

Internal Audit Report #2022-007

Capital Assets

Release Date: February 7, 2023



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OVERVIEW

BACKGROUND

The parish defines Capital Assets, also known as “Fixed” Assets, as any asset whose useful life extends beyond one year. They include such items as Land, Buildings, Improvements (other than buildings), Infrastructure, Machinery & Equipment, Vehicles, Computers, and other items.

Departments needing a capital asset must complete a purchase order (PO) requisition via the parish’s financial management system before it can be purchased. The requesting department’s director must approve the PO before the Departments of Purchasing and Accounting approve it. Once all approvals have been obtained, the capital asset can be ordered, and payment can be made.

Information about capital assets is maintained in the parish’s financial management system, also known as the AS/400. According to asset inventory reports¹ generated from said system, twenty-four thousand seven hundred sixty-eight (24,768) assets are in service with a net book value of \$945,475,828. The reports were dated December 1, 2022. The table below represents a breakdown of the assets by class.²

Description / Asset Class	# In Service	Net Book Value
Land	223	\$ 85,309,977.72
Buildings	407	222,205,988.45
Improvements	852	122,085,879.73
Infrastructure	2,103	251,190,122.38
Machinery & Equip	2,457	225,682,746.50
Vehicles	1,537	17,227,141.35
Computers (Low Value)	17,189	21,755,972.16
TOTALS	24,768	\$ 945,457,828.29

The parish utilizes a customized application to assist departments with tracking asset information. The application retrieves data from the AS/400 in a more user-friendly fashion and is called the Asset Information Management System (AIMS). It is located on the parish’s intranet. Each capital asset is assigned an asset number. Some assets require an Asset Identification Tag affixed to them, while others, such as Land, Buildings, and Infrastructure, do not. (See Attachment A, policy page 2 of 3.)

The Director of Accounting is responsible for “the development and administration of a system of fixed assets control and accounting for all fixed assets owned by the parish” as required by the Jefferson Parish Code of Ordinances, Division 3.5 – Department of Accounting, Section 2-160.2(6). The Director currently has an “Asset Information Management Policy” in effect regarding the proper management of parish assets and has plans to supersede such policy with an expanded version currently in the draft stage of creation. (See Attachment B.)

¹ AS/400 Program Report Reference: FA0810

² Amounts shown are net versus gross values, and represent assets that have been capitalized and those that do not meet the capitalization threshold. The amounts do not translate to the audited Annual Comprehensive Financial Reports.

OBJECTIVES

The objectives of this audit were to review and evaluate policies, procedures, and processes related to capital asset information management and physical inventories.

SCOPE

The scope of this engagement included capital assets purchased in fiscal years ending December 31, 2019, 2020, and 2021 (three years). The asset types were limited to only those “taggable,” according to the Asset Information Management Policy dated July 31, 2012.

Machinery & Equipment	Office Equipment
Furniture & Fixtures	Computer Equipment
Video & Audio Equipment	Vehicles

The scope was extended into the fiscal year ending December 31, 2022, as necessary to account for current physical inventories taken by various departments.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- Interviewed key personnel from the Department of Accounting and the Department of Information Technology. Other individuals were contacted as necessary for departmental asset inventories.
- Retrieved current and historical capital asset data from the AS/400 Financial Management System.
- Obtained policies related to asset information management and safeguarding capital assets.
- Selected a random sample of asset purchases and traced transactions through the AS/400 Financial Management System to the Asset Information Management System (AIMS).
- Researched parish and state ordinances and requirements regarding capital asset management.
- Applied analytical procedures to available data.
- Performed other procedures deemed necessary to satisfy the objectives of this engagement.



POLICIES AND PROCEDURES

CRITERIA

The Asset Information Management Policy, dated July 31, 2012, is meant “to comply with the requirements of GASB Statement 34 Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments regarding proper management of parish assets. Along with explaining the requirements for capitalizing and depreciating assets, this policy details the process to inventory new assets.”

FINDING

- 1) Current Policies and Procedures in place are incomplete and are not supplemented by training tools. An updated, expanded policy is in existence and in draft form.

OBSERVATIONS

The Asset Information Management Policy, dated July 31, 2012, is in effect as of the time of this report. (See Attachment A.) According to the Director of Accounting, Mr. Madison Martin, a comparable updated policy exists in draft form. The updated policy is titled “Asset Information Management Policy & Procedure.” This updated policy indicates an effective date of January 1, 2022; however, it has not been implemented. (See Attachment B.)

Internal Audit reviewed the two policies, referred to as “Current” and “Updated.” A comparison of key policy sections is shown in the table below, along with comments on the next page.

Current Policy Sections	Updated Policy Sections	Ref.
Policy	Policy & Procedure	A
Definitions	Definitions	B
	Responsibilities	C
Purchase of an Asset	Acquisitions	D
Asset Class	Asset Classes	E
Asset Type	Asset Type	F
Asset Capitalization, Useful Life, and Tagging of Assets	Asset Capitalization, Useful Life, and Criteria for Tagging Assets	G, H
Jefferson Parish Asset Management System	Asset Information Management System (AIMS)	I
Gas- and Diesel-Powered Equipment and Vehicles (Fleet Management)	Gas- and Diesel-Powered Equipment and Vehicles (Fleet Management)	J
	Computer Equipment (Management Information System)	K
	Security Related Equipment (General Services)	L
	Assets Purchased with Federal Funds	L
	Transfers	L
	Retirements and Disposals (Surplus Items)	L, M
	Fixed Asset Inventory	N
	Financial Reporting	L
	Records Maintenance	L

Comments:

- A) The updated policy redefines its purpose as “to establish responsibilities of parish departments for fixed asset management, control, accounting, and record keeping and to define fixed assets and the guidelines for their capitalization.”
- B) A definition for a Low-Value Asset was added.
- C) Responsibilities for the Director of Accounting, Asset Accountant, Department Directors, and Department Fixed Asset Coordinator are defined where they previously were not.
- D) Expands information about the purchase of assets.
- E) Includes newly defined “Low-Value Asset.”
- F) This section was unchanged from the current to the updated (draft) policy.
- G) Capitalization Threshold value for Infrastructure changed and is currently being evaluated.
- H) Criteria are added to the updated policy to specify where to code (general ledger account numbers) purchased items below the tagging threshold.
- I) The updated policy includes more specific language regarding asset information to be entered into the Asset Information Management System by the Department Fixed Asset Coordinator.
- J) The updated policy includes more specific language regarding asset information to be entered into the Asset Information Management System (AIMS) by Fleet Management.
- K) The updated policy includes language regarding asset information for computer equipment. The updated policy indicates that respective departments are to register their own computer equipment; however, the current practice is that entry into AIMS is conducted by the Department of Information Technology.
- L) These new sections include verbiage as indicated by the section’s title.
- M) Surplus items policy includes information about processing by Fleet Management; however, it does not include how to handle computers and related items relative to the Department of Information Technology.
- N) The updated policy includes information on the departmental inventory of fixed assets. Section 7.1 indicates that fixed asset records are to be verified bi-annually, whereas Section 3.4 indicates that the Department Fixed Asset Coordinator shall conduct physical inventory annually. A key component of this section includes the Accounting Department’s ability to sample “the results of the inventory for accuracy.” (See page 11 for more details.)

Current practices call for the Department of Information Technology and the Department of Fleet Management to receive related assets for the various departments and enter the appropriate information into AIMS. Internal Audit asked both departments for any policy in existence for this process. While both departments could adequately convey the processes, neither has formalized policies and procedures in place as of the timing of this report. (See Attachments C and D.) More specific procedures are included in the updated policy, if released.

The current Asset Information Management Policy does not contain key sections as identified and included in the updated Asset Information Management Policy & Procedure, which is in draft form. According to the Department of Accounting’s policy statement in the draft, “Fixed asset records will be a complete and accurate accounting for fixed assets of significant value and are fundamental to sound financial management. The responsibilities of stewardship involved in safeguarding such a large public investment are of the utmost importance. This responsibility can only be discharged effectively through adequate fixed assets accounting and control. Fixed asset records will be maintained for the life of each asset and retained in accordance with the requirements of the parish for the retention of accounting records.”

This policy statement contains key points as to why it is important to maintain fixed asset records accurately. Further, the Louisiana Revised Statute requires the parish to maintain records of its capital assets. Title 24, Section 515 B. (1) is shown below³.

B. (1) The head of every auditee subject to examination and audit under the provisions of R.S. 24:513(A) shall maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which such entity is accountable. The records shall include information as to the date of purchase of such property or equipment, the initial cost, the disposition, if any, the purpose of such disposition, and the recipient of the property or equipment disposed of. When ascertaining the exact cost, exact selling price, or any other relevant information on property or equipment obtained prior to January 1, 1980, creates a hardship on the auditee, such agency may provide estimates of the information. The records shall be made available to the legislative auditor or, when the audit is conducted by a certified public accountant, the certified public accountant, at the time of examination and audit of the auditee, or any such time as the legislative auditor or certified public accountant requests the copies of such records be furnished. The records shall not include office supplies. Said records shall be used as one of the criteria in determining the rating which the auditee will be given.

Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them. A general guide for capital assets policies and procedures provided by the Louisiana Legislative Auditor is shown in Attachment E.

Not only are policies and procedures important, but also “How-To” manuals and periodic training are very instrumental tools in achieving an accurate accounting of fixed assets. How-To manuals 1) make it easier to train new employees or, in this case, new Department Fixed Asset Coordinators; 2) increase training efficiency by anticipating frequently-asked questions new employees have, and 3) reduce the amount of time other employees need to spend answering questions.⁴ Properly trained employees lend to increased productivity and performance.

The Accounting/Payroll page on the parish’s Intranet includes a How-To manual for Travel and Training; however, it does not include such a manual related to Asset Information Management. Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.

RECOMMENDATIONS

1)

- a. Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them.
- b. Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.

³ Louisiana Revised Statutes Tit. 24, § 515. Accounts of offices, boards, commissions, agencies, and departments; records of general fixed assets - last updated January 01, 2019.

⁴ www.ondeck.com/resources/5-reasons-you-need-a-documented-operations-manual

PURCHASES RECORDED IN AS/400

CRITERIA

According to Section 3.0 – Purchase of an Asset in the current Asset Information Management Policy, “A department cannot purchase an asset without first completing a purchase order (PO) requisition for that asset using the AS/400 financial management system. This PO requisition cannot be submitted to the Purchasing Department until the departmental director or designee has approved the requisition in the AS/400. Subsequently, the Purchasing Department will approve and then send to the Accounting Department for final approval. After Accounting Approval is received, Purchasing releases the PO for payment of the asset by the requisitioning department.” When purchasing a new asset, certain data fields like asset class and asset type require input into the AS/400 financial management system.

FINDING

- 2) Fixed asset data fields in the parish AS/400 Financial Management System, such as general ledger descriptions and the department fixed asset coordinator, need to be clearer, complete and corrected.

OBSERVATIONS

Fixed assets purchased by the parish are recorded in the AS/400 typically in the accounts shown in the current policy excerpt below.

Account # and Name
7710 Land
7720 Buildings
7730 Infrastructure & Improvements other than Buildings
7742 Machinery & Equipment
7743 Office Equipment
7744 Furniture & Fixtures
7745 Application Software
7746 Computer Equipment
7748 Video & Audio Equipment
7750 Vehicles

One should note that comment H included in the “Policies and Procedures” section of this report, highlights that the draft version of the updated policy has been expanded to include accounts for assets below a tagging threshold.

The Fixed Asset Accountant is to facilitate tagging assets that meet the dollar threshold criteria (See the draft version of the updated policy in Attachment B). Departments, in turn, enter asset details into the Asset Information Management System (AIMS) and place the physical tag with an identification number in an appropriate place on the asset. The asset number is used for ease of record keeping and taking physical inventory. Internal Audit reviewed a sample of fixed asset purchases coded to accounts 7742, 7743, 7744, 7746, 7748, and 7750 to determine how the purchases translate to assets shown in AIMS and what details are identified to aid the completion of physical asset inventories. For this purpose, Internal Audit will focus on taggable assets in three different groups: 1) Machinery & Equipment, Office Equipment, Furniture & Fixtures; 2)

Computer Equipment and Video & Audio Equipment; and 3) Vehicles. These groupings, or asset types, were determined because responsibilities are different by asset type. The Department of Information Technology is responsible for entering details into AIMS for Computer Equipment, while the Department of Fleet Management is responsible for Vehicles. Respective (various) departments are each responsible for Machinery & Equipment (if not gas-powered), Office Equipment, and Furniture & Fixtures. The updated policy includes verbiage for Security Related Equipment to be entered and tracked by the Department of Security.

Machinery & Equipment / Office Equipment / Furniture & Fixtures

Machinery & Equipment, Office Equipment, and Furniture & Fixtures are recorded in general ledger accounts 7742, 7743, and 7744, respectively. During the fiscal years 2019, 2020, and 2021, the parish recorded \$16,685,401 in purchases of equipment and furniture. Internal Audit reviewed \$1,728,803 of the purchases or 10.4%. Not all accounting entries were examined in detail. See Attachment F for details.

Year	Amount
2019	\$ 5,921,615.10
2020	5,492,957.79
2021	<u>5,270,828.17</u>
Total	\$ 16,685,401.06
Examined 10.4%	\$ 1,728,803.00

Observations resulting from the review of equipment and furniture purchases are as follows:

- ✓ The total amount journalized for certain furniture purchases appeared to contain multiple assets; some asset numbers could be identified while some could not. While the accounting appeared to be appropriate, the audit trail was unclear. In other words, it was sometimes difficult to trace items purchased to the corresponding asset number.
- ✓ Some items purchased appeared to be for truck parts and were within the tagging threshold; however, an asset number could not be located. This is likely because the items were for components of a principal asset.
- ✓ General ledger account descriptions did not lend to an intuitive identification of the nature of the asset purchased. Examples include "Library In 0240-0420" and "Shermcoind (group)."

As previously referenced, the updated draft policy provides guidance regarding purchases that do not meet the identification number (ID tag) requirement. If implemented, the new verbiage should provide a better trail of items purchased to the asset identification number. In turn, it should ensure that physical inventories are complete and assets are properly safeguarded.

Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.

Computer Equipment / Video & Audio Equipment

Computer Equipment and Video & Audio are recorded in general ledger accounts 7746 and 7748, respectively. During the fiscal years 2019, 2020, and 2021, the parish recorded \$8,463,096 in purchases of such equipment. Internal Audit reviewed \$975,150 of the purchases, or 11.5%. Not all accounting entries were examined in detail. See Attachment F for details.

Year	Amount
2019	\$ 3,870,397.99
2020	2,646,500.74
2021	<u>1,946,197.31</u>
Total	\$ 8,463,096.04
Examined 11.5%	\$ 975,149.98

Observations resulting from the review of computer and related equipment purchases are as follows:

- ✓ The Responsible Manager was not specified or incorrect for some purchases.
- ✓ Some asset numbers could be identified while some could not. This is likely because some items were for software purchases that do not require asset tagging since it is not practical.
- ✓ General ledger account descriptions did not lend to an intuitive identification of the nature of the asset purchased. Examples include "New Era (group)" or just "New Era," who is a vendor of the parish.

Internal Audit recommends that a responsible manager be correctly identified for each asset purchased. This person will assist in tracking and safeguarding parish assets. The updated policy and procedures require a Department Fixed Asset Coordinator (DFAC) to be designated; however, it needs to be more specific regarding an associated required data field in the AS/400 for each asset purchased.

Asset numbers were not identified, and unclear general ledger accounts were recognized in the equipment and furniture analysis and will not be repeated here.

Vehicle Purchases

Vehicles are recorded in the general ledger account 7750. During the fiscal years 2019, 2020, and 2021, the parish recorded \$19,585,504 in vehicle purchases. Internal Audit reviewed \$2,292,011 of the purchases, or 11.7%. Not all accounting entries were examined in detail. See Attachment F for details.

Year	Amount
2019	\$ 10,295,533.41
2020	3,899,821.67
2021	<u>5,390,148.95</u>
Total	\$ 19,585,504.03
Examined 11.7%	\$ 2,292,011.29

Observations resulting from the review of vehicle purchases are as follows:

- ✓ The responsible manager listed no longer works in the corresponding department. For example, B Francois is listed for Transit; however, the employee now works for the parish's Jefferson Community Action Programs.
- ✓ Some asset numbers could be identified while some could not. This is likely because the items were for components of a principal asset, like a truck bed for a truck chassis.
- ✓ General ledger account descriptions did not lend to an intuitive identification of the nature of the asset purchased. Examples include "Truck & Tr (group)" and "Siddons MA 0001 867."

Internal Audit examined the Department Fixed Asset Coordinator list (see Attachment G) and found it was not current or complete. Jefferson Parish no longer employs some employees listed, some departments do not have a DFAC listed, and some coordinators listed transferred to different departments.

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The updated draft policy specifies that the Asset Accountant “be responsible for maintaining the Department Fixed Asset Coordinator email list.” Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list. This will aid in uninterrupted communications between the Department of Accounting and the numerous parish departments that play a vital role in safeguarding parish assets.

Asset numbers were not identified, and unclear general ledger accounts were recognized in the equipment and furniture analysis and will not be repeated here.

RECOMMENDATIONS

2)

- a. Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.
- b. Internal Audit recommends that a responsible manager be identified for each asset purchased.
- c. Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list.



FIXED ASSETS SHOWN IN AIMS – PHYSICAL INVENTORY

CRITERIA

The Director of Accounting is responsible for “the development and administration of a system of fixed assets control and accounting for all fixed assets owned by the parish” as required by the Jefferson Parish Code of Ordinances, Division 3.5 – Department of Accounting, Section 2-160.2(6).

FINDINGS

3)

- a) Departments are not required to regularly conduct a physical inventory of assets.
- b) Asset data was not posted to the Asset Information Management System on a timely basis.

OBSERVATIONS

The Asset Information Management Policy, dated July 31, 2012, is in effect as of the time of this report. (See Attachment A.) As noted earlier, a comparable updated policy exists in draft form. The policy in existence does not address departments taking a physical inventory of fixed assets; however, the drafted policy specifies that inventory will be taken by the departments annually or biannually, depending on the section. Accounting is to facilitate such physical inventory and has the authority to verify the processes as deemed necessary. (Excerpts of the draft policy are shown below.)

Sec. 3.4 – The Department Fixed Asset Coordinator (DFAC) shall:

- Be responsible for managing the fixed asset records in accordance with established policies and procedures;
- Enter all requested information into AIMS/AS 400;
- Notify the asset accountant if the asset tags are not received within 5 days of email notification; and
- Conduct physical inventory **Annually**

Sec. 7.1 – Fixed assets records are verified at least **biannually to ensure that the inventory records within the AIMS are accurate, and to provide for detailed and accurate asset information for insurances purposes.**

Fixed asset inventory verification specifically includes verifying the existence, tag number, model number, serial number, building name and room number, custodian name and asset description.

The Asset Accountant manages the fixed asset verification process by notifying departments of inventory cycle due date, monitoring the progression of inventorying by departments, creating a reconciliation report so that any reconciling items can be resolved by the respective department, **sampling the results of the inventory for accuracy**, and updating inventory records in the AIMS.

The DFAC or Department Director is responsible for facilitating the physical observation of fixed asset inventory by an Accounting Department representative when required.

According to the Director of Accounting, Mr. Madison Martin, the intent of the upcoming policy will be for departments to take inventory at least biannually. Inconsistent verbiage within the draft policy will be corrected before implementation.

Internal Audit inquired as to when Accounting facilitated the last physical inventory. According to the Director of Accounting, Mr. Madison Martin, due to staff turnover, he could not locate documentation for the last inventory taken.

As stated previously, the parish utilizes a customized application to assist departments with tracking (verifying) asset information. The application retrieves data from the AS/400 in a more user-friendly fashion and is called the Asset Information Management System (AIMS). Upon review of AIMS, an option indicates that verification procedures may have occurred sometime in 2019.



As part of a risk assessment process, Internal Audit asked each department, forty-three (43) of them, when they last took a physical inventory. A survey sent in July of 2022 indicated the following department responses.

Survey Question:

When was the last time your department physically verified existence of your fixed assets (machinery & equipment, office equipment, furniture & fixtures, computer equipment, vehicles)?

Response choices:	# of Responses
Within the last three years.	29
Three to five years ago.	7
I do not know the last time fixed assets were verified.	7
Total responses	43

All forty-three (43) departments responded to the survey, with twenty-nine (29) indicating that they took physical inventory within the last three (3) years. This represents sixty-seven percent (67%) of the departments. However, the survey question may have been misinterpreted since some departments could not provide supporting documentation. Internal Audit selected three (3) of those departments to obtain documentation of the last physical inventory as specified in the responses and also requested that a current inventory be taken on selected items. The results for each department are detailed next.

Alario Center

In response to an Internal Audit questionnaire sent in July of 2022, the Alario Center indicated that they physically verified the existence of its fixed assets within the last three years. Internal Audit requested documentation of the verification; however, it was informal in nature, and documentation was not provided. Upon discussion with Michael Samardzija, the Assistant General Manager who responded to the survey, he was referring to verifying serial numbers on items versus a traditional asset for asset physical inventory.

According to the Asset Information Management System (AIMS), the Alario Center has eighty-six (86) assets associated with general ledger account 44660-4069-7748. Sixty-nine (69) of those assets are designated as "Low Value," while the remaining seventeen (17) are categorized as equipment and vehicles. Internal Audit requested that they verify the existence and location of its equipment and vehicles list. Mr. Samardzija indicated that all items were located except a Kubota front-mount mower. The item was thought to be transferred to the Department of Parks and Recreation. Internal Audit relied upon the department's representation that sixteen (16) of the seventeen (17) assets, or ninety-four percent (94%), were verified as to their existence. (See Attachment H for details.)

Department of Floodplain Management & Hazard Mitigation

In response to an Internal Audit questionnaire, the Department of Floodplain Management & Hazard Mitigation (Floodplain) also indicated that they physically verified the existence of its fixed assets within the last three years. Internal Audit requested documentation of the verification; however, the department was referring to inventory processes that were transactional in nature, such as transferring assets to another department, transferring items to surplus, and logging an individual asset. A complete and formal physical verification of asset existence had not been conducted before this audit.

Internal Audit attempted to generate an asset list for Floodplain. No assets were listed under the department's general ledger account of 63830-3972. To generate an asset listing, the Department of Information Technology (IT) needed to associate Floodplain's assets with a different account number because the department was set apart from an overall Public Works department to a distinct department on its own. Before IT's assistance, there appeared to be no other practical way for the department to generate its own list. Internal Audit recommends correcting issues such as stale account code combinations so each department can easily retrieve its asset listing.

After the Department of IT's assistance, Internal Audit was able to generate an asset listing from AIMS. Floodplain has twenty-one (21) assets associated with general ledger account 63890-3972 (previously 63830). All of the assets are categorized as Low Value. Internal Audit requested that the department verify the existence and location of all assets listed. Ms. Maggie Talley, the Director, indicated that twelve (12) of the twenty-one (21) assets were not active (surplused). The items specified as surplus items by the department were showing as "active" in AIMS. Internal Audit relied upon the department's representation that nine (9) of the twenty-one (21) assets, or forty-three percent (43%), were verified as to their existence. (See Attachment H for details.)

Department of Inspection & Code Enforcement

In response to an Internal Audit questionnaire sent in July of 2022, the Department of Inspection & Code indicated that they physically verified the existence of its fixed assets three to five years ago. Internal Audit requested documentation of the verification; however, Inspection & Code could not locate the documentation for their last physical inventory due to Director and staff turnover.

According to the Asset Information Management System (AIMS), the Department of Inspection & Code has four hundred ninety-four (494) assets associated with general ledger account 10010-0010-021. Twenty-nine (29) of those assets indicated that they are located in Suite 101 of the Joseph S. Yenni Building in Elmwood. Internal Audit requested that the department verify the existence and location of the items in Suite 101. Ms. Robin Lanusse, Executive Operations Management, indicated that results were varied in that some items were active and some were surplus or speculated as being sent to surplus. Internal Audit relied upon the department's representation that fourteen (14) of the twenty-nine (29) assets, or forty-eight percent (48%), were verified as to their existence. (See Attachment H for details.)

Additional Testing

Internal Audit reviewed its own inventory listing and found that an asset purchased in the fiscal year 2022 was missing. A Lenovo Think Pad laptop was purchased in February 2022 and placed in service; however, it was not shown on the asset listing generated from AIMS in December 2022. Internal Audit traced this asset through the AS/400 and located it as a "Status 5" pending asset. Upon review of a "Pending Asset Report" for all Status 5 assets as of December 1, 2022, five hundred twelve (512) assets were listed as pending with a total cost of \$6,973,171. (See Attachment I for details.)

According to Ms. Maria Rose, Senior Computer Systems Analyst, "Status 5 means the asset is ready to be moved from the pending assets file to the Capital Assets file. The next step is to 'Update Pending Assets.' Once that is done, you can view the asset in the AIM system." Upon inquiry, Mr. Madison Martin, Director of the Department of Accounting, indicated that the Fixed Asset Accountant should be updating the status of assets (including Status 5 assets) as part of daily or weekly tasks.

Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.

RECOMMENDATIONS

3)

- a. Internal Audit recommends that issues such as stale account code combinations are corrected so that each department can easily retrieve its asset listing from the Asset Information System.
- b. Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.

SUMMARY

The Asset Information Management Policy currently in place was implemented before the Director of Accounting's employment with Jefferson Parish. An updated and expanded policy has been drafted and includes enhancements to manage fixed assets effectively. The new policies and procedures should be finalized and implemented so that there is appropriate fixed asset control and accounting. Implementation of strong controls is necessary through cohesive policies and procedures that reflect objectives⁵ such as:

- Reliable and comprehensive financial and other information.
- Compliance with laws, regulations, policies, plans, and procedures.
- Efficient and effective operation and use of resources.
- Safeguarding of assets.

Jefferson Parish has engaged an organization to perform an Enterprise Resource Planning (ERP) and Business Processes analysis. The goals of the analysis include an assessment of the current financial management system (AS/400), identification of business needs, and selection of a new system. A request for proposal of a new system is currently anticipated by mid-July of 2023. In contemplation of migrating to a new system in the future, Internal Audit encourages the Department of Accounting to ensure fixed asset data is as accurate as possible, so that valid and comprehensive data is transferred to the new system.

Seven (7) recommendations resulted from this audit. A recap of them can be seen on the next page. Internal Audit obtained a response from the Parish Administration, located in Attachment #2 at the end of this report.

Internal Audit would like to thank the Department of Accounting, the Department of Information Technology, the Alario Center, the Department of Floodplain & Hazard Mitigation, and the Department of Inspection & Code Enforcement for their professionalism and responsiveness during this process. Their time and attention aided in the success of this engagement.

⁵ Excerpted from "Fixed Assets: Reporting and Analyzing, Copyright 2019, DeltaCPE LLC"

RECAP OF RECOMMENDATIONS

#	Pg	Recommendation	Amount	Impact
1A	6	Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them.	\$945.4m	Dollars At Risk
1B	6	Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.	\$	Management Tool
2A	10	Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.	\$ -	Management Tool
2B	10	Internal Audit recommends that a responsible manager be identified for each asset purchased.	\$ -	Management Tool
2C	10	Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list.	\$ -	Management Tool
3A	14	Internal Audit recommends that issues such as stale account code combinations are corrected so that each department can easily retrieve its asset listing from the Asset Information System.	\$ -	Management Tool
3B	14	Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.	\$ -	Management Tool
		TOTAL OF ASSET INVENTORY REPORTS = DOLLARS AT RISK	\$945.4m	

****END REPORT****

ATTACHMENT A

ASSET INFORMATION MANAGEMENT POLICY, REVISED 07/31/2012

Asset Information Management Policy

Sec. 1.0 - Policy

The purpose of this policy is to comply with the requirements of GASB Statement 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* regarding proper management of parish assets. Along with explaining the requirements for capitalizing and depreciating assets, this policy details the process to inventory new assets.

Sec. 2.0 Definitions

Tangible Asset - Physical in nature (e.g. machinery, buildings and land)

Intangible Asset - Not physical in nature. (e.g. patents, trademarks, copyrights).

Useful Life – The number of years that a depreciable asset is expected to be in use.

Capital Asset – Asset whose useful life extends beyond one year. An asset is capitalized and depreciated if it meets the \$ threshold as defined in the table within this policy.

Depreciation - Method of allocating the cost of a tangible asset over its useful life. The value of an asset depreciates, or becomes lesser, each year the asset is in use. (Note – Land is not depreciable)

Sec. 3.0 - Purchase of an Asset

A department cannot purchase an asset without first completing a purchase order (PO) requisition for that asset using the AS/400 financial management system. This PO requisition cannot be submitted to the Purchasing Department until the departmental director or designee has approved the requisition in the AS/400.

Subsequently, the Purchasing Department will approve and then send to the Accounting Department for final approval. After Accounting Approval is received, Purchasing releases the PO for payment of the asset by the requisitioning department.

Asset Class

When purchasing a new asset in the AS/400, asset class is a required field for data input because the Parish's year-end financials provide analysis of assets by the following asset classes:

<u>Code</u>	<u>Description</u>
B	Buildings
E	Machinery & Equipment
I	Improvements other than Buildings
L	Land
V	Vehicles
INF	Infrastructure

Asset Information Management Policy

Asset Type

Asset Type is also a required field and its intent is to provide a more detailed description of the asset within each asset class. For instance, if a department purchased an air conditioning unit, its asset class would be "E" for Machinery & Equipment, but its asset type would be an "air conditioner." If it is unclear which asset type should be used then consult with the Accounting Department's Asset Accountant.

Asset Capitalization, Useful Life and Tagging of Assets

The determination as to whether an asset should be capitalized for accounting purposes, an asset's useful life, and whether or not an asset should be tagged is detailed in the table below:

Account # and Name	\$ Threshold for Capitalization	Useful Life (Years)	ID Tag Required
7710 Land	N/A – Capitalize All	N/A	No
7720 Buildings	\$ 100,000	40	No
7730 Infrastructure & Improvements other than Buildings	\$ 3,000,000 (Infrastructure) \$100,000 (Improvements)	40	No
7742 Machinery & Equipment	\$ 5,000	5	Yes (if item >\$2,000)
7743 Office Equipment	\$ 5,000	5	Yes (if item >\$500)
7744 Furniture & Fixtures	\$ 5,000	10	Yes (if item >\$2,000)
7745 Application Software	\$ 1,000,000	3	No
7746 Computer Equipment	\$ 5,000	5	Yes (if item >\$500)
7748 Video & Audio Equipment	\$ 5,000	5	Yes (if item >\$500)
7750 Vehicles	\$ 5,000	5	Yes (if item >\$2,000)

For all depreciable capital assets, the straight-line depreciation method will be used.

For example, if a \$5,000 vehicle is bought and it has a useful life of 5 years then depreciation of \$1,000 will be taken each year until the end of its useful life when the value of the asset equals zero.

Jefferson Parish Asset Management System

After the asset has been purchased, the Accounting Department's Asset Accountant is notified and issues a 5-digit asset ID number. Correspondingly, the department which purchased the asset is notified via email that they have an asset which must be entered into the [Jefferson Parish Asset Management System](#) using the 5-digit asset ID number

Asset Information Management Policy

assigned. The department has 10 days from receipt of the email notification to enter that asset into the [Jefferson Parish Asset Management System](#).

If the asset purchased does not meet the \$ threshold for tagging the asset then the asset will not need to be tagged. However, in the event an ID tag is required, the department which purchased that asset has 10 days from receipt of the email notification to tag the asset and enter the asset into the [Jefferson Parish Asset Management System](#).

The placement of the ID tag may be determined by each department, however, it must be located in a place which is easily viewable.

If an ID tag has not been received by the department or if the department will not be able to enter the asset into the [Jefferson Parish Asset Management System](#) within 10 days then contact the Asset Accountant. The Asset Accountant will maintain a list of all departmental assets which have not been entered into the [Jefferson Parish Asset Management System](#) to ensure that departments follow the process.

Gas and Diesel Powered Equipment and Vehicles (Fleet Management)

All purchases and transfers of gas and diesel powered equipment and vehicles must use Fleet Management's "Ship To" code in the AS/400 so Fleet Management can register the asset. For gas and diesel powered equipment and vehicles, Fleet Management will enter the asset into the [Jefferson Parish Asset Management System](#); therefore, the department purchasing the asset will not receive email notification as it will be sent to Fleet Management instead. Once Fleet Management registers the asset, it is released to each department.

ATTACHMENT B

ASSET INFORMATION MANAGEMENT POLICY & PROCEDURE, DRAFT

Asset Information Management Policy & Procedure

Sec. 1.0 – POLICY & PROCEDURE

Sec. 1.1 - This statement is the Administration's policy and procedure regarding the system of fixed assets control and accounting for all fixed assets owned by Jefferson Parish (parish). The purpose of this policy is to establish responsibilities of parish departments for fixed asset management, control, accounting, and record keeping and to define fixed assets and the guidelines for their capitalization.

Sec. 2.0 – DEFINITIONS

Sec. 2.1 -

Tangible Asset:	Physical in nature (e.g. machinery, buildings and land)
Intangible Asset:	Not physical in nature (e.g. patents trademarks, and copyrights.)
Useful Life:	The number of years that a depreciable asset is expected to be in use.
Capital Asset:	Asset whose useful life extends beyond one year. An asset is capitalized and depreciated if it meets the \$ threshold as defined in Sec. 4.4 this policy.
Depreciation:	Method of allocating the cost of a tangible asset over its useful life. The value of an asset depreciates, or becomes lesser, each year the asset is in use. (Note – Land is not depreciable.)
Low Value Asset	Asset whose value does not meet or exceed the capitalization threshold.

Sec. 3.0 - RESPONSIBILITIES

Sec. 3.1 – The Director of the Accounting Department shall be responsible for:

- "The development and administration of a system of fixed assets control and accounting for all fixed assets owned by the parish." [JP Code of Ordinances, Sec. 2-160.2(6)]; and
- The establishment and maintenance of fixed asset accounting and financial reporting that conforms to GAAP, GASB, and other relevant authoritative bodies.
- The training and development of Asset Accountant and supervisors, and the communication of fixed asset policies and procedures.

Sec. 3.2 – The Asset Accountant shall be responsible for:

- Initiating tagging assets once an asset has been purchased, and payment processed;
- Maintaining the Department Fixed Asset Coordinator (DFAC) email list;
- Verifying that all requested information is accurate and has been entered in to AIMS, then activating asset (s); and
- Generating reports, as requested by the Director of Accounting or designee.

Sec. 3.3 – The Department Directors shall:

- Serve as custodians of the fixed assets and other inventoried (tagged) assets; and
- Ensure full departmental compliance with the established Asset Information Management Policies and Procedures; and
- Designate a Department Fixed Asset Coordinator (DFAC). The selection of appropriate personnel shall be based upon the size, value, complexity, and nature of the departments' fixed assets.

Asset Information Management Policy & Procedure

Sec. 3.4 – The Department Fixed Asset Coordinator (DFAC) shall:

- Be responsible for managing the fixed asset records in accordance with established policies and procedures;
- Enter all requested information in to AIMS/AS 400;
- Notify the asset accountant if the asset tags are not received within 5 days of email notification; and
- Conduct physical inventory Annually.

Sec. 4.0 - Acquisitions

Sec. 4.1 – The department must complete a purchase order (PO) requisition via the AS/400 financial management system before an asset can be purchased. The PO requisition must be approved by the departmental director or designee then submitted to the Purchasing Department for approval. The Purchasing Department will approve and then send to the Accounting Department for final approval. After Accounting Approval is received, Purchasing will release the PO for payment.

Assets are typically ordered by providing the PO number to the vendor. The payment is made when the requesting department receives the asset, or funds are advanced so that the requesting department can exchange the funds/check for the asset(s) ordered.

Sec. 4.2 – Asset Classes: When purchasing a new asset in the AS/400, asset class is a required field for data input because the Parish's year-end financials provide analysis of assets by the following asset classes:

B	Buildings
E	Machinery & Equipment
I	Improvements other than Buildings
L	Land
V	Vehicles
INF	Infrastructure
LVA	Low Value Asset

Sec. 4.3 – Asset Type: Asset Type is also a required field and its intent is to provide a more detailed description of the asset within each asset class. For instance, if a department purchased an air conditioning unit, its asset class would be "E" for Machinery & Equipment, but its asset type would be an "air conditioner." If it is unclear which asset type should be used then consult with the Accounting Department's Asset Accountant.

Sec. 4.4 – Asset Capitalization, Useful Life and Criteria for Tagging Assets: The criteria for asset capitalization, along with number of years over the asset shall be depreciated (useful life) and whether or not an asset should be tagged is detailed in the table below:

Account Number and Name	Capitalization Threshold	Useful Life (Years)	ID Tag Required?	Below ID Tag Threshold Account Number (s)
7710: Land	N/A – capitalize all	N/A	No	N/A
7720: Buildings	\$100,000	40	No	7431.1 – Services 7231.5- Item Purchases
7730: Infrastructure & Improvements other than Buildings	\$500,000 Infrastructure \$100,000 Improvements	40	No	7431.1 – Services 7231.5- Item Purchases

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Asset Information Management Policy & Procedure

7742: Machinery & Equipment	\$5,000	5	Yes If item > \$2,000	7231.3
7743: Office Equipment	\$5,000	5	Yes If item > \$500	7231.5
7744: Furniture & Fixtures	\$5,000	10	Yes If item > \$2,000	7231.5
7745: Application Software	\$1,000,000	3	No	7214.1
7746: Computer Equipment	\$5,000	5	Yes If item > \$500	7231.5
7748: Video & Audio Equipment	\$5,000	5	Yes If item > \$500	7231.5
7750: Vehicles	\$5,000	5	Yes If item > \$2,000	7231.2 or 7231.3

For all depreciable capital assets, the straight-line depreciation method will be used. For example, if a \$5,000 vehicle is bought and it has a useful life of 5 years then depreciation of \$1,000 will be taken each year until the end of its useful life when the net value of the asset equals zero. Purchases below the tag threshold, should not be coded to a 77XX account number, but instead should generally be coded to a 72XX account line.

Sec. 4.5 – Asset Information Management System– The parish utilizes a computerized system to track asset information. The system is called the Asset Information Management System (AIMS), and is located on the parish intranet.

After the asset has been purchased, the Accounting Department's Asset Accountant is notified and issues a 5-digit asset ID number and tag. Correspondingly, the Departmental Fixed Asset Coordinator (DFAC) is notified via email that they have an asset which must be entered into the AIMS using the 5-digit asset ID number assigned. The DFAC must enter the following information into the AIMS within 10 days from receipt of the email notification:

- Date asset tag applied;
- Manufacturer (drop box);
- Model Number,
- Serial Number, and
- Location (drop box).

See Sections 4.6, 4.7 and 4.8 of this policy for special handling and/or entry of assets that are a) gas and diesel powered equipment and vehicles, b) computer equipment, or c) security equipment.

The DFAC must also affix the numbered ID tag to the asset. The placement of the ID tag may be determined by each department; however, it must be located in a place which is easily viewable. If the asset purchased does not meet the \$ threshold for tagging the asset then the asset will not need to be tagged.

Asset Information Management Policy & Procedure

If an ID tag has not been received by the department or if the department will not be able to enter the asset into the AIMS within 10 days then contact the Asset Accountant. The Asset Accountant will maintain a list of all departmental assets which have not been entered into the Jefferson Parish Asset Information Management System to ensure that departments follow the process.

Sec. 4.6 - Gas and Diesel Powered Equipment and Vehicles (Fleet Management) - All purchases and transfers of gas and diesel powered equipment and vehicles must use Fleet Management's "Ship To" code in the AS/400 so Fleet Management will receive and prepare the asset for use. For gas and diesel powered equipment and vehicles, Fleet Management will enter the asset into the AIMS; therefore, the department purchasing the asset will not receive email notification as it will be sent to Fleet Management instead. Fleet is to enter the weight for all trucks, dump trucks, tractors, cabs, etc. The weight is not necessary for dozers, backhoes, mowers, or other small equipment. Once Fleet Management prepares the asset for use and registers the asset, it is released to each department.

Sec. 4.7 – Computer Equipment (Management Information System) – Any computer related items, that MIS requisitions/orders for a department(s), or is installed by MIS or a contractor, is still the responsibility of said department(s) to affix the number ID tag to the asset(s), and to register the asset(s) in AIMS. The tag only needs to be affixed to items whose costs exceeds \$500 per item.

Sec. 4.8 – Security Related Equipment (General Services) – Any security related items, that General Services/Security requisitions/orders for a department(s), or is installed by General Services/Security or a contractor, is still the responsibility of said department(s) to affix the number ID tag to the asset(s), and to register the asset(s) in AIMS.

Sec. 4.9 – Assets Purchased with Federal Funds – Any assets purchased with Federal Grant Funds, must include the following information in the asset record: the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, any ultimate disposition data including the date of disposal and sale price of the property, and any other data required by the granting agency.

Sec. 5.0 - Transfers

Sec. 5.1 – Transfer of Assets – The transfer of assets will take place in accordance with the following guidelines:

- Both the transferring and receiving department will appropriately account for fixed asset transfers. This applies to transfers between departments (interdepartmental transfers) or within departments (intradepartmental transfers).
- The transferring and receiving department DFAC will approve interdepartmental transfers.
- Once a transfer has been completed, the receiving department will confirm asset transfer information. For intradepartmental transfers, the department is responsible for recording information related to the transfer and for updating the AIMS record.

Sec. 5.2 – Transfer of Federal or Grant Funded Assets - It may be necessary to obtain specific grantor approval prior to the transfer of federal or grant funded assets when it is determined that the fixed asset is no longer needed for the original grant purpose. Guidelines for the transfer of

Asset Information Management Policy & Procedure

grant funded assets, as outlined in the Office of Management and Budget (OMB) Circular A-102 will apply.

Sec. 6.0 – Retirements and Disposals (Surplus Items)

Sec. 6.1 – The DFAC will identify and record all fixed assets (update the AIMS) that are removed from service, retired, and disposed of.

All assets that are exchanged, traded, damaged beyond repair, worn beyond utilization, or in any other way removed from service will be reported as retirements in the current fiscal reporting period.

Sec. 6.2 – It may be necessary to contact the specific grantor prior to the disposal of federal or grant funded assets when it is determined that the fixed asset is no longer needed for the original grant purpose. Guidelines for the disposal of grant funded assets, as outlined in the Office of Management and Budget (OMB) Circular A-102, will apply.

Sec. 6.3 – The DFAC will complete an Asset Surplus Form (Attachment A) and notify General Services, Surplus Division, to arrange pick up of the asset removed from service. General Services will be responsible for determining if the item is appropriate for the surplus auction, or otherwise dispose of the asset. For computer hard drives, General Services will ensure that all data has been erased prior to disposal or sale.

Sec. 6.4 – For gas and diesel powered equipment and vehicles, the DFAC will complete the Asset Surplus Form and take the equipment and/or vehicle to Fleet Management for surplus processing.

Sec. 7.0 – Fixed Asset Inventory

Sec. 7.1 – Fixed assets records are verified at least biannually to ensure that the inventory records within the AIMS are accurate, and to provide for detailed and accurate asset information for insurances purposes.

Fixed asset inventory verification specifically includes verifying the existence, tag number, model number, serial number, building name and room number, custodian name and asset description.

The Asset Accountant manages the fixed asset verification process by notifying departments of inventory cycle due date, monitoring the progression of inventorying by departments, creating a reconciliation report so that any reconciling items can be resolved by the respective department, sampling the results of the inventory for accuracy, and updating inventory records in the AIMS.

The DFAC or Department Director is responsible for facilitating the physical observation of fixed asset inventory by an Accounting Department representative when required.

Sec. 8.0 – Financial Reporting

Sec. 8.1 - The Director of Accounting or designee will prepare a schedule of general fixed assets in accordance with the established fiscal year-end close schedule and will comply with the reporting and disclosure requirements of current GAAP, GASB, and all other authoritative bodies.

Asset Information Management Policy & Procedure

Sec. 9.0 – Records Maintenance

Sec. 9.1 - Fixed asset records will be a complete and accurate accounting for fixed assets of significant value and are fundamental to sound financial management. The responsibilities of stewardship involved in safeguarding such a large public investment are of the utmost importance. This responsibility can only be discharged effectively through adequate fixed assets accounting and control. Fixed asset records will be maintained for the life of each asset and retained in accordance with the requirements of the parish for the retention of accounting records.

For any questions related to the Asset Information Management Policies & Procedures, please contact the Accounting Department at 504-364-2777

ATTACHMENT C

INFORMATION TECHNOLOGY FIXED ASSET PROCESS

From: Jeb Tate
Sent: Monday, October 31, 2022 2:05 PM
To: Tara Hazelbaker
Cc: Brandy Verdin
Subject: RE: JP Assets - Computers/Computer Equipment (IA2022-007)

Hi Tara,

Yes, we receive, inventory, and configure all laptops and computers before they are deployed to the end users. We don't have a formal policy, but we have a well-established workflow, which is posted below.

Safeguarding equipment – secured in a room with biometric access control until deployed.

Transferring to receiving Dept – we let the receiving department know the equipment arrived and create a work ticket for the deployment assigned to a tech. The tech contacts the end users to identify what applications are needed, and then they image the computers.

Does EIS enter the asset info in AIMS? - Yes, Brandy enters the asset information in AIMS

How do you know what JP asset number to use? – Once the equipment arrives, accounting is notified, and tags are sent to IT.

How are computers and equipment retired or transferred b/t departments – this is not a function of IT unless it is an IT asset or said asset is transferred to IT. We encourage the department to keep up with its assets and assist when we're asked to do so.



ATTACHMENT D

FLEET MANAGEMENT FIXED ASSET PROCESS

From: Randy Belanger
Sent: Monday, October 31, 2022 1:12 PM
To: Tara Hazelbaker
Subject: RE: JP Assets - Vehicles (IA2022-007)

Hey Tara,


[REDACTED]

There is no policy that I can put my hand on in Fleet Management, we just know to do it.

- When we receive a new vehicle, my Assistant Director does a walk around, receives all the documents and signs off on the delivery.
- Assistant Director assigns a Unit Number to the unit and gives our Data Entry Operator III the Unit information.
- My Data Entry Operator III determines if the Unit is \$2500 or higher and assigns it a Asset Number (if it meets the criteria).
 - We request pages of asset stickers from Finance and order as needed.
 - If we determine a Unit needs an asset number, it is installed while the decals are being are being installed.
 - We have a letterhead that we send to finance with the Asset number, Unit number, Asset information and value.
- Once finance inputs the information that we send them in AS/400, they send us a receipt of completion.
- We then input the information into the AMES system.

Let me know if you need any further information regarding the process.

Thank you,

 **Randy G Belanger**
Director of Fleet Management

ATTACHMENT E

CAPITAL ASSETS POLICY AND PROCEDURES (LA LEGISLATIVE AUDITOR)

CAPITAL ASSETS POLICY AND PROCEDURES

[Note: This document is to be used as a general guide and should be tailored to operations.]

POLICY

A capital asset is a tangible asset of the municipality that costs \$1,000 or more and has an estimated useful life extending beyond one year. Examples include land, buildings and improvements, and equipment used in the operations of the municipality. Also, capital assets include the infrastructure assets (roads, bridges, water system, sewer system, etc.) of the municipality.

Louisiana Revised Statute 24:515.B.1 requires the municipality to maintain records of its capital assets. The clerk is responsible for recording, tagging (for identification purposes), and coordinating the annual inventory of all capital assets. The listing of capital assets is to be updated each year for assets acquired and disposed. Failure to identify and periodically account for municipality assets/property exposes the municipality to possible loss, theft, and misuse of its assets. Any missing assets should be addressed and appropriately resolved, including notifying the district attorney and Legislative Auditor.

Capital assets are reported in the municipality's financial statements at cost (including interest and freight, if any). However, capital assets received as donations are reported at their estimated fair market value at the time of donation.

Except for land which is not depreciated, capital assets are depreciated over their estimated useful lives using the straight-line method of depreciation. The various asset classes are assigned the following estimated useful lives:

Asset Class	Estimated Useful Life
Land	Not depreciated
Buildings	40 years
Building Improvements	20 years
Machinery and Equipment	5 years
Vehicles	7 years
Computers	3 years
Office Equipment	7 years
Furniture	7 years
Roads	40 years
Bridges	20 years
Water System	40 years
Sewer System	40 years

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PROCEDURES	Date and Person Responsible
<p>Capital Asset Additions</p> <ol style="list-style-type: none"> 1. During the year, the department heads are to notify the clerk when a capital asset is purchased and received. 2. The clerk is to obtain the supporting documentation (e.g., purchase order, invoice, etc.) to record the asset information on the capital asset listing. Information recorded should include the asset description, date of acquisition, location, department, cost (or fair value if donated), salvage value, and estimated useful life. 3. The clerk is to assign an identification number to the asset and record that number on the listing. The clerk (or designee) is to affix a tag/sticker to the asset that displays the identification number and the name of the municipality. <p>Capital Asset Deletions/Disposals</p> <ol style="list-style-type: none"> 1. During the year, the department heads are to notify the mayor when a capital asset is no longer useful in operations and thus available for disposal. 2. The mayor is to consult with legal counsel to ensure compliance with state laws that pertain to the disposal (e.g., sell, exchange, etc.) of municipality property/assets. 3. All disposal related documentation (e.g., board resolutions, appraisals, advertisements, bids received, etc.) is to be maintained by the clerk. 4. The clerk is to identify the asset on the listing and document its disposal (e.g., date, proceeds, etc.). <p>Annual Physical Inventory of Capital Assets</p> <p>The mayor is responsible for ensuring that a physical inventory of capital assets is conducted at or near the end of each fiscal year.</p> <ol style="list-style-type: none"> 1. Approximately 15 days before the end of each fiscal year, department heads are to be provided with a complete listing of the capital assets for which they are held accountable. These inventory lists are to be used to document their physical inventory. 	



<ol style="list-style-type: none"> 2. Department heads (or designees) are to conduct the inventory by touring the department/premises and locating each asset listed. Every effort is to be made to locate all assets of the municipality. <ul style="list-style-type: none"> • For each asset that is observed, place a check-mark on the inventory listing next to the description of the asset • Verify that the asset's location is the same location shown on the inventory listing. If not the same location, make a note of the change. • For an asset that is missing, place an "x" on the listing next to the description of the asset. Department heads are to immediately notify the mayor of any missing assets. 3. The mayor is to notify the district attorney and Legislative Auditor of any misappropriation of assets. 4. Upon completion of the physical inventory, department heads are to sign and date their inventory lists and return to the clerk. 5. The clerk is to review the inventory lists for completeness and for any notes made by department heads. The clerk updates the capital assets listing for any changes and prints a final listing. 6. Annually, the listing of capital assets is to be reconciled/agreed with the assets account balance(s) recorded in the accounting system (general ledger). 7. The inventory lists and the final capital assets listing are to be made available to the auditor upon request. 	
http://www.lfa.la.gov/localgovernment/bestpractices/	10/10/2014



ATTACHMENT F

ASSET SAMPLING

Accounts	Name	2019	2020	2021	TOTALS
7742 - 7744	Machinery & Equipment, Office Equip, Furn & Fix	5,921,615.10	5,492,957.79	5,270,828.17	16,685,401.06
7746 , 7748	Computer, Video, Audio Equipment	3,870,397.99	2,646,500.74	1,946,197.31	8,463,096.04
7750	Vehicles	10,295,533.41	3,899,821.67	5,390,148.95	19,585,504.03
	TOTALS	20,087,546.50	12,039,280.20	12,607,174.43	44,734,001.13

Account	GL Number / Department	2019	2020	2021		
7742 - 7744	Acct 44780-4016-7744 Library Capital Impr	\$ 436,635.82			\$ 1,728,803.00	10.36%
	Acct 44670-4014-7742 & 7744 WBPLYDCAP	\$ 155,974.67				
	Acct 44940-4023-7742: Consol Sewer Cap Projects		\$ 521,105.94			
	Acct 21950-2651-7742: Lafreniere Park		\$ 25,205.08			
	Acct 45210-4037-7742/43/44: Condrgimp			\$ 285,217.54		
	Acct 53010-3901-126-7742: Consolidated Water			\$ 304,663.95		
7746, 7748	Acct 10010-0110-021-7746: Inspection & Code	\$ 55,369.98			\$ 975,149.98	11.52%
	Acct 44780-4016-7746/48: Lib Cap	\$ 320,888.76				
	Acct 21710-2200-7746: Animal Shelter	\$ 16,024.90				
	Acct 21660-4050-207-7746: FTA		\$ 385,762.95			
	Acct 44660-4069-7748: Alario	\$ 999.96				
	Acct 45940-4088-7746: MIS Com En			\$ 189,309.43		
	Acct 45850-4085-7748: PW Gov Bld			\$ 6,794.00		
7750	Acct 21660-4050-207-7750: FTA	\$ 1,232,226.00			\$ 2,292,011.29	11.70%
	Acct 22200-3003/3005-7750: Streets		\$ 468,735.57			
	Acct 22100-2921-7750: EB Consol Fire			\$ 591,049.72		

EQUIPMENT

Account	Date	Amount	Description	PO#	Asset # / Amount	Location	Resp Mgr	Home Org
44780-4016-7744	9/11/2019	\$ 17,268.00	Library In 0240 - 0420	19-0008842	45812 \$ 4,207.00	Libter	Ascott	21790-2450
					45392 \$ 2,303.00	Libter	Ascott	21790-2450
					45393 \$ 4,207.00	Libter	Ascott	21790-2450
					? \$ 6,551.00			
		\$ 113,383.98	#1 is part of \$130,651.98 Terrytown Branch Furnishings		?			
44780-4016-7744	8/12/2019	\$ 6,180.30	Amerbookre 0010 Stainless	19-0015920	44937 \$ 6,180.30	Libom	Ascott	21790-2450
44670-4014-7742	2/25/2019	\$ 6,021.00	Truck & Tr 0163 - Railgat	17-0009642	none listed - truck parts?			
	2/25/2019	\$ 6,978.00	Truck & Tr 0045 - One Aux	17-0009642	none listed - truck parts?			
	10/14/2019	\$ 5,350.68	Grainger 0010 Instrial Laundry Dryer	19-0016424	45412 \$ 5,350.68	P&REBWHSE	AHolmes	21830-2531
	5/8/2019	\$ 63,564.75	Comforts 0010 Transport	19-0005851	41756 \$ 63,564.75	P&RWB	AHolmes	21830-2531
	5/8/2019	\$ 63,564.75	Comforts 0020 Transport	19-0005851	41757 \$ 63,564.75	P&RWB	AHolmes	21830-2531
44670-4014-7744		\$ -	Nothing apparently taggable					
44940-4023-7742	2/12/2020	\$ 60,150.00	Kenworthof 0010-2019 Ea (Trail Boss Trailer x 3)	19-0026333	44556, 7, 8 \$ 20,050.00	WBSEW-RPRD	YRusso	53000-3852
	5/7/2020	\$ 336,046.00	Gulf State 0040 - Pumps	19-0008918	none listed			
	8/5/2020	\$ 36,660.00	Gulf State 0010 - Howden	20-0013691	none listed			
	8/5/2020	\$ 267.50	Gulf State 0020 - Roots S	20-0013691	none listed			
	8/5/2020	\$ 35,752.00	Truck & Tr 0288 - Heavy D	20-0005435	none listed			
21950-2651-7742	10/26/2020	\$ 7,052.39	Deere&Comp 0001 John Deere Gator Utility Cart	20-0008704	44618 \$ 7,349.00	LAFRENIEPK	AHolmes	21950-2650
	10/26/2020	\$ 7,052.39	Deere&Comp 0002 John Deere Gator Utility Cart	20-0008704	44619 \$ 7,349.00	LAFRENIEPK	AHolmes	21950-2650
	10/26/2020	\$ 7,052.39	Deere&Comp 0030 John Deere Gator Utility Cart	20-0008704	44625 \$ 7,349.00	LAFRENIEPK	AHolmes	21950-2650
45210-4037-7742	8/23/2021	\$ 108,904.25	Evergreen 0010 Diesel En	21-0016672	45953 \$108,904.25	EBDRAINAGE	SQuinn	22320-3270
45210-4037-7744	8/2/2021	\$ 16,442.00	Beacon Air 0010 Kyt-1700N	21-0017520	47509 \$ 16,442.00	DRAINADMIN	SQuinn	22320-3270
53010-3901-126-7742	8/23/2021	\$ 85,217.00	Shermcoind (group)	21-0019012	none listed			
53010-3902-126-7742	12/15/2021	\$ 119,312.70	Lee Tracto Backhoe Loader	21-0028629	45989 \$119,312.70	WATERB	JRosenfeld	53010-3902
		\$1,102,220.08						

COMPUTERS

Account	Date	Amount	Description	PO#	Asset # / Amount	Location	Resp Mgr	Home Org
10010-0110-021-7746	12/4/2019	699.99	COMPU 1028 TV Vizio	19-0030262	45485 699.99	INSPCODDIR	None	10010-0110-021
	2/20/2019	29,045.64	MICROSOFT 2018 MICROSOFT	18-0029022	43724 1,443.12	YENNIBLDG	None	
		5,174.00	MICROSOFT 2018.1 MICROSO	18-0029022	thru			
		3,666.00	MICROSOFT 2018.2 MICROFS	18-0029022				
		2,599.74	MICROSOFT 2018.3 MICROSO	18-0029022				
		883.74	MICROSOFT 2018.4 MICROSO	18-0029022				
		883.82	MICROSOFT 2018.5 MICROSO	18-0029022	43749 1,443.12			
44780-4016-7746	2/25/2019	140,903.32	Dell Compu (group)	19-0000365	43919-44026 1,038.70	LIBNOKEN	Ascott	
44780-4016-7746	9/16/2019	34,369.84	Dell Compu (group)	19-0022065	45093-? 1,038.70		Ascott	
44780-4016-7748	12/16/2019	27,010.80	New Era (group)	19-0023141	not found			
21710-2200-7746	7/1/2019	2,648.40	Dell Compu	19-0004971	not found			
	12/11/2019	3,800.00	Kronos In	19-0030711	45541/2 2,364.49	EBANSH	None	21710-2200
44660-4069-7748	1/9/2019	999.96	Tomba Comm	18-0032460	not found			
21660-4050-207-7746	3/11/2020	165,991.00	Clever System AC (group=\$251,436.50)	19-0011031	not found			
45940-4088-7746	9/15/2021	104,463.10	Lenovo	21-0010439	47546-47643 various	various	None	various
45850-4085-7748	11/1/2021	2,610.00	New Era	21-0015653	not found			
		522.00	New Era	21-0015653	not found			
		3,662.00	New Era	21-0015653	47957 3662	FPC	Ngrosch	10010-0065

VEHICLES

Account	Date	Amount	Description	PO#	Asset # / Amount	Location	Resp Mgr	Home Org
21660-4050-207-7750	6/10/2019	428,743.00	Gillig LLC, Bus	19-0014770	41766 \$428,743.00	TRANSADM	BFrancois	21670-2000
21660-4050-207-7750	6/24/2019	403,483.00	Gillig LLC, Bus	19-0016068	41768 \$428,743.00	TRANSADM	BFrancois	21670-2000
21660-4050-207-7750	6/26/2019	400,000.00	Gillig LLC, Bus	19-0016604	41773 \$428,743.00	TRANSADM	BFrancois	21670-2000
22200-3003-7750	7/15/2020	22,144.00	Truck & Tr (group)	cannot locate				
22200-3003-7750	6/3/2020	30,736.00	Truck & Tr (group)	19-0023396	not found in AIM			
22200-3003-7750	1/27/2020	67,894.00	Truck & Tr (group) 2019 Ford E450 Crew Van	18-0015097	41703 \$ 93,291.00	STBELLETER	MCooper	22200-3003
22100-2921-7750	12/6/2021	591,049.72	Siddons MA 0001 867	20-0029644	not found in AIM			
		\$1,944,049.72						

ATTACHMENT G

DEPARTMENT FIXED ASSET COORDINATOR (DFAC) LIST

10/04/22	13:50:02	Fixed Asset Representatives	PAGE	1
Fund	Dept	Description	Fixed Asset Representative	
XXXXX		PARISH-WIDE		
XXXXX	XXXX	PARISH-WIDE		
02830		DRAIN & SEWER WAREHOUSE		
02850		OLD CONSOLIDATED WATER (D		
02850	3907	CONSOLIDATED WATER	JSRosenfeld@jeffparish.net	
02860		ENV AFFAIRS - 02860		
02880		INSPECTION & CODE		
02880	3650	INSPECTION & CODE DIRECTO	LSawyer@jeffparish.net	
02930		PARKWAYS/RECREATION		
10010		GENERAL FUND		
10010	0010	PARISH COUNCIL	BPalmisano@jeffparish.net	
10010	0011	LEGISLATIVE DELEGATION	JWaguespack@jeffparish.net	
10010	0018	ETHICS AND COMPLIANCE	JWaguespack@jeffparish.net	
10010	0020	DISTRICT ATTORNEY	KJones@jpda.us	
10010	0021	PARISH ATTORNEY OFFICE	JWaguespack@jeffparish.net	
10010	0022	DISTRICT COURTS	Tracyl@24jdc.us	
10010	0023	FIRST PARISH COURT	NicoleG@jeffparishcourts.	
10010	0024	SECOND PARISH COURT	Darlener@jeffparishcourts	
10010	0025	JUVENILE COURTS	DPalermo@jpjc.org	
10010	0030	PRE-TRIAL RELEASE		
10010	0040	PARISH PRESIDENT	Afreeman@jeffparish.net	
10010	0051	REGISTRAR OF VOTERS	SBouvier@jeffparish.net	
10010	0060	FINANCE DIRECTOR	NMiller@jeffparish.net	
10010	0061	ACCOUNTING\PAYROLL	Wharvey@jeffparish.net	
10010	0062	BUDGET	NMiller@jeffparish.net	
10010	0063	INTERNAL AUDITOR	THAZELBAKER@jeffparish.net	
10010	0064	PURCHASING	NWhitney@jeffparish.net	
10010	0065	GENERAL SERVICES	MDufrene@jeffparish.net	
10010	0066	PERSONNEL	CSoto@jeffparish.net	
10010	0067	HUMAN RESOURCES	SCunningham@jeffparish.net	
10010	0068	PLANNING	DSoileau@jeffparish.net	
10010	0069	PLANNING ADVISORY BOARD	AmbraSanne@jeffparish.net	
10010	0070	RISK MANAGEMENT	FBuckman@jeffparish.net	
10010	0079	CENTRAL PRINTING	MDufrene@jeffparish.net	
10010	0081	SURPLUS PROPERTY	surplusaim@jeffparish.net	
10010	0105	BOARD OF ZONING ADJUSTMEN	gpope@jeffparish.net	
10010	0110	CODE ENFORCEMENT	RLanusse@jeffparish.net	
10010	0111	BUREAU ADMINISTRATIVE ADJ	jwaguespack@jeffparish.net	
10010	0112	PRP MNT/ZONING QUALOFLIFE	CWhitehead@jeffparish.net	
10010	0119	COMMUNITY JUSTICE AGENCY	ppalafox@jeffparish.net	
10010	0120	CORRECTIONS	jdenny@jeffparish.net	
10010	0130	FIRE SERVICES	SPierce@jeffparish.net	
10010	0140	EMERGENCY MANAGEMENT	KWoods@jeffparish.net	
10010	0150	PUB SAFETY GRANTS AND ADM	NGAUBERT@JEFFPARISH.NET	
10010	0330	JEFFCAP	mlimjuco@jeffparish.net	
10010	0340	OFFICE OF CITIZEN'S W/DIS	slollis@jeffparish.net	

Fund	Dept	Description	Fixed Asset Representative
21020		JEFFCAP - HS	mlimjuco@jeffparish.net
21020	1010	JEFFCAP - HEADSTART	mlimjuco@jeffparish.net
21030		JEFFCAP-LACAP/LIHEAP	mlimjuco@jeffparish.net
21030	1020	U S HEALTH HUMAN SERVICE	mlimjuco@jeffparish.net
21040		U S JUSTICE	chward@jeffparish.net
21040	1030	U S JUSTICE	DStine@jeffparish.net
21040	1031	JEFFCAP - JUSTICE	mlimjuco@jeffparish.net
21060		JEFFCAP-WEATHERIZATION	mlimjuco@jeffparish.net
21280		C D B G	CBenfield@jeffparish.net
21280	1172	Block Grant - Administrat	CBenfield@jeffparish.net
21310	1195	DRP - FEDERAL PROGRAM	CBenfield@jeffparish.net
21340		COMMUNITY DEVELOPMENT	CBenfield@jeffparish.net
21340	1189	HOME PROGRAM DELIVERY	CBenfield@jeffparish.net
21380		HOUSING CHOICE VOUCHERS	
21380	0000	REVENUES	vzimmerman@jeffparish.net
21380	1231	HOUSING CHOICE VOUCHERS	vzimmerman@jeffparish.net
21600		WORKFORCE CONNECTION	Afoddrill@jeffparish.net
21600	1280	WORKFORCE CONNECTION - Ad	Afoddrill@jeffparish.net
21610		PARISH-MISC GRANT PROGRAM	
21610	1187	RENTAL ASSISTANCE	CBenfield@jeffparish.net
21670		TRANSIT	CPreston@jeffparish.net
21670	2000	TRANSIT - Administration	DWilliams@jeffparish.net
21680		TRANSIT - ELDERLY/HANDICA	CPreston@jeffparish.net
21680	2001	TRANSIT - ELDERLY/HANDICA	DWilliams@jeffparish.net
21700		JUVENILE SERVICES	chward@jeffparish.net
21700	2150	Juvenile Detention - Admi	chward@jeffparish.net
21700	2151	Detention	chward@jeffparish.net
21700	2152	Probation	chward@jeffparish.net
21700	2155	Community Program	chward@jeffparish.net
21710		ANIMAL SHELTER	CDurr@jeffparish.net
21710	2200	ANIMAL SHELTER - Administ	CDurr@jeffparish.net
21720		MOSQUITO CONTROL	
21730		HEALTH UNIT	MDufrene@jeffparish.net
21730	2300	HEALTH UNIT - Administrat	MDufrene@jeffparish.net
21740		HUMAN SERVICES AUTHORITY	MDufrene@jeffparish.net
21790		LIBRARY	ascott@jefferson.lib.la.u
21790	2450	LIBRARY - Administration	ascott@jefferson.lib.la.u
21790	2451	LIBRARY - Libraries	ascott@jefferson.lib.la.u
21790	2452	LIBRARY - Automation	ascott@jefferson.lib.la.u
21790	2453	LIBRARY - Maintenance	ascott@jefferson.lib.la.u
21830		RECREATION	AHolmes@jeffparish.net
21830	2530	RECREATION - Administrati	AHolmes@jeffparish.net
21830	2531	RECREATION - Maintenance	AHolmes@jeffparish.net
21830	2532	RECREATION - Athletic Pro	AHolmes@jeffparish.net
21830	2533	RECREATION - Leisure Serv	AHolmes@jeffparish.net
21830	2534	RECREATION - Playgrounds	AHolmes@jeffparish.net
21830	2535	SATELLITE SITES	AHolmes@jeffparish.net
21830	2536	BUCKTOWN HARBOR	AHolmes@jeffparish.net

Fund	Dept	Description	Fixed Asset Representative
21830	2616	PK/REC ALARIO SEGNETTE FL	AHolmes@jeffparish.net
21830	2617	JOHN ALARIO SPORTS COMPLX	AHolmes@jeffparish.net
21850		ALARIO CENTER	smcdowell@jeffparish.net
21850	2615	ALARIO CENTER - Administr	smcdowell@jeffparish.net
21850	2616	SEGNETTE FIELD	smcdowell@jeffparish.net
21930		WEST JEFFERSON PARK & COM	AHolmes@jeffparish.net
21940		PLAYGROUND DIST #16	AHolmes@jeffparish.net
21950		LAFRENIERE PARK	JKovacs@jeffparish.net
21950	2650	LAFRENIERE PARK - Adminis	JWKovacs@jeffparish.net
21950	2651	LAFRENIERE PARK - Mainten	JWKovacs@jeffparish.net
21970		LASALLE PARK	AHolmes@jeffparish.net
21970	2630	LASALLE PARK - Administra	AHolmes@jeffparish.net
22010	0000	REVENUES	MMartin@jeffparish.net
22010	2756	VIDEO POKER COUNC DIST #6	BPalmisano@jeffparish.net
22030	0000	REVENUES	pbalmisano@jeffparish.net
22030	2764	TOURISM COUNCIL DIST #4	bpalmisano@jeffparish.net
22030	2765	TOURISM COUNCIL DIST #5	bpalmisano@jeffparish.net
22080		FIRE DISTRICT NO. 9 - GRA	DSaunders@jeffparish.net
22080	2900	FIRE DISTRICT NO. 9 - GRA	DSaunders@jeffparish.net
22090		FIRE DISTRICT NO. 4 - LAF	DSaunders@jeffparish.net
22090	2910	FIRE DISTRICT NO. 4 - LAF	DSaunders@jeffparish.net
22100		EB CONSOL FIRE DISTRICT	DSaunders@jeffparish.net
22100	2860	EB CONSOL FIRE - HazMat E	DSaunders@jeffparish.net
22100	2920	EB CONSOL FIRE - Administ	RFunk@jeffparish.net
22100	2921	EB CONSOL FIRE = Suppress	RFunk@jeffparish.net
22100	2922	EB CONSOL FIRE - Preventi	RFunk@jeffparish.net
22100	2923	EB CONSOL FIRE - Arson	RFunk@jeffparish.net
22100	2924	EB CONSOL FIRE = Hazardou	RFunk@jeffparish.net
22100	2925	EB CONSOL FIRE - Fire Civ	RFunk@jeffparish.net
22110		FIRE DISTRICT NO. 3 - RIV	DSaunders@jeffparish.net
22110	2930	FIRE DISTRICT NO. 3 - RIV	DSaunders@jeffparish.net
22120		FIRE DISTRICT NO. 5 - TER	DSaunders@jeffparish.net
22120	2940	FIRE DISTRICT NO. 5 - TER	DSaunders@jeffparish.net
22130		FIRE DISTRICT NO. 6 - HAR	DSaunders@jeffparish.net
22130	2950	FIRE DISTRICT NO. 6 - HAR	DSaunders@jeffparish.net
22140		FIRE DISTRICT NO. 7 - WES	DSaunders@jeffparish.net
22140	2960	FIRE DISTRICT NO. 7 - Adm	DSaunders@jeffparish.net
22150		FIRE DISTRICT NO. 8 - MAR	DSaunders@jeffparish.net
22150	2970	FIRE DISTRICT NO. 8 - MAR	DSaunders@jeffparish.net
22160		EMERGENCY COMMUNICATIONS	TJones@jeffparish.net
22160	2850	TELECOMMUNICATIONS	TJones@jeffparish.net
22170	2860	HAZ MATERIALS EMERG PREP	DSaunders@jeffparish.net
22180		SECURITY ENHANCEMENT DIST	
22180	0000	REVENUES	MMartin@jeffparish.net
22180	2878	OLD MET SECURITY ENH DIST	MMartin@jeffparish.net
22190		24TH COURT COMMISSIONERS	raguilar@24jdc.us
22200		STREETS	ABOURG@JEFFPARISH.NET
22200	3000	STREETS - Admin	ABOURG@JEFFPARISH.NET

Fund	Dept	Description	Fixed Asset Representative
22200	3002	STREETS - EB Maintenance	ABOURG@JEFFPARISH.NET
22200	3003	STREETS - WB Maintenance	ABOURG@JEFFPARISH.NET
22200	3005	STREETS - Traffic Enginee	KGilley@jeffparish.net
22200	3053	STREETS - CPZ Maintenance	ABOURG@JEFFPARISH.NET
22210		PARKWAYS	ABOURG@jeffparish.net
22210	3050	PARKWAYS - Administration	ABOURG@jeffparish.net
22210	3051	PARKWAYS - EB Maintenance	ABOURG@jeffparish.net
22210	3052	PARKWAYS - WB Maintenance	ABOURG@jeffparish.net
22220		COMPREHENSIVE ZONING OVER	
22220	0000	REVENUES	MCOOPER@JEFFPARISH.NET
22220	3053	CPZ PROGRAM	ABOURG@JEFFPARISH.NET
22230		ROAD LIGHTING DIST. NO 7	CBennett@jeffparish.net
22240		CONSOLIDATED ROAD LIGHTIN	CBennett@jeffparish.net
22240	3110	CONSOLIDATED ROAD LIGHTIN	CBennett@jeffparish.net
22320		DRAINAGE	Squinn@jeffparish.net
22320	3270	DRAINAGE ADMINISTRATION	Squinn@jeffparish.net
22320	3280	CONS DRAINAGE-MAINTENANCE	Squinn@jeffparish.net
22320	3301	DRAINAGE - Eastbank Pump	Squinn@jeffparish.net
22320	3302	DRAINAGE - WESTBANK PUMP	Squinn@jeffparish.net
22340		OLD CONSOLIDATED DRAINAGE	Squinn@jeffparish.net
22390		GARBAGE DISTRICT NO. 1	MVanPelt@jeffparish.net
22390	3500	LANDFILL DIVISION	MVanPelt@jeffparish.net
22400		GARBAGE DISTRICT #1	MVanPelt@jeffparish.net
22400	3350	GARBAGE DISTRICT #1	MVanPelt@jeffparish.net
22430		LANDFILL DIVISION	MVanPelt@jeffparish.net
22510		ECONOMIC DEVELOPMENT	MNelson@jeffparish.net
22520	2796	ALA ECONOMIC DEVELOPMENT	MMartin@jeffparish.net
22520	2797	ALB ECONOMIC DEVELOPMENT	MMartin@jeffparish.net
22540		CULTURE & PARKS	AHolmes@jeffparish.net
22540	3554	CULTURE & PARKS - Culture	AHolmes@jeffparish.net
22560		SENIOR SERVICES	MNelson@jeffparish.net
22560	3556	SENIOR SERVICES - GENERAL	MNelson@jeffparish.net
22560	3557	SENIOR SERVICES CENTER	MNelson@jeffparish.net
22560	3558	SENIOR SERVICES - Golden	MNelson@jeffparish.net
22560	3561	RETIRED SENIOR VOL PROGR	CJoyner@jeffparish.net
22570		TERRYTOWN TIF	
22580		METAIRIE CBD	
22600		INSPECTOR GENERAL	GDabdoub@jeffparish.net
22600	3560	INSPECTOR GENERAL	GDabdoub@jeffparish.net
22600	3562	INSPECTOR GENERAL	GDabdoub@jeffparish.net
22610		OFF DUTY WITNESS FUND	
22610	0000	REVENUES	MMartin@jeffparish.net
22610	7003	DISTRICT COURT ODW	MMartin@jeffparish.net
22610	7013	1ST PAR CT ODW	NicoleG@jeffparishcourts.
22610	7023	2ND PAR CT ODW	DARLENER@JEFFPARISHCOURTS
22610	7033	JUVENILE CT ODW	MMartin@jeffparish.net
22620		STONEBRIDGE IMP & BEAT DS	
22620	0000	REVENUES	MMartin@jeffparish.net

Fund	Dept	Description	Fixed Asset Representative
22620	2876	STONEBRIDGE IMP & BEAT DS	MMartin@jeffparish.net
22630		JEFFERSON HWY ECON DEVEL	
22630	0000	REVENUES	MMartin@jeffparish.net
22630	2877	JEFFERSON HWY ECON DEVEL	MMartin@jeffparish.net
22650		PUB ED AND GOVT PROGRAMNG	MMartin@jeffparish.net
22650	3559	PUB ED AND GOVT PROGRAMNG	Afreeman@jeffparish.net
23010		C D BP SETTLEMENT FUND	BPalmisano@jeffparish.net
23010	0000	REVENUES	bpalmisano@jeffparish.net
23010	2781	BP SETTLEMENT FUND DIST 1	BPalmisano@jeffparish.net
23010	2782	BP SETTLEMENT FUND DIST 2	BPalmisano@jeffparish.net
23010	2783	BP SETTLEMENT FUND DIST 3	BPalmisano@jeffparish.net
23010	2784	BP SETTLEMENT FUND DIST 4	BPalmisano@jeffparish.net
23010	2785	BP SETTLEMENT FUND DIST 5	BPalmisano@jeffparish.net
38310		L O SCIP C5713	
38310	5128	L O SCIP C5713	MMartin@jeffparish.net
39370	0000	REVENUES	MMartin@jeffparish.net
39370	5139	18 HOTEL OCCUP REF & IMP	MMartin@jeffparish.net
39430		SST REV REF SERIES 2019A	
39430	0000	REVENUES	MMartin@jeffparish.net
39430	5140	SST REV REF SERIES 2019A	MMartin@jeffparish.net
39430	5141	SST REV SERIES 2019B	MMartin@jeffparish.net
39440		SST REVENUE SERIES 2019B	
39440	0000	REVENUES	MMartin@jeffparish.net
39440	5141	SST REV SERIES 2019B	MMartin@jeffparish.net
39450		LCDA CPZ REV REF BDS 2020	
39450	0000	REVENUES	MMartin@jeffparish.net
39450	5143	LCDA CPZ REV REF BDS 2020	MMartin@jeffparish.net
39460		LCDA WJ PARK REV REF 2020	
39460	0000	REVENUES	MMartin@jeffparish.net
39460	5144	LCDA WJ PARK REV REF 2020	MMartin@jeffparish.net
39470		LCDA ANIMAL SHELTER 2021	
39470	0000	REVENUES	MMartin@jeffparish.net
39470	5145	LCDA ANIMAL SHELTER 2021	MMartin@jeffparish.net
39480		BANC OF AMERICA LEASE2021	
39480	0000	REVENUES	MMartin@jeffparish.net
39480	5146	BANC OF AMERICA LEASE2021	
39490		WATER REV REF BDS 2022	
39490	0000	REVENUES	MMartin@jeffparish.net
39490	5147	WATER REV REF BDS 2022	MMartin@jeffparish.net
39500		CONS SEW REV BDS S2022	
39500	0000	REVENUES	amorgan@jeffparish.net
39500	5148	SEWER REV BOND 2022	armorgan@jeffparish.net
39850	0000	REVENUES	MMartin@jeffparish.net
39860		SST REV REF SERIES 2012AB	
39860	5126	SST REV REFUNDING 2012A	THAZELBAKER@JEFFPARISH.NE
39860	5127	SST REV REFUNDING 2012B	THAZELBAKER@JEFFPARISH.NE
39870		SST REV REF SERIES 2013	
39870	3959	EIS - GIS OPERATIONS	BVerdin@jeffparish.net

Fund	Dept	Description	Fixed Asset Representative
39910		LCDA WJ PARK REF SER 2014	
39910	0000	REVENUES	MMartin@jeffparish.net
39910	5130	LCDA WJ PARK REF SER 2014	MMartin@jeffparish.net
39920		24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
39920	0000	REVENUES	MMartin@jeffparish.net
39920	5132	24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
39930		24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
39930	0000	REVENUES	MMartin@jeffparish.net
39930	5133	24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
39940		SST REV REF SERIES 2015	
39940	0000	REVENUES	MMartin@jeffparish.net
39940	5134	SST REV REF SERIES 2015	MMartin@jeffparish.net
39950		LCDA REV REF BDS SER 2015	
39950	0000	REVENUES	MMartin@jeffparish.net
39950	5135	LCDA REV REF BDS SER2015	MMartin@jeffparish.net
39960		LCDA REV REF BDS SER 2016	
39960	0000	REVENUES	MMartin@jeffparish.net
39960	5136	LCDA REV REF BDS SER 2016	MMartin@jeffparish.net
39970		SST REV REF SERIES 2017A	
39970	0000	REVENUES	MMartin@jeffparish.net
39970	5137	SST REV REF SERIES 2017A	MMartin@jeffparish.net
39980		SST REVENUE SERIES 2017B	
39980	0000	REVENUES	MMartin@jeffparish.net
39980	5138	SST REV SERIES 2017B	MMartin@jeffparish.net
39992		24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
39992	0000	REVENUES	MMartin@jeffparish.net
39992	5132	24TH JDC PUB IMP SER 2014	raguilar@24jdc.us
44180	4091	07 ROAD & STREET CAPITAL	
44200	4002	ROADS/SEWER SALES TAX CAP	
44200	4100	17/19 ROAD &SEWER CAPITAL	MMartin@jeffparish.net
44220		17/19 ROAD & SEWER CAPITL	
44220	0000	REVENUES	MMartin@jeffparish.net
44220	4100	17/19 ROAD &SEWER CAPITAL	MMartin@jeffparish.net
44500	4070	STREETS CAPITAL PROJECTS	
44530	4007	COUNCIL DIST STREET PROJ	
44560	4008	PUBLIC WORKS CAPITAL PROJ	
44570	4074	ROAD LIGHTING CAP PROJ	
44580		ROAD LGHT DIST 7 CAP PRJ	
44580	0000	REVENUES	QBROWN@JEFFPARISH.NET
44580	4079	ROAD LGHT DIST 7 CAP PROJ	QBROWN@JEFFPARISH.NET
44630	4012	FEDERAL AID URBAN SYS PH1	
44660	4069	ALARIO CENTER	
44670	4014	WB PLAYGROUND CAP IMPROV	
44680	4015	EBC PLY CAP IMP PROJECTS	
44690	4087	CONS PLAYGROUND #2 SUB #1	AHolmes@jeffparish.net
44780	4016	LIBRARY CAPITAL IMPROVE	
44880	4020	EBC FIRE CAP IMPROVEMENTS	
44890	4021	FIRE DIST #7 CAPITAL IMP	

Fund	Dept	Description	Fixed Asset Representative
44900	4022	FIRE DIST #8 CONST FUND	
44910	4086	FIRE TRAIN FAC CAP IMPROV	
44920	4021	FIRE DIST #7 CAPITAL IMP	
44940	4023	CONSOL SEWER CAP PROJ	VCooper@jeffparish.net
44960	4024	PUB UTIL WHS & ADM BLDG	
45000	4025	EB SEWER LIEN ORDINANCES	VCooper@jeffparish.net
45030	4026	SEWERAGE - CAPITAL SEW PR	VCooper@jeffparish.net
45040	4027	EB SEWER IMPROV & RENOV	VCooper@jeffparish.net
45050	4028	WB SEWER IMPROV & RENOV	VCooper@jeffparish.net
45110	4031	JP MITIGATION FUND	
45120	4032	L SALVADORE SHORELINE PRO	
45130		CD1 COASTAL RESTOR/FLOOD	
45130	0000	REVENUES	MMartin@jeffparish.net
45130	4078	CD1 COASTAL RESTOR/FLOOD	MMartin@jeffparish.net
45160	4075	COUNCIL DRAINAGE CAPITAL	Squinn@jeffparish.net
45170	4033	DRAINAGE #1 CAPITAL IMPS	Squinn@jeffparish.net
45180	4034	LCDA DRAINAGE PROJECTS	Squinn@jeffparish.net
45190	4035	DRAINAGE #9 CAPITAL IMPS	Squinn@jeffparish.net
45200	4036	91 DRAINAGE SALES TAX CON	Squinn@jeffparish.net
45210	4037	PUMP STATION IMPROVEMENTS	Squinn@jeffparish.net
45220	4038	USDA WATERSHED PROJECTS	
45230	4039	DRAINAGE CAPITAL PROJ PRG	Squinn@jeffparish.net
45250	4040	URBAN FLOOD CONTROL	
45260	4041	MARRERO AREA DRAINAGE	Squinn@jeffparish.net
45270	4090	SELA MILLAGE IMPROVEMENTS	
45280	4042	DRAIN DIST #9 SUB #1 CONS	Squinn@jeffparish.net
45300	4043	FEMA DRAINAGE CAPITAL	Squinn@jeffparish.net
45310	4077	09 DRAINAGE CAPITAL IMPS	Squinn@jeffparish.net
45360	4044	WWI CAPITAL PROG PROJECTS	
45400	4045	CONS WATER - AD VALOREM	jsrosenfeld@jeffparish.net
45460	4046	CONS WW#2 CONSTRUCTION FD	
45470	4047	WW#2 CONSTRUCTION PROJECT	
45480	4048	WATER #2 CAPITAL PROGRAM	
45480	4048	WATER #2 CAPITAL PROGRAM	
45500	4049	WB LEIN ORDINANCES	
45660	0000	REVENUES	BFRANCIOS@JEFFPARISH.NET
45660	4101	TRANSIT/MITS CAPITAL PROJ	BFRANCOIS@JEFFPARISH.NET
45680	4051	EAST BANK ANIMAL SHELTER	pbourg@jeffparish.net
45710	4053	CIVIC & SENIOR CENTER IMP	CRichardson@jeffparish.net
45790	4054	1ST PAR CT REV BD CAP PR	NicoleG@jeffparishcourts.
45840	4058	EMERGENCY COMMUNICATIONS	BVerdin@jeffparish.net
45850	4085	PARISWIDE GOVERNMENT BLDG	RBabcock@jeffparish.net
45860	4071	LASALLE SERIES A & B	
45870	4068	LASALLE PARK ACQUISITION	
45880	4059	EB OCCUPANCE TAX PROJECT	
45890	4060	WEST BANK CONVENTION CTR	
45900	4061	CONSOL GARBAGE PROJECTS	
45940	4088	MIS COMPUTER ENHANCEMENTS	BVerdin@jeffparish.net

Fund	Dept	Description	Fixed Asset Representative
45990	4099	GENERAL GOVT CONTING	
53000		SEWERAGE	VCooper@jeffparish.net
53000	3850	SEWER 1 - Administration	VCooper@jeffparish.net
53000	3851	EB CONSOLIDATED SEWER DIS	VCooper@jeffparish.net
53000	3852	WB CONSOLIDATED SEWER DIS	VCooper@jeffparish.net
53010		CONSOLIDATED WATER DIST #	
53010	3900	CONSOLIDATED WATERWORK -	jsrosenfeld@jeffparish.net
53010	3901	Water Treatment Plant	jsrosenfeld@jeffparish.net
53010	3902	Water Distribution	jsrosenfeld@jeffparish.net
53010	3903	Water Quality Lab	jsrosenfeld@jeffparish.net
53010	3907	Utility Billing	jsrosenfeld@jeffparish.net
53010	3910	Grand Isle	jsrosenfeld@jeffparish.net
63500		FLEET MANAGEMENT	cmay@jeffparish.net
63500	3950	Central Garage Operations	cmay@jeffparish.net
63500	3956	Central Tire	cmay@jeffparish.net
63500	3962	Central Garage Contractua	cmay@jeffparish.net
63500	3965	Central Motor Pool	cmay@jeffparish.net
63510		TELECOMMUNICATIONS	
63510	3951	CENTRAL TELEPHONE	BVerdin@jeffparish.net
63510	3964	CENT TELE CONTRACTUAL	BVerdin@jeffparish.net
63510	3971	TELECOMMUNICATION	BVerdin@jeffparish.net
63520		EIS	
63520	1420	INVENTORY	BVERDIN@JEFFPARISH.NET
63520	3951	TELECOMMUNICATIONS C TELE	BVerdin@jeffparish.net
63520	3952	MIS OPERATIONS	BVerdin@jeffparish.net
63520	3959	GIS OPERATIONS	BVerdin@jeffparish.net
63520	3964	CENT TELE CONTRACTUAL	BVerdin@jeffparish.net
63520	3971	CENT TEL EMERGENCY COMMUN	BVerdin@jeffparish.net
63560		SAFETY & SECURITY MGMT	
63560	3968	Security Program	AAntoine@jeffparish.net
63810		ENGINEERING	hmcgee@jeffparish.net
63810	3957	ENGINEERING - Administrat	hmcgee@jeffparish.net
63810	3960	SCADA Operations	hmcgee@jeffparish.net
63810	3966	PW ADMIN & WAREHOUSE - Ad	HMcgee@jeffparish.net
63810	3967	Warehouse	HMcgee@jeffparish.net
63810	3969	CAPITAL PROJECTS	SStarks@jeffparish.net
63830		PUBLIC WORKS	
63830	3970	PUBLIC WORKS DIRECTOR	MCervini@jeffparish.net
63830	3976	PW INVESTIGATION & REHAB	RPerez@jeffparish.net
63860		ENVIRONMENTAL AFFAIRS	
63860	3640	Environmental Impact (Sol	MVanPelt@jeffparish.net
63860	3958	Environmental Control	MVanPelt@jeffparish.net
63890		ECOSYSTEMS & COASTAL MGT	
63890	0000	REVENUES	
63890	3972	FLOODPLAIN MGMT & HAZ MIT	KThibodeaux@jeffparish.net
63890	3973	ECOSYSTEMS & COASTL ADM	KThibodeaux@jeffparish.net
70012		24TH JDC GRANTS	raguilar@24jdc.us
70012	7032	24TH JDC GRANT MATCH	raguilar@24jdc.us

Fund	Dept	Description	Fixed Asset Representative
70013		24TH JDC DWI COURT	raguilar@24jdc.us
70013	7006	24TH JDC DWI COURT	raguilar@24jdc.us
70013	7007	24TH JDC DWI COURT ADMIN	raguilar@24jdc.us
70013	7031	REMOTE ALCOHOL MONITORING	CAROLYND@24JDC.US
70013	7034	24TH BJA GRANT	MMartin@jeffparish.net
70014		SMART	
70014	0000	REVENUES	MMartin@jeffparish.net
70014	7035	24TH JDC SMART	raguilar@24jdc.us
70113	7031	REMOTE ALCOHOL MONITORING	
70114	7035	24TH JDC SMART	raguilar@24jdc.us
70334		1ST & 2ND PAR COURT COMP	
70334	0000	REVENUES	JDENNY@JEFFPARISH.NET
70334	7036	1ST & 2ND PAR COURT COMPT	JDENNY@JEFFPARISH.NET
70500		FLEXIBLE SPENDING	
70500	0000	REVENUES	MMartin@jeffparish.net
90000		NON-PARISH ENTITY - FOR S	MMartin@jeffparish.net
92000		JEDCO BIDS	
92000	9920	JEDCO BIDS	MMartin@jeffparish.net
96010		JP HOSPITAL SERVICE DIST1	
96010	0000	REVENUES	MMartin@jeffparish.net
96010	0070	RISK MANAGEMENT	FBuckman@jeffparish.net
96010	9600	JP HOSP DIST1 GENERAL EXP	MMartin@jeffparish.net
96010	9610	COMM COLAB BENEFITS	MMartin@jeffparish.net
96010	9621	HSD1 CD1	jdwyer@jeffparish.net
96010	9622	HSD1 CD2	jdwyer@jeffparish.net
96010	9623	HSD1 CD3	jdwyer@jeffparish.net
96020		JP HOSPITAL SERVICE DIST2	
96020	0000	REVENUES	MMartin@jeffparish.net
96020	9602	JP HOSPITAL DISTRICT 2	MMartin@jeffparish.net
96720		JP HOSP DIST1 CLAIMS LIAB	
96720	0000	REVENUES	MMartin@jeffparish.net
96720	5009	CLAIMS LIABILITY	MMartin@jeffparish.net
96720	9672	JP HOSP DIST2 CLAIMS LIAB	MMartin@jeffparish.net
96760		JP HOSP DIST1 CLAIMS LIAB	
96760	0000	REVENUES	MMartin@jeffparish.net
96760	5009	CLAIMS LIABILITY	MMartin@jeffparish.net
99000	9900	RETIREMENT OFFICE	
99001		1ST JUSTICE OF THE PEACE	
99001	9921	1ST JUSTICE OF THE PEACE	
99002		2ND JUSTICE OF THE PEACE	
99002	9922	2ND JUSTICE OF THE PEACE	
99003		3RD JUSTICE OF THE PEACE	
99003	9923	3RD JUSTICE OF THE PEACE	
99004		4TH JUSTICE OF THE PEACE	
99004	9924	4TH JUSTICE OF THE PEACE	
99005		5TH JUSTICE OF THE PEACE	
99005	9925	5TH JUSTICE OF THE PEACE	
99006		6TH JUSTICE OF THE PEACE	

Fund	Dept	Description	Fixed Asset Representative
99006	9926	6TH JUSTICE OF THE PEACE	
99007		7TH JUSTICE OF THE PEACE	
99007	9927	7TH JUSTICE OF THE PEACE	
99008		8TH JUSTICE OF THE PEACE	
99008	9928	8TH JUSTICE OF THE PEACE	
99009		JEFFERSON FINANCE AUTHORI	
99009	9929	JEFFERSON FINANCE AUTHORI	MMartin@jeffparish.net

* * * E N D O F R E P O R T * * *

ATTACHMENT H

DEPARTMENT INVENTORIES

Alario
21850-2615
Alario Center - Administration

Example: Transferred to ABC Dept
Retired, Surplus, Can not locate, Active

Class	Asset#	Description 1	Description 2	Model	Serial Number	Location	Capitalization Date	Original Cost	PO Number	Comment
Equip-Veh	63	GENIE AERIAL WORK PLATFORM	18215	AWP-405	3988	Unknown Location	5/6/1999	\$6,195.00	990060848	
Equip-Veh	64	Toyota MODEL 6FGU15 FORKLIFT OR	18153	6FGU15	63673	Unknown Location	4/22/1999	\$17,727.00	990056820	
Equip-Veh	16634	Stage, PERFORMANCE STAGE, 32'X48'W				Unknown Location	7/6/1998	\$82,525.56	980041186	
Equip-Veh	16687	48" x 96" Rectangular Table w/ 2	Traditional Bases. AND ACCESSORIES			Unknown Location	12/3/1998	\$9,570.20	980043110	
Equip-Veh	16824	Heavy Duty Round Steel Stacking	Carts. As per Specifications Submitted.			PARK ALARIO CENTER-SEGNETTE BLVD	2/11/1999	\$6,157.50	980047355	
Equip-Veh	16890	#0060KUBOTAGF1800FRONTMOUNTMOWER		RC54-F19	12643	Unknown Location	12/31/1996	\$0.00	999999999	
Equip-Veh	17695	RECTANGULAR FOLDING TABLE RT-3096-F 30" X 96"				Unknown Location	6/4/1998	\$22,159.50	980040875	
Equip-Veh	17700	ROUND FOLDING TABLE, CT-60-F, 60" ROUND				Unknown Location	6/4/1998	\$25,437.00	980040875	
Equip-Veh	17718	CHAIRS, VICRO Model G198				Unknown Location	6/18/1998	\$62,970.00	980040435	
Equip-Veh	17773	Vestil Manufacturing Aluminum Yard Ramp	Model No. AY168430	AY168430P	2905798	PARK ALARIO CENTER-SEGNETTE BLVD	8/13/1998	\$12,675.00	980045530	
Equip-Veh	17987	CLARIN CHAIRS, WHITE VINYL, HUNT GREEN FRAME,	MODEL #2417BX, FOLDING CHAIRS	2417BX		Unknown Location	5/18/1998	\$6,116.80	970032117	
Equip-Veh	19199	VESTIL MFG. ALUMINUM YARD RAMP WITH FACTOR INSTALL	ED MODIFICATIONS	169630-PT	980910	Unknown Location	2/3/2000	\$13,670.00	990074719	
Equip-Veh	29115	T5 WALK BEHIND SCRUBBER W/FAST TECHNOLOGY;22.5GAL.	SOLUTION/27GAL. RECOVERY TANK W/24" DISK SCRUB ETC	T5 FAST	TR-10382808	Unknown Location	9/10/2008	\$6,490.03	80253339	
Equip-Veh	36017	2013KubotaZeroTurnSideDischargeMower		ZD221-48-Z	33277	ALARIO CENTER	12/30/2013	\$9,094.02	130023828	
Equip-Veh	36020	2013 John Deere Gator Utility Vehicle		GATOR	1M00CXRAJDM110687	ALARIO CENTER	1/28/2014	\$5,453.51	130021124	
Equip-Veh	40275	2016 Kubota Zero Turn Mower,		ZERO-TURN-	11002	ALARIO CENTER	9/22/2016	\$9,729.72	160023714	
Equip-Veh	44547	2019 Hyundai Forklift		FORKLIFT	HHKHFF09HK0002593	ALARIO CENTER	1/7/2020	\$24,379.00	190030024	

MS Wed 11/16/2022 4:36 PM
Michael Samardzija
RE: Assistance needed: Alario Department Assets (IA2022-007)

To: Tara Hazelbal
You replied to this message on 11/16/2022 5:40 PM.

Hi Tara,

So Shelley tells me the only item she was not able to locate was #10: #0060KUBOTAGF1800FRONTMOUNTMOWER
I believe this item was transferred over to the Rec Department some years ago.

Everything else listed is here in our possession.

Floodplain 63890-3972
Ecosystems & Coastal Mgt - Floodplain Mgmt & Haz Mit

Example: Transferred to ABC Dept
Retired, Surplus, Can not locate, Active

Class	Asset#	Description 1	Model	Serial Number	Location	Capitalization Date	Original Cost	PO Number	Comment
Low Value	35447	DELL OPTIPLEX 790MT COMPUTER	OPTI 390	43DNXV1	YENNI-ENG DIRECTOR STE 802	11/7/2012	\$1,186.55	120019923	surplus
Low Value	38554	HP Scanjet 5000 Sheet-Feed Scanner	SCANJET	CNDG218380	PW ADMIN - INV/REHAB - 4901 JEFF HWY SUITE E	6/18/2013	\$658.46	130010303	surplus
Low Value	38966	Portable Adjustable Cinema Screen	9605	QRT960S	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	12/23/2014	\$675.00	140026885	active
Low Value	39723	HP Scanjet Enterprise Sheet Feed Scanner	PL012A	SG5SD1100P	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	9/29/2015	\$674.25	150022597	surplus
Low Value	39941	HP Scanjet Flatbed Scanner	scanner	I2683bbgj	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	11/25/2015	\$3,209.04	150028631	surplus
Low Value	40084	Dell Optiplex Computer	N/A	N/A	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/14/2016	\$968.16	150030625	surplus
Low Value	40085	Microsoft Surface Pro 4 Tablet With Cover	40085	52646554253	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/14/2016	\$1,252.56	150031254	surplus
Low Value	40086	Microsoft Surface Pro 4 Tablet With Cover	40085	52779554253	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/14/2016	\$1,252.56	150031254	surplus
Low Value	40087	Microsoft Surface Pro 4 Tablet With Cover	40085	52773454253	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/14/2016	\$1,252.56	150031254	surplus
Low Value	40090	Microsoft Surface Pro 4 Tablet With Cover	N/A	N/A	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/14/2016	\$1,252.56	150031254	surplus
Low Value	40646	Dell Optiplex 5040 MT	otiplex	cn0h75n3	YENNI-PUBLIC WORKS DIR OFFICE STE 904	8/16/2016	\$694.57	160019759	surplus
Low Value	41061	Samsung 60" 4K Smart TV	SMART TV	BN6807854H00	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	12/22/2016	\$749.00	160034245	active
Low Value	41850	Microsoft Surface Book 6th Generation	10703	2229662357	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	4/20/2017	\$1,804.05	170003687	surplus
Low Value	41948	Denon Envoy Portable PA Kit	DEENVOIPAC	(21)d41610174505155	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	6/8/2017	\$579.00	170012439	active
Low Value	42268	Martin Yale Ease-of-Use AutoFolder	yale1611	701c04014p15	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	8/17/2017	\$1,105.61	170020389	active
Low Value	43698	HP ProBook 650 G4	650 G4	5CG8527MB3	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	2/5/2019	\$1,033.00	180032285	surplus
Low Value	44335	Microsoft Surface Pro 6 i5	SurfPro 6	59293784753	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	4/30/2019	\$1,461.14	190010238	active
Low Value	44432	Dell OptiPlex 5060 MFF	OptPlx5060	6L267X2	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	7/23/2019	\$639.51	190014375	active
Low Value	44433	Dell OptiPlex 5060 MFF	OptPlx5060	6iV87X2	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	7/23/2019	\$639.51	190014375	active
Low Value	44859	Dell OptiPlex 5060	OptPlx5060	D9DLPX2	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	8/8/2019	\$639.51	190017998	active
Low Value	45610	HP LaserJet Pro M45dn Color Printer	m45dn	8121-0704	YENNI-FLOODPLAIN MANAGEMENT - SUITE 310	1/9/2020	\$528.17	190031744	active

Example: Transferred to ABC Dept
Retired, Surplus, Can not locate, Active

10010 0010 021
General Fund Code Enforcement Inspection & Code Enforcement

Class	Asset#	Description 1	Model	Serial Number	Location	Capitalization Date	Original Cost	PO Number	Comment
Low Value	36059	OFFICE PRO 08 ENGLISH D AND OFFICE PRO 03 ENGLISH			YENNI INSPEC AND CODE PERMITS STE 101	6/22/2006	\$326.89	60231133	outdated software
Low Value	32933	DELL LATITUDE 2120 INTEL ATOM PROCESSOR N455.10G	2120	1.86126E+11	YENNI INSPEC AND CODE PERMITS STE 101	9/12/2011	\$601.30	110014919	Surplus
Low Value	32935	DELL LATITUDE 2120 INTEL ATOM PROCESSOR N455.10G	2120	7823Q1	YENNI INSPEC AND CODE PERMITS STE 101	9/12/2011	\$601.30	110014919	Can not locate possibly surplus
Low Value	34429	DELL LATITUDE 2120 INTEL ATOM PROCESSOR N550I.1.50G	Latitude	876YQ3I	YENNI INSPEC AND CODE PERMITS STE 101	3/13/2012	\$671.27	12002301	Can not locate possibly surplus
Low Value	34434	DELL LATITUDE 2120 INTEL ATOM PROCESSOR N550I.1.50G	2120	H86YQ3I	YENNI INSPEC AND CODE PERMITS STE 101	3/13/2012	\$671.27	12002301	Can not locate possibly surplus
Low Value	35193	CANON IMAGE FORMULA DR M140 CS SENSOR TYPE SHEET	DR M140	PT302457	YENNI INSPEC AND CODE PERMITS STE 101	8/7/2012	\$810.99	120011956	Can not locate possibly surplus
Low Value	36461	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0F7GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$946.42	130009828	Active
Low Value	36463	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0F7GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$946.42	130009828	Can not locate
Low Value	36464	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0F7GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$946.42	130009828	Can not locate
Low Value	36465	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0F6GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$946.42	130009828	Active
Low Value	36466	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010	F0F6GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$946.42	130009828	Can not locate
Low Value	36471	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0G5GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$614.90	130009828	Can not locate possibly surplus
Low Value	36472	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010	F0C5GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$614.90	130009828	Surplus
Low Value	36475	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0H6GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$614.90	130009828	Can not locate possibly surplus
Low Value	36476	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010 MT	F0H6GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$614.90	130009828	Active
Low Value	36478	DELL OPTIPLEX 3010MT COMPUTER 3RD GEN INTEL CORE	3010	F0G6GX1	YENNI INSPEC AND CODE PERMITS STE 101	6/19/2013	\$614.90	130009828	Can not locate
Low Value	36900	DELL OptiPlex 3010 Minitower EPA	3010	H57GBY1	YENNI INSPEC AND CODE PERMITS STE 101	10/3/2013	\$331.52	130017754	Active
Low Value	39848	Microsoft Surface Pro3 Tablet With Cover	SURFACEPRO	25530651553	YENNI INSPEC AND CODE PERMITS STE 101	10/20/2015	\$1,262.48	150024522	Surplus
Low Value	39947	Kenexa In Touch Time Clock With ID Option	9000 H3	00IC412890	YENNI INSPEC AND CODE PERMITS STE 101	12/3/2015	\$2,779.18	150024537	Active
Low Value	40884	Dell OptiPlex 5040 Minitower	5040	6WMMPO2	YENNI INSPEC AND CODE PERMITS STE 101	9/20/2016	\$722.56	160019716	Active
Low Value	42429	Dell OptiPlex 5050 MT	5050 MT	4QQLXK2	YENNI INSPEC AND CODE PERMITS STE 101	10/19/2017	\$786.30	170020839	Active
Low Value	42430	Dell OptiPlex 5050 MT	5050 MT	4QQLXK2	YENNI INSPEC AND CODE PERMITS STE 101	10/19/2017	\$786.30	170020839	Active
Low Value	42431	Dell OptiPlex 5050 MT	5050 MT	4QRLXK2	YENNI INSPEC AND CODE PERMITS STE 101	10/19/2017	\$786.30	170020839	Active
Low Value	42432	Dell OptiPlex 5050 MT	5050 MT	4QRLXK2	YENNI INSPEC AND CODE PERMITS STE 101	10/19/2017	\$786.30	170020839	Active
Low Value	42880	HP ProDesk 600 MT PC	600 MT	MXL816289K	YENNI INSPEC AND CODE PERMITS STE 101	5/17/2018	\$1,409.92	180002209	Active
Low Value	42881	HP ProDesk 600 MT PC	600 MT	MXL816289K	YENNI INSPEC AND CODE PERMITS STE 101	5/17/2018	\$1,409.92	180002209	Active
Low Value	42882	HP ProDesk 600 MT PC	600 MT	MXL816289H	YENNI INSPEC AND CODE PERMITS STE 101	5/17/2018	\$1,409.92	180002209	Active
Equip Veh	39910	Microfilm Machine Scanner	M5600MMKII	35021467	YENNI INSPEC AND CODE PERMITS STE 101	10/13/2015	\$9,725.27	150022876	Active

ATTACHMENT I

PENDING ASSET REPORT

PROGRAM . . : FA0250
REPORT . . : PENDING ASSET REPORT
USER . . . : THAZELBA
DATE . . . : 12/01/22
TIME . . . : 14:16
HOLD . . . : YES
COPIES . . : 1
OUTPUT QUEUE: *DEFAULT
DISTRIBUTION: *NONE

SELECTION OPTIONS

PURCHASE ORDER NUMBER: *ALL
PENDING STATUS . . . : 5 FIN. DEPT.
SERIAL NUMBER . . . : *ALL
SUMMARY OR DETAIL . : SUMMARY

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F I X E D A S S E T S
PENDING ASSET REPORT

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---PO#---	DESCRIPTION	---ASSET NUMBER---	CLASS	TYPE	DEPRECIATION STATUS	COST + ADJUSTMENT	RESP MGR	UPD
21-0003119	Tractor, Utility 2025R Com	45919	Mach&Equip	LightEquip	Depreciable Asset	21033.35	AHolmes	YES
21-0003127	Cart, Utility Gator XUV560R	46001	Mach&Equip	MiscGasEqp	Depreciable Asset	8299.17	AHolmes	YES
21-0009910	Laptop, T15 ThinkPad	47329	LVA	Comp/Print	Non-Depreciable Asset	897.00	YRusso	YES
21-0012823	Audio Mixer, MIDAS 40-CH M	48427	LVA	Electronic	Non-Depreciable Asset	3509.00	MDufrene	YES
21-0014058	2022 Chevrolet 350 Van	46018	Vehicles	TruckLight	Depreciable Asset	31714.00	YRusso	YES
21-0015772	Scanner, Barcode CN80 HANDH	47752	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47753	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47754	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47755	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47756	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47757	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47758	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47759	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47760	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47761	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47762	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47763	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47764	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47765	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47766	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47767	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47768	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47769	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47770	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47771	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47772	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47773	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47774	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47775	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47776	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47777	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47778	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47779	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47780	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0015772	Scanner, Barcode CN80 HANDH	47781	LVA	Comp/Print	Non-Depreciable Asset	4877.47	JRosenfeld	YES
21-0016053	Video Switcher 8 Outputs	48425	LVA	Comp/Print	Non-Depreciable Asset	2867.00	AFreeman	YES
21-0016053	Data Switch 48 Port	48424	LVA	Comp/Print	Non-Depreciable Asset	2319.56	AFreeman	NO
21-0016467	Crawler Carrier C50	46003	Vehicles	TruckHeavy	Depreciable Asset	125000.00	No Manager	NO
21-0016694	Loader 121F ZB T4	46020	Mach&Equip	HeavyEquip	Depreciable Asset	74966.00	SQuinn	NO
21-0016701	EXCAVATOR CX80C	46007	Mach&Equip	HeavyEquip	Depreciable Asset	94709.76	SQuinn	NO
21-0017524	Radio, Portable 2-Way Commu	47490	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47491	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47492	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47493	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47494	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47495	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47496	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47497	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47498	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47499	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47500	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47501	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO

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21-0017524	Radio, Portable 2-Way Commu	47502	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47503	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47504	Mach&Equip	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47505	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017524	Radio, Portable 2-Way Commu	47506	LVA	Electronic	Non-Depreciable Asset	3417.79	KWoods	NO
21-0017650	2022 Frieightliner Vacuum Tr	46002	Vehicles	TruckHeavy	Depreciable Asset	380000.00	Squinn	NO
21-0017760	Laptop, T15 Thinkpad Notebo	48257	LVA	Comp/Print	Non-Depreciable Asset	1376.00	Jochoa	NO
21-0018387	Laptop, T15 Thinpad Noteboo	48275	LVA	Comp/Print	Non-Depreciable Asset	1071.00	CBenfield	NO
21-0019418	Laptop, T15 Thinkpad Gen 2	48277	LVA	Comp/Print	Non-Depreciable Asset	1091.00	CBenfield	NO
21-0019473	2022 FORD F250 PICKUP TRUCK	46031	Vehicles	TruckLight	Depreciable Asset	32901.00	Jrosenfeld	NO
21-0021151	Laptop, ThinkPad X12 Gen1,	48096	LVA	Comp/Print	Non-Depreciable Asset	1669.00	BVerdin	NO
21-0021554	TV Monitor, 65" 4K UHD LED	47852	LVA	Electronic	Non-Depreciable Asset	683.54	SBouvier	NO
21-0023088	Stump Cutter Vermeer SC30TX	46019	Mach&Equip	HeavyEquip	Depreciable Asset	19500.00	AHolmes	NO
21-0023666	Data Access Point FAP-U431F	48318	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0023666	Data Access Point FAP-U431F	48319	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0023666	Data Access Point FAP-U431F	48320	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0023666	Data Access Point FAP-U431F	48321	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0023666	Data Access Point FAP-U431F	48322	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0023793	Laptop, T14 Thinkpad	47533	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0023793	Laptop, T14 Thinkpad	47534	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0023793	Laptop, T14 Thinkpad	47535	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0023793	Laptop, T14 Thinkpad	47536	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0024459	Extender, Media 201E	47542	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47543	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47694	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47695	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47696	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47697	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47782	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47783	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47784	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47785	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47786	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Extender, Media 201E	47787	LVA	Comp/Print	Non-Depreciable Asset	610.00		NO
21-0024459	Wireless Access Point, Fort	48088	LVA	Comp/Print	Non-Depreciable Asset	707.00	BVerdin	NO
21-0024459	Data Switch 124F POE	47540	LVA	Comp/Print	Non-Depreciable Asset	742.00		NO
21-0024459	Data Switch 124F POE	47541	LVA	Comp/Print	Non-Depreciable Asset	742.00		NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48296	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48297	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48298	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48299	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48300	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48301	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48302	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48303	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48304	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48305	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48306	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48307	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48308	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48309	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48310	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO

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---PO#---	DESCRIPTION	ASSET NUMBER	CLASS	TYPE	DEPRECIATION STATUS	COST + ADJUSTMENT	RESP MGR	UPD
21-0024557	Laptop, T14 Thinkpad GEN 2	48311	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48312	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48313	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48314	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48315	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48316	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0024557	Laptop, T14 Thinkpad GEN 2	48317	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CWard	NO
21-0025327	Server, Storage EMC NX3240	48091	Mach&Equip	Comp/Print	Depreciable Asset	15875.24	TLouis	NO
21-0025332	Audio Amplifier	47862	LVA	Electronic	Non-Depreciable Asset	2061.71	TLouis	NO
21-0026541	Laptop, ThinkPad T14 Gen 2	48107	LVA	Comp/Print	Non-Depreciable Asset	1140.00	NDEN	NO
21-0026739	Laptop, Latitude 5520	48055	LVA	Comp/Print	Non-Depreciable Asset	1188.38	TLouis	NO
21-0026739	Laptop, Latitude 5520	48056	LVA	Comp/Print	Non-Depreciable Asset	1188.38	TLouis	NO
21-0026739	Laptop, Latitude 5520	48057	LVA	Comp/Print	Non-Depreciable Asset	1188.38	TLouis	NO
21-0026739	Laptop, Latitude 5520	48058	LVA	Comp/Print	Non-Depreciable Asset	1188.38	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48069	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48070	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48071	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48072	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48073	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Monitor, UltraSharp 30	48074	LVA	Comp/Print	Non-Depreciable Asset	880.18	TLouis	NO
21-0026739	Desktop, Optiplex 7090 Tower	48059	LVA	Comp/Print	Non-Depreciable Asset	981.65	TLouis	NO
21-0026739	Desktop, Optiplex 7090 Tower	48060	LVA	Comp/Print	Non-Depreciable Asset	981.65	TLouis	NO
21-0026739	Desktop, Optiplex 7090 Tower	48061	LVA	Comp/Print	Non-Depreciable Asset	981.65	TLouis	NO
21-0026739	Desktop, Optiplex 7090 Tower	48062	LVA	Comp/Print	Non-Depreciable Asset	981.65	TLouis	NO
21-0026739	Desktop, Optiplex 7090 Tower	48063	LVA	Comp/Print	Non-Depreciable Asset	981.65	TLouis	NO
21-0026739	Computer, Optiplex 3080 Mic	48064	LVA	Comp/Print	Non-Depreciable Asset	656.83	TLouis	NO
21-0026739	Computer, Optiplex 3080 Mic	48065	LVA	Comp/Print	Non-Depreciable Asset	656.83	TLouis	NO
21-0026739	Computer, Optiplex 3080 Mic	48066	LVA	Comp/Print	Non-Depreciable Asset	656.83	TLouis	NO
21-0026739	Computer, Optiplex 3080 Mic	48067	LVA	Comp/Print	Non-Depreciable Asset	656.83	TLouis	NO
21-0026739	Computer, Optiplex 3080 Mic	48068	LVA	Comp/Print	Non-Depreciable Asset	656.83	TLouis	NO
21-0026947	Firewall Security Appliance	48097	LVA	Comp/Print	Non-Depreciable Asset	2202.00	BVerdin	NO
21-0026948	Firewall Security Appliance	48098	LVA	Comp/Print	Non-Depreciable Asset	2202.00	YRusso	NO
21-0026996	Printer, LaserJet Pro	47978	LVA	Comp/Print	Non-Depreciable Asset	848.00	TLouis	NO
21-0027228	ICE MAKER WITH BIN 85lb/39	48459	LVA	Appliance	Non-Depreciable Asset	2262.39	BPalmisano	NO
21-0027587	Laptop, MacBook Pro 16"	48112	LVA	Comp/Print	Non-Depreciable Asset	3919.00	PAULFERRAR	NO
21-0027587	Laptop, MacBook Pro 16"	48113	LVA	Comp/Print	Non-Depreciable Asset	3919.00	PAULFERRAR	NO
21-0027669	Laptop, T14 Thinkpad Gen 2	48109	LVA	Comp/Print	Non-Depreciable Asset	1140.00	FrancesSUC	NO
21-0027843	Laptop, ThinkPad T14 Gen 2	48108	LVA	Comp/Print	Non-Depreciable Asset	1140.00	GDabdou	NO
21-0027908	Data Switch, Meraki MX67W L	48101	LVA	Comp/Print	Non-Depreciable Asset	583.41	BVerdin	NO
21-0027908	Data Switch, Meraki MX67W L	48102	LVA	Comp/Print	Non-Depreciable Asset	583.41	BVerdin	NO
21-0028082	Video Switcher	48463	LVA	Electronic	Non-Depreciable Asset	3467.66	AFreeman	NO
21-0028082	Video Switcher Panel	48462	LVA	Electronic	Non-Depreciable Asset	5300.00	AFreeman	NO
21-0028082	Router, VIDEOHUB	48464	LVA	Electronic	Non-Depreciable Asset	1723.60	AFreeman	NO
21-0028082	Video Switch, Teranex AV/RE	48465	LVA	Electronic	Non-Depreciable Asset	1471.26	AFreeman	NO
21-0028082	Viewfinder/Reg	48466	LVA	Electronic	Non-Depreciable Asset	4674.18	AFreeman	NO
21-0028082	Tripod w/mid level spreader	48467	LVA	Electronic	Non-Depreciable Asset	1451.52	AFreeman	NO
21-0028082	Camera, G2 URSA Broadcast	48468	LVA	Electronic	Non-Depreciable Asset	9995.00	AFreeman	NO
21-0028082	Camera, G2 URSA Broadcast	48469	LVA	Electronic	Non-Depreciable Asset	9995.00	AFreeman	NO
21-0028082	Camera, G2 URSA Broadcast	48470	LVA	Electronic	Non-Depreciable Asset	9995.00	AFreeman	NO
21-0028950	2021 TADANO AC60 3 Crane	45993	Mach&Equip	HeavyEquip	Depreciable Asset	887500.00	No Manager	NO
21-0029032	Laptop, T15 Thinkpad Notebo	48281	LVA	Comp/Print	Non-Depreciable Asset	1071.00	HMcGee	NO
21-0029069	Laptop, T14 Thinkpad Gen	48110	LVA	Comp/Print	Non-Depreciable Asset	1140.00	CJoyer	NO

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---PO#---	DESCRIPTION	---ASSET NUMBER---	CLASS	TYPE	DEPRECIATION STATUS	COST + ADJUSTMENT	RESP MGR	UPD
21-0029316	Wireless Access Point - For	48165	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48166	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48167	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48168	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48169	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48170	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48171	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48172	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029316	Wireless Access Point - For	48173	LVA	Comp/Print	Non-Depreciable Asset	628.00	BVerdin	NO
21-0029317	Data Firewall Appliance FG-	48103	LVA	Comp/Print	Non-Depreciable Asset	574.00	BVerdin	NO
21-0029317	Data Firewall Appliance FG-	48104	LVA	Comp/Print	Non-Depreciable Asset	574.00	BVerdin	NO
21-0029586	Bunker Rake 3WD	46005	Mach&Equip	MiscGasEqp	Depreciable Asset	25514.29	AHolmes	NO
21-0029624	Jet Rodder Trailer Mounted	46006	Mach&Equip	HeavyEquip	Depreciable Asset	76135.00	YRusso	NO
21-0030070	Wireless Acces Point, R650	47979	LVA	Comp/Print	Non-Depreciable Asset	613.20	SSchmitt	NO
21-0030070	Wireless Acces Point, R650	47980	LVA	Comp/Print	Non-Depreciable Asset	613.20	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47981	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47982	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47983	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47984	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47985	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47986	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47987	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47988	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47989	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47990	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47991	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030071	Tablet, Surface Pro 8	47992	LVA	Comp/Print	Non-Depreciable Asset	1765.98	SSchmitt	NO
21-0030109	Printer, Laser Jet M428	48023	LVA	Comp/Print	Non-Depreciable Asset	848.00	TLouis	NO
21-0030131	Laptop, T14 Thinkpad Gen 2	48278	LVA	Comp/Print	Non-Depreciable Asset	1140.00	DSolileau	NO
21-0030131	Laptop, T14 Thinkpad Gen 2	48279	LVA	Comp/Print	Non-Depreciable Asset	1140.00	DSolileau	NO
21-0030428	Desktop, OptiPlex 5090	48111	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0030428	Desktop, OptiPlex 5090	48174	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0030428	Desktop, OptiPlex 5090	48175	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0030428	Desktop, OptiPlex 7780 AIO	48254	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0030428	Desktop, OptiPlex 7780 AIO	48255	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0030428	Desktop, OptiPlex 7780 AIO	48256	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0030815	Laptop, T14 Thinkpad Gen 2	48285	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BVerdin	NO
21-0030815	Laptop, T14 Thinkpad Gen 2	48286	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BVerdin	NO
21-0031197	Trailer, Cargo Tandem	46000	Mach&Equip	HeavyEquip	Depreciable Asset	7450.00	KWoods	NO
21-0031214	OptiPlex 5090	48473	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0031214	OptiPlex 5090	48486	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0031214	OptiPlex 5090	48487	LVA	Comp/Print	Non-Depreciable Asset	850.22	NGrosch	NO
21-0031214	Desktop, OptiPlex 7780 AIO	48474	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0031214	Desktop, OptiPlex 7780	48475	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0031214	Desktop, OptiPlex 7780	48476	LVA	Comp/Print	Non-Depreciable Asset	1382.40	NGrosch	NO
21-0031431	Desktop, OptiPlex 5090	48176	LVA	Comp/Print	Non-Depreciable Asset	850.22	DRibando	NO
21-0031431	Desktop, OptiPlex 5090	48177	LVA	Comp/Print	Non-Depreciable Asset	850.22	DRibando	NO
21-0031431	Desktop, OptiPlex 5090	48178	LVA	Comp/Print	Non-Depreciable Asset	850.22	DRibando	NO
21-0031431	Desktop, OptiPlex 5090	48179	LVA	Comp/Print	Non-Depreciable Asset	850.22	DRibando	NO
21-0031431	Desktop, OptiPlex 5090 Smal	48180	LVA	Comp/Print	Non-Depreciable Asset	870.55	DRibando	NO
21-0031431	Desktop, OptiPlex 5090 Smal	48242	LVA	Comp/Print	Non-Depreciable Asset	870.55	DRibando	NO
21-0031431	Desktop, OptiPlex 5090 Smal	48243	LVA	Comp/Print	Non-Depreciable Asset	870.55	DRibando	NO

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21-0031431	Desktop, OptiPlex 5090 Sma	48244	LVA	Comp/Print	Non-Depreciable Asset	870.55	DRibando	NO
21-0031535	Display Monitor, 55" CLS H	48026	LVA	Electronic	Non-Depreciable Asset	565.07	BVerdin	NO
21-0031691	Printer, HNP M578dn	48477	LVA	Comp/Print	Non-Depreciable Asset	1836.17	TLouis	NO
21-0031973	Camera, Rally Bar Control S	48029	LVA	Electronic	Non-Depreciable Asset	3156.00	DSolieu	NO
21-0032161	Sound Bar, Video Conferenci	48095	LVA	Electronic	Non-Depreciable Asset	933.24	BPalmisano	NO
21-0032527	2021 UHD Smart TV 86 inch 4	48482	LVA	Electronic	Non-Depreciable Asset	1699.99	MVanPelt	NO
21-0032754	CONTROL BOX	48481	LVA	Electronic	Non-Depreciable Asset	950.00	MCERVINI	NO
21-0032787	Desktop, Optiplex 3090 Micr	48075	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48076	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48077	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48078	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48079	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48080	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48081	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48082	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48083	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48084	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48085	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48086	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032787	Desktop, Optiplex 3090 Micr	48087	LVA	Comp/Print	Non-Depreciable Asset	818.19	TLouis	NO
21-0032793	Laptop, T14 Thinkpad	48409	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0032793	Laptop, T14 Thinkpad	48410	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0032793	Laptop, T14 Thinkpad	48411	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0032793	Laptop, T14 Thinkpad	48412	LVA	Comp/Print	Non-Depreciable Asset	1140.00	BPalmisano	NO
21-0032834	Trimble R2 Global Navigatio	48602	Mach&Equip	Electronic	Depreciable Asset	9595.00	MVanPelt	NO
21-0032835	Trupulse 200X	48483	LVA	Gen Equip	Non-Depreciable Asset	2042.64	MVanPelt	NO
21-0032905	Printer, Laser Jet M479fdn	48484	LVA	Comp/Print	Non-Depreciable Asset	999.00	TLouis	NO
21-0032912	Laptop, T14 Thinkpad Notebo	48283	LVA	Comp/Print	Non-Depreciable Asset	1373.13	BPalmisano	NO
21-0032912	Laptop, T14 Thinkpad Notebo	48284	LVA	Comp/Print	Non-Depreciable Asset	1376.13	BPalmisano	NO
21-0032919	Tablet, Surface Pro 7	48105	LVA	Comp/Print		1091.99	RLanu	NO
22-XXXX001	Laptop, HP w/Core i5	48245	LVA	Comp/Print	Non-Depreciable Asset	.00	CBenfield	NO
22-XXXX001	Laptop, HP w/Core i5	48246	LVA	Comp/Print	Non-Depreciable Asset	.00	CBenfield	NO
22-XXXX001	Laptop, HP w/Core i5	48247	LVA	Comp/Print	Non-Depreciable Asset	.00	CBenfield	NO
22-XXXX001	Laptop, HP w/Core i5	48248	LVA	Comp/Print	Non-Depreciable Asset	.00	CBenfield	NO
22-XXXX001	Laptop, HP w/Core i5	48249	LVA	Comp/Print	Non-Depreciable Asset	.00	CBenfield	NO
22-0000171	Laptop, T15 ThinkPad Notebo	48099	LVA	Comp/Print	Non-Depreciable Asset	1124.64	AFreeman	NO
22-0000908	X-RAY INSPECTION SYSTEM, 50	48588	Mach&Equip	Gen Equip	Depreciable Asset	17950.00	MDufrene	NO
22-0000908	METAL DETECTOR, WALK THROUG	48589	LVA	Electronic	Non-Depreciable Asset	4400.00	MDufrene	NO
22-0001009	Brush Chipper	45994	Mach&Equip	HeavyEquip	Depreciable Asset	98441.00	MCooper	NO
22-0001804	DEHUMIDIFIER, Portable 130	48524	LVA	LightEquip	Non-Depreciable Asset	2477.51	MDufrene	NO
22-0001804	DEHUMIDIFIER, Portable 130	48525	LVA	LightEquip	Non-Depreciable Asset	2477.51	MDufrene	NO
22-0001804	DEHUMIDIFIER, Portable 130	48526	LVA	LightEquip	Non-Depreciable Asset	2477.51	MDufrene	NO
22-0001804	Air Conditioner, Portable	48527	LVA	AirConditi	Non-Depreciable Asset	3471.69	MDufrene	NO
22-0001804	Air Conditioner, Portable	48528	LVA	AirConditi	Non-Depreciable Asset	3471.69	MDufrene	NO
22-0001989	Laptop, T15 Thinkpad Gen 2	48414	LVA	Comp/Print	Non-Depreciable Asset	1061.00	SCunningha	NO
22-0002009	Laptop, T15 Thinkpad Gen 2	48413	LVA	Comp/Print	Non-Depreciable Asset	1061.00	SCunningha	NO
22-0002018	Laptop, T15 Thinkpad Gen 2	48419	LVA	Comp/Print	Non-Depreciable Asset	1061.00	SCunningha	NO
22-0002020	Laptop, T15 Thinkpad Gen 2	48418	LVA	Comp/Print	Non-Depreciable Asset	1061.00	SCunningha	NO
22-0002023	Laptop, T15 Thinkpad Gen 2	48416	LVA	Comp/Print	Non-Depreciable Asset	1061.00	SCunningha	NO
22-0002484	Tablet, PreK Ignite 102S	48200	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48201	LVA	Comp/Print	Non-Depreciable Asset	4052672.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48202	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO

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22-0002484	Tablet, PreK Ignite 102S	48203	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48204	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48205	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48206	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48207	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48208	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48209	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48210	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48211	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48212	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48213	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48214	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48215	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48216	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48217	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48218	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Tablet, PreK Ignite 102S	48219	LVA	Comp/Print	Non-Depreciable Asset	650.00	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48181	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48182	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48183	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48184	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48185	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48186	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48187	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48188	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48189	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48190	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48191	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48192	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48193	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48194	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48195	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48196	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48197	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48198	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002484	Computer, PreK Learning Cen	48199	LVA	Comp/Print	Non-Depreciable Asset	2284.28	LBewley	NO
22-0002709	Tablet, Surface Pro 8	48272	LVA	Comp/Print	Non-Depreciable Asset	1537.47	BVerdin	NO
22-0003101	Microphone System EW100G4 B	48530	LVA	Electronic	Non-Depreciable Asset	733.32	PAULFERRAR	NO
22-0003130	Fan Blower, VS 1.2	48612	LVA	LightEquip	Non-Depreciable Asset	4272.00	SSchmitt	NO
22-0003290	Laptop, T14 Thinkpad	48333	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48334	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48335	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48336	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48337	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48338	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48339	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48340	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48341	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48342	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48343	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48344	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48345	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO

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22-0003290	Laptop, T14 Thinkpad	48346	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48347	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48348	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48349	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48350	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48351	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003290	Laptop, T14 Thinkpad	48352	LVA	Comp/Print	Non-Depreciable Asset	1140.00	KWoods	NO
22-0003699	Laptop, T14 Thinkpad Micro	48287	LVA	Comp/Print	Non-Depreciable Asset	1140.00	JRosenfeld	NO
22-0003757	Time clocks, 9100 H4	48546	LVA	Gen Equip	Non-Depreciable Asset	1979.17	DSOileau	NO
22-0004570	Laptop, T15 Thinkpad Gen 2	48421	LVA	Comp/Print	Non-Depreciable Asset	1061.00	AHolmes	NO
22-0004570	Laptop, T15 Thinkpad Gen 2	48422	LVA	Comp/Print	Non-Depreciable Asset	1061.00	AHolmes	NO
22-0004570	Laptop, T15 Thinkpad Gen 2	48423	LVA	Comp/Print	Non-Depreciable Asset	1061.00	AHolmes	NO
22-0004740	Trimble R2 Decimeter Rover	48571	Mach&Equip	Electronic	Depreciable Asset	12730.68	JRosenfeld	NO
22-0004741	Desktop, 3650 Precision Tow	48106	LVA	Comp/Print	Non-Depreciable Asset	2427.11	JRosenfeld	NO
22-0004914	Laptop, T14 Thinkpad Notebo	48288	LVA	Comp/Print	Non-Depreciable Asset	1312.49	DSaunders	NO
22-0004914	Laptop, T14 Thinkpad Notebo	48289	LVA	Comp/Print	Non-Depreciable Asset	1312.49	DSaunders	NO
22-0004914	Laptop, T14 Thinkpad Notebo	48290	LVA	Comp/Print	Non-Depreciable Asset	1312.49	DSaunders	NO
22-0005287	Laptop, T15 Thinkpad Gen 2	48417	LVA	Comp/Print	Non-Depreciable Asset	1061.00	BPalmisano	NO
22-0005778	MIXER, CEMENT/MUD	48532	LVA	HeavyEquip	Non-Depreciable Asset	2950.49	YRusso	NO
22-0005786	Post Hammer, Gas Powered 4"	46009	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46010	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46011	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46012	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46013	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46014	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46015	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005786	Post Hammer, Gas Powered 4"	46016	Mach&Equip	LightEquip	Non-Depreciable Asset	2775.00	MCooper	NO
22-0005826	Scrubber, T2 17"	48533	LVA	Gen Equip	Non-Depreciable Asset	4298.74	AHolmes	NO
22-0005826	Scrubber, T2 17"	48534	LVA	Gen Equip	Non-Depreciable Asset	4298.74	AHolmes	NO
22-0005826	Scrubber, T2 17"	48535	LVA	Gen Equip	Non-Depreciable Asset	4298.74	AHolmes	NO
22-0006468	Mailing System, DS200i	48591	Mach&Equip	LightEquip	Depreciable Asset	71817.00	JRosenfeld	NO
22-0006620	Wireless Bridge, Ubiquiti N	48258	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48259	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48260	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48261	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48262	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48264	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48265	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48266	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006620	Wireless Bridge, Ubiquiti N	48267	LVA	Comp/Print	Non-Depreciable Asset	78.32	BVerdin	NO
22-0006634	Crimping/Press Machine	48276	Mach&Equip	Tools	Depreciable Asset	5758.45	Squinn	NO
22-0006874	Refrigerator, 24"	48536	LVA	Furniture	Non-Depreciable Asset	2787.00	NGrosch	NO
22-0007036	Laptop, P17 Thinkpad Gen 2	48360	LVA	Comp/Print	Non-Depreciable Asset	2313.96	HMcGee	NO
22-0007036	Laptop, P17 Thinkpad Gen 2	48361	LVA	Comp/Print	Non-Depreciable Asset	2313.96	HMcGee	NO
22-0007036	Laptop, P15 THINKPAD GEN2	48362	LVA	Comp/Print	Non-Depreciable Asset	2087.36	HMcGee	NO
22-0007512	Ice Maker	48544	LVA	Appliance	Non-Depreciable Asset	4324.19	AScott	NO
22-0007512	Ice Maker	48545	LVA	Appliance	Non-Depreciable Asset	4320.96	AScott	NO
22-0007750	KIOSK, BOOK RETURN	48567	LVA	Furniture	Non-Depreciable Asset	4483.00	AScott	NO
22-0008093	LIGHT STORM KIT/REG	48568	LVA	Electronic	Non-Depreciable Asset	841.32	PAULFERRAR	NO
22-0008093	LIGHT STORM KIT/REG	48569	LVA	Electronic	Non-Depreciable Asset	841.32	PAULFERRAR	NO
22-0008093	LIGHT STORM KIT/REG	48570	LVA	Electronic	Non-Depreciable Asset	841.32	PAULFERRAR	NO
22-0008376	TV Monitor, LED 55" HDTV	48538	LVA	Electronic	Non-Depreciable Asset	796.33	MDufrene	NO

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F I X E D A S S E T S
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---PC#---	DESCRIPTION	---ASSET NUMBER---	CLASS	TYPE	DEPRECIATION STATUS	COST + ADJUSTMENT	RESP MGR	UPD
22-0008466	REGISTER, Square	48539	LVA	Comp/Print	Non-Depreciable Asset	799.00	MDufrene	NO
22-0008466	REGISTER, Square	48540	LVA	Comp/Print	Non-Depreciable Asset	799.00	MDufrene	NO
22-0008466	REGISTER, Square	48541	LVA	Comp/Print	Non-Depreciable Asset	799.00	MDufrene	NO
22-0008587	Shredders, Paper	48542	LVA	LightEquip	Non-Depreciable Asset	2983.49	CSoto	NO
22-0009366	TRAILER	46030	Mach&Equip	HeavyEquip	Depreciable Asset	13580.00	AHolmes	NO
22-0009382	Mower, Lawn	46023	Mach&Equip	LightEquip	Depreciable Asset	9291.84	JRosenfeld	NO
22-0009786	Monitor, Curverd 34	48517	LVA	Comp/Print	Non-Depreciable Asset	784.91	TLouis	NO
22-0010379	REFRIGERATOR, BOD INCUBATOR	48548	LVA	Appliance	Non-Depreciable Asset	3022.50	YRusso	NO
22-0010581	Data Firewall Appliance FG-	48294	LVA	Comp/Print	Non-Depreciable Asset	1902.00	BVerdin	NO
22-0010581	Extender-Media 201E	48364	LVA	Comp/Print	Non-Depreciable Asset	652.00	BVerdin	NO
22-0010584	Data Server, DL 360 Gen 10	48329	LVA	Comp/Print	Non-Depreciable Asset	3152.00	BVerdin	NO
22-0011479	Laptop, Surface Studio	48325	LVA	Comp/Print	Non-Depreciable Asset	1512.99	KWoods	NO
22-0011479	Laptop, Surface Studio	48326	LVA	Comp/Print	Non-Depreciable Asset	1512.99	KWoods	NO
22-0011479	Laptop, Surface Studio	48327	LVA	Comp/Print	Non-Depreciable Asset	1512.99	KWoods	NO
22-0011479	Laptop, Surface Studio	48328	LVA	Comp/Print	Non-Depreciable Asset	1512.99	KWoods	NO
22-0011833	LAPTOP, NOTEBOOK THINKPAD T	48613	LVA	Comp/Print	Non-Depreciable Asset	1175.00	HMcGee	NO
22-0011833	LAPTOP, NOTEBOOK THINKPAD T	48614	LVA	Comp/Print	Depreciable Asset	1175.00	HMcGee	NO
22-0011833	LAPTOP, NOTEBOOK THINKPAD T	48615	LVA	Comp/Print	Non-Depreciable Asset	.00	HMcGee	NO
22-0011833	LAPTOP, NOTEBOOK THINKPAD T	48616	LVA	Comp/Print	Non-Depreciable Asset	.00	HMcGee	NO
22-0012270	TV Monitor, LED 55"	48573	LVA	Electronic	Non-Depreciable Asset	796.33	MDufrene	NO
22-0012582	SCANNER	48594	LVA	Comp/Print	Non-Depreciable Asset	344.40	CBenfield	NO
22-0012582	SCANNER	48595	LVA	Comp/Print	Non-Depreciable Asset	344.40	CBenfield	NO
22-0013386	Mediabar, wireless sound/vi	48323	LVA	Comp/Print	Non-Depreciable Asset	1090.00	BVerdin	NO
22-0013386	Mediabar, wireless sound/vi	48324	LVA	Comp/Print	Non-Depreciable Asset	1090.00	BVerdin	NO
22-0013416	Laptop, T14 Thinkpad	48354	LVA	Comp/Print	Non-Depreciable Asset	1140.00	SCunningha	NO
22-0013418	Laptop, T14 Thinkpad	48355	LVA	Comp/Print	Non-Depreciable Asset	1140.00	SCunningha	NO
22-0013615	Camera, HD Video	48596	LVA	Electronic	Non-Depreciable Asset	949.00	TLouis	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48365	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48396	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48399	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48401	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48403	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48404	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48405	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013715	Laptop, E14 ThinkPad Gen2	48406	LVA	Comp/Print	Non-Depreciable Asset	1005.00	BVerdin	NO
22-0013989	Media Projector, X49 3LCD	48330	LVA	Electronic	Non-Depreciable Asset	425.75	AHolmes	NO
22-0013989	Laptop, Chromebook 317	48331	LVA	Comp/Print	Non-Depreciable Asset	445.64	AHolmes	NO
22-0014170	Wireless Access Point FG 60	48553	LVA	Comp/Print	Non-Depreciable Asset	675.00	DRibando	NO
22-0014566	2009 Ford F-650 H/D FLATBED	8802	2 Vehicles	HeavyEquip	Depreciable Asset	46913.00	AHolmes	NO
22-0014774	Optiplex 7000 Tower	48518	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014774	Optiplex 7000 Tower	48519	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014774	Optiplex 7000 Tower	48520	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014774	Optiplex 7000 Tower	48521	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014774	Optiplex 7000 Tower	48522	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014774	Optiplex 7000 Tower	48523	LVA	Comp/Print	Non-Depreciable Asset	1175.47	TLouis	NO
22-0014951	Printer, LaserJet Color PRO	48358	LVA	Electronic	Non-Depreciable Asset	689.08	BPalmisano	NO
22-0014951	Printer, LaserJet Color PRO	48359	LVA	Electronic	Non-Depreciable Asset	689.08	BPalmisano	NO
22-0015060	Laptop, Surface Pro 8	48407	LVA	Comp/Print	Non-Depreciable Asset	1419.49	JWaguespac	NO
22-0015153	Laptop, LATITUDE 7320 DETAC	48353	LVA	Comp/Print	Non-Depreciable Asset	1231.72	NBerrios	NO
22-0015183	Printer, Laserjet Pro MFP 28	48610	LVA	Comp/Print	Non-Depreciable Asset	505.08	NGrosch	NO
22-0015183	Printer, Laserjet Pro MFP 28	48611	LVA	Comp/Print	Non-Depreciable Asset	505.08	NGrosch	NO
22-0015285	Laptop, Surface Pro 8	48356	LVA	Comp/Print	Non-Depreciable Asset	2069.77	TLouis	NO

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---PO#----	DESCRIPTION	---ASSET NUMBER---	CLASS	TYPE	DEPRECIATION STATUS	COST + ADJUSTMENT	RESP MGR	UPD
22-0015285	Laptop, Surface Pro 8	48357	LVA	Comp/Print	Non-Depreciable Asset	2069.77	TLouis	NO
22-0016166	SURFACE PRO 8	48429	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48430	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48431	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48432	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48433	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48434	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48435	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48436	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48437	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48438	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48439	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48440	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48441	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48442	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48443	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48444	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48445	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48446	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48447	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48448	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48449	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48450	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48451	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48452	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48453	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48454	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48455	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016166	SURFACE PRO 8	48456	LVA	Comp/Print	Non-Depreciable Asset	1419.49	RLanu	NO
22-0016655	Printer, LaserJet Pro	48590	LVA	Comp/Print	Non-Depreciable Asset	312.68	AHolmes	NO
22-0017472	Desktop, 3660 Precision Tow	48582	LVA	Comp/Print	Non-Depreciable Asset	3163.12	DRibando	NO
22-0017472	Desktop, 3660 Precision Tow	48583	LVA	Comp/Print	Non-Depreciable Asset	3163.12	DRibando	NO
22-0017472	Desktop, 3660 Precision Tow	48584	LVA	Comp/Print	Non-Depreciable Asset	3163.12	DRibando	NO
22-0017527	Sound Bar, Video Conferenci	48585	LVA	Electronic	Non-Depreciable Asset	1099.08	BPalmisano	NO
22-0017732	Monitor, Curved 34"	48496	LVA	Comp/Print	Non-Depreciable Asset	444.34	BVerdin	NO
22-0017732	Monitor, Curved 34"	48497	LVA	Comp/Print	Non-Depreciable Asset	444.34	BVerdin	NO
22-0018545	TV Monitor, LED 43" LCD	48627	LVA	Electronic	Non-Depreciable Asset	530.74	DRibando	NO
22-0018988	SCANNERS	48554	LVA	Comp/Print	Non-Depreciable Asset	1641.16	CBenfield	NO
22-0018988	SCANNERS	48555	LVA	Comp/Print	Non-Depreciable Asset	1641.16	No Manager	NO
22-0019876	TV Monitor, LED 55" HDTV	48609	LVA	Electronic	Non-Depreciable Asset	796.33	MDufrene	NO
22-0019951	2023 FORD F350 CREW 4X4 SRW	46033	Vehicles	TruckHeavy	Depreciable Asset	58350.00	SSchmitt	NO
22-0021473	COMPUTER, 7400 OPTIPLEX	48618	LVA	Comp/Print	Non-Depreciable Asset	.00	PPalafox	NO
22-0021473	COMPUTER, 7400 OPTIPLEX	48619	LVA	Comp/Print	Non-Depreciable Asset	.00	PPalafox	NO
22-0021473	COMPUTER, 7400 OPTIPLEX	48620	LVA	Comp/Print	Non-Depreciable Asset	.00	PPalafox	NO

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STATUS TOTAL:						512	6973171.24	

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

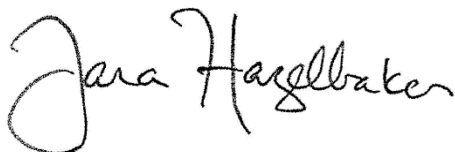
- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2022-007 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



**Jefferson
Parish**
State of Louisiana

ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



CYNTHIA LEE SHENG
PARISH PRESIDENT

JEFFERSON PARISH

OFFICE OF THE PRESIDENT

February 3, 2023

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2022-007
Capital Assets

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2022-007 Capital Assets ("Report"), received by the Administration on December 16, 2022.

The Report contains seven (7) "Recommendations" each of which is addressed below.

Recommendation: 1A. Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them.

Response: The Administration agrees, and as noted on Page 4 of your Report, the on-going efforts to enhance the current Fixed Asset Policies and Procedures has yielded a preliminary "Asset Information Management Policy and Procedure" document expanding the current policy sections from 8 to 17 with comprehensive attention to continued compliance with all legal requirements and accounting standards to ensure the safeguarding of these assets. As indicated on Page 2 of the Report, Jefferson Parish has 24,768 assets in service with a net book value of \$945,457,828.

Recommendation: 1B. Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.

Response: This Administration has produced and implemented numerous "How-To" manuals and other learning tools that are available on the Intranet, and will continue to develop and implement additional tools related to the Asset Information Management function.

Recommendation: 2A. Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.

Response: The Administration agrees that general ledger descriptions of assets purchased should lend to a more easily, intuitively identifiable nature and classification of the purchased asset.

Recommendation: 2B. Internal Audit recommends that a responsible manager be identified for each asset purchased.

Response: As noted on Page 9 of the Report, the preliminary "Asset Information Management Policy and Procedures" document requires the designation of a Department Fixed Asset Coordinator ("DFAC") as the responsible manager for each asset purchased to track and safeguard the purchased asset.

Recommendation: 2C. Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list.

Response: Accounting will update and maintain the Department Fixed Asset Coordinator list to facilitate even more meaningful communication of data between departments.

Recommendation: 3A. Internal Audit recommends that issues such as stale account code combinations are corrected so that each department can easily retrieve its asset listing from the Asset Information System.

Response: This recommendation flows primarily from the audit of the assets purchased by the Floodplain Management and Hazard Mitigation Department ("Floodplain"), Fund 63870, which has been merged into the Ecosystems and Coastal Development Department ("Ecosystems"), Fund 63890. (See Report, Page 13). The Floodplain purchased assets were not transferred to Ecosystems in the Asset Information System ("AIMS"). Accounting will coordinate with Information Technology to review and correct stale account code combinations so each department may retrieve its asset listing.

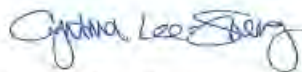
Recommendation: 3B. Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.

Response: The Administration agrees, status 5 represents the final accounting step for approval to a departmental list of Capital Assets. That Capital Asset list should remain current to facilitate accurate information for use by department directors in tracking and safeguarding the department assets.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5

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