290)	Fire Capital Improvements									5,944,746	5,944,746	(1,863,131)	Prison Expansion									107,145	107,145	(106,205)	Public Safety Misc Capital Improvements									11,555,900	11,555,900	(11,469,264)	Sewer Capital Improvements									11,458,153	11,458,153	(7,095,287)	Environmental & Landfill Improvements									554,267	554,267	(485,022)	Playground & Library Improvements									10,553,215	10,553,215	(4,115,606)	Leslie Park									13,127,183	13,127,183	(7,399,782)	Culture & Recreation Misc Capital Improvements									760,473	760,473	497,438	<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$ 63,310,251	\$ 63,310,251	\$ (31,428,532)	<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 36,972,994	\$ 91,026,077	\$ 15,248,086	\$ 9,938,510	\$ 22,359,308	\$ 1,762,518	\$ 30,580,553	\$ 25,307,292	\$ 63,890,629	\$ 286,876,929	\$ (25,699,139)
<b>TOTAL DEBT SERVICE</b>	\$	\$	\$	\$	\$	\$	\$ 30,580,553	\$ 25,307,292	\$ 0	\$ 55,887,805	\$ (8,331,723)																																																																																																																																																																										
<b>CAPITAL PROJECTS:</b>																																																																																																																																																																																					
Courthouse Complex									\$ 792,220	\$ 792,220	\$ 829,625																																																																																																																																																																										
General Government Misc Capital Improvements									8,458,939	8,458,939	(231,290)																																																																																																																																																																										
Fire Capital Improvements									5,944,746	5,944,746	(1,863,131)																																																																																																																																																																										
Prison Expansion									107,145	107,145	(106,205)																																																																																																																																																																										
Public Safety Misc Capital Improvements									11,555,900	11,555,900	(11,469,264)																																																																																																																																																																										
Sewer Capital Improvements									11,458,153	11,458,153	(7,095,287)																																																																																																																																																																										
Environmental & Landfill Improvements									554,267	554,267	(485,022)																																																																																																																																																																										
Playground & Library Improvements									10,553,215	10,553,215	(4,115,606)																																																																																																																																																																										
Leslie Park									13,127,183	13,127,183	(7,399,782)																																																																																																																																																																										
Culture & Recreation Misc Capital Improvements									760,473	760,473	497,438																																																																																																																																																																										
<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$ 63,310,251	\$ 63,310,251	\$ (31,428,532)																																																																																																																																																																										
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$ 36,972,994	\$ 91,026,077	\$ 15,248,086	\$ 9,938,510	\$ 22,359,308	\$ 1,762,518	\$ 30,580,553	\$ 25,307,292	\$ 63,890,629	\$ 286,876,929	\$ (25,699,139)																																																																																																																																																																										



JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2010

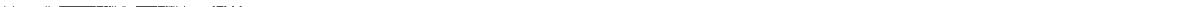
FUND	OTHER FINANCING SOURCES (USES)						FUND BALANCE		
	ISSUANCE OF LONG TERM DEBT	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT FOR CURRENT REFUNDING OF DEBT	PAYMENT TO REFUND BOND ESCROW AGENT	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
<b>SPECIAL REVENUE:</b>									
Ambulance District #2							\$ 30,847	\$ 23,296	\$ 54,143
Juvenile Services							13,261	5,698,142	5,671,403
Emergency Communications District				(235,997)			(820,969)	3,613,095	2,792,826
Security Enhancement Districts				(3,710,427)					
24th Judicial District									
Court Commissioners									
Fire District #3				(35,000)			2,800	462,250	465,050
Fire District #4							168,019	631,143	799,162
Fire District #5							(30,526)	221,770	191,244
Fire District #6							(311,213)	2,514,691	2,203,478
Fire District #7							(1,389,143)	4,441,551	3,052,408
Fire District #8			120,000	(208,000)			264,982	497,521	762,503
Fire District #9							(419,841)	1,161,729	747,888
Criminal Justice							(107,167)	129,270	22,103
Streets Department				(3,035,000)			101,345	254,314	355,659
Parkways Department			452,330	(6,667,213)			6,488,850	6,116,627	8,638,382
Consolidated Road Lighting District			6,483,350	(4,500)			773	1,158	1,931
Road Lighting District #7				(1,800,000)			(246,640)	6,584,634	6,337,994
Consolidated Garbage District #1							71,930	631,347	703,277
Landfill Division			4,532,404	(4,983,551)			(214,077)	3,625,607	3,411,530
Consolidated Drainage District #2				(3,171)			(43,472)	96,089	52,617
Transit Operations			5,281,724				1,793,037	9,268,614	11,061,651
Transit - Elderly and Handicapped			916,815				3,158,432	9,838,499	12,996,931
Animal Shelter				(900,000)			948,538	834,671	1,783,209
Mosquito Control							(41,822)	796,134	754,312
Health Unit							92,155	700,551	792,706
Human Services Authority							(56,220)	1,852,905	1,796,685
Senior Services							(41,492)	402,925	361,333
Consolidated Jefferson Recreation and Community Center and Playground District							13,173	512,853	526,026
Alario Center			157,176				3,254,410	5,227,416	7,481,828
Playground District #16			45,000				(220,153)	712,338	492,185
West Jefferson Park and Community Center and Playground District							(806)	161,942	161,138
Lafreniere Park Recreation District			4,802	(724,019)			35,941	237,011	272,952
LeSalle Park				(14,200)			158,856	532,989	692,645
Culture and Parks			219,304	(1,628,559)			4,202	219,450	219,652
Economic Incentive			253,500				796,238	1,688,800	2,485,038
Economic Development			160,000	(253,500)			(568,976)	1,051,624	482,645
Terrytown Redevelopment							(38,296)	108,221	69,922
Metairie CBD District							397,869	825,949	1,223,818
<b>TOTAL SPECIAL REVENUE</b>			<b>18,636,415</b>	<b>(24,204,137)</b>			<b>208,350</b>	<b>190,763</b>	<b>398,113</b>
							<b>9,483,394</b>	<b>71,823,789</b>	<b>80,317,183</b>

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

FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	OTHER FINANCING SOURCES (USES)										FUND BALANCE	
	ISSUANCE OF LONG TERM DEBT	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT FOR CURRENT REFUNDING OF DEBT	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	\$	\$	45,694	(45,694)	\$	\$	\$	(4,723,882)	22,052,564	17,328,682		
Hotel Occupancy Tax Bonds								49,051	615,382	564,413		
Drainage Sales Tax Revenue Bonds								(63,239)	3,280,338	3,217,099		
Public Improvement Revenue Bonds			679,019	(604,802)			174,217	532,603	2,485,858	3,018,461		
Louisiana Public Facilities Authority Bonds			738,670	(2,268)			736,402	(335,853)	1,053,447	727,584		
General Obligation Bonds								(169,784)	284,998	95,214		
Loan Programs			2,498,745				2,498,745	(211,245)	16,783,471	16,562,226		
<b>TOTAL DEBT SERVICE</b>	\$	\$	3,982,128	(582,764)	\$	\$	3,409,364	(4,822,359)	46,456,038	41,633,679		
<b>CAPITAL PROJECTS:</b>												
Courthouse Complex			282,691	(2,880)			289,811	1,119,435	1,024,934	2,144,370		
General Government Misc Capital Improvements			1,596,930	(1,300,082)			256,848	25,550	6,792,981	6,818,631		
Fire Capital Improvements			2,725,269	(558,670)			2,166,599	313,468	25,990,149	26,303,617		
Prison Expansion			8,571				8,571	(97,634)	344,234	246,600		
Public Safety Misc Capital Improvements			2,086,357	(821,439)			1,464,918	(10,004,346)	22,171,902	12,167,556		
Sewer Capital Improvements			296,989				296,989	(6,798,298)	35,849,680	29,051,382		
Environmental & Landfill Improvements			100,000				100,000	(385,022)	11,444,483	11,059,461		
Playground & Library Improvements			3,639,474	(314,577)			3,324,897	(780,709)	27,441,670	26,660,961		
Lasalle Park	6,500,000		1,509,177				6,009,177	608,385	676,339	1,185,794		
Culture & Recreation Misc Capital Improvements			763,622				763,622	1,281,050	2,141,582	3,402,642		
<b>TOTAL CAPITAL PROJECTS</b>	\$	\$	12,978,080	(2,787,648)	\$	\$	16,691,432	(14,747,100)	133,777,954	119,000,854		
<b>TOTAL NON MAJOR GOVERNMENTAL FUNDS</b>	\$	\$	35,577,623	(27,584,549)	\$	\$	14,523,074	(11,176,065)	252,057,781	240,881,716		



**JEFFERSON PARISH, LOUISIANA**

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

Year Ended December 31, 2010

AMBULANCE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 308,000	\$ 322,200	\$ 319,986	\$ (2,214)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,400	1,200	587	(613)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>310,400</b>	<b>323,400</b>	<b>320,573</b>	<b>(2,827)</b>
Expenditures				
Current	289,782	289,782	289,726	56
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>289,782</b>	<b>289,782</b>	<b>289,726</b>	<b>56</b>
Excess (deficiency) of revenues over (under) expenditures	20,618	33,618	30,847	(2,771)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long term debt	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>20,618</b>	<b>33,618</b>	<b>30,847</b>	<b>(2,771)</b>
Fund balance				
Beginning of year	23,296	23,296	23,296	0
<b>END OF YEAR</b>	<b>\$ 43,914</b>	<b>\$ 56,914</b>	<b>\$ 54,143</b>	<b>\$ (2,771)</b>

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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, 2010

**JUVENILE SERVICES**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 8,625,000	\$ 8,857,037	\$ 8,844,597	\$ (12,440)
Licenses and permits	0	0	0	0
Intergovernmental	67,000	196,063	181,247	(14,816)
Charges for services	217,000	127,000	77,135	(49,865)
Fines and forfeitures	65,000	65,000	51,296	(13,704)
Interest income	102,000	34,000	25,667	(8,333)
Miscellaneous	1,000	1,000	1,565	565
<b>TOTAL REVENUES</b>	<b>9,077,000</b>	<b>9,280,100</b>	<b>9,181,507</b>	<b>(98,593)</b>
<b>Expenditures</b>				
Current	10,002,015	9,927,815	8,988,620	939,195
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>10,002,015</b>	<b>9,927,815</b>	<b>8,988,620</b>	<b>939,195</b>
Excess (deficiency) of revenues over (under) expenditures	(925,015)	(647,715)	192,887	840,602
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(265,000)	(275,000)	(235,997)	39,003
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(265,000)</b>	<b>(275,000)</b>	<b>(235,997)</b>	<b>39,003</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,190,015)</b>	<b>(922,715)</b>	<b>(43,110)</b>	<b>879,605</b>
<b>Fund balance</b>				
Beginning of year	5,778,683	5,778,683	5,778,683	0
<b>END OF YEAR</b>	<b>\$ 4,588,668</b>	<b>\$ 4,855,968</b>	<b>\$ 5,735,573</b>	<b>\$ 879,605</b>

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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, 2010

EMERGENCY COMMUNICATIONS DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	9,992,000	10,145,000	9,896,193	(248,807)
Fines and forfeitures	0	0	0	0
Interest income	16,000	16,000	2,345	(13,655)
Miscellaneous	0	0	263	263
<b>TOTAL REVENUES</b>	<b>10,008,000</b>	<b>10,161,000</b>	<b>9,898,801</b>	<b>(262,199)</b>
<b>Expenditures</b>				
Current	7,620,580	7,542,884	7,016,541	526,343
Capital outlay	0	19,100	19,100	0
<b>TOTAL EXPENDITURES</b>	<b>7,620,580</b>	<b>7,561,984</b>	<b>7,035,641</b>	<b>526,343</b>
Excess (deficiency) of revenues over (under) expenditures	2,387,420	2,599,016	2,863,160	264,144
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(3,263,427)	(3,710,427)	(3,710,427)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,263,427)</b>	<b>(3,710,427)</b>	<b>(3,710,427)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(876,007)</b>	<b>(1,111,411)</b>	<b>(847,267)</b>	<b>264,144</b>
<b>Fund balance</b>				
Beginning of year	3,635,695	3,635,695	3,635,695	0
<b>END OF YEAR</b>	<b>\$ 2,759,688</b>	<b>\$ 2,524,284</b>	<b>\$ 2,788,428</b>	<b>\$ 264,144</b>

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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, 2010

	SECURITY ENHANCEMENT DISTRICTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 418,934	\$ 419,294	\$ 421,751	\$ 2,457
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,350	1,040	506	(534)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>420,284</b>	<b>420,334</b>	<b>422,257</b>	<b>1,923</b>
<b>Expenditures</b>				
Current	420,334	420,334	422,257	(1,923)
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>420,334</b>	<b>420,334</b>	<b>422,257</b>	<b>(1,923)</b>
Excess (deficiency) of revenues over (under) expenditures	(50)	0	0	0
<i>Other financing sources (uses)</i>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(50)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance</b>				
Beginning of year	0	0	0	0
<b>END OF YEAR</b>	<b>\$ (50)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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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, 2010

24TH JUDICIAL DISTRICT COURT COMMISSIONERS

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
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	1,089,000	1,099,800	1,160,792	60,992
Interest income	4,000	1,300	1,231	(69)
Miscellaneous	60,500	40,200	29,479	(10,721)
<b>TOTAL REVENUES</b>	<b>1,153,500</b>	<b>1,141,300</b>	<b>1,191,502</b>	<b>50,202</b>
<b>Expenditures</b>				
Current	1,225,457	1,243,844	1,181,100	62,744
Capital outlay	15,000	35	0	35
<b>TOTAL EXPENDITURES</b>	<b>1,240,457</b>	<b>1,243,879</b>	<b>1,181,100</b>	<b>62,779</b>
Excess (deficiency) of revenues over (under) expenditures	(86,957)	(102,579)	10,402	112,981
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(86,957)</b>	<b>(102,579)</b>	<b>10,402</b>	<b>112,981</b>
<b>Fund balance</b>				
Beginning of year	532,002	532,002	532,002	0
<b>END OF YEAR</b>	<b>\$ 445,045</b>	<b>\$ 429,423</b>	<b>\$ 542,404</b>	<b>\$ 112,981</b>

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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, 2010**

**FIRE DISTRICT #3**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,891,000	\$ 1,919,936	\$ 1,901,251	\$ (18,685)
Licenses and permits	0	0	0	0
Intergovernmental	174,800	177,386	177,385	(1)
Charges for services	336,489	338,889	334,980	(3,909)
Fines and forfeitures	0	0	0	0
Interest income	11,600	5,700	4,050	(1,650)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,413,889</b>	<b>2,441,911</b>	<b>2,417,666</b>	<b>(24,245)</b>
<b>Expenditures</b>				
Current	2,213,730	2,216,752	2,214,647	2,105
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,213,730</b>	<b>2,216,752</b>	<b>2,214,647</b>	<b>2,105</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>200,159</b>	<b>225,159</b>	<b>203,019</b>	<b>(22,140)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(35,000)	(35,000)	(35,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>165,159</b>	<b>190,159</b>	<b>168,019</b>	<b>(22,140)</b>
<b>Fund balance</b>				
Beginning of year	631,142	631,142	631,142	0
<b>END OF YEAR</b>	<b>\$ 796,301</b>	<b>\$ 821,301</b>	<b>\$ 799,161</b>	<b>\$ (22,140)</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, 2010

FIRE DISTRICT #4

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 540,000	\$ 628,000	\$ 630,755	\$ 2,755
Licenses and permits	0	0	0	0
Intergovernmental	13,500	13,786	13,786	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	4,100	2,100	1,272	(828)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>557,600</b>	<b>643,886</b>	<b>645,813</b>	<b>1,927</b>
<b>Expenditures</b>				
Current	676,138	676,424	676,339	85
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>676,138</b>	<b>676,424</b>	<b>676,339</b>	<b>85</b>
Excess (deficiency) of revenues over (under) expenditures	(118,538)	(32,538)	(30,526)	2,012
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(118,538)</b>	<b>(32,538)</b>	<b>(30,526)</b>	<b>2,012</b>
<b>Fund balance</b>				
Beginning of year	221,771	221,771	221,771	0
<b>END OF YEAR</b>	<b>\$ 103,233</b>	<b>\$ 189,233</b>	<b>\$ 191,245</b>	<b>\$ 2,012</b>

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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, 2010

**FIRE DISTRICT #5**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,624,000	\$ 2,676,999	\$ 2,674,438	\$ (2,561)
Licenses and permits	0	0	0	0
Intergovernmental	129,200	130,715	130,715	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	31,000	11,554	8,621	(2,933)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,784,200</b>	<b>2,819,268</b>	<b>2,813,774</b>	<b>(5,494)</b>
<b>Expenditures</b>				
Current	2,248,808	3,125,876	3,124,987	889
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,248,808</b>	<b>3,125,876</b>	<b>3,124,987</b>	<b>889</b>
Excess (deficiency) of revenues over (under) expenditures	535,392	(306,608)	(311,213)	(4,605)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>535,392</b>	<b>(306,608)</b>	<b>(311,213)</b>	<b>(4,605)</b>
<b>Fund balance</b>				
Beginning of year	2,514,691	2,514,691	2,514,691	0
<b>END OF YEAR</b>	<b>\$ 3,050,083</b>	<b>\$ 2,208,083</b>	<b>\$ 2,203,478</b>	<b>\$ (4,605)</b>

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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, 2010**

**FIRE DISTRICT #6**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,861,000	\$ 2,938,993	\$ 2,931,470	\$ (7,523)
Licenses and permits	0	0	0	0
Intergovernmental	117,300	118,930	118,930	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	41,000	11,999	12,902	903
Miscellaneous	0	1,008	1,007	(1)
<b>TOTAL REVENUES</b>	<b>3,019,300</b>	<b>3,070,930</b>	<b>3,064,309</b>	<b>(6,621)</b>
<b>Expenditures</b>				
Current	3,034,702	4,456,687	4,453,452	3,235
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,034,702</b>	<b>4,456,687</b>	<b>4,453,452</b>	<b>3,235</b>
Excess (deficiency) of revenues over (under) expenditures	(15,402)	(1,385,757)	(1,389,143)	(3,386)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(15,402)</b>	<b>(1,385,757)</b>	<b>(1,389,143)</b>	<b>(3,386)</b>
<b>Fund balance</b>				
Beginning of year	4,441,550	4,441,550	4,441,550	0
<b>END OF YEAR</b>	<b>\$ 4,426,148</b>	<b>\$ 3,055,793</b>	<b>\$ 3,052,407</b>	<b>\$ (3,386)</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, 2010**

**FIRE DISTRICT #7**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 2,667,000	\$ 2,753,226	\$ 2,737,949	\$ (15,277)
Licenses and permits	0	0	0	0
Intergovernmental	103,600	104,447	104,446	(1)
Charges for services	276,854	286,854	287,324	470
Fines and forfeitures	0	0	0	0
Interest income	11,000	7,500	4,846	(2,654)
Miscellaneous	0	0	905	905
<b>TOTAL REVENUES</b>	<b>3,058,454</b>	<b>3,152,027</b>	<b>3,135,470</b>	<b>(16,557)</b>
<b>Expenditures</b>				
Current	2,649,962	2,788,319	2,782,488	5,831
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,649,962</b>	<b>2,788,319</b>	<b>2,782,488</b>	<b>5,831</b>
Excess (deficiency) of revenues over (under) expenditures	408,492	363,708	352,982	(10,726)
<b>Other financing sources (uses)</b>				
Transfers in	0	120,000	120,000	0
Transfers out	(208,000)	(208,000)	(208,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(208,000)</b>	<b>(88,000)</b>	<b>(88,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>200,492</b>	<b>275,708</b>	<b>264,982</b>	<b>(10,726)</b>
<b>Fund balance</b>				
Beginning of year	497,521	497,521	497,521	0
<b>END OF YEAR</b>	<b>\$ 698,013</b>	<b>\$ 773,229</b>	<b>\$ 762,503</b>	<b>\$ (10,726)</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, 2010

FIRE DISTRICT #8

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 4,161,000	\$ 4,426,500	\$ 4,423,139	\$ (3,361)
Licenses and permits	0	0	0	0
Intergovernmental	244,400	246,459	246,458	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	22,000	9,500	6,971	(2,529)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,427,400</b>	<b>4,682,459</b>	<b>4,676,568</b>	<b>(5,891)</b>
<b>Expenditures</b>				
Current	4,126,975	5,090,041	5,088,560	1,481
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,126,975</b>	<b>5,090,041</b>	<b>5,088,560</b>	<b>1,481</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>300,425</b>	<b>(407,582)</b>	<b>(411,992)</b>	<b>(4,410)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>300,425</b>	<b>(407,582)</b>	<b>(411,992)</b>	<b>(4,410)</b>
<b>Fund balance</b>				
Beginning of year	1,161,729	1,161,729	1,161,729	0
<b>END OF YEAR</b>	<b>\$ 1,462,154</b>	<b>\$ 754,147</b>	<b>\$ 749,737</b>	<b>\$ (4,410)</b>

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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, 2010**

**FIRE DISTRICT #9**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 537,000	\$ 556,000	\$ 551,224	\$ (4,776)
Licenses and permits	0	0	0	0
Intergovernmental	8,700	8,919	8,918	(1)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,200	1,200	860	(340)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>547,900</b>	<b>566,119</b>	<b>561,002</b>	<b>(5,117)</b>
<b>Expenditures</b>				
Current	443,557	668,355	668,169	186
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>443,557</b>	<b>668,355</b>	<b>668,169</b>	<b>186</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>104,343</b>	<b>(102,236)</b>	<b>(107,167)</b>	<b>(4,931)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>104,343</b>	<b>(102,236)</b>	<b>(107,167)</b>	<b>(4,931)</b>
<b>Fund balance</b>				
Beginning of year	129,270	129,270	129,270	0
<b>END OF YEAR</b>	<b>\$ 233,613</b>	<b>\$ 27,034</b>	<b>\$ 22,103</b>	<b>\$ (4,931)</b>

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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, 2010

CRIMINAL JUSTICE

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,143,000	\$ 3,198,000	\$ 3,205,331	\$ 7,331
Licenses and permits	0	0	0	0
Intergovernmental	60,000	60,000	70,000	10,000
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	15,300	2,900	1,340	(1,560)
Miscellaneous	0	400	400	0
<b>TOTAL REVENUES</b>	<b>3,218,300</b>	<b>3,261,300</b>	<b>3,277,071</b>	<b>15,771</b>
Expenditures				
Current	148,289	148,289	139,726	8,563
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>148,289</b>	<b>148,289</b>	<b>139,726</b>	<b>8,563</b>
Excess (deficiency) of revenues over (under) expenditures	3,070,011	3,113,011	3,137,345	24,334
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(2,996,000)	(3,036,000)	(3,036,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,996,000)</b>	<b>(3,036,000)</b>	<b>(3,036,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>74,011</b>	<b>77,011</b>	<b>101,345</b>	<b>24,334</b>
Fund balance				
Beginning of year	254,314	254,314	254,314	0
<b>END OF YEAR</b>	<b>\$ 328,325</b>	<b>\$ 331,325</b>	<b>\$ 355,659</b>	<b>\$ 24,334</b>

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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, 2010

STREETS DEPARTMENT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 27,805,000	\$ 27,919,000	\$ 28,591,723	\$ 672,723
Licenses and permits	120,000	470,983	398,603	(72,380)
Intergovernmental	1,126,000	1,118,517	1,119,923	1,406
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	13,000	7,308	5,155	(2,153)
Miscellaneous	10,000	45,692	76,323	30,631
<b>TOTAL REVENUES</b>	<b>29,074,000</b>	<b>29,561,500</b>	<b>30,191,727</b>	<b>630,227</b>
Expenditures				
Current	21,422,748	22,695,900	21,452,437	1,243,463
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>21,422,748</b>	<b>22,695,900</b>	<b>21,452,437</b>	<b>1,243,463</b>
Excess (deficiency) of revenues over (under) expenditures	7,651,252	6,865,600	8,739,290	1,873,690
Other financing sources (uses)				
Transfers in	0	452,330	452,330	0
Transfers out	(7,642,676)	(7,521,746)	(6,667,213)	854,533
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,642,676)</b>	<b>(7,069,416)</b>	<b>(6,214,883)</b>	<b>854,533</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>8,576</b>	<b>(203,816)</b>	<b>2,524,407</b>	<b>2,728,223</b>
Fund balance				
Beginning of year	6,031,259	6,031,259	6,031,259	0
<b>END OF YEAR</b>	<b>\$ 6,039,835</b>	<b>\$ 5,827,443</b>	<b>\$ 8,555,666</b>	<b>\$ 2,728,223</b>

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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, 2010

**PARKWAYS DEPARTMENT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	8,200	9,200	1,385	(7,815)
Intergovernmental	123,475	192,517	156,188	(36,329)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,000	1,000	53	(947)
Miscellaneous	10,000	10,000	46,067	36,067
<b>TOTAL REVENUES</b>	<b>143,675</b>	<b>212,717</b>	<b>203,693</b>	<b>(9,024)</b>
Expenditures				
Current	7,852,051	7,601,544	6,729,134	872,410
Capital outlay	0	53,255	13,255	40,000
<b>TOTAL EXPENDITURES</b>	<b>7,852,051</b>	<b>7,654,799</b>	<b>6,742,389</b>	<b>912,410</b>
Excess (deficiency) of revenues over (under) expenditures	(7,508,376)	(7,442,082)	(6,538,696)	903,386
Other financing sources (uses)				
Transfers in	7,517,676	7,396,746	6,493,360	(903,386)
Transfers out	0	(4,500)	(4,500)	0
issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>7,517,676</b>	<b>7,392,246</b>	<b>6,488,860</b>	<b>(903,386)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>9,300</b>	<b>(49,836)</b>	<b>(49,836)</b>	<b>0</b>
Fund balance				
Beginning of year	53,046	53,046	53,046	0
<b>END OF YEAR</b>	<b>\$ 62,346</b>	<b>\$ 3,210</b>	<b>\$ 3,210</b>	<b>\$ 0</b>

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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, 2010

CONSOLIDATED ROAD LIGHTING DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 6,727,000	\$ 6,832,000	\$ 6,844,512	\$ 12,512
Licenses and permits	0	0	0	0
Intergovernmental	234,500	258,325	258,309	(16)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	69,000	27,125	24,201	(2,924)
Miscellaneous	0	18,326	18,327	1
<b>TOTAL REVENUES</b>	<b>7,030,500</b>	<b>7,135,776</b>	<b>7,145,349</b>	<b>9,573</b>
Expenditures				
Current	6,328,745	6,393,274	5,636,061	757,213
Capital outlay	0	1,083	0	1,083
<b>TOTAL EXPENDITURES</b>	<b>6,328,745</b>	<b>6,394,357</b>	<b>5,636,061</b>	<b>758,296</b>
Excess (deficiency) of revenues over (under) expenditures	701,755	741,419	1,509,288	767,869
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(1,800,000)	(1,800,000)	(1,800,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,800,000)</b>	<b>(1,800,000)</b>	<b>(1,800,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,096,245)</b>	<b>(1,058,581)</b>	<b>(290,712)</b>	<b>767,869</b>
Fund balance				
Beginning of year	6,674,318	6,674,318	6,674,318	0
<b>END OF YEAR</b>	<b>\$ 5,576,073</b>	<b>\$ 5,615,737</b>	<b>\$ 6,383,606</b>	<b>\$ 767,869</b>

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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, 2010

ROAD LIGHTING DISTRICT #7

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 161,000	\$ 161,000	\$ 160,225	\$ (775)
Licenses and permits	0	0	0	0
Intergovernmental	1,300	1,315	1,315	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,100	5,085	2,011	(3,074)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>167,400</b>	<b>167,400</b>	<b>163,551</b>	<b>(3,849)</b>
Expenditures				
Current	105,840	105,840	91,621	14,219
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>105,840</b>	<b>105,840</b>	<b>91,621</b>	<b>14,219</b>
Excess (deficiency) of revenues over (under) expenditures	61,560	61,560	71,930	10,370
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>61,560</b>	<b>61,560</b>	<b>71,930</b>	<b>10,370</b>
Fund balance				
Beginning of year	631,347	631,347	631,347	0
<b>END OF YEAR</b>	<b>\$ 692,907</b>	<b>\$ 692,907</b>	<b>\$ 703,277</b>	<b>\$ 10,370</b>

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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, 2010**

**CONSOLIDATED GARBAGE DISTRICT #1**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 6,583,000	\$ 6,690,990	\$ 6,701,769	\$ 10,779
Licenses and permits	0	0	0	0
Intergovernmental	186,900	841,245	859,055	17,810
Charges for services	18,000,000	18,670,510	18,654,805	(15,705)
Fines and forfeitures	0	0	0	0
Interest income	48,000	20,064	19,232	(832)
Miscellaneous	2,000	11,367	15,304	3,937
<b>TOTAL REVENUES</b>	<b>24,819,900</b>	<b>26,234,176</b>	<b>26,250,165</b>	<b>15,989</b>
<b>Expenditures</b>				
Current	19,788,966	22,800,241	21,487,983	1,312,258
Capital outlay	22,000	22,000	0	22,000
<b>TOTAL EXPENDITURES</b>	<b>19,810,966</b>	<b>22,822,241</b>	<b>21,487,983</b>	<b>1,334,258</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,008,934</b>	<b>3,411,935</b>	<b>4,762,182</b>	<b>1,350,247</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(6,788,981)	(5,638,534)	(4,983,551)	654,983
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,788,981)</b>	<b>(5,638,534)</b>	<b>(4,983,551)</b>	<b>654,983</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,780,047)</b>	<b>(2,226,599)</b>	<b>(221,369)</b>	<b>2,005,230</b>
<b>Fund balance</b>				
Beginning of year	5,212,779	5,212,779	5,212,779	0
<b>END OF YEAR</b>	<b>\$ 3,432,732</b>	<b>\$ 2,986,180</b>	<b>\$ 4,991,410</b>	<b>\$ 2,005,230</b>

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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, 2010

LANDFILL DIVISION				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	900,000	1,050,000	1,032,888	(17,134)
Fines and forfeitures	0	0	0	0
Interest income	0	600	280	(320)
Miscellaneous	150,000	104,400	104,918	518
<b>TOTAL REVENUES</b>	<b>1,050,000</b>	<b>1,155,000</b>	<b>1,138,084</b>	<b>(16,936)</b>
<b>Expenditures</b>				
Current	6,332,981	6,375,151	5,743,616	631,535
Capital outlay	6,000	6,000	2,279	3,721
<b>TOTAL EXPENDITURES</b>	<b>6,338,981</b>	<b>6,381,151</b>	<b>5,745,895</b>	<b>635,256</b>
Excess (deficiency) of revenues over (under) expenditures	(5,288,981)	(5,226,151)	(4,607,831)	618,320
<b>Other financing sources (uses)</b>				
Transfers in	6,288,981	5,138,534	4,532,404	(606,130)
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,288,981</b>	<b>5,138,534</b>	<b>4,532,404</b>	<b>(606,130)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,000,000</b>	<b>(87,617)</b>	<b>(75,427)</b>	<b>12,190</b>
<b>Fund balance</b>				
Beginning of year	133,514	133,514	133,514	0
<b>END OF YEAR</b>	<b>\$ 1,133,514</b>	<b>\$ 45,897</b>	<b>\$ 58,087</b>	<b>\$ 12,190</b>

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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, 2010

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 30,243,000	\$ 30,432,714	\$ 30,693,637	\$ 260,923
Licenses and permits	0	0	0	0
Intergovernmental	780,555	948,025	# 952,034	6,009
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	100,000	38,000	33,621	(4,379)
Miscellaneous	74,000	97,000	133,417	36,417
<b>TOTAL REVENUES</b>	<b>31,197,555</b>	<b>31,513,739</b>	<b>31,812,709</b>	<b>298,970</b>
<b>Expenditures</b>				
Current	32,646,846	34,399,437	30,362,911	4,036,526
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>32,646,846</b>	<b>34,399,437</b>	<b>30,362,911</b>	<b>4,036,526</b>
Excess (deficiency) of revenues over (under) expenditures	(1,449,291)	(2,885,698)	1,449,798	4,335,496
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	(3,171)	(3,171)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(3,171)</b>	<b>(3,171)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,449,291)</b>	<b>(2,888,869)</b>	<b>1,446,627</b>	<b>4,335,496</b>
<b>Fund balance</b>				
Beginning of year	8,507,435	8,507,435	8,507,435	0
<b>END OF YEAR</b>	<b>\$ 7,058,144</b>	<b>\$ 5,618,566</b>	<b>\$ 9,954,062</b>	<b>\$ 4,335,496</b>

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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, 2010

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 5,804,000	\$ 6,035,900	\$ 6,044,780	\$ 8,880
Licenses and permits	0	0	0	0
Intergovernmental	411,876	627,706	665,001	37,295
Charges for services	2,769,000	3,076,000	3,118,559	42,559
Fines and forfeitures	0	0	0	0
Interest income	60,000	36,000	34,871	(1,129)
Miscellaneous	0	0	23,895	23,895
<b>TOTAL REVENUES</b>	<b>9,044,876</b>	<b>9,775,606</b>	<b>9,887,106</b>	<b>111,500</b>
Expenditures				
Current	11,166,551	13,508,296	12,272,401	1,235,895
Capital outlay	0	519	518	1
<b>TOTAL EXPENDITURES</b>	<b>11,166,551</b>	<b>13,508,815</b>	<b>12,272,919</b>	<b>1,235,896</b>
Excess (deficiency) of revenues over (under) expenditures	(2,121,675)	(3,733,209)	(2,385,813)	1,347,396
Other financing sources (uses)				
Transfers in	5,903,622	5,903,622	5,281,724	(621,898)
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,903,622</b>	<b>5,903,622</b>	<b>5,281,724</b>	<b>(621,898)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,781,947</b>	<b>2,170,413</b>	<b>2,895,911</b>	<b>725,498</b>
Fund balance				
Beginning of year	10,102,729	10,102,729	10,102,729	0
<b>END OF YEAR</b>	<b>\$ 13,884,676</b>	<b>\$ 12,273,142</b>	<b>\$ 12,998,640</b>	<b>\$ 725,498</b>

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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, 2010

TRANSIT - ELDERLY AND HANDICAPPED

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,912,000	\$ 3,019,000	\$ 3,022,326	\$ 3,326
Licenses and permits	0	0	0	0
Intergovernmental	0	46,259	46,259	0
Charges for services	180,000	190,000	195,773	5,773
Fines and forfeitures	0	0	0	0
Interest income	16,500	9,000	5,573	(3,427)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,108,500</b>	<b>3,264,259</b>	<b>3,269,931</b>	<b>5,672</b>
Expenditures				
Current	3,132,333	3,513,322	3,236,357	276,965
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,132,333</b>	<b>3,513,322</b>	<b>3,236,357</b>	<b>276,965</b>
Excess (deficiency) of revenues over (under) expenditures	(23,833)	(249,063)	33,574	282,637
Other financing sources (uses)				
Transfers in	553,956	839,956	916,815	76,859
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>553,956</b>	<b>839,956</b>	<b>916,815</b>	<b>76,859</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>530,123</b>	<b>590,893</b>	<b>950,389</b>	<b>359,496</b>
Fund balance				
Beginning of year	834,669	834,669	834,669	0
<b>END OF YEAR</b>	<b>\$ 1,364,792</b>	<b>\$ 1,425,562</b>	<b>\$ 1,785,058</b>	<b>\$ 359,496</b>

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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, 2010

	ANIMAL SHELTER			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 3,076,000	\$ 3,185,000	\$ 3,190,792	\$ 5,792
Licenses and permits	0	0	0	0
Intergovernmental	125,000	193,100	193,092	(8)
Charges for services	260,000	346,391	331,124	(15,267)
Fines and forfeitures	26,000	21,000	20,725	(275)
Interest income	16,500	6,500	5,393	(1,107)
Miscellaneous	1,000	41,000	41,844	844
<b>TOTAL REVENUES</b>	<b>3,504,500</b>	<b>3,792,991</b>	<b>3,782,970</b>	<b>(10,021)</b>
<b>Expenditures</b>				
Current	2,727,099	3,086,677	2,922,074	164,603
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,727,099</b>	<b>3,086,677</b>	<b>2,922,074</b>	<b>164,603</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>777,401</b>	<b>706,314</b>	<b>860,896</b>	<b>154,582</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	(1,100,000)	(900,000)	(900,000)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,100,000)</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(322,599)</b>	<b>(193,686)</b>	<b>(39,104)</b>	<b>154,582</b>
<b>Fund balance</b>				
Beginning of year	857,752	857,752	857,752	0
<b>END OF YEAR</b>	<b>\$ 535,153</b>	<b>\$ 664,066</b>	<b>\$ 818,648</b>	<b>\$ 154,582</b>

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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, 2010**

**MOSQUITO CONTROL**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	229,300	296,108	292,074	(4,034)
Charges for services	3,889,000	3,887,000	3,803,782	(83,218)
Fines and forfeitures	0	0	0	0
Interest income	4,000	2,000	1,535	(465)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>4,122,300</b>	<b>4,185,108</b>	<b>4,097,391</b>	<b>(87,717)</b>
<b>Expenditures</b>				
Current	4,124,644	4,124,644	4,005,236	119,408
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,124,644</b>	<b>4,124,644</b>	<b>4,005,236</b>	<b>119,408</b>
Excess (deficiency) of revenues over (under) expenditures	(2,344)	60,464	92,155	31,691
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(2,344)</b>	<b>60,464</b>	<b>92,155</b>	<b>31,691</b>
<i>Fund balance</i> Beginning of year	700,552	700,552	700,552	0
<b>END OF YEAR</b>	<b>\$ 698,208</b>	<b>\$ 761,016</b>	<b>\$ 792,707</b>	<b>\$ 31,691</b>

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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, 2010

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 690,000	\$ 735,000	\$ 729,156	\$ (5,844)
Licenses and permits	0	0	0	0
Intergovernmental	82,300	43,300	43,143	(157)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	12,300	7,300	6,037	(1,263)
Miscellaneous	45,310	45,310	45,310	0
<b>TOTAL REVENUES</b>	<b>829,910</b>	<b>830,910</b>	<b>823,646</b>	<b>(7,264)</b>
<b>Expenditures</b>				
Current	1,494,452	883,340	866,800	16,540
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,494,452</b>	<b>883,340</b>	<b>866,800</b>	<b>16,540</b>
Excess (deficiency) of revenues over (under) expenditures	(664,542)	(52,430)	(43,154)	9,276
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(664,542)</b>	<b>(52,430)</b>	<b>(43,154)</b>	<b>9,276</b>
<b>Fund balance</b>				
Beginning of year	1,874,063	1,874,063	1,874,063	0
<b>END OF YEAR</b>	<b>\$ 1,209,521</b>	<b>\$ 1,821,633</b>	<b>\$ 1,830,909</b>	<b>\$ 9,276</b>

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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, 2010

HUMAN SERVICES AUTHORITY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 1,050,000	\$ 1,100,000	\$ 1,098,714	\$ (1,286)
Licenses and permits	0	0	0	0
Intergovernmental	98,800	65,800	65,472	(328)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,050	4,050	2,388	(1,662)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,158,850</b>	<b>1,169,850</b>	<b>1,166,574</b>	<b>(3,276)</b>
<b>Expenditures</b>				
Current	1,208,382	1,208,382	1,208,067	315
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,208,382</b>	<b>1,208,382</b>	<b>1,208,067</b>	<b>315</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(49,532)</b>	<b>(38,532)</b>	<b>(41,493)</b>	<b>(2,961)</b>
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(49,532)</b>	<b>(38,532)</b>	<b>(41,493)</b>	<b>(2,961)</b>
<b>Fund balance</b>				
Beginning of year	402,827	402,827	402,827	0
<b>END OF YEAR</b>	<b>\$ 353,295</b>	<b>\$ 364,295</b>	<b>\$ 361,334</b>	<b>\$ (2,961)</b>

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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, 2010

SENIOR SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 966,000	\$ 983,100	\$ 982,453	\$ (647)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,200	3,100	2,697	(403)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>976,200</b>	<b>986,200</b>	<b>985,150</b>	<b>(1,050)</b>
<b>Expenditures</b>				
Current	1,019,175	1,012,571	921,218	91,353
Capital outlay	0	51,496	51,496	0
<b>TOTAL EXPENDITURES</b>	<b>1,019,175</b>	<b>1,064,067</b>	<b>972,714</b>	<b>91,353</b>
Excess (deficiency) of revenues over (under) expenditures	(42,975)	(77,867)	12,436	90,303
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	(4,600)	0	4,600
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(4,600)</b>	<b>0</b>	<b>(4,600)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(42,975)</b>	<b>(82,467)</b>	<b>12,436</b>	<b>94,903</b>
<b>Fund balance</b>				
Beginning of year	519,697	519,697	519,697	0
<b>END OF YEAR</b>	<b>\$ 476,722</b>	<b>\$ 437,230</b>	<b>\$ 532,133</b>	<b>\$ 94,903</b>

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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, 2008

**CONSOLIDATED JEFFERSON RECREATION AND COMMUNITY  
CENTER AND PLAYGROUND DISTRICT**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 19,194,000	\$ 19,506,000	\$ 19,541,928	\$ 35,928
Intergovernmental	412,550	613,578	613,577	(1)
Charges for services	669,000	679,000	554,277	(124,723)
Interest income	130,000	50,000	40,140	(9,860)
Miscellaneous	2,000	2,000	17,354	15,354
<b>TOTAL REVENUES</b>	<b>20,407,550</b>	<b>20,850,578</b>	<b>20,767,276</b>	<b>(83,302)</b>
<b>Expenditures</b>				
Current	20,514,844	20,643,313	18,431,600	2,211,713
Capital outlay	266,800	272,338	259,478	12,860
<b>TOTAL EXPENDITURES</b>	<b>20,781,644</b>	<b>20,915,651</b>	<b>18,691,078</b>	<b>2,224,573</b>
Excess (deficiency) of revenues over (under) expenditures	(374,094)	(65,073)	2,076,198	2,141,271
<b>Other financing sources (uses)</b>				
Transfers in	215,833	157,176	157,176	-
Transfers out	-	-	-	-
Issuance of long-term debt	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>215,833</b>	<b>157,176</b>	<b>157,176</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(158,261)</b>	<b>92,103</b>	<b>2,233,374</b>	<b>2,141,271</b>
<b>Fund balance</b>				
Beginning of year	5,279,726	5,279,726	5,279,726	-
<b>END OF YEAR</b>	<b>\$ 5,121,465</b>	<b>\$ 5,371,829</b>	<b>\$ 7,513,100</b>	<b>\$ 2,141,271</b>

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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, 2010

ALARIO CENTER

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	460,000	414,050	414,050	0
Charges for services	454,200	464,200	458,773	(5,427)
Fines and forfeitures	0	0	0	0
Interest income	3,000	3,000	1,735	(1,265)
Miscellaneous	177,800	177,800	176,589	(1,211)
<b>TOTAL REVENUES</b>	<b>1,095,000</b>	<b>1,059,050</b>	<b>1,051,147</b>	<b>(7,903)</b>
<b>Expenditures</b>				
Current	1,449,298	1,386,424	1,309,775	76,649
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,449,298</b>	<b>1,386,424</b>	<b>1,309,775</b>	<b>76,649</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(354,298)</b>	<b>(327,374)</b>	<b>(258,628)</b>	<b>68,746</b>
<b>Other financing sources (uses)</b>				
Transfers in	45,000	45,000	45,000	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(309,296)</b>	<b>(282,374)</b>	<b>(213,628)</b>	<b>68,746</b>
<b>Fund balance</b>				
Beginning of year	722,085	722,085	722,085	0
<b>END OF YEAR</b>	<b>\$ 412,789</b>	<b>\$ 439,711</b>	<b>\$ 508,457</b>	<b>\$ 68,746</b>

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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, 2010**

**PLAYGROUND DISTRICT #16**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 272,000	\$ 279,000	\$ 275,747	\$ (3,253)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,600	2,600	764	(1,836)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>274,600</b>	<b>281,600</b>	<b>276,511</b>	<b>(5,089)</b>
<b>Expenditures</b>				
Current	277,366	277,366	277,317	49
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>277,366</b>	<b>277,366</b>	<b>277,317</b>	<b>49</b>
Excess (deficiency) of revenues over (under) expenditures	(2,766)	4,234	(806)	(5,040)
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(2,766)</b>	<b>4,234</b>	<b>(806)</b>	<b>(5,040)</b>
<b>Fund balance</b>				
Beginning of year	161,942	161,942	161,942	0
<b>END OF YEAR</b>	<b>\$ 159,176</b>	<b>\$ 166,176</b>	<b>\$ 161,138</b>	<b>\$ (5,040)</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, 2010

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	935,000	952,000	962,346	10,346
Fines and forfeitures	0	0	0	0
Interest income	2,000	2,000	363	(1,637)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>937,000</b>	<b>954,000</b>	<b>962,709</b>	<b>8,709</b>
Expenditures				
Current	216,353	216,852	202,785	14,067
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>216,353</b>	<b>216,852</b>	<b>202,785</b>	<b>14,067</b>
Excess (deficiency) of revenues over (under) expenditures	720,647	737,148	759,924	22,776
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(645,000)	(724,019)	(724,019)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(645,000)</b>	<b>(724,019)</b>	<b>(724,019)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>75,647</b>	<b>13,129</b>	<b>35,905</b>	<b>22,776</b>
Fund balance				
Beginning of year	237,139	237,139	237,139	0
<b>END OF YEAR</b>	<b>\$ 312,786</b>	<b>\$ 250,268</b>	<b>\$ 273,044</b>	<b>\$ 22,776</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, 2010

LAFRENIERE PARK RECREATION DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,776,500	1,747,500	1,762,990	15,490
Fines and forfeitures	0	0	0	0
Interest income	2,200	1,200	1,188	(12)
Miscellaneous	5,000	0	48,251	48,251
<b>TOTAL REVENUES</b>	<b>1,783,700</b>	<b>1,748,700</b>	<b>1,812,429</b>	<b>63,729</b>
Expenditures				
Current	1,729,388	1,728,973	1,618,275	110,698
Capital outlay	23,000	23,435	22,102	1,333
<b>TOTAL EXPENDITURES</b>	<b>1,752,388</b>	<b>1,752,408</b>	<b>1,640,377</b>	<b>112,031</b>
Excess (deficiency) of revenues over (under) expenditures	31,312	(3,708)	172,052	175,760
Other financing sources (uses)				
Transfers in	0	4,804	4,802	(2)
Transfers out	(14,200)	(14,200)	(14,200)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(14,200)</b>	<b>(9,396)</b>	<b>(9,398)</b>	<b>(2)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>17,112</b>	<b>(13,104)</b>	<b>162,654</b>	<b>175,758</b>
Fund balance				
Beginning of year, as restated	538,739	538,739	538,739	0
<b>END OF YEAR</b>	<b>\$ 555,851</b>	<b>\$ 525,635</b>	<b>\$ 701,393</b>	<b>\$ 175,758</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, 2010

**LASALLE PARK**

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
<b>Revenues</b>				
Taxes	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	81,000	118,000	122,018	6,018
Fines and forfeitures	0	0	0	0
Interest income	1,500	1,500	148	(1,352)
Miscellaneous	0	0	908	908
<b>TOTAL REVENUES</b>	<b>482,500</b>	<b>517,500</b>	<b>523,074</b>	<b>5,574</b>
<b>Expenditures</b>				
Current	475,923	522,804	507,714	15,090
Capital outlay	12,700	13,365	12,150	1,215
<b>TOTAL EXPENDITURES</b>	<b>488,623</b>	<b>536,169</b>	<b>519,864</b>	<b>16,305</b>
Excess (deficiency) of revenues over (under) expenditures	(6,123)	(18,669)	3,210	21,879
<b>Other financing sources (uses)</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>(6,123)</b>	<b>(18,669)</b>	<b>3,210</b>	<b>21,879</b>
<b>Fund balance</b>				
Beginning of year	218,400	218,400	218,400	0
<b>END OF YEAR</b>	<b>\$ 212,277</b>	<b>\$ 199,731</b>	<b>\$ 221,610</b>	<b>\$ 21,879</b>

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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, 2010

	CULTURE AND PARKS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,179,000	\$ 2,224,200	\$ 2,222,878	\$ (1,322)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,400	6,400	6,653	253
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,189,400</b>	<b>2,230,600</b>	<b>2,229,531</b>	<b>(1,069)</b>
Expenditures				
Current	109,592	459,592	25,635	433,957
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>109,592</b>	<b>459,592</b>	<b>25,635</b>	<b>433,957</b>
Excess (deficiency) of revenues over (under) expenditures	2,079,808	1,771,008	2,203,896	432,888
Other financing sources (uses)				
Transfers in	0	219,305	219,304	(1)
Transfers out	(1,682,541)	(1,628,559)	(1,628,559)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,682,541)</b>	<b>(1,409,254)</b>	<b>(1,409,255)</b>	<b>1</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>397,267</b>	<b>361,754</b>	<b>794,641</b>	<b>432,887</b>
Fund balance				
Beginning of year	1,690,397	1,690,397	1,690,397	0
<b>END OF YEAR</b>	<b>\$ 2,087,664</b>	<b>\$ 2,052,151</b>	<b>\$ 2,485,038</b>	<b>\$ 432,887</b>

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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, 2010

	ECONOMIC INCENTIVE			
	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
Interest income	5,000	2,500	2,274	(226)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>5,000</b>	<b>2,500</b>	<b>2,274</b>	<b>(226)</b>
Expenditures				
Current	0	824,754	824,752	2
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>824,754</b>	<b>824,752</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures	5,000	(822,254)	(822,478)	(224)
Other financing sources (uses)				
Transfers in	250,000	253,500	253,500	0
Transfers out	0	0	0	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>250,000</b>	<b>253,500</b>	<b>253,500</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>255,000</b>	<b>(568,754)</b>	<b>(568,978)</b>	<b>(224)</b>
Fund balance				
Beginning of year	1,051,823	1,051,823	1,051,623	0
<b>END OF YEAR</b>	<b>\$ 1,306,823</b>	<b>\$ 482,869</b>	<b>\$ 482,645</b>	<b>\$ (224)</b>

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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, 2010

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 961,000	\$ 980,000	\$ 982,453	\$ 2,453
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,250	1,250	513	(737)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>966,250</b>	<b>981,250</b>	<b>982,966</b>	<b>1,716</b>
Expenditures				
Current	714,073	983,971	935,766	48,205
Capital outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>714,073</b>	<b>983,971</b>	<b>935,766</b>	<b>48,205</b>
Excess (deficiency) of revenues over (under) expenditures	252,177	(2,721)	47,200	49,921
Other financing sources (uses)				
Transfers in	0	160,000	160,000	0
Transfers out	(250,000)	(253,500)	(253,500)	0
Issuance of long-term debt	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(250,000)</b>	<b>(93,500)</b>	<b>(93,500)</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,177</b>	<b>(96,221)</b>	<b>(46,300)</b>	<b>49,921</b>
Fund balance				
Beginning of year	116,222	116,222	116,222	0
<b>END OF YEAR</b>	<b>\$ 118,399</b>	<b>\$ 20,001</b>	<b>\$ 69,922</b>	<b>\$ 49,921</b>

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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, 2010

	TERRYTOWN REDEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 340,000	\$ 360,600	\$ 395,466	\$ 34,866
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,500	2,500	2,403	(97)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>342,500</b>	<b>363,100</b>	<b>397,869</b>	<b>34,769</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	342,500	363,100	397,869	34,769
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>342,500</b>	<b>363,100</b>	<b>397,869</b>	<b>34,769</b>
Fund balance				
Beginning of year	475,355	475,355	825,949	350,594
<b>END OF YEAR</b>	<b>\$ 817,855</b>	<b>\$ 838,455</b>	<b>\$ 1,223,818</b>	<b>\$ 385,363</b>

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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, 2010

METAIRIE CBD DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 199,000	\$ 200,400	\$ 207,656	\$ 7,256
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,000	2,000	694	(1,306)
Miscellaneous	0	0	0	0
<b>TOTAL REVENUES</b>	<b>201,000</b>	<b>202,400</b>	<b>208,350</b>	<b>5,950</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	201,000	202,400	208,350	5,950
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Issuance of long-term debt	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>201,000</b>	<b>202,400</b>	<b>208,350</b>	<b>5,950</b>
Fund balance				
Beginning of year	0	0	190,763	190,763
<b>END OF YEAR</b>	<b>\$ 201,000</b>	<b>\$ 202,400</b>	<b>\$ 399,113</b>	<b>\$ 196,713</b>

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## 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.

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 and Water Quality 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 an employee safety program committed to the prevention of injury, illness and property damage throughout Jefferson Parish to reduce claims.

Unemployment Compensation accounts for premium payments received from various Parish departments for payment of claims.

Post Employment Benefits accounts for premium payments received from various Parish departments to satisfy the Parish annual required contribution for the Post Employment Benefit obligation.

**JEFFERSON PARISH, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS**

December 31, 2010

	<u>CENTRAL FLEET MAINTENANCE</u>	<u>ELECTRONIC INFORMATION SYSTEMS</u>	<u>ENGINEERING</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Investments	\$ 244,219	\$ 217,259	\$ 246,365
Share of pooled assets			
Accounts Receivable			
Intergovernmental Receivable			
Due from other funds			
Inventories	<u>191,104</u>		
<b>Total current assets</b>	<u>435,323</u>	<u>217,259</u>	<u>246,365</u>
<b>Noncurrent assets:</b>			
Deposits			
Capital assets (net of accumulated depreciation)	<u>535,056</u>	<u>419,362</u>	<u>557,252</u>
<b>Total noncurrent assets</b>	<u>535,056</u>	<u>419,362</u>	<u>557,252</u>
<b>Total Assets</b>	<u>\$ 970,379</u>	<u>\$ 636,621</u>	<u>\$ 803,617</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 242,737	\$ 227,470	\$ 132,211
Claims and judgements payable			
Due to other funds			
<b>Total current liabilities</b>	<u>242,737</u>	<u>227,470</u>	<u>132,211</u>
<b>Noncurrent liabilities:</b>			
Claims and judgements payable			
<b>Total liabilities</b>	<u>242,737</u>	<u>227,470</u>	<u>132,211</u>
<b>NET ASSETS</b>			
Invested in capital assets	535,056	419,362	557,252
Restricted			
Unrestricted	<u>192,586</u>	<u>(10,211)</u>	<u>114,154</u>
<b>Total Net Assets</b>	<u>\$ 727,642</u>	<u>\$ 409,151</u>	<u>\$ 671,406</u>

ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 91,989	\$ 71,840	\$ 35,623,553	\$ 842,315	\$ 14,074,858 1,277	\$ 14,074,858 37,338,817
		2,649,440			2,649,440
	1,235,704				1,426,808
<u>91,989</u>	<u>1,307,544</u>	<u>38,272,993</u>	<u>842,315</u>	<u>14,076,135</u>	<u>55,489,923</u>
		886,973			886,973
101,494	14,500	3,375			1,631,039
<u>101,494</u>	<u>14,500</u>	<u>890,348</u>	<u>0</u>	<u>0</u>	<u>2,518,012</u>
<u>\$ 193,483</u>	<u>\$ 1,322,044</u>	<u>\$ 39,163,341</u>	<u>\$ 842,315</u>	<u>\$ 14,076,135</u>	<u>\$ 58,007,935</u>
\$ 38,297	\$ 45,596	\$ 157,760	\$	\$	\$ 844,071
		10,156,841	289,216		10,446,057
<u>38,297</u>	<u>45,596</u>	<u>10,314,601</u>	<u>289,216</u>		<u>11,290,128</u>
		18,817,032	552,084		19,369,116
<u>38,297</u>	<u>45,596</u>	<u>29,131,633</u>	<u>841,300</u>		<u>30,659,244</u>
		3,375			1,631,039
101,494	14,500	10,028,333			10,028,333
<u>53,692</u>	<u>1,261,948</u>		<u>1,015</u>	<u>14,076,135</u>	<u>15,689,319</u>
<u>\$ 155,186</u>	<u>\$ 1,276,448</u>	<u>\$ 10,031,708</u>	<u>\$ 1,015</u>	<u>\$ 14,076,135</u>	<u>\$ 27,348,691</u>

**JEFFERSON PARISH, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**Year Ended December 31, 2010**

	CENTRAL FLEET MAINTENANCE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
Operating revenues			
Charges for sales and services	\$ 7,263,254	\$ 3,606,988	\$ 9,929,728
Premiums			
<b>Total operating revenues</b>	<b>7,263,254</b>	<b>3,606,988</b>	<b>9,929,728</b>
Operating expenses			
Personnel services	3,539,410	1,740,583	7,424,962
Contractual services, supplies, materials and other	3,565,469	1,889,503	2,435,035
Depreciation and amortization	159,437	157,053	162,429
Claims			
<b>Total operating expenses</b>	<b>7,264,316</b>	<b>3,787,139</b>	<b>10,022,426</b>
<b>Operating income (loss)</b>	<b>(1,062)</b>	<b>(180,151)</b>	<b>(92,698)</b>
Nonoperating revenues (expenses)			
Intergovernmental			40,308
Interest income			
Other	44,319	192	17,382
<b>Total nonoperating revenues (expenses)</b>	<b>44,319</b>	<b>192</b>	<b>57,690</b>
<b>Income (loss) before contributions and transfers</b>	<b>43,257</b>	<b>(179,959)</b>	<b>(35,008)</b>
Capital Contributions-Capital Assets	14,390	34,945	
Transfers in			
Transfers out	(200,000)	(50,000)	
<b>Change in net assets</b>	<b>(142,353)</b>	<b>(195,014)</b>	<b>(35,008)</b>
<b>Total net assets - beginning of year</b>	<b>869,995</b>	<b>604,165</b>	<b>706,414</b>
<b>Total net assets - end of year</b>	<b>\$ 727,642</b>	<b>\$ 409,151</b>	<b>\$ 671,406</b>

ENVIRONMENTAL AND WATER QUALITY	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 1,710,325	\$ 2,451,175	\$ 535,581	\$	\$ 4,749,148	\$ 25,497,051
		11,735,815			16,484,963
<u>1,710,325</u>	<u>2,451,175</u>	<u>12,271,396</u>	<u>-</u>	<u>4,749,148</u>	<u>41,982,014</u>
1,447,147	1,346,133	241,347	20,000		15,759,582
475,962	1,095,883	4,407,967		6,552	13,876,371
42,712	14,570	964			537,165
		7,912,219	3,784		7,916,003
<u>1,965,821</u>	<u>2,456,586</u>	<u>12,562,497</u>	<u>23,784</u>	<u>6,552</u>	<u>38,089,121</u>
(255,496)	(5,411)	(291,101)	(23,784)	4,742,596	3,892,893
					40,308
		102,514	2,855	42,458	147,827
133,437		646,167			841,497
<u>133,437</u>		<u>748,681</u>	<u>2,855</u>	<u>42,458</u>	<u>1,029,632</u>
(122,059)	(5,411)	457,580	(20,929)	4,785,054	4,922,525
					49,335
		(328,178)			(578,178)
(122,059)	(5,411)	129,402	(20,929)	4,785,054	4,393,682
<u>277,245</u>	<u>1,281,859</u>	<u>9,902,306</u>	<u>21,944</u>	<u>9,291,081</u>	<u>22,955,009</u>
\$ <u>155,186</u>	\$ <u>1,276,448</u>	\$ <u>10,031,708</u>	\$ <u>1,015</u>	\$ <u>14,076,135</u>	\$ <u>27,348,691</u>

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS

Year Ended December 31, 2010

	CENTRAL FLEET MAINTENANCE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 7,263,908	\$ 3,607,180	\$ 9,947,090
Payments to suppliers	(3,645,325)	(1,815,315)	(2,412,302)
Payments to employees	(3,539,410)	(1,740,583)	(7,424,962)
Payment from claims settlements			
Net cash provided by (used for) operating activities	<u>79,173</u>	<u>51,282</u>	<u>109,826</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues			40,308
Transfers to other funds	(200,000)	(50,000)	
Transfers from other funds			
Net cash provided by (used for) noncapital financing activities	<u>(200,000)</u>	<u>(50,000)</u>	<u>40,308</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets		(89,200)	(91,113)
Proceeds from sales of capital assets	43,865		20
Net cash provided by (used for) capital and related financing activities	<u>43,865</u>	<u>(89,200)</u>	<u>(91,093)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sales and maturities of investments			
Purchase of investments			
Interest and dividends received			
Net cash provided by (used for) investing activities	<u></u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(76,962)	(87,918)	59,041
Cash and cash equivalents, January 1, 2010	<u>321,181</u>	<u>305,177</u>	<u>187,324</u>
Cash and cash equivalents, December 31, 2010	<u>\$ 244,219</u>	<u>\$ 217,259</u>	<u>\$ 246,365</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:			
Operating income (loss)	<u>(1,062)</u>	<u>(180,151)</u>	<u>(92,698)</u>
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:			
Depreciation expense	159,437	157,053	162,429
Miscellaneous nonoperating revenue	654	192	17,362
Increase (decrease) in accounts receivable			
Increase (decrease) in intergovernmental receivables			
Increase (decrease) in due from other funds			
(Increase) decrease in inventories	(123,261)		
(Increase) decrease in prepaid items			
Increase (decrease) in accounts payable	43,405	74,188	22,733
Increase (decrease) in claims and judgements payable			
Increase (decrease) in due to other funds			
Total adjustments	<u>80,235</u>	<u>231,433</u>	<u>202,524</u>
Net cash provided by (used for) operating activities	<u>\$ 79,173</u>	<u>\$ 51,282</u>	<u>\$ 109,826</u>
Noncash investing, capital, and financing activities:			
Capital asset trade-ins	\$	\$	\$
Acquisitions of property, plant, and equipment through capital contributions	14,390	34,945	

ENVIRONMENTAL AND WATER QUALITY	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
		GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
\$ 1,843,746	\$ 2,451,175	\$ 19,316,579	\$	\$ 4,747,587	\$ 49,177,265
(466,795)	(1,088,608)	(4,431,837)		(6,552)	(13,866,534)
(1,447,147)	(1,346,133)	(241,347)	(20,000)		(15,759,582)
		(5,344,528)	(321,784)		(5,666,312)
<u>(70,196)</u>	<u>16,434</u>	<u>9,299,067</u>	<u>(341,784)</u>	<u>4,741,035</u>	<u>13,884,837</u>
					40,308
		(328,178)			(578,178)
		<u>(328,178)</u>			<u>(537,870)</u>
					(180,313)
16		876			44,777
<u>16</u>		<u>876</u>			<u>(135,536)</u>
				9,378,561	9,378,561
				(14,160,777)	(14,160,777)
		102,514	2,855	42,458	147,827
<u>0</u>	<u>0</u>	<u>102,514</u>	<u>2,855</u>	<u>(4,739,758)</u>	<u>(4,634,389)</u>
(70,180)	16,434	9,074,279	(338,929)	1,277	8,577,042
162,169	55,406	26,549,274	1,181,244		28,761,775
<u>\$ 91,989</u>	<u>\$ 71,840</u>	<u>\$ 35,823,553</u>	<u>\$ 842,315</u>	<u>\$ 1,277</u>	<u>\$ 37,338,817</u>
(255,496)	(5,411)	(291,101)	(23,784)	4,742,596	3,892,893
42,712	14,570	964			537,165
133,421		645,291			796,920
		(33,785)			(33,785)
	(13,140)	6,433,677		(1,561)	6,432,116
					(136,401)
9,167	20,415	(23,670)			146,238
		2,567,691	(318,000)		2,249,691
<u>185,300</u>	<u>21,845</u>	<u>9,590,168</u>	<u>(318,000)</u>	<u>(1,561)</u>	<u>9,991,944</u>
<u>\$ (70,196)</u>	<u>\$ 16,434</u>	<u>\$ 9,299,067</u>	<u>\$ (341,784)</u>	<u>\$ 4,741,035</u>	<u>\$ 13,884,837</u>
\$	\$	\$	\$	\$	\$

49,335





## **AGENCY FUNDS**

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

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

Indigent Transcript Fund accounts for fees collected under Act 178 to compensate court reporters for the preparation of transcripts for indigent defendants arising from criminal proceedings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

East Bank Consolidated Firefighter Relief Fund accounts for the financial assistance through donations and proceeds from fundraising events to benefit employees who suffer loss due to emergencies, illness or injury that result in financial hardship.

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS  
COMBINING BALANCE SHEET**

**December 31, 2010**

	AGENCY						Total
	District Court	First Parish Court	Second Parish Court	Juvenile Court	District Attorney Grants	Firefighter's Emergency Relief Fund	
<b>ASSETS</b>							
Share of pooled assets	\$ 1,862,025	\$ 1,900,748	\$ 3,319,025	\$ 98,732	\$ -	\$ 57,933	\$ 7,238,463
Receivables Intergovernmental	166,362	140,499	124,525	435	801,405	-	1,233,226
<b>Total Assets</b>	<b>\$ 2,028,387</b>	<b>\$ 2,041,247</b>	<b>\$ 3,443,550</b>	<b>\$ 99,167</b>	<b>\$ 801,405</b>	<b>\$ 57,933</b>	<b>\$ 8,471,689</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 19,755	\$ 1,570	\$ 18,878	\$ 150	\$ 47	\$ 5,000	\$ 45,400
Intergovernmental payable	9,214	79,257	76,053	-	-	-	164,524
Other payables and accruals	1,999,418	1,960,420	3,348,619	99,017	801,358	52,933	8,261,765
<b>Total Liabilities</b>	<b>2,028,387</b>	<b>2,041,247</b>	<b>3,443,550</b>	<b>99,167</b>	<b>801,405</b>	<b>57,933</b>	<b>8,471,689</b>
<b>FUND BALANCE</b>							
Total Liabilities and Fund Balances	\$ 2,028,387	\$ 2,041,247	\$ 3,443,550	\$ 99,167	\$ 801,405	\$ 57,933	\$ 8,471,689

**\*Audited by other auditors**

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year ended December 31, 2010**

	<u>BALANCE JANUARY 1, 2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2010</u>
<b><u>DISTRICT COURT</u></b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 792,470	122,921	22,850	\$ 892,541
Receivables				
Intergovernmental	8,116	8,224	8,116	8,224
<b>Total Assets</b>	<b>\$ <u>800,586</u></b>	<b><u>131,145</u></b>	<b><u>30,966</u></b>	<b>\$ <u>900,765</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	5,800	5,800	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	800,586	123,029	22,850	900,765
<b>Total Liabilities</b>	<b>\$ <u>800,586</u></b>	<b><u>128,829</u></b>	<b><u>28,650</u></b>	<b>\$ <u>900,765</u></b>
<b>Indigent Transcript Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	15,349	14,062	\$ 1,287
Receivables				
Intergovernmental	-	4,455	-	4,455
<b>Total Assets</b>	<b>\$ <u>-</u></b>	<b><u>19,804</u></b>	<b><u>14,062</u></b>	<b>\$ <u>5,742</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	14,062	14,062	\$ -
Intergovernmental payable	-	-	-	-
Other liabilities	-	19,804	14,062	5,742
<b>Total Liabilities</b>	<b>\$ <u>-</u></b>	<b><u>33,866</u></b>	<b><u>28,124</u></b>	<b>\$ <u>5,742</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

**Year ended December 31, 2010**

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b>24th Judicial District Intensive Probation Drug Court</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 682,580	1,354,198	1,175,043	\$ 861,735
Receivables				
Intergovernmental	104,629	139,351	106,204	137,776
<b>Total Assets</b>	<b>\$ <u>787,209</u></b>	<b><u>1,493,549</u></b>	<b><u>1,281,247</u></b>	<b>\$ <u>999,511</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 544	567,028	554,675	\$ 12,897
Intergovernmental payables	-	-	-	-
Other liabilities	786,665	1,351,487	1,151,538	986,614
<b>Total Liabilities</b>	<b>\$ <u>787,209</u></b>	<b><u>1,918,515</u></b>	<b><u>1,706,213</u></b>	<b>\$ <u>999,511</u></b>
<b>24th Judicial District Court Intensive Probation</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	-	9,582	184	9,398
<b>Total Assets</b>	<b>\$ <u>-</u></b>	<b><u>9,582</u></b>	<b><u>184</u></b>	<b>\$ <u>9,398</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	184	-	\$ 184
Intergovernmental payable	-	14,079	4,865	9,214
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ <u>-</u></b>	<b><u>14,263</u></b>	<b><u>4,865</u></b>	<b>\$ <u>9,398</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b><u>DISTRICT COURT(Cont.)</u></b>				
<b>24th Judicial District Court Lab</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 70,523	243,708	207,767	\$ 106,462
Receivables				
Intergovernmental	1,605	6,509	1,605	6,509
<b>Total Assets</b>	<b>\$ <u>72,128</u></b>	<b><u>250,215</u></b>	<b><u>209,372</u></b>	<b>\$ <u>112,971</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 505	121,456	115,287	\$ 6,674
Intergovernmental payables				
Other liabilities	71,623	245,415	210,741	106,297
<b>Total Liabilities</b>	<b>\$ <u>72,128</u></b>	<b><u>366,871</u></b>	<b><u>326,028</u></b>	<b>\$ <u>112,971</u></b>
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,545,573	1,736,174	1,419,722	\$ 1,862,025
Receivables				
Intergovernmental	114,350	168,121	116,109	166,362
<b>Total Assets</b>	<b>\$ <u>1,659,923</u></b>	<b><u>1,904,295</u></b>	<b><u>1,535,831</u></b>	<b>\$ <u>2,028,387</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 1,049	708,530	689,824	\$ 19,755
Intergovernmental payables	-	14,079	4,865	9,214
Other liabilities	1,658,874	1,739,735	1,399,191	1,999,418
<b>Total Liabilities</b>	<b>\$ <u>1,659,923</u></b>	<b><u>2,462,344</u></b>	<b><u>2,093,880</u></b>	<b>\$ <u>2,028,387</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, 2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, 2010</u>
<b>FIRST PARISH COURT</b>				
<b>Expense Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 839,066	227,281	142,295	\$ 924,052
Receivables				
Intergovernmental	14,390	13,034	14,390	13,034
<b>Total Assets</b>	<b>\$ 853,456</b>	<b>240,315</b>	<b>156,685</b>	<b>\$ 937,086</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,642	110,635	113,019	\$ 258
Intergovernmental payables	-			-
Other liabilities	850,814	223,971	137,957	936,828
<b>Total Liabilities</b>	<b>\$ 853,456</b>	<b>334,606</b>	<b>250,976</b>	<b>\$ 937,086</b>
<b>DWI Programs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 48,620	71,616	52,304	\$ 67,932
Receivables				
Intergovernmental	4,896	5,232	4,896	5,232
<b>Total Assets</b>	<b>\$ 53,516</b>	<b>76,848</b>	<b>57,200</b>	<b>\$ 73,164</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	45,704	45,704	\$ -
Intergovernmental payables	-			-
Other liabilities	53,516	71,952	52,304	73,164
<b>Total Liabilities</b>	<b>\$ 53,516</b>	<b>117,656</b>	<b>98,008</b>	<b>\$ 73,164</b>

[Continued]



JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2010

	BALANCE JANUARY 1, '2010	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, '2010
<b>FIRST PARISH COURT(cont.)</b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 363,941	302,782	162,100	\$ 504,623
Receivables				
Intergovernmental	19,740	19,236	19,740	19,236
<b>Total Assets</b>	<b>\$ 383,681</b>	<b>322,018</b>	<b>181,840</b>	<b>\$ 523,859</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,850	156,250	162,100	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	377,831	285,228	139,200	523,859
<b>Total Liabilities</b>	<b>\$ 383,681</b>	<b>441,478</b>	<b>301,300</b>	<b>\$ 523,859</b>
<b>Computer Costs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	11,715	10,631	11,715	10,631
<b>Total Assets</b>	<b>\$ 11,715</b>	<b>10,631</b>	<b>11,715</b>	<b>\$ 10,631</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	11,715	164,294	165,378	10,631
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 11,715</b>	<b>164,294</b>	<b>165,378</b>	<b>\$ 10,631</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b><u>FIRST PARISH COURT(cont.)</u></b>				
<b>Section 894-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 100,645	48,898	23,943	\$ 125,600
Receivables				
Intergovernmental	4,008	2,865	4,008	2,865
<b>Total Assets</b>	<b>\$ <u>104,653</u></b>	<b><u>51,763</u></b>	<b><u>27,951</u></b>	<b>\$ <u>128,465</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	24,328	23,978	\$ 350
Intergovernmental payables				
Other liabilities	104,653	45,848	22,386	128,115
<b>Total Liabilities</b>	<b>\$ <u>104,653</u></b>	<b><u>70,176</u></b>	<b><u>46,364</u></b>	<b>\$ <u>128,465</u></b>
 <b>Section 895-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 141,372	288,867	151,697	\$ 278,542
Receivables				
Intergovernmental	21,158	20,873	21,158	20,873
<b>Total Assets</b>	<b>\$ <u>162,530</u></b>	<b><u>309,740</u></b>	<b><u>172,855</u></b>	<b>\$ <u>299,415</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	12,000	12,000	\$ -
Intergovernmental payables				
Other liabilities	162,530	288,575	151,690	299,415
<b>Total Liabilities</b>	<b>\$ <u>162,530</u></b>	<b><u>300,575</u></b>	<b><u>163,690</u></b>	<b>\$ <u>299,415</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b>FIRST PARISH COURT(cont.)</b>				
<b>Traffic Light Enforcement</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	63,180	5,446	-	68,626
<b>Total Assets</b>	<u>\$ 63,180</u>	<u>5,446</u>	<u>-</u>	<u>\$ 68,626</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	63,180	5,446	-	68,626
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<u>\$ 63,180</u>	<u>5,446</u>	<u>-</u>	<u>\$ 68,626</u>
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,493,643	939,444	532,339	\$ 1,900,748
Receivables				
Intergovernmental	139,089	77,317	75,907	140,499
<b>Total Assets</b>	<u>\$ 1,632,732</u>	<u>1,016,761</u>	<u>608,246</u>	<u>\$ 2,041,247</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,454	348,917	356,801	\$ 1,570
Intergovernmental payables	74,895	169,740	165,378	79,257
Other liabilities	1,548,383	915,574	503,537	1,960,420
<b>Total Liabilities</b>	<u>\$ 1,632,732</u>	<u>1,434,231</u>	<u>1,025,716</u>	<u>\$ 2,041,247</u>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b><u>SECOND PARISH COURT</u></b>				
<b>Expense Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 1,479,321	280,484	196,502	\$ 1,563,303
Receivables				
Intergovernmental	19,044	17,136	19,044	17,136
<b>Total Assets</b>	<b>\$ <u>1,498,365</u></b>	<b><u>297,620</u></b>	<b><u>215,546</u></b>	<b>\$ <u>1,580,439</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	55,712	55,212	\$ 500
Intergovernmental payables				
Other liabilities	1,498,365	278,571	196,997	1,579,939
<b>Total Liabilities</b>	<b>\$ <u>1,498,365</u></b>	<b><u>334,283</u></b>	<b><u>252,209</u></b>	<b>\$ <u>1,580,439</u></b>
<b>DWI Programs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 150,700	23,318	11,759	\$ 162,259
Receivables				
Intergovernmental	1,363	1,744	1,363	1,744
<b>Total Assets</b>	<b>\$ <u>152,063</u></b>	<b><u>25,062</u></b>	<b><u>13,122</u></b>	<b>\$ <u>164,003</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables				
Other liabilities	152,063	23,699	11,759	164,003
<b>Total Liabilities</b>	<b>\$ <u>152,063</u></b>	<b><u>23,699</u></b>	<b><u>11,759</u></b>	<b>\$ <u>164,003</u></b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b>SECOND PARISH COURT(cont.)</b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 359,371	90,612	97,750	\$ 352,233
Receivables				
Intergovernmental	6,302	5,658	6,302	5,658
<b>Total Assets</b>	<b>\$ <u>365,673</u></b>	<b><u>96,270</u></b>	<b><u>104,052</u></b>	<b>\$ <u>357,891</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 5,000	93,400	97,750	\$ 650
Intergovernmental payables	-	-	-	-
Other liabilities	360,673	85,668	89,100	357,241
<b>Total Liabilities</b>	<b>\$ <u>365,673</u></b>	<b><u>179,068</u></b>	<b><u>186,850</u></b>	<b>\$ <u>357,891</u></b>
<b>Computer Costs Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	8,254	7,426	8,254	7,428
<b>Total Assets</b>	<b>\$ <u>8,254</u></b>	<b><u>7,426</u></b>	<b><u>8,254</u></b>	<b>\$ <u>7,426</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	8,254	112,369	113,197	7,426
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ <u>8,254</u></b>	<b><u>112,369</u></b>	<b><u>113,197</u></b>	<b>\$ <u>7,426</u></b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2010

	BALANCE JANUARY 1, '2010	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, '2010
<b>SECOND PARISH COURT(cont.)</b>				
<b>Section 894-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 29,230	14,821	-	\$ 44,051
<b>Receivables</b>				
Intergovernmental	1,152	641	1,152	641
<b>Total Assets</b>	<b>\$ 30,382</b>	<b>15,462</b>	<b>1,152</b>	<b>\$ 44,692</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	30,382	14,310	-	44,692
<b>Total Liabilities</b>	<b>\$ 30,382</b>	<b>14,310</b>	<b>-</b>	<b>\$ 44,692</b>
<b>Section 895-Probation Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 905,885	327,759	194,795	\$ 1,038,849
<b>Receivables</b>				
Intergovernmental	20,831	22,343	20,831	22,343
<b>Total Assets</b>	<b>\$ 926,716</b>	<b>350,102</b>	<b>215,626</b>	<b>\$ 1,061,192</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 214	3,946	4,160	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	926,502	329,266	194,576	1,061,192
<b>Total Liabilities</b>	<b>\$ 926,716</b>	<b>333,212</b>	<b>198,736</b>	<b>\$ 1,061,192</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

Year ended December 31, 2010

	<u>BALANCE JANUARY 1, '2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE DECEMBER 31, '2010</u>
<b>SECOND PARISH COURT(cont.)</b>				
<b>Driving School Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 144,989	13,340	-	\$ 158,329
Receivables				
Intergovernmental	1,120	950	1,120	950
<b>Total Assets</b>	<b>\$ 146,109</b>	<b>14,290</b>	<b>1,120</b>	<b>\$ 159,279</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	146,109	13,170	-	159,279
<b>Total Liabilities</b>	<b>\$ 146,109</b>	<b>13,170</b>	<b>-</b>	<b>\$ 159,279</b>
<b>Traffic Light Enforcement</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	63,181	5,446	-	68,627
<b>Total Assets</b>	<b>\$ 63,181</b>	<b>5,446</b>	<b>-</b>	<b>\$ 68,627</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	63,181	5,446	-	68,627
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 63,181</b>	<b>5,446</b>	<b>-</b>	<b>\$ 68,627</b>

[Continued]

**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

**Year ended December 31, 2010**

	<u>BALANCE</u> <u>JANUARY 1,</u> <u>'2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>'2010</u>
<b>SECOND PARISH COURT(cont.)</b>				
<b>All Agency Funds</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 3,069,497	750,334	500,806	\$ 3,319,025
Receivables				
Intergovernmental	121,247	61,344	58,066	124,525
<b>Total Assets</b>	<b>\$ 3,190,744</b>	<b>811,678</b>	<b>558,872</b>	<b>\$ 3,443,550</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 22,942	153,058	157,122	\$ 18,878
Intergovernmental payables	71,435	117,815	113,197	76,053
Other liabilities	3,096,367	744,684	492,432	3,348,619
<b>Total Liabilities</b>	<b>\$ 3,190,744</b>	<b>1,015,557</b>	<b>762,751</b>	<b>\$ 3,443,550</b>
<b>JUVENILE COURT</b>				
<b>Off Duty Witness Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 98,941	10,491	10,700	\$ 98,732
Receivables				
Intergovernmental	584	435	584	435
<b>Total Assets</b>	<b>\$ 99,525</b>	<b>10,926</b>	<b>11,284</b>	<b>\$ 99,167</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 50	10,800	10,700	\$ 150
Intergovernmental payables	-	-	-	-
Other liabilities	99,475	10,342	10,800	99,017
<b>Total Liabilities</b>	<b>\$ 99,525</b>	<b>21,142</b>	<b>21,500</b>	<b>\$ 99,167</b>

[Continued]



**JEFFERSON PARISH, LOUISIANA**

**AGENCY FUNDS**

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

**Year ended December 31, 2010**

	<u>BALANCE</u> <u>JANUARY 1,</u> <u>'2010</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>'2010</u>
<b><u>DISTRICT ATTORNEY</u></b>				
<b>Grants Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	956,349	3,905,019	4,059,963	801,405
<b>Total Assets</b>	<b>\$ 956,349</b>	<b>3,905,019</b>	<b>4,059,963</b>	<b>\$ 801,405</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	169,730	169,683	\$ 47
Intergovernmental payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	956,349	3,884,367	4,039,358	801,358
<b>Total Liabilities</b>	<b>\$ 956,349</b>	<b>4,054,097</b>	<b>4,209,041</b>	<b>\$ 801,405</b>
<b><u>FIRE DEPARTMENT</u></b>				
<b>Firefighters' Emergency Relief Fund</b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 17,985	39,948	-	\$ 57,933
Receivables				
Intergovernmental	-	-	-	-
<b>Total Assets</b>	<b>\$ 17,985</b>	<b>39,948</b>	<b>-</b>	<b>\$ 57,933</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	5,000	-	\$ 5,000
Intergovernmental payable	-	-	-	-
Other liabilities	17,985	39,948	5,000	52,933
<b>Total Liabilities</b>	<b>\$ 17,985</b>	<b>44,948</b>	<b>5,000</b>	<b>\$ 57,933</b>

[Continued]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

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

Year ended December 31, 2010

	BALANCE JANUARY 1, '2010	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, '2010
<b><u>TOTAL ALL FUNDS</u></b>				
<b>ASSETS</b>				
Share of pooled assets	\$ 6,225,639	3,476,391	2,463,567	\$ 7,238,463
Receivables				
Intergovernmental	1,331,619	4,212,236	4,310,629	1,233,226
Total Assets	<u>\$ 7,557,258</u>	<u>7,688,627</u>	<u>6,774,196</u>	<u>\$ 8,471,689</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 33,495	1,396,035	1,384,130	\$ 45,400
Intergovernmental payables	146,330	301,634	283,440	164,524
Other liabilities	7,377,433	7,334,650	6,450,318	8,261,765
Total Liabilities	<u>\$ 7,557,258</u>	<u>9,032,319</u>	<u>\$ 8,117,888</u>	<u>\$ 8,471,689</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, 2010**

**Governmental Funds Capital Assets**

Land	\$ 58,294,335
Buildings	325,682,717
Improvements other than buildings	128,763,294
Vehicles	58,438,298
Machinery and equipment	244,821,205
Infrastructure	2,838,409,838
Construction in progress	<u>217,925,233</u>
<b>Total Governmental Funds Capital Assets</b>	<b>\$ <u>3,872,334,920</u></b>

**Investment In Governmental Funds Capital Assets By Source**

General fund	\$ 78,936,926
Special revenue fund	452,172,754
Capital projects funds	3,339,438,430
Donations	<u>1,786,810</u>
<b>Total Investment In Governmental Funds Capital Assets</b>	<b>\$ <u>3,872,334,920</u></b>

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

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

December 31, 2010

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
<b>General Government</b>							
Legislative	\$ 236,619	\$	\$	\$	\$ 172,337	\$ 64,282	\$
Judicial	2,182,073			440,437	171,431	1,570,205	
Executive	1,209,326				1,209,326		
Elections	57,196				39,039	18,157	
Finance	213,359,626	21,241,414	150,940,366	37,654,864	353,148	3,169,836	
General Services	5,144,721		764,777	4,051	2,534,271	1,841,622	
<b>Total General Government</b>	<b>222,189,561</b>	<b>21,241,414</b>	<b>151,705,143</b>	<b>38,099,352</b>	<b>4,479,550</b>	<b>6,664,102</b>	<b>0</b>
Public Safety	72,137,850	3,785,038	41,469,188	8,111,266	14,548,676	4,223,682	
Public Works	3,150,894,838	10,836,125	44,802,623	20,441,486	13,124,707	223,480,057	2,838,409,838
Health and Welfare	13,341,189	480,120	11,276,904	309,676	676,257	598,232	
Culture and Recreation	162,151,932	21,604,632	70,993,943	60,245,045	3,671,172	5,637,140	
Transit	33,496,344	302,150	5,634,916	1,457,786	21,915,837	4,185,655	
Urban Redevelopment and Housing	197,975	44,856		98,683	22,099	32,337	
<b>Total Governmental Funds Capital Assets Allocated to Functions</b>	<b>\$ 3,654,409,687</b>	<b>\$ 58,294,335</b>	<b>\$ 325,682,717</b>	<b>\$ 128,763,294</b>	<b>\$ 58,438,298</b>	<b>\$ 244,821,205</b>	<b>\$ 2,838,409,838</b>
Construction in Progress	217,925,233						
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 3,872,334,920</b>						

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

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF CHANGES IN CAPITAL ASSETS**  
**USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**BY FUNCTION AND ACTIVITY\***

**YEAR ENDED DECEMBER 31, 2010**

Function And Activity	Capital Assets January 1, 2010	Additions	Deductions	Capital Assets December 31, 2010
<b>General Government</b>				
Legislative	\$ 260,958	\$ 0	\$ 24,339	\$ 236,619
Judicial	2,158,624	23,449	0	2,182,073
Executive	1,247,366	0	38,040	1,209,326
Elections	57,196	0	0	57,196
Finance	210,914,639	2,466,601	21,614	213,359,626
General Services	6,552,888	0	1,408,165	5,144,721
<b>Total General Government</b>	<b>221,191,671</b>	<b>2,490,050</b>	<b>1,492,159</b>	<b>222,189,561</b>
Public Safety	68,969,604	3,262,055	93,809	72,137,850
Public Works	3,119,078,167	32,615,019	798,350	3,150,894,836
Health and Welfare	13,258,849	85,747	3,407	13,341,189
Culture and Recreation	159,379,982	3,101,064	329,114	162,151,932
Transit	26,996,065	6,615,362	115,083	33,496,344
Urban Redevelopment and Housing	197,975	0	0	197,975
Construction in Progress	173,383,609	165,923,173	121,381,549	217,925,233
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 3,782,455,922</b>	<b>\$ 214,092,470</b>	<b>\$ 124,213,470</b>	<b>\$ 3,872,334,920</b>

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





**SUPPLEMENTAL INFORMATION**



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2010

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem	\$ 3,803,000	\$ 3,886,900	\$ 3,894,186	\$ (2,714)
Alcoholic beverage	320,000	270,000	248,278	(21,722)
Chain store	240,000	230,000	301,664	71,664
Franchise Fees	4,100,000	4,327,100	4,584,390	257,290
Sales	27,261,000	27,353,000	27,985,579	632,579
Hotel/ Motel	850,000	835,000	902,393	67,393
Auto Rental Tax	220,000	220,000	239,774	19,774
Severance	850,000	910,000	907,679	(2,321)
<b>TOTAL TAXES</b>	<b>37,644,000</b>	<b>38,042,000</b>	<b>39,063,943</b>	<b>1,021,943</b>
<b>LICENSES, PERMITS AND FEES</b>				
<b>Licenses</b>				
Occupational	7,100,000	7,089,000	7,460,670	371,670
Alcoholic beverages	400,000	385,000	404,909	19,909
Electrical	90,000	81,000	71,215	(9,785)
Gas	75,000	65,000	57,825	(7,175)
Insurance	1,660,000	1,689,000	1,732,869	43,869
Mechanical	64,000	64,000	47,900	(16,100)
Plumbing	37,000	32,435	29,050	(3,385)
Homebuilder	30,000	15,000	10,495	(4,505)
	<b>9,456,000</b>	<b>9,420,435</b>	<b>9,814,933</b>	<b>394,498</b>
<b>Permits and fees</b>				
Building	1,650,000	1,715,000	1,784,859	49,859
Electrical	450,000	390,000	342,766	(47,234)
Gas	230,000	218,000	207,125	(10,875)
Mechanical	250,000	250,000	206,627	(43,373)
Plumbing	530,000	420,000	410,975	(9,025)
Taxi	58,000	58,000	51,348	(6,652)
Garage Sale	5,000	10,500	10,820	320
Environmental	8,500	17,000	16,000	(1,000)
Zoning fees and appeals	130,000	125,141	102,450	(22,691)
Other	412,000	468,369	418,758	(49,611)
	<b>3,723,500</b>	<b>3,672,010</b>	<b>3,531,728</b>	<b>(140,282)</b>
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>13,179,500</b>	<b>13,092,445</b>	<b>13,346,661</b>	<b>254,216</b>
<b>INTERGOVERNMENTAL</b>				
State revenue sharing	287,000	283,000	282,955	(45)
State grant	182,000	84,884	149,500	64,616
Other	2,778,529	3,182,565	3,046,532	(136,033)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>3,247,529</b>	<b>3,550,449</b>	<b>3,478,987</b>	<b>(71,462)</b>
<b>CHARGES FOR SERVICES</b>				
Grass cutting	400,000	648,000	695,454	47,454
Indirect costs	8,763,773	8,863,773	8,860,573	(3,200)
Other	2,130,866	2,283,066	2,274,439	(8,627)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>11,294,639</b>	<b>11,794,839</b>	<b>11,830,466</b>	<b>35,627</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2010

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>FINES AND FORFEITURES</b>				
Bond forfeitures	140,000	306,000	310,120	4,120
Court fines	3,550,000	3,650,000	3,686,150	36,150
Court costs and fees	536,000	608,000	638,758	30,758
Other	9,992,000	3,146,011	3,145,393	(618)
<b>TOTAL FINES AND FORFEITURES</b>	<b>14,218,000</b>	<b>7,710,011</b>	<b>7,780,421</b>	<b>70,410</b>
<b>INTEREST INCOME</b>	<b>313,000</b>	<b>384,288</b>	<b>461,952</b>	<b>77,664</b>
<b>MISCELLANEOUS</b>				
Oil and gas royalties	1,625,000	1,634,560	1,612,774	(21,786)
Rental income	132,000	169,000	190,543	21,543
Other income	1,137,012	753,093	885,847	132,554
<b>TOTAL MISCELLANEOUS</b>	<b>2,894,012</b>	<b>2,556,653</b>	<b>2,688,964</b>	<b>132,311</b>
<b>TOTAL REVENUES</b>	<b>\$ 82,790,680</b>	<b>\$ 77,130,685</b>	<b>\$ 78,651,394</b>	<b>\$ 1,520,709</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Legislative				
Council	5,343,148	5,143,849	4,933,040	210,809
<b>TOTAL LEGISLATIVE</b>	<b>5,343,148</b>	<b>5,143,849</b>	<b>4,933,040</b>	<b>210,809</b>
Judicial				
Law	3,142,000	2,761,569	2,580,757	180,812
First Parish Court	2,888,308	2,860,116	2,767,450	92,666
Second Parish Court	2,774,587	2,715,642	2,680,337	35,305
Justice of the Peace	241,074	250,879	244,084	6,795
Pre-trial Release of Prisoners	300,600	305,600	301,844	3,756
Domestic Relation Division	0	0	0	0
Miscellaneous Judicial	2,630,157	2,982,069	2,779,248	202,821
<b>TOTAL JUDICIAL</b>	<b>11,976,724</b>	<b>11,875,875</b>	<b>11,353,720</b>	<b>522,155</b>
Executive				
Parish President	2,820,464	3,030,838	2,916,901	113,937
<b>TOTAL EXECUTIVE</b>	<b>2,820,464</b>	<b>3,030,838</b>	<b>2,916,901</b>	<b>113,937</b>
Elections				
Voter Registration	524,730	537,897	524,715	13,182
Elections	30,000	89,250	88,628	622
<b>TOTAL ELECTIONS</b>	<b>554,730</b>	<b>627,147</b>	<b>613,343</b>	<b>13,804</b>
Financial Administration				
Finance Director	573,890	532,708	531,137	1,571
Planning	1,825,577	1,835,637	1,603,727	31,910
Accounting & Payroll	1,409,027	1,365,438	1,343,151	22,287
Personnel	1,350,195	1,304,559	1,265,612	38,947
Purchasing	943,186	922,120	920,759	1,361
Human Resource Management	1,602,537	1,584,942	1,553,936	31,006
Property Management	8,239,967	7,738,158	7,259,571	478,587
Budget Director	239,707	237,957	236,826	1,131
Planning Advisory Board	342,502	235,718	218,069	17,649
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>16,528,588</b>	<b>15,557,237</b>	<b>14,932,788</b>	<b>624,449</b>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2010

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
General Services				
Legislative Delegation	248,870	247,670	247,388	284
Central Printing	177,100	199,457	177,488	21,971
Surplus Property	207,215	324,317	269,325	54,992
Photo Lab	158,993	153,174	149,295	3,879
Miscellaneous General Services	1,724,053	1,939,872	998,218	941,654
<b>TOTAL GENERAL SERVICES</b>	<b>2,514,231</b>	<b>2,864,490</b>	<b>1,841,710</b>	<b>1,022,780</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>39,735,885</b>	<b>39,099,436</b>	<b>36,591,502</b>	<b>2,507,934</b>
Less: Capital outlay	\$ 0	\$ (81,350)	\$ (80,511)	\$ (839)
<b>TOTAL GENERAL GOVERNMENT-CURRENT</b>	<b>39,735,885</b>	<b>39,018,086</b>	<b>36,510,991</b>	<b>2,507,095</b>
<b>PUBLIC SAFETY</b>				
Zoning Appeals	206,009	201,899	194,358	7,543
Constables	231,975	235,740	232,089	3,651
Volunteer Fire	447,355	378,367	356,413	21,954
Inspection & Code Enforcement	7,797,769	7,106,167	6,995,537	110,630
Bureau of Admin Adjudication	431,940	262,571	244,912	17,659
Taxi Cab Bureau	52,783	14,783	5,315	9,468
Emergency Management	1,127,283	1,189,089	1,157,153	31,936
Community Justice Agency	543,852	553,964	450,690	103,274
Correctional Center Operation	6,746,778	7,385,177	7,249,811	135,366
Home Detention	1,207,878	1,168,045	1,080,940	87,105
Weed Control & Lot Fill	1,554,211	1,691,304	1,679,521	11,783
Dangerous Building Abatement	896,662	799,310	805,410	(6,100)
Miscellaneous Public Safety	228,578	228,578	216,862	11,716
<b>TOTAL PUBLIC SAFETY</b>	<b>21,471,873</b>	<b>21,214,994</b>	<b>20,669,009</b>	<b>545,985</b>
Less: Capital outlay	0	(14,555)	(14,555)	0
<b>TOTAL PUBLIC SAFETY-CURRENT</b>	<b>21,471,873</b>	<b>21,200,439</b>	<b>20,654,454</b>	<b>545,985</b>
<b>HEALTH AND WELFARE</b>				
County Agent	67,043	64,260	64,390	(130)
Serviceman's Assistance	63,968	63,968	62,834	1,134
Jeff CAP	1,391,665	1,273,510	1,236,671	36,839
Miscellaneous Health and Welfare	2,095,974	2,094,174	1,967,482	128,692
<b>TOTAL HEALTH AND WELFARE</b>	<b>3,618,650</b>	<b>3,495,912</b>	<b>3,331,377</b>	<b>164,535</b>
Less: Capital outlay	0	0	0	0
<b>TOTAL HEALTH AND WELFARE-CURRENT</b>	<b>3,618,650</b>	<b>3,495,912</b>	<b>3,331,377</b>	<b>164,535</b>
<b>CULTURE AND RECREATION</b>				
Special Events	891,144	867,533	819,289	48,244
Miscellaneous Culture and Recreation	8,953,890	2,149,179	2,230,169	(80,990)
<b>TOTAL CULTURE AND RECREATION</b>	<b>9,845,034</b>	<b>3,016,712</b>	<b>3,049,458</b>	<b>(32,746)</b>
Less: Capital outlay	0	0	0	0
<b>TOTAL CULTURE AND RECREATION-CURRENT</b>	<b>9,845,034</b>	<b>3,016,712</b>	<b>3,049,458</b>	<b>(32,746)</b>

(CONTINUED)

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2010

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
URBAN DEVELOPMENT AND HOUSING JEDCO	1,683,197	1,811,697	1,683,196	128,501
TOTAL URBAN DEVELOPMENT AND HOUSING	1,683,197	1,811,697	1,683,196	128,501
TOTAL CURRENT EXPENDITURES	76,354,639	68,542,846	65,229,476	3,313,370
DEBT SERVICE				
Interest and other charges	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0
TOTAL CAPITAL OUTLAY	0	95,905	95,066	839
INTERGOVERNMENTAL EXPENDITURES				
District Attorney	9,391,079	9,389,333	9,213,617	175,716
District Courts	4,565,014	4,892,029	4,835,913	56,116
Juvenile Court	3,176,784	3,202,714	3,172,696	30,018
Clerk of Court	450,000	493,451	493,451	0
TOTAL INTERGOVERNMENTAL EXPENDITURES	17,582,877	17,977,527	17,715,677	261,850
TOTAL EXPENDITURES	\$ 93,937,516	\$ 86,616,278	\$ 83,040,219	\$ 3,576,059
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 2,996,000	\$ 3,572,131	\$ 3,593,243	\$ 21,112
Transfers out	(627,077)	(723,714)	(718,610)	5,104
Issuance of long term debt	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,368,923	2,848,417	2,874,633	26,216
NET CHANGES IN FUND BALANCES	(8,777,913)	(6,637,176)	(1,514,192)	5,122,984
Fund balance Beginning of year	24,395,477	24,395,477	24,395,477	0
END OF YEAR	\$ 15,617,564	\$ 17,758,301	\$ 22,881,285	\$ 5,122,984

(CONTINUED)

JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF COUNCILMEMBER'S COMPENSATION

Year Ended December 31, 2010

(UNAUDITED)

<u>COUNCILMEMBER</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Thomas J. Capella, Chairman	365	\$ 99,869	13,020
John F. Young, Jr.	285	80,963	4,315
Margaret D. Hollis	58	12,998	1,850
Chris Roberts	365	66,579	5,520
Elton M. Lagasse	365	66,579	4,800
Byron L. Lee	365	66,579	5,400
Louis J. Congemi	365	66,579	7,800
Cynthia Lee Sheng	365	66,579	13,020





## 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.

<b>Contents</b>	<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.	191
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (advalorem) tax.	197
<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.	202
<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.	208
<b>Operating Information</b>	
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.	210

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

JEFFERSON PARISH, LOUISIANA

Table A-2

STATISTICAL SECTION

December 31, 2010

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**JEFFERSON PARISH, LOUISIANA**  
**NET ASSETS BY COMPONENT**  
 Last Five Fiscal Years  
 (Unaudited)  
 (in thousands of dollars)

	2006	2007	2008	2009	2010
<b>Governmental Activities</b>					
Invested in capital assets, net of related debt	\$ 537,794	\$ 465,611	\$ 508,772	\$ 539,284	\$ 582,432
Restricted	70,898	51,767	49,981	48,635	43,565
Unrestricted	403,109	500,489	484,407	449,441	441,883
<b>Total governmental activities net assets</b>	<u>\$ 1,011,801</u>	<u>\$ 1,017,867</u>	<u>\$ 1,043,160</u>	<u>\$ 1,037,360</u>	<u>\$ 1,067,880</u>
<b>Business-type Activities</b>					
Invested in capital assets, net of related debt	\$ 525,530	\$ 538,856	\$ 546,349	\$ 556,188	\$ 550,378
Restricted	45,388	51,135	52,228	46,251	43,541
Unrestricted	22,450	20,923	6,494	10,860	20,904
<b>Total business-type activities net assets</b>	<u>\$ 593,368</u>	<u>\$ 610,914</u>	<u>\$ 605,071</u>	<u>\$ 613,299</u>	<u>\$ 614,823</u>
<b>Primary Government</b>					
Invested in capital assets, net of related debt	\$ 1,063,324	\$ 1,004,467	\$ 1,055,121	1,095,472	1,132,810
Restricted	116,286	102,902	102,209	94,886	87,106
Unrestricted	425,559	521,412	490,901	460,301	462,787
<b>Total primary government net assets</b>	<u>\$ 1,605,169</u>	<u>\$ 1,628,781</u>	<u>\$ 1,648,231</u>	<u>\$ 1,650,659</u>	<u>\$ 1,682,703</u>

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

	2006	2007	2008	2009	2010
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 43,306	\$ 58,471	\$ 64,043	\$ 66,383	\$ 64,471
Public safety	67,921	82,562	83,775	83,512	88,646
Public works	195,497	190,223	193,455	171,715	165,633
Transit	11,947	11,559	13,843	13,631	17,106
Health and welfare	24,152	31,257	51,961	54,571	79,944
Culture and recreation	31,653	37,631	42,335	41,887	43,050
Urban redevelopment and housing	4,599	11,175	8,929	10,817	9,185
Interest on long-term debt	20,558	21,291	24,276	31,483	25,056
<b>Total governmental activities expenses</b>	<u>399,633</u>	<u>444,169</u>	<u>482,617</u>	<u>473,999</u>	<u>493,091</u>
<b>Business-type activities:</b>					
Water	30,705	31,896	35,593	35,469	36,256
Sewer	35,927	39,089	47,455	42,797	42,905
<b>Total business-type activities expenses</b>	<u>66,632</u>	<u>70,985</u>	<u>83,048</u>	<u>78,266</u>	<u>79,161</u>
<b>Total primary government expenses</b>	<u>\$ 466,265</u>	<u>\$ 515,154</u>	<u>\$ 565,665</u>	<u>\$ 552,265</u>	<u>\$ 572,252</u>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 13,021	\$ 13,930	\$ 14,512	\$ 13,514	\$ 13,347
Public safety	18,689	18,684	19,633	19,895	19,824
Public works	13,747	13,905	14,272	16,969	20,088
Transit	510	2,437	2,586	2,633	3,314
Health and welfare	1,827	1,942	3,751	4,185	4,156
Culture and recreation	4,129	4,367	4,224	4,366	4,179
Operating grants and contributions	49,979	48,740	60,952	61,185	70,657
Capital grants and contributions	18,370	31,963	46,299	36,894	55,574
<b>Total governmental activities program revenues</b>	<u>120,272</u>	<u>135,968</u>	<u>166,229</u>	<u>159,641</u>	<u>191,139</u>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Water	27,912	25,573	25,120	26,701	28,212
Sewer	20,246	18,319	17,667	18,899	20,510
<b>Capital grants and contributions</b>	<u>1,589</u>	<u>1,442</u>	<u>2,295</u>	<u>4,582</u>	<u>1,656</u>
<b>Total business-type activities program revenues</b>	<u>49,747</u>	<u>45,334</u>	<u>45,082</u>	<u>50,182</u>	<u>50,378</u>
<b>Total primary government program revenues</b>	<u>\$ 170,019</u>	<u>\$ 181,302</u>	<u>\$ 211,311</u>	<u>\$ 209,823</u>	<u>\$ 241,517</u>

(Continued)

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

Exhibit B-2  
(Continued)

	2006	2007	2008	2009	2010
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (279,361)	\$ (308,201)	\$ (316,368)	\$ (314,358)	\$ (301,952)
Business-type activities	(16,885)	(25,651)	(37,966)	(28,084)	(28,783)
<b>Total primary government net expense</b>	<u>\$ (296,246)</u>	<u>\$ (333,852)</u>	<u>\$ (354,354)</u>	<u>\$ (342,442)</u>	<u>\$ (330,735)</u>

**General Revenues and Other Changes in Net Assets**

Governmental activities:					
Taxes					
Ad valorem	\$ 127,243	\$ 114,328	\$ 141,508	\$ 151,016	\$ 158,067
Alcoholic beverage	375	330	319	270	248
Chain store	225	181	312	219	302
Franchise fees	3,441	3,944	4,097	4,180	4,584
Sales	170,623	151,359	143,494	128,005	127,062
Hotel/Motel	3,279	2,605	2,965	2,552	2,720
Auto Rental	-	219	257	223	240
Severance	778	850	875	908	908
Unrestricted investment earnings	27,963	33,474	20,501	5,820	3,317
Miscellaneous	36,324	28,838	38,121	34,464	40,981
Transfers	(2,310)	(21,861)	(10,768)	(15,277)	(5,957)
<b>Total governmental activities</b>	<u>367,941</u>	<u>314,267</u>	<u>341,681</u>	<u>313,380</u>	<u>332,472</u>
Business-type activities:					
Taxes	16,113	16,727	18,487	19,411	23,723
Unrestricted investment earnings	3,535	3,788	2,096	517	201
Miscellaneous	434	821	772	1,107	426
Transfers	2,310	21,861	10,768	15,277	5,957
<b>Total business-type activities</b>	<u>22,392</u>	<u>43,197</u>	<u>32,123</u>	<u>36,312</u>	<u>30,307</u>
<b>Total primary government</b>	<u>\$ 390,333</u>	<u>\$ 357,464</u>	<u>\$ 373,804</u>	<u>\$ 349,692</u>	<u>\$ 362,779</u>

**Change in net assets**

Governmental activities	88,580	6,066	25,293	(978)	30,520
Business-type activities	5,507	17,546	(5,843)	8,228	1,524
<b>Total primary government</b>	<u>\$ 94,087</u>	<u>\$ 23,612</u>	<u>\$ 19,450</u>	<u>\$ 7,250</u>	<u>\$ 32,044</u>

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Fund</b>										
Reserved	\$ 2,006	\$ 1,964	\$ 1,893	\$ 1,814	\$ 1,732	\$ 1,644	\$ 1,530	\$ 1,640	\$ 1,352	\$ 1,251
Unreserved	22,728	12,391	13,930	17,639	23,295	30,169	24,854	24,188	22,685	21,217
<b>Total general fund</b>	<b>\$ 24,734</b>	<b>\$ 14,355</b>	<b>\$ 15,823</b>	<b>\$ 19,453</b>	<b>\$ 25,027</b>	<b>\$ 31,813</b>	<b>\$ 26,384</b>	<b>\$ 25,828</b>	<b>\$ 24,037</b>	<b>\$ 22,468</b>
<b>Other Governmental Funds</b>										
Reserved	\$ 29,923	\$ 37,070	\$ 30,904	\$ 28,460	\$ 29,501	\$ 69,857	\$ 50,237	\$ 48,341	\$ 47,283	\$ 42,314
Unreserved, reported in:										
Special revenue funds	66,560	66,399	67,298	67,595	76,625	115,115	115,661	96,122	90,483	101,351
Capital projects funds	189,335	177,719	169,047	179,628	276,572	320,114	422,568	398,012	379,151	359,961
Debt service funds	-	-	-	-	-	-	-	-	-	-
<b>Total other governmental funds</b>	<b>\$ 285,818</b>	<b>\$ 281,188</b>	<b>\$ 267,249</b>	<b>\$ 275,683</b>	<b>\$ 382,698</b>	<b>\$ 505,086</b>	<b>\$ 588,466</b>	<b>\$ 542,475</b>	<b>\$ 516,917</b>	<b>\$ 503,626</b>

Table B-4

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>										
Taxes (See Table B-5)	\$ 214,911	\$ 234,106	\$ 249,442	\$ 252,141	\$ 260,068	\$ 305,965	\$ 273,815	\$ 293,827	\$ 288,374	\$ 294,130
Licenses and permits	9,539	10,501	10,439	10,278	11,746	13,129	14,004	14,638	13,781	13,747
Intergovernmental	56,222	64,554	78,710	83,033	147,941	88,002	80,703	107,250	97,888	126,192
Charges for services	33,346	35,800	40,030	42,366	40,251	40,916	43,800	47,044	51,017	53,791
Fines and forfeitures	6,842	7,545	7,707	8,080	7,999	8,409	8,374	8,445	8,658	8,188
Interest income	15,433	8,760	5,260	4,634	13,977	25,810	31,239	18,817	4,746	2,167
Special assessment	32	11	17	9	-	-	-	-	-	-
Miscellaneous	9,442	8,878	10,509	11,876	13,743	23,926	17,624	22,635	20,032	27,354
<b>TOTAL REVENUES</b>	<b>345,767</b>	<b>370,155</b>	<b>402,114</b>	<b>412,417</b>	<b>495,725</b>	<b>486,157</b>	<b>469,559</b>	<b>512,656</b>	<b>484,496</b>	<b>526,580</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	29,635	30,848	31,263	32,739	68,448	29,276	36,799	39,524	38,644	36,324
Public safety	50,295	52,660	56,827	62,876	64,079	65,979	79,255	81,104	81,605	85,767
Public works	74,064	75,801	74,562	75,082	130,112	77,087	80,620	98,984	93,094	91,028
Transit	7,830	10,809	10,820	12,107	13,233	10,985	10,634	13,166	12,981	15,672
Health and welfare	20,355	24,195	25,879	27,988	24,535	24,617	30,759	51,510	54,262	79,711
Culture and recreation	28,967	30,890	31,904	32,737	36,904	29,573	34,472	39,325	38,412	39,168
Urban redevelopment and housing	5,770	4,734	8,201	8,083	5,970	4,770	11,185	8,895	10,802	9,221
Intergovernmental	12,180	12,600	13,713	14,034	14,134	12,982	14,407	15,565	16,846	17,694
Debt service										
Principal	28,893	29,918	25,681	25,062	30,509	33,862	46,690	28,524	33,511	30,581
Interest and other charges	16,743	17,162	16,805	15,851	17,961	20,813	20,191	22,565	31,507	25,307
Capital outlay	103,448	110,650	122,925	118,876	104,271	129,982	138,602	159,345	160,756	121,212
<b>TOTAL EXPENDITURES</b>	<b>379,180</b>	<b>400,385</b>	<b>418,180</b>	<b>425,445</b>	<b>508,156</b>	<b>439,926</b>	<b>503,614</b>	<b>558,507</b>	<b>573,220</b>	<b>551,683</b>
Excess of revenues over (under) expenditures	(33,413)	(30,230)	(16,066)	(13,028)	(12,431)	46,231	(34,055)	(45,651)	(88,724)	(25,103)
Other financing sources (uses)										
Transfers in	49,804	54,819	76,145	86,657	79,991	134,621	96,313	112,511	67,912	48,050
Transfers out	(50,886)	(54,331)	(78,278)	(87,576)	(88,821)	(130,352)	(94,890)	(110,187)	(67,343)	(47,472)
Proceeds from long term debt	71,634	14,687	17,050	41,388	107,451	80,923	205,057	13,225	228,240	9,665
Proceeds from refunding bonds	-	43,771	(11,322)	(15,377)	-	-	-	-	(63,751)	-
Payment to refund bond escrow agent	-	(43,725)	-	-	-	-	(98,715)	(16,245)	(100,039)	-
Premium on long term debt	-	-	-	-	6,389	-	4,241	-	3,171	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>70,550</b>	<b>15,221</b>	<b>3,595</b>	<b>25,092</b>	<b>125,020</b>	<b>85,192</b>	<b>112,006</b>	<b>(696)</b>	<b>66,190</b>	<b>10,243</b>
<b>Net change in fund balances</b>	<b>\$ 37,137</b>	<b>\$ (15,009)</b>	<b>\$ (12,471)</b>	<b>\$ 12,064</b>	<b>\$ 112,589</b>	<b>\$ 131,423</b>	<b>\$ 77,951</b>	<b>\$ (46,547)</b>	<b>\$ (22,534)</b>	<b>\$ (14,860)</b>
Debt service as a percentage of noncapital expenditures	16.6%	16.3%	14.2%	12.4%	11.5%	16.8%	17.4%	12.2%	15.2%	12.3%

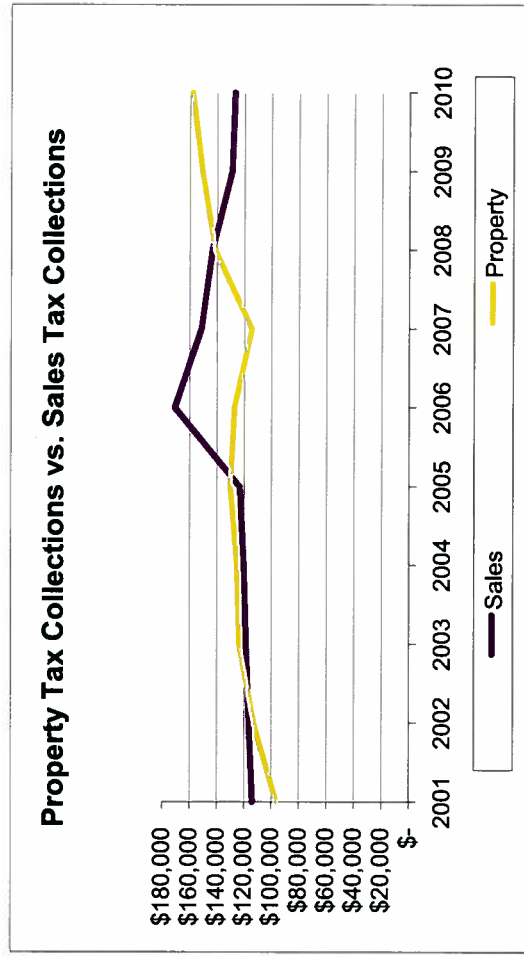


Table B-5

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

Year	Property	Sales	Severance	Miscellaneous	Total
2001	96,177	114,056	752	3,926	214,911
2002	112,955	116,523	751	3,877	234,106
2003	123,624	118,623	760	6,435	249,442
2004	125,319	120,182	755	4,767	251,023
2005	130,245	123,308	784	5,731	260,068
2006	127,243	170,624	778	7,320	305,965
2007	114,328	151,359	850	7,278	273,815
2008	141,508	143,494	875	7,950	293,827
2009	151,016	129,005	908	5,727	286,656
2010	158,067	127,062	908	8,094	294,131

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



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

Year	1/2 of One Cent General Fund Undedicated	1/2 of One Cent Terrytown Redevelopment	1/2 of One Cent Metairie CBD District	1/2 of One Cent Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	7/8 of One Cent Sewerage/ Roads/Drainage	TOTAL	Total Direct Rate
2001	24,182	-	-	24,182	10,437	16,373	37,299	112,473	2.375
2002	24,779	-	-	24,779	10,582	16,758	38,047	114,945	2.375
2003	25,278	-	-	25,278	10,761	17,102	38,698	117,117	2.375
2004	25,946	-	-	25,946	11,054	17,577	39,658	120,181	2.375
2005	26,476	-	-	26,476	11,301	17,937	41,119	123,309	2.375
2006	36,676	-	-	36,676	15,350	24,788	57,134	170,624	2.375
2007	32,771	-	-	32,771	13,695	22,159	49,963	151,359	2.375
2008	30,635	473	-	31,108	12,995	21,088	47,195	143,494	2.375
2009	27,725	363	198	28,286	11,853	19,218	42,162	129,805	2.375
2010	27,986	395	208	28,589	11,988	19,492	42,904	131,562	2.375

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

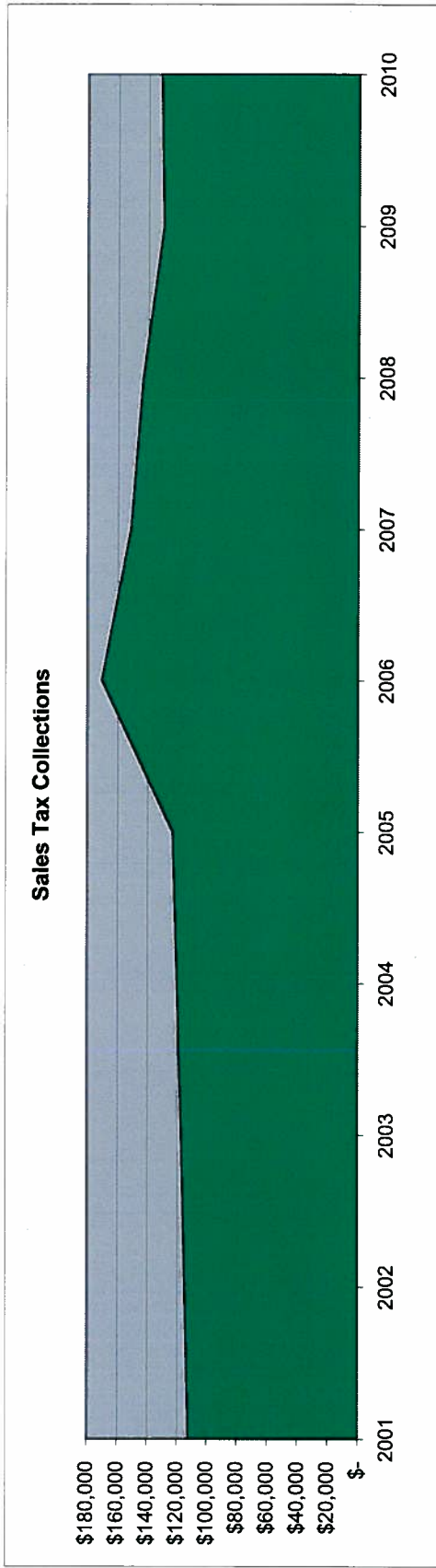


Table C-1b

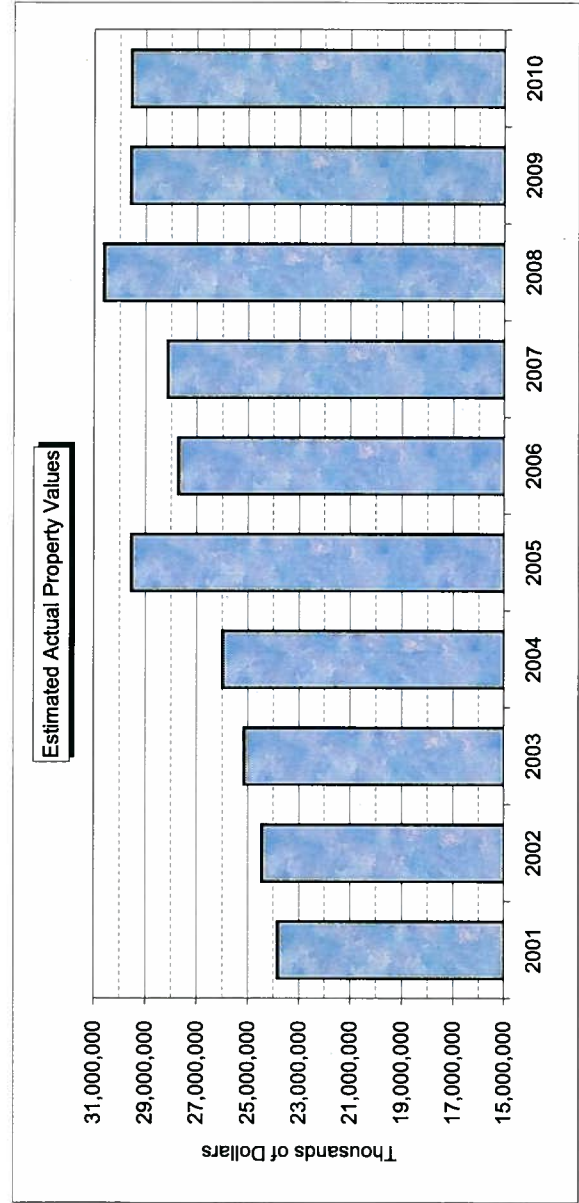
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value To Actual Value	Direct Tax Rate
2001	1,919,552	19,195,520	694,109	4,627,394	749,727	1,863,934	23,822,914	7.82	1.35	
2002	1,979,672	19,796,720	697,458	4,649,720	751,619	1,925,511	24,446,440	7.88	1.44	
2003	2,035,770	20,357,700	718,319	4,788,794	757,470	1,996,619	25,146,494	7.94	1.42	
2004	2,098,648	20,986,480	749,713	4,998,087	761,202	2,087,159	25,984,567	8.03	1.43	
2005	2,441,042	24,410,420	769,105	5,127,367	783,759	2,426,388	29,537,787	8.21	1.33	
2006	2,251,198	22,511,980	779,256	5,195,040	743,121	2,287,333	27,707,020	8.26	1.43	
2007	2,294,733	22,947,330	778,942	5,192,947	744,420	2,329,255	28,140,277	8.28	1.15	
2008	2,503,865	25,038,650	836,165	5,574,434	739,284	2,600,745	30,613,084	8.50	1.18	
2009	2,378,695	23,786,950	869,167	5,794,447	766,827	2,481,036	29,581,397	8.39	1.31	
2010	2,398,574	23,985,740	835,985	5,573,234	765,647	2,468,912	29,558,974	8.35	1.31	

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

\* Taxes are based on prior year tax roll.



**Jefferson Parish, Louisiana  
Property Tax Rates - Direct and Overlapping Governments  
(Per \$100 of Assessed Value)**

**Last Ten Years  
(Unaudited)**

Year	Jefferson Parish					Overlapping Rates				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other				
2001	0.13	1.01	0.21	1.35	0.89	0.70			2.94	
2002	0.14	1.09	0.21	1.44	0.89	0.71			3.04	
2003	0.14	1.10	0.18	1.42	1.01	0.71			3.14	
2004	0.14	1.11	0.18	1.43	1.68	0.72			3.83	
2005	0.13	1.02	0.18	1.33	1.73	0.74			3.80	
2006	0.13	1.02	0.28	1.43	1.73	0.74			3.90	
2007	0.13	1.02	-	1.15	1.74	0.75			3.64	
2008	0.13	1.05	-	1.18	1.78	0.77			3.73	
2009	0.11	1.20	-	1.31	1.85	0.80			3.96	
2010	0.11	1.20	-	1.31	1.85	0.80			3.96	

**Jefferson Parish, Louisiana  
Principal Taxpayers**

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

Taxpayer	Type of Business	2010			2001		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Energy Services Inc	Utility	\$38,585	1	1.19%	\$ 55,779	1	2.13%
Causeway Associates (3)	Retail Stores	26,231	2	0.81%			
Avondale Shipyards	Shipbuilding	15,560	3	0.48%	6,712	10	0.26%
Atmos Energy Louisiana	Utility	16,766	4	0.52%			
Cytec Industries	Industry	9,862	5	0.30%			
Richards Clearview	Retail Property Mgmt	9,559	6	0.30%			
Northrop Grumman Ship Systems	Shipbuilding	7,704	7	0.24%			
Metals USA	Industry	7,220	8	0.22%			
Bellsouth	Utility	6,594	9	0.20%	45,520	2	1.74%
Galleria Operating Company	Retail Property Mgmt	6,398	10	0.20%			
Hibernia National Bank (2)	Banking				18,232	3	0.70%
Lakeside Shopping Center (3)	Retail Property Mgmt				14,030	4	0.54%
Louisiana Gas Service	Utility				13,203	5	0.51%
Whitney National Bank	Banking				11,330	6	0.43%
Southwest Airlines	Airline				9,569	7	0.37%
Banc One Management Corp	Banking				7,152	8	0.27%
Cargill Inc	Industrial				7,096	9	0.27%
Capital One (2)	Banking						
<b>Total</b>		<b>\$172,009</b>		<b>5.32%</b>	<b>\$ 188,623</b>		<b>7.22%</b>

(1) Source: Jefferson Parish Assessor's Office

(2) These companies merged.

(3) This company changed its name.

Table C-4

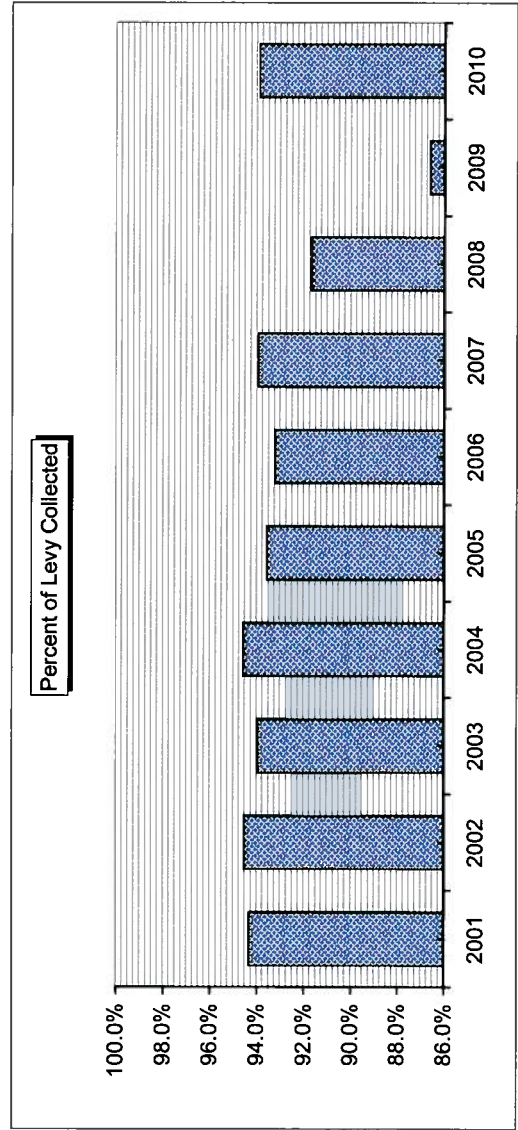
**Jefferson Parish, Louisiana  
Property Tax Levies and Collections  
Last Ten Years  
(Unaudited)**  
(in thousands of dollars)

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	Delinquent Tax			Total Tax Collections	Current Outstanding Delinquent Taxes		
2001	114,024	107,526	94.30	921	108,447	95.11	5,577	4.89		
2002	131,877	124,632	94.51	920	125,552	95.20	6,325	4.80		
2003	144,466	135,696	93.93	1,033	136,729	94.64	7,737	5.36		
2004	149,287	141,151	94.55	942	142,093	95.18	7,194	4.82		
2005	156,288	146,209	93.55	1,157	147,366	94.29	8,922	5.71		
2006	151,547	141,243	93.20	2,086	143,329	94.58	8,218	5.42		
2007	136,196	127,901	93.91	723	128,624	94.44	7,572	5.56		
2008	172,838	158,408	91.65	1,238	159,646	92.37	13,192	7.63		
2009	193,501	167,566	86.60	2,047	169,613	87.65	23,888	12.35		
2010	185,027	173,704	93.88	-	173,704	93.88	11,323	6.12		

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(b)
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds (c)	Certificates of Indebtedness	Special Assessment Debt	Loan Programs (b)	Capital Lease	Loan Programs (b)			
2001	281,946	5,658	61,105	-	77	18,602	4,741	-	372,129	2.78	0.82
2002	264,276	5,049	53,245	-	40	31,328	5,580	-	359,518	2.65	0.79
2003	250,011	9,506	34,055	-	21	40,809	5,419	-	339,821	2.47	0.74
2004	221,956	18,125	37,245	6,190	14	52,227	5,246	-	341,003	2.34	0.75
2005	286,136	26,280	19,755	7,725	-	72,803	5,061	2,472	420,232	3.86	0.92
2006	268,466	25,105	12,490	6,795	-	146,904	4,862	4,484	469,106	2.88	1.06
2007	326,971	26,885	11,900	5,640	-	153,320	4,649	4,569	534,134	2.89	1.24
2008	305,911	25,390	11,270	4,850	-	147,064	4,421	4,569	503,475	2.72	1.16
2009	340,595	23,770	10,605	3,830	-	146,339	4,177	4,569	533,885	2.89	1.20
2010	315,438	22,795	9,895	2,770	-	153,325	3,915	4,569	512,707	2.66	1.18

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) Includes \$54.8 million for Special Community Disaster Loan awarded through FEMA for loss revenue due to Hurricane Katrina

(c) General obligation bonds funded through property taxes.

**Table D-2**

**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
2001	2000	453	2,613,661	61,105	5,827	55,278	2.11	122.03
2002	2001	456	2,677,130	53,245	4,943	48,302	1.80	105.93
2003	2002	457	2,754,089	34,055	3,713	30,342	1.10	66.39
2004	2003	457	2,848,362	37,245	2,291	34,954	1.23	76.49
2005	2004	458	3,210,148	29,480	586	28,894	0.90	63.09
2006	2005	442	3,030,454	12,490	1,830	10,660	0.35	24.12
2007	2006	430	3,073,675	11,900	155	11,745	0.38	27.31
2008	2007	433	3,340,030	11,270	114	11,156	0.33	25.76
2009	2008	444	3,247,863	10,605	265	10,340	0.32	23.29
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53

\* Amounts expressed in thousands

(1) Source: The Jefferson EDGE

(2) General obligation bonds repaid with property taxes



Table D-3

**Jefferson Parish, Louisiana**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2010**  
**(unaudited)**  
 (in thousands of Dollars)

	General Obligation Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
<b>Direct:</b>			
<b>Jefferson Parish</b>			
Fire Protection District No. 7	\$ 3,305	100%	\$ 3,305
Consolidated Playground District #2, Sub #1	<u>6,590</u>	100%	<u>6,590</u>
<b>Total Direct Parish Debt</b>	<u>\$ 9,895</u>		<u>\$ 9,895</u>
<b>Overlapping:</b>			
Jefferson Parish School Board	\$ 165,239	100%	\$ 165,239
<b>Total Overlapping debt</b>	<u>\$ 165,239</u>		<u>\$ 165,239</u>
<b>Total Direct and Overlapping debt</b>	<u>\$ 175,134</u>		<u>\$ 175,134</u>

2010 Population      435

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

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Table D-4

**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
2001	2,677,130	261,366	(55,278)	206,088	21.15
2002	2,754,089	275,409	(48,303)	227,106	17.54
2003	2,754,089	284,836	(30,342)	254,494	10.65
2004	2,848,361	321,015	(25,272)	295,743	7.87
2005	3,210,147	321,015	(19,169)	301,848	5.97
2006	3,030,454	303,045	(10,660)	292,385	3.52
2007	3,073,675	307,368	(11,744)	295,624	3.82
2008	3,340,030	334,003	(11,155)	322,848	3.34
2009	3,970,542	397,054	(10,340)	386,714	2.60
2010	3,234,560	323,456	(9,800)	313,656	3.03

Source: Jefferson Parish Assessor's Office

(1) Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose.

Table D-5

**Jefferson Parish, Louisiana**  
**Summary of Revenue Bond Coverage**

Last Ten Years  
*(Unaudited)*

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

Year	Gross Revenue (1)	Expenses (2)	Available for		Debt Service Requirements		Coverage
			Debt Service	Interest	Principal	Total	
2001	42,833,904	4,652,366	38,181,548	13,192,181	13,550,000	26,742,181	1.43
2002	43,116,530	4,738,776	38,377,754	9,232,862	14,370,000	23,602,862	1.63
2003	43,740,459	4,831,579	38,908,880	4,673,075	8,970,000	13,643,075	2.85
2004	44,874,240	4,949,124	39,925,116	9,035,513	9,440,000	18,475,513	2.16
2005	46,978,782	5,132,922	41,845,860	10,286,881	11,960,000	22,246,881	1.88
2006	65,942,750	7,112,128	58,830,622	11,719,750	13,640,000	25,359,750	2.32
2007	58,038,565	6,380,362	51,658,203	10,237,923	16,060,000	26,297,923	1.96
2008	53,842,438	6,054,827	47,787,611	14,830,300	16,750,000	31,580,300	1.51
2009	47,517,624	5,331,311	42,186,313	16,456,384	21,731,390	38,187,774	1.10
2010	48,272,010	5,359,457	42,912,553	18,078,585	20,651,553	38,730,138	1.11

**B-Hotel Occupancy Tax Bonds**

Year	Gross Revenue (1)	Expenses (2)	Available for		Debt Service Requirements		Coverage
			Debt Service	Interest	Principal	Total	
2001	869,312	470,624	398,688	138,394	170,000	308,394	1.29
2002	872,314	445,955	426,359	134,739	175,000	309,739	1.38
2003	831,739	371,491	460,248	130,889	185,000	315,889	1.46
2004	835,767	371,934	463,833	125,431	195,000	320,431	1.45
2005	891,566	348,072	543,494	119,679	205,000	324,679	1.67
2006	1,154,040	406,944	747,096	113,631	215,000	328,631	2.27
2007	940,539	453,459	487,080	108,256	225,000	333,256	1.46
2008	1,052,449	515,769	536,680	101,619	235,000	336,619	1.59
2009	915,276	100,680	414,596	166,730	500,000	666,730	0.62
2010	959,247	105,517	453,730	140,980	265,000	405,980	1.12

(Continued)

Table D-5  
(Continued)

Jefferson Parish, Louisiana  
Summary of Revenue Bond Coverage

Last Ten Years  
(Unaudited)

C- Drainage Sales Tax Bonds 2/3 of 1/2 Cent

Year	Gross Revenue (1)	Expenses (2)	Available for Debt Service		Debt Service Requirements		Coverage
			Debt Service	Principal	Interest	Total	
2001	18,397,348	2,023,708	16,373,640	2,800,000	935,167	3,735,167	4.38
2002	18,830,238	2,071,326	16,758,912	2,965,000	854,531	3,819,531	4.39
2003	19,215,526	2,113,708	17,101,818	3,085,000	793,007	3,878,007	4.41
2004	19,749,840	2,172,482	17,577,358	3,235,000	721,666	3,956,666	4.44
2005	20,154,208	2,216,963	17,937,245	3,370,000	652,114	4,022,114	4.46
2006	27,851,011	3,063,611	24,787,400	3,515,000	578,816	4,093,816	6.05
2007	24,897,360	2,738,710	22,158,650	3,680,000	495,335	4,175,335	5.31
2008	23,694,413	2,606,385	21,088,028	3,845,000	414,375	4,259,375	4.95
2009	21,593,630	2,375,299	19,218,331	4,035,000	211,351	4,246,351	4.53
2010	21,901,225	2,409,135	19,492,090	4,240,000	434,750	4,674,750	4.17

D- Public Improvement Revenue Bonds

Year	Gross Revenue (1)	Expenses (2)	Available for Debt Service		Debt Service Requirements		Coverage
			Debt Service	Principal	Interest	Total	
2001	5,214,468	1,670,959	3,543,509	2,231,000	766,597	2,997,597	1.18
2002	5,393,565	1,916,850	3,476,715	2,334,000	716,991	3,050,991	1.14
2003	5,692,296	1,901,418	3,790,878	2,438,000	755,051	3,193,051	1.19
2004	6,694,804	2,041,660	4,653,144	2,652,000	924,416	3,576,416	1.30
2005	7,247,225	1,680,094	5,567,131	2,332,000	888,007	4,120,007	1.35
2006	8,101,679	1,661,035	6,440,644	3,346,000	1,029,481	4,375,481	1.47
2007	7,616,341	1,894,714	5,721,627	3,506,000	1,055,153	4,561,153	1.25
2008	7,992,296	163,774	7,828,522	2,180,000	1,476,389	3,656,389	2.14
2009	3,476,834	284,078	3,192,756	2,405,000	1,317,334	3,722,334	0.86
2010	3,463,763	31,344	3,432,419	1,765,000	1,239,384	3,004,384	1.14

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

(2) Includes commission expense (not recorded in reporting entity) and investment expenses.

**Jefferson Parish, Louisiana  
Demographic and Economic Statistics  
Last Ten Years  
(Unaudited)**

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2001	453,116	13,372,891	29,613	77,724	4.6
2002	455,927	13,582,857	30,130	77,084	4.6
2003	456,779	13,777,746	30,584	77,164	4.9
2004	457,059	14,545,841	32,239	76,429	4.1
2005	458,029	10,841,515	24,047	76,278	5.4 *
2006	441,741	16,282,893	38,565	64,797	4.4
2007	429,994	18,498,697	42,010	63,950	3.7
2008	433,483	18,996,431	43,140	65,860	4.8
2009	444,049	18,269,996	41,088	63,173	6.5
2010	435,334	19,445,705	43,862	64,930	6.6

(1) Source: The Jefferson EDGE

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

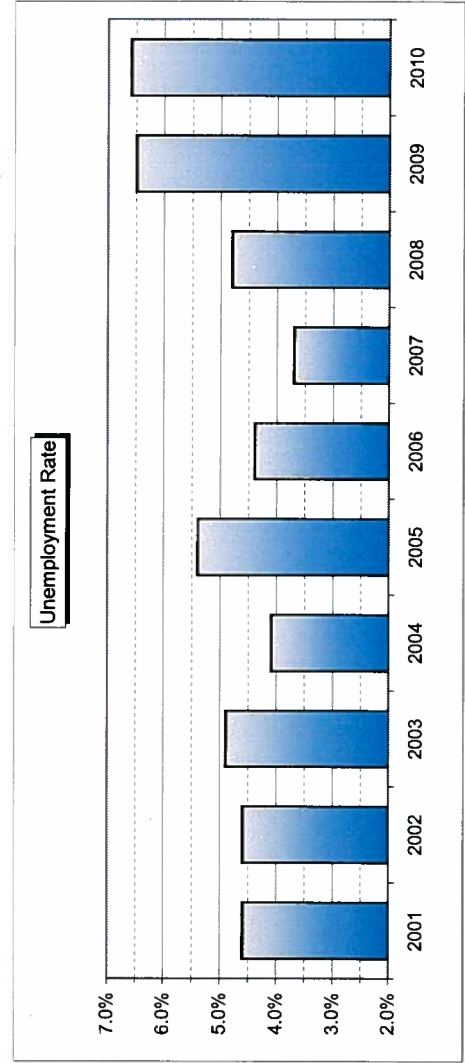
The data for the most recent years' per capita income and personal income was not available at the time of publication.

(3) Source: Louisiana Department of Education

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

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

The 5.4 rate is from August 2005



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

Employer	2010			2001		
	* Employees	Rank	Percentage of Total Parish Employment	** Employees	Rank	Percentage of Total Parish Employment
Ochsner Health System	11,402	1	5.71 %	2,490	4	1.16
Jefferson Parish School Board	7,000	2	3.51			
Northrop Grumman Avondale Industries	4,500	3	2.25	6,400	1	2.99
Superior Energy Services	4,400	4	2.20			
Jefferson Parish	3,671	5	1.84			
ACME Truck Line Inc	2,500	6	1.25	1,500	8	0.70
East Jefferson General Hospital	2,418	7	1.21	2,380	5	1.11
Planet Beach Franchising	2,000	8	1.00			
West Jefferson Medical Center	1,849	9	0.93	1,536	7	0.72
Jefferson Parish Sheriff's Office	1,500	10	0.75			
Tenet Health Care System				5,431	2	2.53
Ruth Chris Steak House				4500	3	2.10
Al Copeland Enterprises				2,281	6	1.06
Treasure Chest Casino				1,191	9	0.56
Oreck				900	10	0.42
<b>Total</b>	<b>41,240</b>		<b>20.66 %</b>	<b>28,609</b>		<b>13.35</b>

Source: \* Jefferson Parish Economic Development Commission

\*\* Book of Lists, New Orleans City Business

Table F-1

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

Full-time Equivalent Employees Allotted In Annual Budget

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Fund:</b>										
Legislative	60	60	58	60	60	59	59	65	66	65
Judicial	424	425	440	440	451	438	441	445	458	442
Executive	28	28	27	27	25	22	23	24	23	23
Electons	15	15	15	15	15	15	17	17	17	17
Finance	213	213	195	195	195	177	179	181	176	171
General Services	8	8	8	8	8	9	7	7	7	7
<b>Total General Fund</b>	<b>748</b>	<b>749</b>	<b>743</b>	<b>745</b>	<b>754</b>	<b>720</b>	<b>726</b>	<b>739</b>	<b>747</b>	<b>725</b>
<b>Special Funds:</b>										
Public safety	524	525	544	546	546	539	550	552	591	572
Public works	594	588	589	592	554	527	528	529	515	510
Transit	4	4	4	4	3	3	4	5	5	4
Health and welfare	63	63	65	65	64	59	60	68	69	74
Culture and recreation	608	593	596	596	579	524	529	550	548	561
<b>Total Special Funds</b>	<b>1,793</b>	<b>1,773</b>	<b>1,796</b>	<b>1,803</b>	<b>1,746</b>	<b>1,652</b>	<b>1,671</b>	<b>1,704</b>	<b>1,728</b>	<b>1,721</b>
<b>Business-type Funds:</b>										
Water	128	128	131	137	238	242	258	259	260	207
Sewer	210	210	210	210	203	194	194	192	192	262
<b>Total Business-type Funds</b>	<b>338</b>	<b>338</b>	<b>341</b>	<b>347</b>	<b>441</b>	<b>436</b>	<b>452</b>	<b>451</b>	<b>452</b>	<b>469</b>
<b>Total All Funds</b>	<b>2,879</b>	<b>2,860</b>	<b>2,882</b>	<b>2,895</b>	<b>2,941</b>	<b>2,808</b>	<b>2,849</b>	<b>2,894</b>	<b>2,927</b>	<b>2,915</b>

Source: Jefferson Parish Budget Department

\*Excludes Limited Term Grant Employees

Table F-2

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010 Estimated
<b>Fire</b>										
Inspections	3,275	3,439	N/A	N/A	N/A	3,000	1,000	3,463	7,169	4,457
Scheduled training (classes)	N/A	N/A	N/A	N/A	N/A	16	25	52	1,156	904
Department training (in-house)	N/A	N/A	N/A	N/A	N/A	20	20	59	3,955	5,055
<b>Other public works</b>										
Residential garbage(tons)	207,788	207,000	219,852	218,949	N/A	232,365	227,457	230,000	245,000	22,400
Curbside recycling (tons)	12,384	12,000	12,923	12,107	N/A	2,584	1,600	1,500	20,000	N/A
<b>Culture and recreation:</b>										
Athletics participants	28,343	26,590	26,515	26,146	21,695	19,999	21,750	21,800	21,800	21,800
Leisure service participants	26,253	22,841	12,202	25,217	16,501	18,010	16,907	17,800	12,550	18,900
<b>Libraries</b>										
Expenditures per circulation	7.39	7.94	7.55	7.80	N/A	7.80	9.46	9.87	10.70	10.46
Average circulation per location	112,147	110,000	116,551	124,577	N/A	124,577	106,388	110,242	110,428	117,000
Collection turnover rate	1.77	1.79	1.93	1.94	N/A	1.94	1.86	1.90	1.90	2.00
<b>Water Department</b>										
Work orders completed	1,100	1,550	N/A	N/A	2,177	12,091	11,626	12,718	13,086	13,500
New meters installed	836	900	1,342	1,564	1,015	1,153	1,118	876	788	650
Water produced (mg)	23,056	24,828	24,612	22,368	N/A	24,665	23,231	20,522	20,000	20,000
<b>Drainage</b>										
Open channel maint/excavation	N/A	N/A	41,483	75,000	60,000	72,000	59,000	N/A	50,000	45,000
Canal Bank repair & Reinforcement	N/A	N/A	1,626	23,306	15,000	14,000	30,095	N/A	25,000	30,000
Grass Cutting in Acres	N/A	N/A	3,000	8,000	8,000	8,200	7,106	6,800	15,500	15,500
Pumping Capacity	35,870	35,870	35,394	35,394	43,964	43,964	44,146	45,403	47,946	47,946
Million gallons pumped	160,000	131,000	130,000	N/A	N/A	140,100	330,369	355,294	140,100	140,100
<b>Transit:</b>										
Passengers	3,620,240	3,500,000	4,113,859	2,778,679	N/A	2,778,679	1,943,315	2,100,000	1,983,923	1,912,072



Table F-3

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Government:</b>										
Number of general government buildings	30	31	31	31	31	31	31	31	31	33
<b>Public safety:</b>										
Number of fire stations	60	60	60	60	60	60	60	60	60	60
Number of fire personnel and officers	239 *	241 *	247 *	250 *	236 *	250 *	250 *	250 *	250 *	250 *
Correction facilities	1	1	1	1	1	1	1	1	1	1
<b>Public Works :</b>										
Miles of Parish roads-carderline mileage	869	872	877	894	895	897	905	913	915	917
Number of street lights	31,236	31,276	32,417	33,542	33,638	33,983	34,311	34,797	34,247	34,839
Number of traffic signals	114	121	129	134	137	140	142	145	144	148
Number of traffic flashers	79	79	79	81	81	81	84	84	88	91
<b>Transit:</b>										
Buses	62	62	62	62	32	32	32	43	42	60
PARA Transit	19	19	19	19	14	14	14	16	16	16
<b>Culture and recreation:</b>										
Libraries	15	15	15	15	16	16	16	16	16	16
Parks and Playgrounds	51	51	51	51	51	53	53	53	58	58
Acreage	625.07	625.6	690.8	685.97	685.97	697.72	703.18	703.18	703.23	703.23
Fields baseball/softball	109	112	112	112	112	112	112	112	112	112
Fields Football/Soccer	63	63	63	63	63	63	63	63	41	41
Community Centers	27	27	27	26	26	27	30	30	30	30
<b>Water Department:</b>										
Number of active accounts	140,928	141,708	142,563	143,587	143,377	144,485	145,477	145,603	145,319	146,582
Average daily production(MGD)	68.5	68	66.9	62.10	64.4	65.8	63.2	65.9	66	69.8
Miles of water lines	1,600	1,613	1,637	1,656	1,703	1,741	1,768	1,768	1,768	1,770
Number of hydrants	15,172	15,318	15,488	15,621	15,777	16,050	16,162	16,265	16,265	16,300
<b>Drainage:</b>										
Number of large pumping stations	19	19	19	19	21	22	22	22	22	23
Number of small pumping stations	29	29	29	29	28	28	28	28	28	28
<b>Education (Public Schools Only):</b>										
Number of schools	84	84	85	87	87	87	87	87	87	87
Number of classrooms	3,276	3,276	3,267	3,100	3,100	3,100	3,100	3,100	3,100	3,100
Number of teachers	3,457	3,400	3,414	3,508	3,419	3,476	3,551	3,569	3,407	3,153
Number of students	50,459	49,931	51,697	49,927	42,859	43,584	43,889	43,885	44,854	45,385

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

**JEFFERSON PARISH, LOUISIANA**

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

***For The Year Ended December 31, 2010***

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**REPORT RELATING TO  
THE REPORTING ENTITY**

# Kushner LaGraize, L.L.C.

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

Members of the Parish Council  
Jefferson Parish, Louisiana

We have audited 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, 2010, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Parish's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Parish, in a separate letter dated June 21, 2011.

This report is intended solely for the information and use of management, the Parish Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised State 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 21, 2010

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

# Kushner LaGraize, L.L.C.

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Members of the Parish Council  
Jefferson Parish, Louisiana

### **Compliance**

We have audited Jefferson Parish, Louisiana's (the "Parish") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2010. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Parish's management. Our responsibility is to express an opinion on the Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Parish's compliance with those requirements.

As described in item 2010-4 in the accompanying schedule of findings and questioned costs, the Parish did not comply with requirements regarding its monitoring of sub-recipients that are applicable to its Department of Housing and Urban Development Awards. Compliance with such requirements is necessary, in our opinion, for the Parish to comply with the requirements applicable to that program.



In our opinion, except for the noncompliance described in the preceding paragraph, the Parish complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed one other instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2010-1.

### ***Internal Control over Compliance***

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-2 and 2010-3. *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.

### ***Schedule of Expenditures of Federal Awards***

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, 2010, and have issued our report thereon dated June 21, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The Parish's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Parish's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Parish Council, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 21, 2011

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Passed through State Office of Elderly Affairs				
Retired Senior Volunteer Program	94.002	07SRWLA010		\$ 583
Retired Senior Volunteer Program	94.002c	07SRWLA010		55,333
Retired Senior Volunteer Program	94.002d	07SRWLA010		<u>6,586</u>
				<u>62,502</u>
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>\$ <u>62,502</u></b>
<b>DEPARTMENT OF AGRICULTURE</b>				
Passed through State Department of Agriculture				
Emergency Watershed Protection Program	(1) 10.923	68-7217-09-0015		\$ <u>5,123,760</u>
				5,123,760
Passed through State Department of Education:				
School Breakfast Program	10.553			22,197
National School Lunch Program	10.555			33,867
Child and Adult Care Food Program - Child Care Food Program	10.558e			142,086
Child and Adult Care Food Program - Family Day Care	10.558b	93-235		7,173
Child and Adult Care Food Program - Family Day Care	10.558e	93-235		151,973
Child and Adult Care Food Program - Child Care Food Program	10.558b	SP13119		<u>321,170</u>
				<u>678,466</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>				<b>\$ <u>5,802,226</u></b>
<b>DEPARTMENT OF COMMERCE</b>				
Direct Programs:				
Coastal Impact Assistance Program	15.426	M07AF15281		\$ 125,470
Coastal Impact Assistance Program	15.426	M07AF15828		67,432
Coastal Impact Assistance Program	15.426	M07AF16059		<u>18,652</u>
				211,554
Passed through State Department of Natural Resources				
Coastal Impact Assistance Program	11.419	2515-10-10		<u>52,271</u>
				<u>52,271</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>				<b>\$ <u>263,825</u></b>

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards – Continued  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>DEPARTMENT OF ENERGY</b>				
<b>Direct Programs:</b>				
Energy Efficiency & Conservation Block Grant	(1) 81.128	DE-EE0000733	Yes	\$ <u>619,824</u>
				<u>619,824</u>
<b>TOTAL DEPARTMENT OF ENERGY</b>				<b>\$ <u>619,824</u></b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Direct Programs:</b>				
Head Start	(1) 93.600	06CH5098/44		\$ 3,768,734
Head Start	(1) 93.600	06CH5098/45		3,502,974
Hurricane one-time funds	(1) 93.600	06WH0003/01		916,510
Head Start	(1) 93.600	B319		195
Head Start	(1) 93.708	06SE5098/01	Yes	<u>402,661</u>
				8,591,074
<b>Passed through State Department of Labor:</b>				
Workforce Investment Act	93.558c	474002266		53,825
Workforce Investment Act	93.558	692606		31,721
Low-Income Home Energy Assistance	93.568			47,979
Low-Income Home Energy Assistance	93.568	2009P0001		764,009
Community Service Block Grant	93.569	2009P0001	Yes	1,663,153
Community Service Block Grant	93.569	2010P0001		<u>1,114,093</u>
				3,674,770
<b>Passed through State Department of Public Safety and Corrections</b>				
Title IV-E Foster Care Program	93.658	0301-LA-1401		<u>59,121</u>
				59,121
<b>Passed through State Housing Finance Agency</b>				
Weatherization Assistance for Low Income Persons	81.042	DE/EE 0000122	Yes	1,949,599
Weatherization Assistance for Low income Persons	81.042	DE/EE 0000201		128,911
Weatherization Assistance for Low income Persons	81.042	LHFA/WAP CF-1		162
Low-Income Home Energy Assistance	93.568	2010G992201		4,350,590
Low-Income Home Energy Assistance	93.568	G-09B1LALIEA		<u>287,145</u>
				<u>6,716,407</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>\$ <u>18,041,372</u></b>

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards – Continued  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<b>Passed through State Department of Public Safety and Corrections</b>				
Public Safety Interoperable Communications Grant	11.555	2007-GS-H7-0014		\$ 1,200,000
Urban Area Security Initiative	97.067	2007-GE-T7-0019		35,064
State Homeland Security Program	97.067b	2007-GE-T7-0019		168,922
Urban Area Security Initiative	97.067	2008 GE T8 0013		2,680
Metropolitan Medical Response System	97.067	2008-GE-T8-0013		167,248
Emergency Management Performance Grant	97.067	2009 ET-E9-0004		67,110
State Homeland Security Program	97.067	2009-SS-T9-0059		571,767
Metropolitan Medical Response System	97.071	2005-GE-T5-0004		90,461
Metropolitan Medical Response System	97.071	2006-GE-T6-0069		5,926
Metropolitan Medical Response System	97.071	2007-GE-T7-0019		65,126
Metropolitan Medical Response System	97.071b	233-02-0036		5,672
Metropolitan Medical Response System	97.071c	233-02-0036		206,178
Transit Security	97.075	2006-RL-T6-0012		102,111
Transit Security	97.075	2008-RA-T9-0065		291,152
Transit Security	97.075	2008-RL-T8-0007		<u>31,992</u>
				<u>3,011,407</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>				<b>\$ <u>3,011,407</u></b>

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards – Continued  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>Direct Programs:</b>				
Housing Counseling Assistance Program	14.169	HC09-0821-072		\$ 26,171
Community Development Block Grant	(1) 14.218	B03-UC-22-0001		14,417
Community Development Block Grant	(1) 14.218	B04-UC-22-0001		7,861
Community Development Block Grant	(1) 14.218	B05-UC-22-0001		28,420
Community Development Block Grant	(1) 14.218	B06-UC-22-0001		12,499
Community Development Block Grant	(1) 14.218	B08-UC-22-0011		744,243
Community Development Block Grant	(1) 14.218	B09-UC-22-0001		2,105,686
Community Development Block Grant	(1) 14.218	B10-UC-22-0001		46,021
Emergency Shelter Grant	14.231	S08-UC-22-0001		6,262
Emergency Shelter Grant	14.231	S09-UC-22-0001		157,502
Shelter Plus Care	14.238	LA48C003029		127
Shelter Plus Care	14.238	LA85C6H030801		279,330
HOME Program	14.239	M00-DC-22-0207		98,762
HOME Program	14.239	M01-DC-22-0207		291,391
HOME Program	14.239	M02-DC-22-0207		158,929
HOME Program	14.239	M03-DC-22-0207		46,790
HOME Program	14.239	M04-DC-22-0207		171,320
HOME Program	14.239	M05-DC-22-0207		482,707
HOME Program	14.239	M06-DC-22-0207		150,630
HOME Program	14.239	M07-DC-22-0207		263,863
HOME Program	14.239	M08-DC-22-0207		442,690
HOME Program	14.239	M09-DC-22-0207		491,401
HOME Program	14.239	M96-DC-22-0207		2,169
HOME Program	14.239	M99-DC-22-0207		<u>11,699</u>
				6,040,890
<b>Passed through State Department of Social Services</b>				
Emergency Food & Shelter Program	14.231b	370-2033		51
Emergency Food & Shelter Program	14.231c	370-2033		21,419
Emergency Food & Shelter Program	14.231	679224		73,961
Homeless Prevention & Rapid Re-Housing Program	14.262	685493	Yes	358,137
Homeless Prevention & Rapid Re-Housing Program	14.262	S09-UY22-0001	Yes	<u>471,534</u>
				925,102
<b>Passed through State Office of Community Development</b>				
CDBG - Disaster Recovery Program	(1) 14.254	664502	Yes	6,941,853
CDBG - Disaster Recovery Program	(1) 14.254	677848		<u>34,848</u>
				<u>6,976,701</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>\$ <u>13,942,693</u></b>

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards – Continued  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>DEPARTMENT OF JUSTICE</b>				
Passed through State Commission on Law Enforcement				
Juvenile Accountability Block Grants	16.523	A07-8-018		\$ 16,569
Juvenile Accountability Block Grants	16.523	A08-8-019		43,450
Juvenile Justice and Delinquency Prevention	16.540	J05-7-009		17,902
Juvenile Justice and Delinquency Prevention	16.540	J07-7-ADM		2,382
Juvenile Justice and Delinquency Prevention	16.540	J08-7-ADM		2,382
Juvenile Justice and Delinquency Prevention	16.540	J08-8-011		10,000
Juvenile Justice and Delinquency Prevention	16.540	J09-7-ADM		596
Crime Victim's Assistance	16.575	C07-7-ADM		7,000
Crime Victim's Assistance	16.575	C08-7-ADM		7,000
				<u>107,281</u>
				<u>\$ 107,281</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>				
<b>DEPARTMENT OF LABOR</b>				
Passed through State Department of Labor:				
Workforce Investment Act	17.245	TA-15909-07-55-A-22		\$ 17,305
Workforce Investment Act	17.258	AA16031-07-55-A-22		13,798
Workforce Investment Act	17.258	AA-17124-08-55-A-22		100,080
American Recovery and Reinvestment Act	17.258	AA-17124-08-55-A-22 ARRA	Yes	308,227
Workforce Investment Act	17.258	AA186430955		1,214,696
Workforce Investment Act	17.258	AA201961055A22		79,888
Workforce Investment Act	17.259	AA16031-07-55-A-22		4,830
Workforce Investment Act	17.259	AA-17124-08-55-A-22		75,473
American Recovery and Reinvestment Act	17.259	AA-17124-08-55-A-22 ARRA	Yes	204,316
Workforce Investment Act	17.259	AA186430955		985,527
Workforce Investment Act	17.259	AA201961055A22		40,826
American Recovery and Reinvestment Act	17.260	AA-17124-08-55-A-22 ARRA	Yes	217,354
Workforce Investment Act	17.260	AA186430955		385,559
Workforce Investment Act	17.260	AA201961055A22		161,948
Workforce Investment Act	17.260	EM-15067-05-80		239,849
				<u>4,047,476</u>
				<u>\$ 4,047,476</u>
<b>TOTAL DEPARTMENT OF LABOR</b>				

Jefferson Parish, Louisiana  
Schedule of Expenditures of Federal Awards – Continued  
For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>Direct Programs:</b>				
Federal Transit Formula Grant	(1) 20.507	LA 90-X335		\$ 577,146
Federal Transit Formula Grant	(1) 20.507	LA 96-X002	Yes	3,705,688
Federal Transit Formula Grant	(1) 20.507	LA-03-0100		2,292,584
Federal Transit Formula Grant	(1) 20.507	LA-04-0014		309,288
Federal Transit Formula Grant	(1) 20.507	LA-37-X027		505,808
Federal Transit Formula Grant	(1) 20.507	LA-48-X010		1,649,915
Federal Transit Formula Grant	(1) 20.507	LA-57-X007		189,872
Federal Transit Formula Grant	(1) 20.507	LA-90-X255		10,063
Federal Transit Formula Grant	(1) 20.507	LA-90-X278		16,559
Federal Transit Formula Grant	(1) 20.507	LA-90-X288		69,082
Federal Transit Formula Grant	(1) 20.507	LA-90-X309		5,103
Federal Transit Formula Grant	(1) 20.507	LA-90-X323		58,295
Federal Transit Formula Grant	(1) 20.507	LA-90-X353-00		3,203,363
Federal Transit Formula Grant	20.516	LA-57-X010		<u>101,198</u>
				12,693,764
<b>Passed through State Department of Highways:</b>				
Highway Planning and Construction	(1) 20.205	ARR-2602(528)	Yes	486,055
Federal Aid Urban Study Phase II	(2) 20.505	LA 742-26-0054		357,238
Federal Aid Urban Study Phase II	(2) 20.505	LA 742-26-0056		823,251
Federal Aid Urban Study Phase II	(2) 20.505	STP-2601 (511)		4,600,934
Federal Aid Urban Study Phase II	(2) 20.505	STP-6130(008)		<u>125,335</u>
				6,392,811
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>				<b>\$ <u>19,086,575</u></b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
<b>Direct Programs:</b>				
JP Petroleum Brownfields Assessment	66.818	BF-00F00301-0		\$ 4,287
JP Petroleum Brownfields Assessment	66.818	BF-00F00401-0		<u>22,415</u>
				26,702
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>				<b>\$ <u>26,702</u></b>



Jefferson Parish, Louisiana  
 Schedule of Expenditures of Federal Awards -- Continued  
 For the Year Ended December 31, 2010

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Award	Grant Number	ARRA Funds	Federal Expenditures
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
Passed through Local United Way:				
Emergency Food & Shelter Program	97.024			\$ 41,608
Emergency Food & Shelter Program	97.024	383400-003		<u>12</u>
				41,620
Passed through State Department of Military Affairs				
Disaster Relief	97.036	FEMA-1603-DR-LA		15,476,256
Statewide Generator Program	97.039	FEMA 1603 DR LA 0079		574,730
Hazard Mitigation Assistance	97.039	HMGP 1603C-0051-0013		3,448,809
Hazard Mitigation Assistance	97.039	HMGP 1603C-0051-0020		12,472
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0016		122,495
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-005		3,484,945
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-006		392,867
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-007		3,045,467
Severe Repetitive Loss Program	(1) 97.110	SRL PJ-06-LA-2008-008		3,229,802
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-003		506,047
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-004		2,651,080
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-005		2,488,229
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-013		119,400
Severe Repetitive Loss Program	(1) 97.110	SRL-PJ-06-LA-2009-015		<u>8,338</u>
				35,560,937
Passed through State Department of Public Safety and Corrections				
Flood Mitigation Assistance	97.029	FEMA 06-053-0001		142,570
Hazard Mitigation Assistance	97.038	HMGP 1603-051-0006		1,052,419
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0007		110,198
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0001		438,018
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002		960,488
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0004		201,176
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006		513,700
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0007		147,022
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0008		682,687
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0009		84,800
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0012		2,935
Citizen Corp	97.067	2007-GE-T7-0019		<u>18,396</u>
				4,354,409
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				<b>\$ <u>39,956,966</u></b>

Grand Total \$ 105,968,849

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended December 31, 2010

- A) General: The accompanying Schedule of Federal Awards presents the activity of all federal awards programs of Jefferson Parish. The Parish's reporting entity is defined in Note A1 to the general-purpose financial statements for the year ended December 31, 2010. All federal awards received directly from the federal agencies are included on the Schedule as well as federal awards passed through other government agencies.
- B) Basis of Accounting: The Schedule of Federal Awards is presented using the modified accrual basis of accounting which is described in Note A3 to the Parish's general-purpose financial statements for the year ended December 31, 2010. Commodities received which are non-cash revenue, are valued at prices provided by the U.S. Department of Agriculture.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
Year Ended December 31, 2010

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Jefferson Parish, Louisiana.
2. No significant deficiencies in internal control over financial reporting are reported in the *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance are reported in the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, were disclosed during the audit.
4. Two instances of noncompliance relating to the audit of major federal award programs and two instances of significant deficiency on internal control over compliance in accordance with OMB Circular A-133 that are reported in the *Independent Auditor's Report on Compliance With Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs administered by Jefferson Parish, Louisiana, expresses a qualified opinion.
6. The auditors' reports disclosed findings that are required to be reported under Section .510(a) of OMB Circular A-133. These findings are described in the Schedule of Findings and Questioned Costs as items 2010-1 through 2010-4.
7. A management letter was issued for the year ended December 31, 2010.

8. The following programs were identified as major programs:

	<u>CFDA No.</u>
a. Department of Agriculture – Emergency Watershed Protection Program	10.923
b. Department of Energy – Weatherization	81.128
c. Department of Health and Human Services – Head Start	93.600, 93.708
d. Department of Housing and Urban Development – Community Development Block Grant	14.218, 14.254

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
*Year Ended December 31, 2010*

- |    |   |        |
|----|---|--------|
| e. | Department of Transportation –<br>Highway Planning and Construction     | 20.205 |
| f. | Department of Transportation –<br>Federal Transit Formula Grant         | 20.507 |
| g. | Federal Emergency Management Agency –<br>Severe Repetitive Loss Program | 97.110 |
9. The threshold for distinguishing Type A and Type B programs was \$3,002,581.
10. Jefferson Parish, Louisiana was a low risk auditee under the provisions of Section .530 of OMB Circular A-133.

**B. FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

None.

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

**2010-1**

During our testing of grant expenditures, we noted that the Jefferson Parish Headstart program was not in compliance with allowable costs and cost principle requirements of OMB Circular A-133. The indirect cost allocation plan was submitted to the United States Department of Housing and Urban Development (HUD); however, an indirect cost rate was not negotiated and approved by HUD, Jefferson Parish's (the Parish) Federal Cognizant Agency, as required by the United States Department of Health and Human Services and OMB Circular A-133.

**Recommendation**

We recommend that the Parish establish and follow policies and procedures to ensure compliance with all federal and state grant and regulatory requirements.

**Management's Response**

See Management's Corrective Action Plan.

**2010-2**

During our review of the Schedule of Expenditures of Financial Awards (SEFA), we noted instances where expenditures from two Headstart grants were not monitored closely, and as a

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
*Year Ended December 31, 2010*

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

result, the Parish exceeded the amount of the award and therefore became responsible for the additional costs. These costs were accrued in 2009 with the belief that the Parish would receive the additional grant funds. In 2010, management learned that the Parish had exhausted all available funds and would be responsible for these costs which approximated \$893,000.

**Recommendation**

We recommend that the Parish establish policies and procedures to ensure that expenditures are monitored to prevent costs from incurring that are in excess of available federal funding.

**Management's Response**

See Management's Corrective Action Plan.

**2010-3**

During our review of the SEFA, we noted instances where expenditures under the Weatherization grants were not monitored closely, and as a result, the Parish exceeded the amount of the award and therefore became responsible for the additional costs. These costs were accrued in 2009 with the belief that the Parish would receive the additional grant funds. In 2010, management learned that the Parish had exhausted all available funds and would be responsible for these costs which approximated \$90,000.

**Recommendation**

We recommend that the Parish establish policies and procedures to ensure that expenditures are monitored to prevent costs from incurring that are in excess of available federal funding.

**Management's Response**

See Management's Corrective Action Plan.

**2010-4**

During our single audit testing and review of compliance reports prepared by HUD, we noted, that the Parish did not monitor two sub-recipients that received over \$500,000 as required by the grant documents.

**JEFFERSON PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
*Year Ended December 31, 2010*

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

**Recommendation**

The Parish should consider developing a written procedure that will be consistent and ensure a stronger tracking system for the monitoring of sub-recipients. The procedures should include a process for identifying potential findings and referring illegal acts and irregularities to HUD and other federal law enforcement agencies. In additions, the Parish should appoint an employee to ensure that the monitoring is completed timely and all information required is obtained and findings are promptly addressed.

**Management's Response**

See Management's Corrective Action Plan.

**JEFFERSON PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**AND QUESTIONED COSTS**  
*For the Year Ended December 31, 2010*

**SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS**

None.

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

None.

**SECTION III – MANAGEMENT LETTER**

Payroll Irregularities	Resolved
Effects of the Economic Recession	Resolved
East Bank Consolidated Fire Department	Resolved
Conflicts of Interest	Resolved



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PARISH PRESIDENT

JEFFERSON PARISH  
DEPARTMENT OF FINANCE

GWEN L. BOLOTTE, CPA  
DIRECTOR

**CORRECTIVE ACTION PLAN**  
**INTERNAL CONTROL AND COMPLIANCE AND CORRECTIVE ACTION**  
**SCHEDULE OF FINDINGS AND QUESTIONS COSTS**  
For the Year Ended December 31, 2010

**Louisiana State Legislative Auditor**

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the advisory comments for the year ended December 31, 2010.

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

Audit period: January 1, 2010—December 31, 2010

**FINDINGS AND QUESTIONED COSTS RELATED TO MAJOR AND NON MAJOR FEDERAL AWARD PROGRAMS**

**2010-1**

During our testing of grant expenditures, we noted that the Jefferson Parish Head Start program was not in compliance with allowable costs and cost principle requirements of OMB Circular A-133. The indirect cost allocation plan was submitted to the United States Department of Housing and Urban Development (HUD); however, an indirect cost rate was not negotiated and approved by HUD, Jefferson Parish's (the Parish) Federal Cognizant Agency, as required by the United States Department of Health and Human Services and OMB Circular A-133.

**Recommendation**

We recommend that the Parish establish and follow policies and procedures to ensure compliance with all federal and state grant and regulatory requirements.

### **Management's Response**

Parish will follow policies and procedures as established in 2 CFR 225 Appendix E regarding State and Local Indirect Cost Rate Proposals – Head Start. This will ensure compliance with federal and state grant and regulatory requirements.

### **2010-2**

During our review of the Schedule of Expenditures of Financial Awards (SEFA), we noted instances where expenditures from two Head Start grants were not monitored closely, and as a result, the Parish exceeded the amount of the award and therefore became responsible for the additional costs. These costs were accrued in 2009 with the belief that the Parish would receive the additional grant funds. In 2010, management learned that the Parish had exhausted all available funds and would be responsible for these costs which approximated \$893,000.

### **Recommendation**

We recommend that the Parish establish policies and procedures to ensure that expenditures are monitored to prevent costs from incurring that are in excess of available federal funding.

### **Management's Response**

The Parish has installed personnel into key positions related to the Head Start program including an accountant and new assistant director who acts in the capacity of Chief Financial Officer in regards to the Head Start award. Increased training provided by **Region VI HHS/ACF** and **WIPFLI CPA's and Consultants** in matters of Cost Allocation, Internal Controls, & OMB Circulars are aiding with the monitoring of federal funds to prevent costs from incurring that are in excess of available federal funding.

### **2010-3**

During our review of the SEFA, we noted instances where expenditures under the Weatherization grants were not monitored closely, and as a result, the Parish exceeded the amount of the award and therefore became responsible for the additional costs. These costs were accrued in 2009 with the belief that the Parish would receive the additional grant funds. In 2010, management learned that the Parish had exhausted all available funds and would be responsible for these costs which approximated \$90,000.



### **Recommendation**

We recommend that the Parish establish policies and procedures to ensure that expenditures are monitored to prevent costs from incurring that are in excess of available federal funding.

### **Management's Response**

The Parish has installed personnel into key positions related to the DOE/DHHS Weatherization program including a new Community Services Program Coordinator, department assistant director, and department accountant. The Weatherization program has contracted with a certified weatherization contractor insuring compliance with federal priority list guidelines, improved invoicing procedures, and file and records maintenance.

### **2010-4**

During our single audit testing and review of compliance reports prepared by HUD, we noted, that the Parish did not monitor two sub-recipients that received over \$500,000 as required by the grant documents.

### **Recommendation**

The Parish should consider developing a written procedure that will be consistent and ensure a stronger tracking system for the monitoring of sub-recipients. The procedures should include a process for identifying potential findings and referring illegal acts and irregularities to HUD and other federal law enforcement agencies. In additions, the Parish should appoint an employee to ensure that the monitoring is completed timely and all information required is obtained and findings are promptly addressed.

### **Management's Response**

The Parish has established through its Community Development (JPCD) a designated person that prepares the monitoring schedule, follows up with each project manager to see if monitoring has taken place, and maintains a copy of the report when completed. Findings are identified based on HUD regulations and departmental policies and procedures and addressed timely.

**MEMORANDUM  
OF ADVISORY COMMENTS**

**JEFFERSON PARISH, LOUISIANA**

*December 31, 2010*

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**INTERNAL CONTROL  
AND RELATED MATTERS**

# Kushner LaGraize, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

S. DAVID KUSHNER, CPA, CIFA\*  
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CRAIG M. FABACHER, CPA  
DOUGLAS W. FINEGAN, CPA, CVA  
MARY ANNE GARCIA, CPA  
\*A Professional Accounting Corporation

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

Members  
American Institute of CPAs  
Society of Louisiana CPAs

## Members of the Parish Council Jefferson Parish, Louisiana

We have audited the basic financial statements of Jefferson Parish, Louisiana (the "Parish"), as of and for the year ended December 31, 2010, and have issued our report thereon dated June 21, 2011. As part of our audit, we considered the Parish's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control.

Our consideration of the internal control has been reported in a separately issued report entitled "*Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*"

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

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

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

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
June 21, 2011

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND RECOMMENDATIONS**  
*For the Year Ended December 31, 2010*

**2010-1**

During our testing of expenditures, we noted an instance where a payment was made to a vendor that did not have a contract on file. Further research, revealed that this payment was issued to a sub-contractor for MAPP Construction, L.L.C. (MAPP). The payment was noted in the Parish's accounting system as issued on be-half of MAPP. We noted that on May 26, 2010, Change Order #4 was made to the contract between MAPP and Jefferson Parish to allow the Parish to extend its tax exempt status to MAPP for construction material purchases. While the change order and resolution were approved, Resolution No. 114701 was unclear as to how the tax exempt status was to be applied or who was responsible for payment to those vendors, MAPP or Jefferson Parish. Currently, the Parish has no written guidelines addressing the proper procedures when granting vendors the tax exempt status afforded to the Parish.

**Recommendation**

We recommend that the Parish establish written policies and guidelines to outline the procedures extending tax exempt status to approved vendors. The policies and guidelines should clearly identify applicable vendor qualifications as well as indicate the responsibilities of both the Parish and vendor under the tax exempt status.

**Management's Response**

See Management's Corrective Action Plan.

**2010-2**

During our testing of emergency purchases, based on the explanation describing the nature of the emergency, we noted two instances that did not appear to meet the criteria of an emergency purchase as documented in the Jefferson Parish Guidelines for emergency purchases.

**Recommendation**

We recommend that the Parish reviews each emergency request to ensure compliance with the applicable criteria for emergency purchases as outlined by the Jefferson Parish Purchasing Guidelines and fully document the explanation for the nature of the emergency.

**Management's Response**

See Management's Corrective Action Plan.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND RECOMMENDATIONS**

For the Year Ended December 31, 2010

**2010-3**

During our testing of Self-Insurance we noted that the fund balance has decreased over the years and at December 31, 2010 was approximately \$1,000. Prior to 1995, the liability was funded by a .45% charge to each fund's annual payroll; however, the liability has not been funded since, as reserves were considered sufficient at that time.

**Recommendation**

We recommend the Parish review this situation and consider reinstating funding the liability as done in previous years.

**Management's Response**

See Management's Corrective Action Plan.

**2010-4**

We noted that the Louisiana Legislative Auditor issued a Compliance Audit report on October 6, 2010 to the Jefferson Parish Council. The audit reported findings in the areas of payroll and job descriptions, contracts with vendors and cooperative endeavor agreements. The Parish responded to a draft report on September 27, 2010 noting the actions taken to address the findings. During our audit procedures we reviewed the actions taken and noted their implementation as described in the Parish's response.

**Recommendation**

We recommend that Parish management continue to follow the procedures noted in its response to the Louisiana Legislative Auditor dated September 27, 2010.

**Management's Response**

See Management's Corrective Action Plan.

**JEFFERSON PARISH, LOUISIANA**  
**COMMENTS AND RECOMMENDATIONS**

*For the Year Ended December 31, 2010*

**2010-5**

The Parish of Jefferson Parish President, Steve Theriot, notified the Legislative Auditor on May 14, 2010 that an employee was taking annual leave; however, the time was not being run through the payroll system. This resulted in a deficit in the employee accumulated leave account which was calculated at \$6,488.84. On May 13, 2010, the employee remitted a check to the Parish of Jefferson for the total amount of the deficit.

**Recommendation**

We recommend that Parish management institute procedures that would prevent this from occurring.

**Management's Response**

See Management's Corrective Action Plan.





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PARISH PRESIDENT

JEFFERSON PARISH  
DEPARTMENT OF FINANCE

**CORRECTIVE ACTION PLAN  
MEMORANDUM OF ADVISORY COMMENTS  
For the Year Ended December 31, 2010**

GWEN L. BOLOTTE, CPA  
DIRECTOR

**Louisiana State Legislative Auditor**

Jefferson Parish, Louisiana respectfully submits the following corrective action plan for the advisory comments for the year ended December 31, 2010.

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

Audit period: January 1, 2010—December 31, 2010

**GENERAL COMMENTS**

**2010-1 Comment**

During our testing of expenditures, we noted an instance where a payment was made to a vendor that did not have a contract on file. Further research, revealed that this payment was issued to a sub-contractor for MAPP Construction, L.L.C. (MAPP). The payment was noted in the Parish's accounting system as issued on behalf of MAPP. We noted that on May 26, 2010, Change Order #4 was made to the contract between MAPP and Jefferson Parish to allow the Parish to extend its tax exempt status to MAPP for construction material purchases. While the change order and resolution were approved, Resolution No. 114701 was unclear as to how the tax exempt status was to be applied or who was responsible for payment to those vendors, MAPP or Jefferson Parish. Currently, the Parish has no written guidelines addressing the proper procedures when granting vendors the tax exempt status afforded to the Parish.

**Recommendation**

We recommend that the Parish establish written policies and guidelines to outline the procedures extending tax exempt status to approved vendors. The policies and guidelines should clearly identify applicable vendor qualifications as well as indicate the responsibilities of both the Parish and vendor under the tax exempt status.

### **Management's Response**

The requisite policies and procedures are in place to insure that payments to vendors granted tax exempt status on Parish construction projects are processed accordingly.

### **2010-2 Comment**

During our testing of emergency purchases, based on the explanation describing the nature of the emergency, we noted two instances that did not appear to meet the criteria of an emergency purchase as documented in the Jefferson Parish Guidelines for emergency purchases.

### **Recommendation**

Our recommendation is that the Parish reviews each emergency request to ensure compliance with the applicable criteria for emergency purchases as outlined by the Jefferson Parish Purchasing Guidelines and fully document the explanation for the nature of the emergency.

### **Management's Response**

Purchasing will continue to scrutinize those purchases deemed as "emergency" purchases by other departments and determine if, in fact, the purchase qualifies as an emergency under the Uniform Purchasing Procedures and the Purchasing Policy Manual guidelines. If uncertainty presents itself in an emergency request, then the Purchasing Department will confer with the Parish Attorney's Office and/or the CAA for determination.

### **2010-3 Comment**

During our testing of Self-Insurance we noted that the fund balance has decreased over the years and at December 31, 2010 was approximately \$1,000. Prior to 1995, the liability was funded by a .45% charge to each fund's annual payroll; however, the liability has not been funded since, as reserves were considered sufficient at that time.

### **Recommendation**

We recommend the Parish review this situation and consider reinstating funding the liability as done in previous years.

### **Management's Response**

Management will reinstate the funding with a percentage based on current year activity and required reserves

### **2010-4 Comment**

We noted that the Louisiana Legislative Auditor issued a Compliance Audit report on October 6, 2010 to the Jefferson Parish Council. The audit reported findings in the areas of payroll and job descriptions, contracts with vendors and cooperative endeavor agreements. The Parish responded to a draft report on September 27, 2010 noting the actions taken to address the findings. During our audit procedures we reviewed the actions taken and noted their implementation as described in the Parish's response.

### **Recommendation**

We recommend that Parish management continue to follow the procedures noted in its response to the Louisiana Legislative Auditor dated September 27, 2010.

### **Management's Response**

The Parish of Jefferson continues to follow the procedures noted in its response to the Louisiana Legislative Auditor dated September 27, 2010 and its status report to the Louisiana Legislative Auditor dated February 1, 2011. Specifically:

**Payroll:** The Parish President has issued an order prohibiting the back dating of hire dates for all employees. The Parish Council has modified the Personnel Rules for the Classified Service to prohibit backdating of hire dates for classified employees. The Parish Attorneys Office is addressing possible recovery of overpayments to employees which may have been caused by historic practice of backdating of hire dates.

**Job Descriptions:** The Parish President terminated the services of employees hired as paralegals who did not have the requisite experience as set forth in the job descriptions for that position.

**Contracts with Vendors:** The Parish now requires financial disclosures and affidavits of fee disposition of all vendors. Vendors whose financial disclosures or affidavits reflect ethical or legal conflicts will not be eligible for contract awards.

**Cooperative Endeavor Agreements:** The Parish has standardized its Cooperative Endeavor Agreement (CEA) forms and developed procedures to ensure that all CEA's demonstrate in advance compliance with all legal

requirements of a CEA. In addition, the Parish Council has passed an ordinance requiring the payments under Cooperative Endeavor Agreements be on a reimbursement basis only for Non-Governmental Organizations (NGOs). Further, all applicants for CEA funding must establish a budget provide final account of all funds expended. Finally, the Parish Attorney is seeking recovery from recipients of Parish funding who did not account for or expend funds properly.

#### **2010-5 Comment**

The Parish of Jefferson Parish President, Steve Theriot, notified the Legislative Auditor on May 14, 2010 that an employee was taking annual leave however the time was not being run through the payroll system. This resulted in a deficit in the employee accumulated leave account which was calculated at \$6,588.84. On May 13, 2010 the employee remitted a check to the Parish of Jefferson for the total amount due.

#### **Recommendation**

We recommend that Parish management institute procedures that would prevent this from occurring.

#### **Management's Response**

In May 2010, Jefferson Parish instituted internal control procedures whereby once the leave slips for Departments Heads and Executive Staff are approved by the Chief Operating Officer, the Assistant to the COO logs the slips into a worksheet maintained in the Parish President's office and then forwards to the respective departments' payroll clerk for posting to the payroll time and attendance system. The payroll clerk also provides a copy of the approved leave slip to the Department Head.