

Annual Comprehensive Financial Report for the year ended December 31, 2022

JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended December 31, 2022

Prepared By:

DEPARTMENT OF FINANCE

JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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Introductory



JEFFERSON PARISH

DEPARTMENT OF FINANCE

CYNTHIA LEE SHENG
PARISH PRESIDENT

TIMOTHY J. PALMATIER, JD, CPA
DIRECTOR

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

State law and the Office of the Louisiana Legislative Auditor, Louisiana Governmental Audit Guide, Section 500-1210, require Jefferson Parish publish its December 31, 2022 audited financial statements on or before December 31, 2023 in conformity with generally accepted accounting principles ("GAAP"). Pursuant to those provisions, we hereby issue the Annual Comprehensive Financial Report of Jefferson Parish, Louisiana for the year ended December 31, 2022, for your review.

This report, which complies with all applicable legal requirements of the Jefferson Parish Charter, has been combined and condensed wherever possible to provide meaningful and accurate financial data for all of the operations of the Parish (the Reporting Entity) for which the Parish Council members have been determined to be accountable. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures, rests with the Parish's Administration. We believe the data, as presented, is accurate in all material respects and presented in a manner which fairly sets forth the financial position and results of operations of the Parish. Furthermore, we believe that all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The Parish's independent certified public accountants, Postlethwaite & Netterville, have examined the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2022, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

The independent auditors also performed a "Single Audit" of all federal grant awards deemed major programs for conformance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit is provided in a separate report which may include comments and recommendations on compliance or internal controls over compliance relative to the major federal programs audited. These recommendations will be evaluated by the Parish's Administration and will be implemented, as applicable, to improve compliance and internal controls over compliance on the federal programs.

Management's Discussion and Analysis ("MD&A") immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. The MD&A complements this letter and should be read in conjunction with it.

PROFILE OF THE PARISH OF JEFFERSON

Jefferson Parish, Louisiana was established in 1825 and was named in honor of President Thomas Jefferson, commemorating his role in purchasing the Louisiana territory from France in 1803. The Parish originally extended from present day Felicite Street in New Orleans, Louisiana, to the St. Charles Parish line. As Orleans Parish grew, it annexed from Jefferson Parish such established areas as the Garden District, Lafayette, Jefferson, and Carrollton. The present boundary was set in 1874, and in 1884 the seat of Parish government was transferred to Gretna, where it remains to this day.

The Parish straddles the Mississippi River and encompasses some 359 square miles of land from Lake Pontchartrain on the north to the Gulf of Mexico on the south.

Future job growth in Jefferson Parish is expected to be concentrated heavily in the construction and service industries, especially in professional services such as law, medicine, accounting engineering, information technology, and financial services.

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians which provides a full range of services including acute care as well as specialized services. The Parish Council, as governing authority, approved an Asset Purchase Agreement by and Among Louisiana Children's Medical Center; LCMC Health Holdings, Inc. and Jefferson Parish Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, d/b/a, East Jefferson General Hospital. As governing authority of Jefferson Parish Hospital Service District No. 2 and pursuant to La. R.S. 33:4341, La. R.S. 46:1064.2 and other constitutional and statutory authority, the Parish Council submitted to the voters of Jefferson Parish Hospital Service District No. 2, on August 15, 2020, a proposition to approve the sale of the hospital facility and all land, equipment and appurtenances known as "East Jefferson General Hospital". The citizens of Hospital Service District No. 2, Parish of Jefferson, State of Louisiana, overwhelmingly, at 94.98 percent, approved the sale of East Jefferson General Hospital. The sale transaction was culminated September 30, 2020. The remaining 2022 financial activities of Hospital Service District No. 2 are contained in the accompanying financial statements.

In addition, Jefferson Parish Hospital Service District No. 1 ("District") d/b/a, West Jefferson Medical Center executed a forty-five-year Master Hospital Lease with LCMC, effective October 1, 2015, for the lease of the West Jefferson Medical Center and all other real property owned by the District that is used in connection with the business, control and operations of the facilities. The 2022 financial activities of Hospital Service District No. 1 are contained in the accompanying financial statements.

There are no local, personal, or corporate income taxes in Jefferson Parish. Furthermore, there are no state ad valorem (property) taxes, and local property taxes and the water rates in Jefferson Parish continue to be among the lowest in the nation.

REPORTING ENTITY AND ITS SERVICES

The Parish of Jefferson's system of government was established by its Home Rule Charter which became effective in 1958 with charter amendments in 1996, 2002, 2011, and 2014. Pursuant to Home Rule Charter, Section 6.08, which provides for the automatic review of the Charter at least once every ten years through appointment of a Charter Advisory Committee, the Council appointed a Charter Advisory Committee which conducted public meetings throughout 2021. The Charter Advisory Committee has submitted its Report of Recommendations for Charter Amendments to the Council and those Recommendations are available on the Jefferson Parish website. The Parish operates under a president-council form of government with seven Councilmembers and a Parish President who are each elected for four-year, concurrent terms.

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

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

The Council may levy and collect taxes, special assessments, service charges, license charges, fees, and other revenues, and borrow money subject to limitations as provided by state law. The government provides many services including garbage services, fire protection services, construction and maintenance of highways, streets, and infrastructure, recreational activities, library services, animal control, and mass transit.

As required by GAAP, the financial statements of the reporting entity present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the Parish Council is financially accountable, and additional information on all of the component units (either as blended or discretely presented) can be found in the notes to the financial statements. See Note A - Reporting Entity.

Current Louisiana law provides for the creation of various Districts for the provision of certain services on a parish-wide level. Examples include the Jefferson Parish Public School Board, Sheriff, District Attorney, Clerk of Court, Assessor, and Coroner. Each of these Districts is legally separate from the Parish and is governed by independently elected officials. The Parish is not considered to be accountable for these Districts due to the inability of the Parish Council to impose its will over the operations of these entities. Those officials prepare their own budgets, designate their own management teams, and levy their own taxes or fees. While some financial burdens are placed upon the Parish by these Districts, their financial statements are not included here.

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

YEAR IN REVIEW, STRATEGIC GOALS AND PRIORITIES

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

- o Providing efficient and effective government including developing and supporting E-Government services and operations to bring the provision of those services and operations to the "Next Level" in offering new, innovative services and ideas. Our organizational chart has been reconfigured into governmental services "Clusters" to assemble the best management team to implement "Next Level" initiatives.
- o Improving customer service and citizen accessibility to their government.
- o Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- o Implementing innovation and creativity in providing public service also requires an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics such as COVID-19 and named Hurricanes such as Cristobal, Delta, Laura, Sally, and Zeta in 2020 and Ida in 2021. We welcome the developing demands and expectations of the public with creative strategic thinking, innovation, cutting edge technology and more efficient processes.
- o Promoting fiscal accountability and responsibility in all departments through the preparation of, and adherence to, budgets and financial reports that comply with the best recognized principles of governmental finance.
- o Maintaining our excellent bond ratings with rating agencies to allow for the issuance of the lowest cost debt for capital improvement programs.
- o Refinancing debt at lower interest rates to provide lower debt service requirements and increased funds for additional capital improvement projects.
- o Issuing Revenue Bonds as appropriate to provide funds for improvements including, and not limited to, a Twenty-Fourth Judicial District Court Drug Court.
- o Continuing to maintain adequate fund balance reserves.
- o Continuing innovative "Next Level" business and strategic economic growth and development.

Noted below are 43 "Next Level" initiatives, accomplishments and strategic goals started, completed or ongoing during 2022 in support and furtherance of the strategic priorities, strategic goals, and ongoing long-term financial plans for the years 2023 through 2027, the next five years:

- 1) Water and Sewer Improvements. Continued Implementation of the three-pronged Water and Sewer Systems improvement plan, with forward looking technologically sophisticated vision, to comprehensively upgrade and modernize the Sewer and Water Systems of Jefferson Parish. The

third prong, the issuance of bonded indebtedness was completed in 2022. (See C below, Incurred Debt). The comprehensive upgrade, and modernization plan include, and is not limited to:

- a. \$137 million for a new East Bank Water Treatment Plant with construction to begin in 2024;
- b. \$88.1 million for an Automated Water Meter Reading Program to eliminate the need for manual reading and to provide customers with accurate billing, allowing them to manage usage in real time with implementation scheduled for 2023-2026;
- c. \$9 million for the rehabilitation of 11 Water Towers with completion by 2025;
- d. Water Line replacement projects throughout Jefferson Parish to replace outdated water infrastructure with \$215 million in design and construction costs during 2022-2030 and an additional \$575 million for ongoing design and construction from 2027 through 2041. The Water Department currently responds to 350 waterline breaks per week;
- e. \$7 million for the East Bank Mississippi River Water Intake Facility Rehabilitation project completed in 2022;
- f. \$5 million for a state-of-the-art New Water Testing Lab which was bid in 2022 with construction completion planned for 2025;
- g. \$1.5 million for the West Bank Treatment Plant Backup Generator Replacement which was bid in 2022 with construction underway;
- h. \$1.5 million for the Lafourche to Grand Isle Pump Station Emergency Connection completed in 2022 to provide Grand Isle with an alternative source of water during emergencies;
1. \$4.2 million for the Grand Isle Chenier Pump Station which was bid in 2022, with construction in 2023, to secure the ability to distribute water across Grand Isle;
- J. \$39 million in replacement of 13 lift stations and the rehabilitation of 23 lift stations;
- k. \$20.5 million in design and construction of 26 lift station back-up generators, from 2022 through 2025 with all stations equipped with SCADA equipment so that remote monitoring can advise our personnel when there is a problem with a station prior to overflow;
- l. \$8 million for the Treatment Plant New Safehouse and Headworks project in Marrero;
- m. \$10 million for a new Rosethorne Treatment Plant in Jean Lafitte under construction; and,
- n. Sewer Line Replacement and Lift Station Upgrades throughout Jefferson Parish including \$224 million in design and construction from 2022 through 2031 and an additional \$576 million for the ongoing design and construction from 2028 to 2041.

Water System

The Jefferson Parish Water System consists of two water treatment plants, 1,787 miles of pipe, 23,732 valves, 8 towers, and 18,000 hydrants. The East Bank production capacity is 87 million gallons per day. The West Bank production capacity is 61 million gallons per day. The Jefferson Parish Water Department continued its partnership with Money Gram and Check Free to provide more than 100 collection locations throughout Jefferson Parish for residents to pay water and utility bills at their convenience.

Sewer System

The Jefferson Parish Sewer System consist of five major treatment plants with a combined design capacity to treat approximately 50 million gallons of wastewater daily. The collection system consists of over 500 lift stations, each having 2-7 pumps, over 1300 miles of gravity pipe and about 100 miles of force main pipe conveying wastewater from homes and businesses to the treatment plants. The system also includes over 21,000 manholes.

The Three-Pronged Water and Sewer Systems Improvement Plan:

The Plan provides in excess of \$1.1 billion and \$1.3 billion in capital funding, for the Waterworks and Sewer Systems, respectively, for the twenty-year period, 2022 through 2041;

A. Millage

On March 20, 2021, the voters of Jefferson Parish approved the following two millages and dedications as follows:

- i. Consolidated Waterworks District No. 2 of Jefferson Parish for the purpose of acquiring, constructing, improving, maintaining and/or operating Waterworks facilities within the District. Presently levied at 3.33 mill with voter approval in an amount not to exceed 5.0 mill effective 2023.
- ii. Consolidated Sewerage District No. 1 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining and/or operating sewerage facilities within the District. Presently levied at 3.36 mill with voter approval in an amount not to exceed 5.0 mill effective 2023.

B. User Rates

WATER

The Council of Jefferson Parish, the Governing Authority, on September 15, 2021 adopted Ordinance No. 26298 which provides, in pertinent part, the following twenty-year, through 2041, Waterworks rate schedule including Consumer Price Index adjustments:

- i. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-eight cents (\$1.88) for customers billed in two (2) month cycles, and ninety-four cents (\$0.94) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-six cents (\$0.66).
 - ii. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by sixty-two cents (\$0.62) for customers billed in two (2) month cycles, and thirty-one cents (\$0.31) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by twenty-two cents (\$0.22).
111. Consumption charges and service charges are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

SEWER

The Council of Jefferson Parish, the Governing Authority, also on September 15, 2021 adopted Ordinance No. 26299 which provides, in pertinent part, the following twenty-year, through 2041, Sewer rate schedule including Consumer Price Index adjustments:

- I. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-six (\$1.86) for residential customers, and ninety-three cents (\$0.93) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by one dollar and thirty-five cents (\$1.35).
- II. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by ninety-two cents (\$0.92) for residential customers, and forty-six cents (\$0.46) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-eight cents (\$0.68).
- III. Sewerage usage fees are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

C. Incurred Debt

On December 8, 2021 the Council of Jefferson Parish adopted Ordinance No. 25783 authorizing the issuance of Consolidated Waterworks District No. 2, Revenue and Refunding Bonds, Series No. 2022, and Ordinance No. 25784 authorizing the issuance of Consolidated Sewerage District No. 1, Revenue Bonds, Series No. 2022. The bonds securing the authorized debt were issued March 2022. The Project Funds generated are \$198 million for the Consolidated Waterworks District No. 2, and \$105 million for Consolidated Sewerage District No. 1.

- 2) Recreation Reimagined. This initiative is an innovative forward looking "Next Level" plan to fill the playgrounds again through better and additional programming, including tennis, soccer all-stars, swimming, basketball, softball, more intramural all-star opportunities, and expanded competitive programming for all age groups to ensure the children are receiving the quality programming they richly deserve. Increased and better technology will be implemented such as a streamlined registration process, improved communication via a mobile app and new website, a recreation guide in Spanish, etc. Jefferson Parish contains 27 playgrounds. The plan will focus on repurposing 6 low participation and underutilized playgrounds to create unique recreational opportunities for a larger cross section of Jefferson Parish residents' activities by reimagining programs and facilities to increase meaningful participation and competition at the playground and Parish level. The Plan will also increase participation, the utilization of the facilities, the quality level of choices and type of sports available, and the number of supervisors and potential volunteers to be directly involved in playground programming.

- 3) Hurricane Preparedness. In response to Hurricane Ida, Jefferson Parish extensively reexamined its hurricane preparedness and in May 2022 produced a forty-two page After Action Report/Improvement Plan using the Department of Homeland Security - Homeland Security Exercise and Evaluation Program (HSEEP) processes to further bolster and improve Jefferson Parish's hurricane preparedness through planning, organization, equipment, training and other state of the art implementations. In addition, Jefferson Parish continues to work with its State and Federal partners relative to all areas of hurricane preparedness.
- 4) Millage Renewals. The Jefferson Parish Council, and the voters, in 2021 and 2022 approved the following eight millage renewal initiatives at the originally authorized amount to continue each revenue stream through a ten-year term, and one Old Metairie Security Enhancement District Tax, also for a ten-year term:
 - ▶ Consolidated Waterworks District No. 2 of Jefferson Parish for the purpose of acquiring, constructing, improving, maintaining, and/or operating waterworks facilities within the District. Election March 20, 2021.
 - ▶ Consolidated Sewerage District No. 1 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining, and/or operating sewerage works and facilities within the District. Election March 20, 2021.
 - ▶ The Jefferson Court and Judicial Services Fund, and The Jefferson Community Park and Cultural Service Fund, to be split evenly between those two funds to provide, maintain, administer, and operate judicial services in the criminal justice system of Jefferson Parish; and, to provide, maintain, administer, and operate cultural and park facilities and programs in Jefferson Parish. Election December 11, 2021.
 - ▶ The Special Services District with 40 percent dedicated to support, maintain, administer, and operate judicial services in the criminal justice system; 20 percent to provide, maintain, administer, and operate cultural and park facilities and programs (split equally, i.e., 10 percent to Culture and 10 percent to Parks); 20 percent dedicated to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises; 20 percent dedicated to provide, assist, administer, and maintain services and programs for the elderly. Election December 11, 2021.
 - ▶ Road Lighting District No. 7, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating road lighting facilities. Election December 11, 2021.
 - ▶ Ambulance Service District No. 2, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating ambulance service facilities. Election December 11, 2021.
 - ▶ Old Metairie Security Enhancement Tax, for the purpose of purchasing, acquiring, constructing and improving, or leasing, maintaining, and operating machinery and equipment and other facilities to be used, and paying other expenses incurred, or contracting for services to be rendered in connection with providing security enhancement services to the District. Election December 11, 2021.
 - ▶ Jefferson Parish Consolidated Road Lighting District dedicated for the purpose of acquiring, constructing, improving, maintaining and operating road lighting facilities. Election April 30, 2022.

- ▶ Fire Protection District No. 5 for the purpose of acquiring, constructing, improving, maintaining, or operating fire protection facilities, vehicles and equipment, including both movable and immovable property to be used in fire protection services. Election April 30, 2022.

5) Ochsner Hospital and Health Systems.

- a. Ochsner has announced plans to construct a state-of-the-art Neuroscience Center near its main campus, and continues its construction of the three story Ochsner Super Clinic at the Clearview City Center converting the Clearview Mall into an open air, mixed residential and commercial site. The Clearview Civic Center project is a \$115 million mixed-use development with a \$123 million economic impact creating 1,608 total jobs during construction and 420 permanent jobs with an estimated annual economic impact of \$26 million. The Clearview Civic Center will also include The Metro, a \$55 million residential project including 260 luxury apartments, a 14,000 sq. ft. green space 100,000 sq. ft. commercial office space and the 185,000 sq. ft. Ochsner Health Systems "Super Clinic" creating 200 direct jobs with an average salary of \$70,000.
- b. As part of its broader strategy of shifting patients away from stays and toward less costly outpatient settings, the Ochsner Super Clinic will offer primary and wellness care, labs and testing facilities, outpatient surgery services and retail outlets, including a spa and pharmacy with 650 patients expected per day. The specialty medical practices housed in the Super Clinic include cardiology, eye care, digestive health care, and ear, nose and throat.
- c. In addition, Ochsner continues its multi-year \$620 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion of its main campuses with the addition of seven floors to the medical center west tower, the expansion of the Gayle and Tom Benson Cancer Center, the construction of an outpatient Imaging Center, and the development of a west campus along Jefferson Highway including the construction of a Rehabilitation Hospital, a Physical and Occupational Therapy Clinic, and the new Chamberlain University College of Nursing all to accomplish a mixed-use corridor with destination healthcare at its core. The construction and operations create some 3,500 jobs, while removing blighted areas and reinvesting millions to produce major economic development. Ochsner also employs 6,600 people with plans to add over 3,000 more employees in the next ten years. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.

- 6) American Rescue Plan Act ("ARPA"). Through the American Rescue Plan Act (ARPA) Jefferson Parish has been awarded and has received \$84 million in Coronavirus State and Local Fiscal Recovery Funds ("SLFRF"). The Jefferson Parish Council, has applied these funds through Ordinance No. 26613, adopted on April 26, 2023, to the General Fund of Jefferson Parish for salary and related benefits incurred to recover from the COVID-19 Pandemic.

- 7) Elmwood Redevelopment. Continued to transform the 100-acre retail and commercial market into a mixed-use development with new apartments, retail, and dining options. The ten-year phased construction project includes 500 apartment units, updating to the intersection of Citrus and Elmwood West Drive, storm water management, more green space, and integration and compatibility with the Jefferson Edge 2025 and the Housing Stock Enhancement Strategic Plans to provide a variety of housing options for residents and potential residents. All with the goal to make the community more desirable for both businesses and residents alike, in addition to generating more sales tax revenues. The Parish created a TIF (Tax Incentive Fund) District (The Elmwood Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors to transform the site into a vibrant, progressive mixed-use town center with walkable corridors, and numerous residential and commercial offerings.
- 8) Lakeside Shopping Center. The largest retail mall in the New Orleans metropolitan area, is the premier shopping destination in Jefferson Parish with more than 120 stores anchored by JC Penney, Dillard's and Macy's. Its sales tax collections through November 2022 are up 18.7% over the 2021 same period collections.
- 9) Avondale Global Gateway formerly Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, has pending a \$445 million sale of the facility to the Port of South Louisiana with T. Parker Host continuing to manage the operations of the facility. To date 300 jobs have been created and the new venture is predicted to generate thousands of jobs and \$32 billion in economic output. The venture is consistent with Jefferson Parish's economic growth vision as established in Jefferson Parish's "Envision Jefferson 2040" plan. Over one million tons of cargo have been transported since 2020. At one time, Avondale Shipyard was the State of Louisiana's largest employer but had been dormant for many years. The Avondale Global Gateway site is 256 acres with 8,000 feet of deep-water riverfront access and the largest intermodal transportation system in the South. It is envisioned as a global logistics hub with value-added advanced manufacturing at its core with break-bulk cargo and warehousing, and distribution facilities. In 2020 the State of Louisiana committed \$1.5 million in capital outlay to construct a new state-of-the-art gate complex, and Jefferson Parish applied to MARAD (U.S. Department of Transportation, Maritime Administration) and received a Port Infrastructure Development Grant in the amount of \$9.9 million. The total Port Infrastructure Development Grant Project cost is \$21.1 million with T. Parker Host contributing the remaining \$11.2 million to convert a former shipyard dock wharf into a modern cargo dock which will extend further into the Mississippi River to accommodate larger vessels. Meetings with MARAD are ongoing including the impact, if any, of the pending sale on the MARAD project.
- 10) Fuji Vegetable Oil Co. A specialty oil and fat producer held its Grand Opening in April 2022 of a new processing facility creating 45 direct jobs with an average salary of \$77,000 while investing \$70 million into the project. In addition, International-Matex Tank Terminals invested \$45 million for the installation of new pipelines to transport raw materials to seven storage tanks adjacent to the Fuji facilities.

- 11) The Treasure Chest Casino project replaces a riverboat casino with a land-based casino on the shore of Lake Pontchartrain. A \$95 million expansion with a 47,000 sq. ft. single level casino with sports betting (permitted in Jefferson Parish though recent local referendum), 10,000 sq. ft. of convention space with meeting rooms, and several new restaurants. The casino is planned to open in 2023.
- 12) The Five-year Road and Sewer Bond program continues with major improvements undertaken in 2022. In 2019 the Parish issued in excess of \$280 million in Special Tax Revenue bonds for road and sewerage projects. As part of the Parish's five-year long-term capital plan, in 2017, as a result of the voters renewing a 7/8 cents sales tax for an additional twenty years through 2042, the Parish refinanced and restructured its debt through a bond issue to provide \$120 million in additional funds for road and sewerage projects without an increase in annual debt service. The revenue stream through 2042 will provide funding for improvements in streets, drainage, and sewerage including, but not limited to, the Causeway Corridor Improvements which will provide a widened Causeway Boulevard between West Napoleon and Airline and will provide a full interchange of all directions at Causeway Boulevard and the Earhart Expressway without leaving Jefferson Parish. The improvements will also include improved regional connections to and from the new Louis Armstrong International Airport and the extension of Dickory Boulevard, improving access to and from the businesses in the Elmwood area. The revenues and proceeds will also be used to fund the design of a new bascule bridge along Lapalco Boulevard over the Harvey Canal to expand Lapalco Bridge from a single 4-lane bascule bridge to two (2) 3-lane bascule bridges creating a 6-lane Lapalco crossing of the Harvey Canal. Jefferson Parish Capital Improvement Department completed 24 Capital projects (ranging from \$450,000 to \$4.7 million) in 2022 and started 13 more (ranging from \$98k to \$6m) in 2022.
- 13) The Terrytown Model Home Program is a collaboration between the 501 (c) 3 non-profit New Orleans Education League of the Construction Industry (NOEL) and the Jefferson Parish Finance Authority (JPFA). Its mission is to enhance the housing stock of Jefferson Parish through the construction of new model homes and the renovation of existing homes in a way that complements surrounding architectural styles while featuring contemporary interior and exterior designs that are in demand by today's homebuyers. 80% of the housing in Jefferson Parish was built prior to 1980. The Parish recognizes the desire of future generations for homes that are modern and attractive. The program was developed in 2019 with support from the Jefferson Parish Council, Jefferson Parish Administration, JEDCO, Tulane Small Center for Collaborative Design, and HBAGNO following the recommendations of the Jefferson Parish Housing Stock Enhancement Strategic Plan and Terrytown Neighborhood Revitalization Study Strategic Plan. It strives to both encourage new homeownership in Jefferson Parish as well as support existing homeowners seeking to modernize their homes.
- 14) Again, as part of its five-year plan, Jefferson Parish dedicated Economic Development funds to U.S. Foods in Marrero for the expansion of the F. Christiana distribution center. The expansion increased the facility from 70,000 sq. ft. to 200,000 sq. ft. The company retained 140 jobs while creating 45 direct jobs at an average annual salary of \$46,000 serving approximately 250,000 restaurants and food service operators across the Gulf South.

- 15) The Ecosystem and Coastal Management Department was awarded \$25 million in Federal Funds to implement Flood Mitigation Assistance Programs.
- 16) Distributed 4,324 Emergency Rental Assistance Payment totaling \$17.1 million.
- 17) The Purchasing Department has placed narrated tutorials on the Jefferson Parish website, to guide vendors in doing business with Jefferson Parish and to welcome them to Jefferson Parish.
- 18) The City of Gretna continues its implementation of its Gretna Downtown 2020 plan to develop a more attractive, walkable and vibrant community to preserve the City's historic appeal, and has developed new ways to market the City.
- 19) The City of Kenner continues its economic engine with the implementation of the 2030 Plan and continued development along Lake Pontchartrain.
- 20) The Jefferson Parish Transit Department partnered with a local advocacy non-profit organization, Lighthouse Louisiana, in utilizing the "Mo Mobility Assistance Card Program" to increase the accessibility of bus and paratransit systems for people with sensory disabilities. In addition, on November 28, 2022 Transit issued a Notice to Proceed to Ratcliff Construction for \$7.8 million for improvements to the 118 David Dr. East Bank Operations and Maintenance Facility; purchased two New Digital Kiosk which are self-contained, free standing, plain visibility, and ADA accessible; and, committed \$4.48 million to retire and replace existing vehicles.
- 21) The Diversity and Inclusion Board of Jefferson Parish has ramped up programming with many events planned for 2023 recognizing the need for even greater awareness and acceptance of those whose cultures and ethnicities are different from our own.
- 22) The Consolidated Garbage District continued its multimillion-dollar infrastructure investments resulting in major reductions in odor complaints, increased capacity for gas generation, increases in gas royalties, and overall increases in efficiencies in operations of the Landfill.
- 23) The 94-acre John Alario, Jr. Sports Complex received a \$5 million commitment for new basketball courts, scoreboards, a reconfiguration to provide for Mardi Gras ball celebrations, and the addition of festival grounds with amphitheater and stage. The Complex played an integral role in response to the COVID-19 pandemic housing 800 National Guard troops as a testing and vaccination site. It has now returned to its primary role as a sports and entertainment venue responsible for generating tourism dollars and to serve as an economic driver for Jefferson Parish and the surrounding New Orleans Metropolitan Area.
- 24) Recognizing our employees as valued and important resources to the success of Jefferson Parish and the provision of the highest level of service to its citizens and in attempt to keep our wages competitive and consistent with our strategic long-term goal to recruit and retain high quality workers, the 2023 budget includes a 5% merit-based increase in salary for those

employees whose performance meets expectations. In addition, Jefferson Parish has contracted with The Archer Company, LLC, to perform a market-based Pay Plan Study for its Judicial, Executive, Classified and Firefighter pay plans.

- 25) Jefferson Parish has encouraged Congress to pass marketplace fairness legislation (MFA, Marketplace Fairness Act) to allow for the collection of state and local taxes from remote online sellers. In addition, Jefferson Parish worked with the Louisiana Legislature to establish the Louisiana State Sales and Use Tax Commission for Remote Sellers, Act, 274, Regular Session, 2017, and through passage of H.B. No. 17, Act No. 5, Second Extraordinary Session, 2018, provided criteria for the definition of "dealer", i.e., individuals or businesses not physically present in Louisiana that sell over \$100,000 of goods or services into the state, engage in 200 or more separate transactions with Louisiana customers, or voluntarily register to collect and remit remote sales taxes. All in recognition of the United States Supreme Court decision in *South Dakota v. Wayfair*. As a result of these efforts, the Sales and Use Tax Commission for Remote Sellers has experienced increased remote sales tax collections as well as increase in participant remitters from 1,331 vendors as of July 2020 to 7,767 vendors as of November 2022 with much of the growth through voluntary participation of vendors in the submission of their sales tax collections.
- 26) Jefferson Parish contracted with Berry Dunn a professional consulting firm with proven consulting experience including overall project management; business process identification, mapping, planning and, modernization; and, business improvement strategies to provide professional consulting services relative to development and implementation of an ERP (Enterprise Resource Planning) and BPIP (Business Process Improvement Project) to upgrade from an AS400 environment to a more user-friendly environment with greater functionalities and to allow more interdepartmental electronic communication.
- 27) Continuing, improving and expanding the Jefferson Parish website with mobile and social media users in mind to provide for easy access, in more than 100 different languages, to Jefferson Parish news content and information with links to a variety of Jefferson Parish Government services, as well as helpful and urgent information such as access to Parish *News Releases and Special Notices*, LIVE JPTV, *Jefferson Parish Government Access Television*, which includes live broadcasts of Jefferson Parish Council meetings, urgent Jefferson Parish news conferences, special events, and regular JPTC programming with immediate access to a comprehensive list of helpful services allowing users to:
- Apply for a permit,
 - Pay a Jefferson Parish water bill,
 - Report a code violation,
 - Access information related to road closures,
 - Access a directory of all Jefferson Parish departments, municipalities and agencies.
- 28) Jefferson Parish continued its social media presence in 2022 with its interactive Facebook (6 million impressions), Twitter (300,000 impressions), Instagram (715,000 impressions) and You Tube social media platforms. As part of Jefferson Parish Public Information Office "Next

Level" initiatives, the Meltwater & TVYs (to monitor and analyze online, print, social media and broadcast coverage and social media mentions) and Hootsuite (to better manage all Jefferson Parish media accounts in one place) were implemented.

- 29) \$7 million has been committed to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a 40,800 sq. ft. aquatic center, walking, health and fitness park, and an open field for concerts to offer expanded and more convenient services to the public. Design and construction are underway.
- 30) Jefferson Parish Council adopted Resolution No. 141120, dated January 4, 2023, authorizing an estimated \$15.6 million for the design and construction of the new animal shelter with location on the east bank of Jefferson Parish reflecting the progressive direction of animal welfare in Jefferson Parish.
- 31) Jefferson Parish routinely reviews its bonded debt portfolio for refinancing opportunities. Jefferson Parish continues to maintain its "AA" bond rating providing for continued low borrowing costs.
- 32) Tax Incentive Funds (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue.
- 33) All Department's reserve fund balances are maintained at 15 percent in the 2023 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances for all departments and has directed Department Directors to maintain the 15 percent reserve fund balance.
- 34) Jefferson Parish continues its operation of a \$150 million Pump to the River project which was funded 65% by the U.S. Corps of Engineers. The Pump to the River project now online alleviates drainage congestion by pumping rain water from areas of Jefferson Parish to the Mississippi River taking water off the street and moving it south to the river.
- 35) The East Bank Consolidated Fire Department completed the construction of a new fire station in 2022, started construction of a new fire station for completion in 2023, and will repair/rebuild damage to stations caused by Hurricane Ida. The Fire Department maintained its Class 1 rating with an even higher score and the highest score in the State of Louisiana.
- 36) Continued, and monitoring a \$15.1 million Energy Conservation Project along with Siemens Industries to provide energy savings in seventeen facilities with the savings to materialize from increased efficiencies in electricity, HVAC equipment, and water consumption.
- 37) The Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater, continues to provide Jefferson Parish with a much-needed venue for cultural functions seating 1,100 people. The Center continues to provide excellent theater and cultural events to the public.
- 38) The beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone ("CPZ") program continues to take place. The Regional Planning Commission

completed, and the Parish Council adopted, a Master Plan to construct a \$75 million Bike Path throughout the Parish. The Plan received the "Excellence Award for a Plan" award by the American Planning Association. The Award recognizes that the Plan represents excellence of thought, analysis, writing, and graphics throughout the plan, implementation, strategy, and process, regardless of budgetary limitations. 18 Bicycle Network Projects have been undertaken including two major projects:

- I. West Bank from the Mississippi River to Parc De Familles
- II. East Bank from the Mississippi River to Lake Pontchartrain

In addition, the CPZ issued refunding and revenue bonds generating and committing \$3.6 million for beautification projects along Veterans Boulevard while reducing its annual debt service. The pledged revenue included right-of-way lease revenue from businesses along and near Veterans Boulevard.

- 39) Jefferson Parish Economic Development Commission (JEDCO), an independent yet complementary arm of Jefferson Parish Government, serves to proactively influence the Jefferson Parish economy through the retention and creation of quality jobs, entrepreneurship and investment in Jefferson Parish through maintaining a Business Innovation Center to attract technology-based startup companies and an Innovation Loan and Technical Assistance Program (ITLAP) to provide economic growth through low interest loans. JEDCO is responsible for the funding of 23 loans to support \$6.4 million in total project costs.
- 40) Jefferson Edge 2025 is Jefferson Parish's long-term economic development strategic plan to focus on resiliency, social equity, competition, talent and workforce, innovation, and industry to promote sustainability, job growth, and investment in Jefferson Parish through a two-tiered approach with focus on targeted industry clusters (industries with the most potential and opportunities for growth, e.g., health care and IT systems industries) and identifying crosscutting issues to ensure success. The Plan provides a roadmap for sustainability, job creation, investment and opportunity in Jefferson Parish.
- 41) JEDCO engaged a team of experts to provide a phased in approach to improving Churchill Park with infrastructure updates and the development of a Strategic Business Plan to guide JEDCO's business decisions, and its work in implementation of the Master Plan for the Churchill Technology & Business Park, a 480-acre site of developable land which will become a catalyst for jobs and investment in Jefferson Parish and across the region. The Plan includes shared and integrated storm water management, shared parking, mixed-use development including residential, office, flex space, institutional and research and office equipment, urban core, green space, walking paths, water management and a vision for progressive infrastructure.
- 42) JEDCO was awarded a \$600,000 grant from the U.S. Environmental Protection Agency for Brownfield assessment on the Westbank of Jefferson Parish to revitalize dormant industrial sites.

43) Again, as part of its five-year plan, the Parish continues to enhance Parc de Familles, a 610-acre park with an 18-hole disc golf course, soccer and football fields, and walking trails. It sponsored disc golf tournament events and the second annual dog show among other recreational activities. In addition, Jefferson Parish on December 23, 2020 issued refunding and revenue bonds generating more than \$4 million for new projects at the park while reducing its annual debt service. The funds have been committed in 2021 and 2022 and implementation is underway including a visitor information and reception facility, fishing pier and kayak launch, a mountain/obstacle trail, a splash park, a dog park, and enhanced landscaping. The pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District.

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

Source: State of Jefferson Parish as presented by Parish President Cynthia Lee Sheng, Council Chairman Ricky Templet; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

FINANCIAL POLICIES

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

FISCAL MANAGEMENT AND PLANNING POLICIES

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

RESERVE POLICIES

- All departments and funds maintain a fund balance at least equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish.

- Equipment and capital purchases, including office equipment; commercial equipment, vehicles, fire equipment, etc. are generally conducted on a "pay-as-you-go" basis and are funded from annual operations or reserves within the applicable fund.
- The Parish regularly evaluates its debt service reserves to determine the most cost-effective method of maintaining or utilizing these reserves, in a manner consistent with and allowed by the governing bond documents.

CAPITAL POLICIES

- A five-year capital plan is updated annually for capital needs and anticipated funding sources.
- Whenever possible, all capital purchases are funded from current operations including the access of grant funds whenever available.
- For major infrastructure projects such as road, drainage, water, and sewerage projects, separate plans are developed that include the priority of the projects, estimated costs, and expected sources of debt and revenue funding.

DEBT POLICIES

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

REPORTING POLICIES

- Accounting and Financial Reporting is maintained in accordance with state and federal laws, GAAP, standards of the Government Accounting Standards Board ("GASB"), and the Government Finance Officers Association ("GFOA").

- An annual audit is performed by an independent public accounting firm and completed within six months of year end.
- The Parish prepares an annual Popular Report and Budget in Brief.
- The Annual Comprehensive Financial Report is submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements and to the GFOA for consideration.
- The annual budget of the Parish is submitted to the GFOA for consideration.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

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

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

PROSPECTS FOR THE FUTURE

Major Issues and Budget Outlook

As we move forward in 2023, in addition to the on-going initiatives including fund balance reserve maintenance and increases as appropriate and prudent, additional refinancing savings, and continued economic growth, we do have one additional challenge, the General Fund. With modestly increasing sales tax revenues as a major source of funding, together with State Mandated costs continuing to rise and cutbacks in State funding, additional revenue sources and expenditure cut backs may need to be considered to balance the General Fund in future years. In 2023, the State mandated appropriations amount to approximately 41% of the General Fund's budget with a net cost impact on the General Fund of approximately \$50.7 million.

Sales tax account for a substantial portion of the General Fund budget. While General Fund Sales taxes have shown moderate increases, considering the uncertainties as to inflation, supply chain concerns, and the strength of the general economy, Jefferson Parish will closely monitor and control spending whenever practical in future years to maintain a healthy fund balance reserve in the General Fund.

Jefferson Parish is conservative in its revenue projections, including sales taxes. Sales taxes are expected to modestly exceed or remain flat with these projections with similar very modest growth in the coming year.

In addition, we expect a number of revenue streams to continue to be challenged in 2023 including Hotel/Motel Taxes, License and Permit Fees, and Fines and Forfeitures.

Jefferson parish has also submitted to FEMA more than \$100m in Hurricane Ida claims.

Our financial policies are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve.

Jefferson Parish Government's overreaching goal and vision is to put the public first by striving to provide the highest level of service across all aspects of our government. Jefferson Parish provides services, leadership, and vision to improve the quality of life in Jefferson Parish through continued, controlled, and well-planned growth, economic development, including attracting business and industry, and environmental planning. As to budgeting, the budget of Jefferson Parish is balanced, strong, and departmental budgets are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve rather than the traditional budgeting system of incremental changes to the previous year's budget level.

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

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

In conclusion, Jefferson Parish remains strong financially with innovative and "Next Level" plans which will make it even more resilient, economically attractive, and best poised to thrive in a post-pandemic world. Our Bond ratings have remained stable, our fund balances at 15 percent are healthy and Jefferson Parish is poised to continue to be the rebuilding block and economic engine for the entire region and the future business and commercial hub of the Gulf South.

AWARDS AND ACKNOWLEDGEMENTS

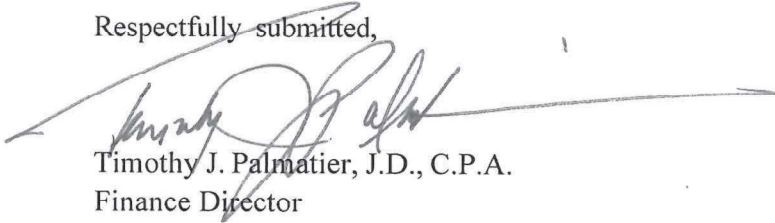
The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish for its annual comprehensive financial report for the year ended December 31, 2021. This was the 36th consecutive year the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized

Annual Comprehensive Financial Report. This report must satisfy both GAAP as well as the reporting requirements of the GFOA.

In addition, Jefferson Parish also received the GFOA's Distinguished Budget Presentation Award for its 2022 Annual Budget. This was the 29th consecutive year the Parish has achieved this prestigious award. In order to qualify for the award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

The preparation of this Report on a timely basis could not have been accomplished without the dedicated services of the highly qualified staff of the Accounting Department, a division of the Finance Department. I express my sincere appreciation to all members of the Accounting Department who assisted and contributed to the preparation of this report. Credit also must be given to our Parish Council and Parish President for their unfailing support for maintaining the highest standards of professionalism in the management of the financial operations of Jefferson Parish.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Timothy J. Palmatier", is written over a horizontal line. The signature is fluid and cursive.

Timothy J. Palmatier, J.D., C.P.A.
Finance Director

December 29, 2023



Government Finance Officers Association

Certificate of
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for Excellence
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Presented to

**Jefferson Parish
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

JEFFERSON PARISH, LOUISIANA

SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2022

THE PARISH COUNCIL

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

THE EXECUTIVE STAFF

Cynthia Lee Sheng	Parish President
Steve LaChute	Chief Operating Officer
Valerie Brolin	Deputy Chief Operating Officer
Peggy Barton	Parish Attorney
Gregory Giangosso	C.A.A., Compliance & Research
Sarah Babcock	C.A.A., Innovation & Strategic Initiatives
Vacant	C.A.A., Internal Services
Vanessa Zimmerman	C.A.A., Engagement & Community Services
Chereen Gegenheimer	C.A.A., External Citizens Services
Juliette Cassagne	C.A.A., Land Use & Development
Timothy Palmatier	Director of Finance
Mark Drewes	Director of Public Works
Daniela Bello	Cross Cultural Coordinator

THE DEPARTMENT HEADS

Madison Martin	Director, Accounting
Ryan Favret	Manager, Alario Center
Michelle Brignac	Director, Animal Shelter

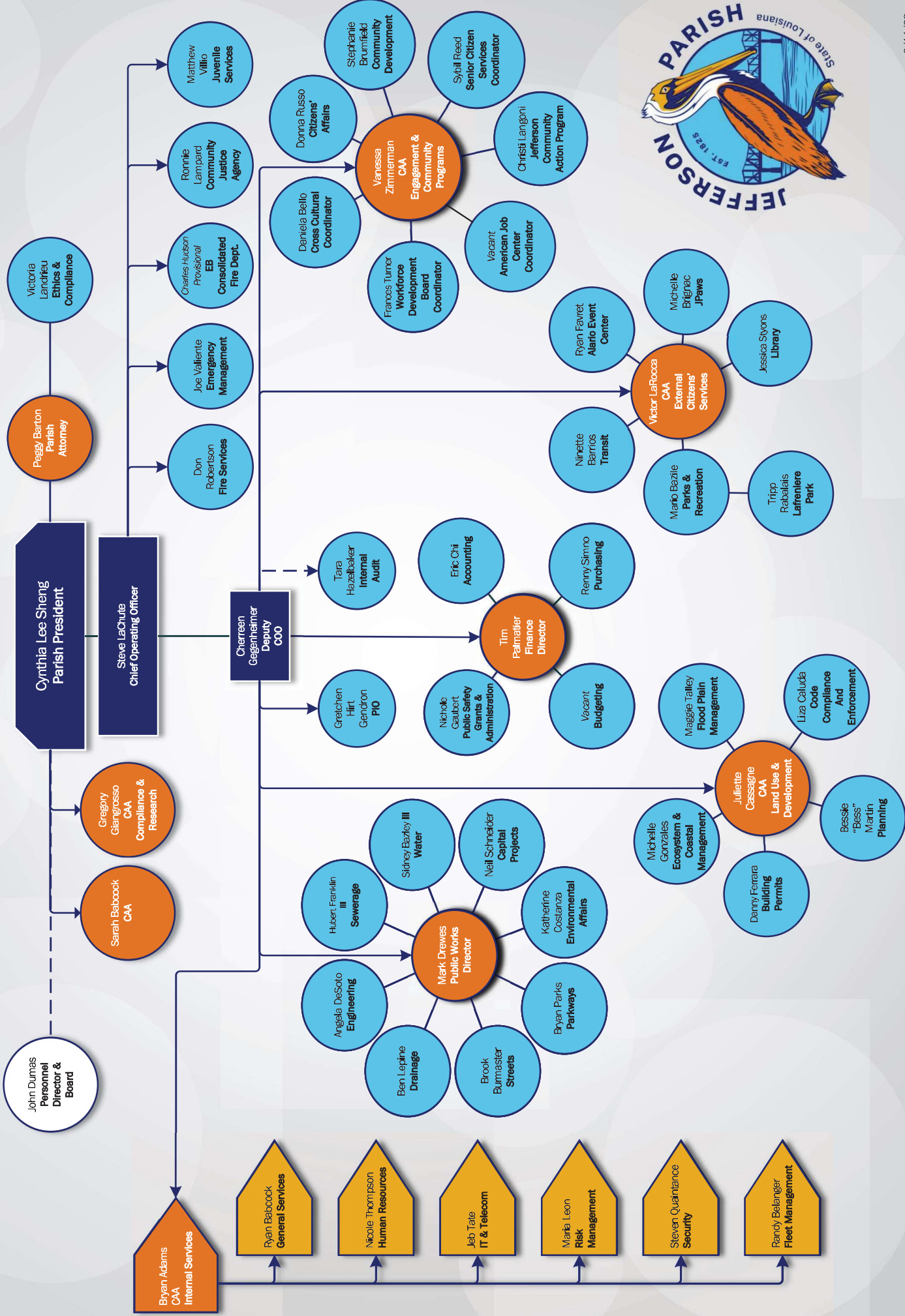
JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2022

Victor Larocca	Director, Budget
Neil Schneider	Director, Capital Projects
Donna Russo	Director, Citizens Affairs
Stephanie Brumfield	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Ben Lepine	Director, Drainage
Michelle Gonzales	Director, Ecosystem & Coastal Management
Jeb Tate	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Mangement
Angela Desoto	Director, Engineering
Bryan Adams	Director, EB Consolidated Fire Department (Interim)
Don Robertson	Director, Fire Services
Randy Belanger	Director, Fleet Management
Maggie Olivier Talley	Director, Flood Plane Management & Hazard Mitigation
Ryan Babcock	Director, General Services
Nicole Thompson	Director, Human Resource Management
Danny Farrera	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Jessica Styons	Director, Library
Mario Bazile	Director, Parks & Recreation
Bryan K. Parks	Director, Parkways
John Dumas	Director, Personnel
Bessie "Bess" Martin	Director, Planning
Liza Caluda	Director, Property Maintenance Zoning & Quality of Life
Nicole Gaubert	Director, Public Safety Grants & Administration
Gretchen Hirt	Director, Public Information Office
Renny Simno	Director, Purchasing

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2022

Maria Leon	Director, Risk Management
Vacant	Director, Security
Mike Lockwood	Director, Sewerage
Brook Burmaster	Director, Streets
Ninette Barrios	Director, Transit Administration
Sidney Bazely III	Director, Water
Frances Turner	Director, Work Force Connection
Eula Lopez	Clerk, Parish Council

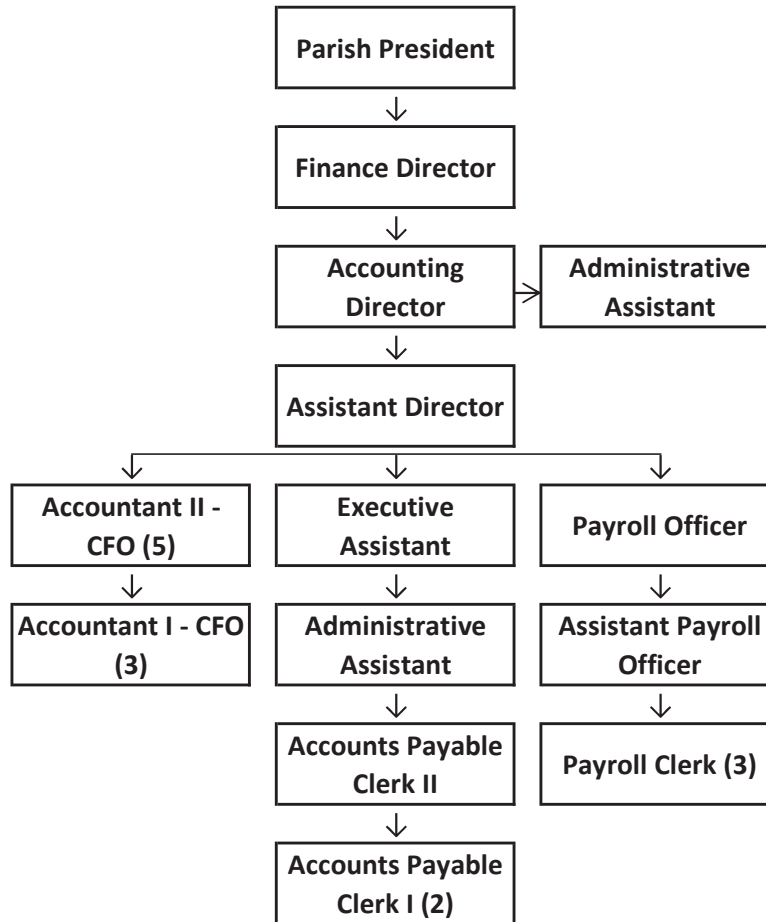
Jefferson Parish Administrative Structure Overview



JEFFERSON PARISH, LOUISIANA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

DEPARTMENT OF ACCOUNTING

ORGANIZATIONAL CHART



Accounting Department 10010-0061

21 Positions





Financial

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana (the Parish) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., Jefferson Redevelopment, Inc., and Jefferson Parish Finance Authority, which represent 100% of assets and 100% of revenue of the aggregate discretely presented component units; nor the Employees' Retirement System Pension Trust Fund, which represents 5.7% of the assets and (1.7)% of the revenues of the aggregate remaining fund information as of and for the year ended December 31, 2022. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Jefferson Parish Economic Development Commission, Jefferson Facilities, Inc., Jefferson Redevelopment, Inc., Jefferson Parish Finance Authority, and the Employees' Retirement System Pension Trust Fund, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 15; the schedules of net pension liability, contributions and changes in net pension liability on pages 90 through 95; the schedules of cost sharing pension plan contributions and proportionate share of net pension liability on pages 96 and 97; the schedule of changes in total OPEB liability and related ratios on page 98; the budgetary comparison information on pages 99 through 101; and the notes to required supplementary information on page 102 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the

required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish’s basic financial statements. The combining and individual nonmajor fund financial statements; schedules of capital assets used in the operation of governmental funds; general fund budgetary schedule; combining schedule of net positions – pension trust funds; combining schedule of changes in net position – pension trust funds; schedule of compensation, benefits, and other payments to agency head or chief executive officer; schedule of councilmember’s compensation; and justice system funding schedules on pages 105 through 219 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023, on our consideration of the Parish’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish’s internal control over financial reporting and compliance.

Postlethwaite & Netterville

Metairie, Louisiana
December 29, 2023

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2022**

As financial management of Jefferson Parish (the Parish), we offer readers of these financial statements a narrative overview and analysis of the financial activities of the Parish for the fiscal year ended December 31, 2022. Please read it in conjunction with the Letter of Transmittal and the Parish's financial statements. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

FINANCIAL HIGHLIGHTS

- Total net position of the Parish was \$2,596,116 in 2022 compared to \$2,396,524 in 2021, representing an increase of \$199,592 or 8.3%. The unrestricted net position for Business-type Activities was \$199,929. Additional information can be found in Note H – Lessor Leases and Investment in Joint Venture on page 50 of this report. Governmental-type Activities had an unrestricted net position of \$176,626.
- At the close of 2022, the Parish's total governmental funds reported ending fund balances of \$1,025,361 compared to \$1,084,532 in 2021, a net decrease of \$59,171 or 5.5%, of which, \$30,974 and \$24,870, respectively, are available for spending at the government's discretion (unassigned fund balance).
- At the end of 2022, the Parish's total fund balance for the general fund was \$47,864 compared to \$38,715 in 2021 representing an increase of \$9,149 or 23.6%. Of these amounts, \$46,079 and \$36,905, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 44.3% and 36.5%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The Parish's total outstanding debt for governmental activities decreased to \$843,128 from \$940,311 representing a decrease of \$97,183 or 10.3% from the prior year. This change is primarily due to an increase in principle paid on outstanding debts in the amount of \$111,062 for 2022 compared to \$54,823 for 2021 and a decrease in debt issued in the amount of \$31,982 for 2022 compared to \$53,165 for 2021.
- The Parish drew down \$4,209 in proceeds from the loan agreement with the Louisiana Department of Environmental Quality (Clear Water State Revolving Fund) for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish.
- The Parish has received an allocation of \$84,006 from the Treasury Department from the American Rescue Plan Act. The Parish received the first half of these funds in 2021 which are reported as unearned revenues on the Federal and State Grants Major Governmental funds. The Jefferson Parish Council has applied these funds through Ordinance No. 26613, adopted on April 16, 2023, to the General Fund of Jefferson Parish for salary and related benefits incurred to recover from the COVID-19 Pandemic.
- Hurricane Ida struck Jefferson Parish in August of 2021. In May of 2022, as a response to Hurricane Ida, Jefferson Parish extensively reexamined its hurricane preparedness and produced a forty-two page After Action Report/Improvement Plan using the Department of Homeland Security – Homeland Security Exercise and Evaluation Program (HSEEP) process to further bolster and improve Jefferson Parish's hurricane preparedness through planning, organization, equipment, training, and other state of the art implementations. Additionally, Jefferson Parish continues to work with the State and Federal partners relative to all areas of hurricane preparedness.
- The Parish implemented GASB 87 by reporting certain lease liabilities on its financial statements which enhances comparability of its financial statements among other governments reporting under a single model. This will also enhance the decision-usefulness of the information provided to financial statement users by presenting notes to the financial statements related to the timing, the significance, and the purpose of the Parish's leasing arrangements.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Parish's basic financial statements which consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support basic financial statements themselves.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the Parish's finances in a manner similar to private-sector businesses.

The statement of net position presents financial information on all of the Parish's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The statement of activities presents information showing how the Parish's net position changed during the most recent year.

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

The *government-wide financial statements* include not only the Parish itself (known as the primary government), but also four component units (see pages 29-31):

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 20-23 of this report.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022

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

The basic proprietary fund financial statements can be found on pages 24-26 of this report.

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

The fiduciary fund financial statements can be found on pages 27-28 of this report.

Notes to the financial statements: Notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages of this report 35-87.

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

Required supplementary information can be found on pages 90-102.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds can be found on pages of this report 105-172 and 174-177, respectively.

The combining fiduciary fund statements can be found on pages 180-187.

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2022, with comparative figures from 2021:

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

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

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$ 1,558,251	\$ 1,542,534	\$ 504,078	\$ 49,208	\$ 2,062,329	\$ 1,591,742
Restricted assets	88,284	66,714	15,982	187,829	104,266	254,543
Capital assets	1,676,708	1,586,949	650,365	626,347	2,327,073	2,213,296
Total assets	3,323,243	3,196,197	1,170,425	863,384	4,493,668	4,059,581
Total deferred outflows of resources						
	59,659	67,477	12,002	8,811	71,661	76,288
Liabilities:						
Current liabilities	228,279	197,994	25,534	23,855	253,813	221,849
Noncurrent liabilities	808,057	896,671	399,408	259,736	1,207,465	1,156,407
Total liabilities	1,036,336	1,094,665	424,942	283,591	1,461,278	1,378,256
Total deferred inflows of resources						
	296,708	319,502	211,227	41,557	507,935	361,059
Net Position:						
Net investment in capital assets	1,282,009	1,250,356	307,767	589,504	1,589,776	1,839,860
Restricted	591,223	580,694	38,562	118,819	629,785	699,513
Unrestricted	176,626	18,427	199,929	(161,276)	376,555	(142,849)
Total net position	\$ 2,049,858	\$ 1,849,477	\$ 546,258	\$ 547,047	\$ 2,596,116	\$ 2,396,524

Parish's Net Position

Governmental total net position increased to \$2,049,858 from \$1,849,477, representing an increase of \$200,381 or 10.8%.

The largest portion of the Parish's net position is its net investment in capital assets which amounted to \$1,282,009 in 2022 and \$1,839,860 in 2021 representing a decrease of \$557,851 or 30.3%. This investment in capital assets represented 62.5 and 76.8% of total net position in 2022 and 2021, respectively. These capital assets, reported net of related debt, are used to provide services to citizens and are not available for future spending.

Governmental restricted net position increased to \$591,223 from \$580,694 representing an increase of \$10,539 or 1.8%. These restricted amounts are only available for spending as required by law and/or contract and grant agreements. Governmental unrestricted net position increased to \$176,626 from \$18,427 representing an increase of \$158,199 or 858.5%. This increase is due to decreased liabilities compared to prior year and a decrease in expenditures related to Hurricane Ida.

The remaining portion of net position is considered to be unrestricted. Any positive amounts for unrestricted net position could be used to meet the Parish's ongoing obligations to its citizens and creditors. This year the Parish's unrestricted net position surplus was \$376,555.

The following table reflects the condensed Statement of Changes in Net Position for 2022, with comparative figures from 2021:

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

**JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022
(in thousands of dollars)**

	Governmental Activities		Business-type Activities		Total	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 79,179	\$ 73,348	\$ 82,669	\$ 61,048	\$ 161,848	\$ 134,396
Operating grants and contributions	195,516	88,264	2,839	1,335	198,355	89,599
Capital grants and contributions	19,299	46,167	-	-	19,299	46,167
General revenues:						
Ad valorem taxes	227,807	221,560	22,067	21,718	249,874	243,278
Franchise fees	3,957	4,212	-	-	3,957	4,212
Sales taxes	208,725	193,852	4,000	4,000	212,725	197,852
Hotel/Motel taxes	4,318	3,555	-	-	4,318	3,555
Other Taxes	1,955	1,788	-	-	1,955	1,788
Investment Earnings (loss)	(25,526)	2,589	(4,264)	(523)	(29,790)	2,066
Misc	12,163	5,147	12,169	4,423	24,332	9,570
Total Revenues	727,393	640,482	119,480	92,001	846,873	732,483
Expenses						
General Government	33,786	49,549	-	-	33,786	49,549
Public Safety	122,606	121,590	-	-	122,606	121,590
Public Works	113,563	229,351	-	-	113,563	229,351
Transit	26,459	21,269	-	-	26,459	21,269
Health and Welfare	76,421	78,635	-	-	76,421	78,635
Culture and Recreation	77,383	73,764	-	-	77,383	73,764
Economic Development	2,249	2,647	-	-	2,249	2,647
Urban Redevelopment and Housing	45,658	6,454	-	-	45,658	6,454
Interest on Long-Term Debt	17,897	22,438	-	389	17,897	22,827
Water	-	-	59,468	44,157	59,468	44,157
Sewer	-	-	62,321	52,161	62,321	52,161
Hospital District No. 1	-	-	9,470	5,704	9,470	5,704
Total Expenses	516,022	605,697	131,259	102,411	647,281	708,108
Excess or (deficiency) before transfers	211,371	34,785	(11,779)	(10,410)	199,592	24,375
Transfers	(10,990)	(7,790)	10,990	7,790	-	-
Increase (Decrease) in Net Position	200,381	26,995	(789)	(2,620)	199,592	24,375
Net Position - Beginning	1,849,477	1,822,482	547,047	549,667	2,396,524	2,372,149
Net Position - December 31	<u>\$ 2,049,858</u>	<u>\$ 1,849,477</u>	<u>\$ 546,258</u>	<u>\$ 547,047</u>	<u>\$ 2,596,116</u>	<u>\$ 2,396,524</u>

Governmental Activities: Sales taxes increased to \$208,725 from \$193,852 in 2021 representing an increase of \$14,873 or 7.7%. The increase in sales tax is attributable to additional funds in circulation due to COVID-19 stimulus programs as well as spending related to disaster recovery from Hurricane Ida. Ad valorem (property) taxes increased to \$227,807 from \$221,560 representing an increase of \$6,247 or 2.8%.

Charges for Services increased to \$79,179 from \$73,348 representing an increase of \$5,831 or 7.9%.

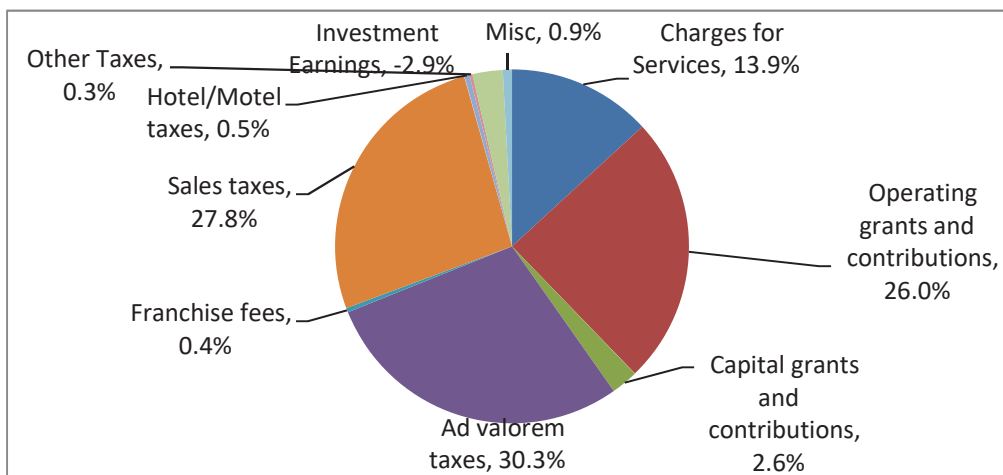
Operating Grants and Contributions increased to \$195,516 from \$88,264 representing an increase of 121.5%. This increase is due to the increase in grant awards and grant funding year over year. Miscellaneous revenues increased to \$5,503 from \$5,147 representing an increase of \$356 or 6.9%.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

Public works expenses decreased to \$113,563 in 2022 from \$229,351 in 2021, representing a decrease of \$115,788 year over year. This decrease is primarily attributable to disaster recovery costs incurred in the prior year as a result of Hurricane Ida, which devastated large parts of Jefferson Parish and southeastern Louisiana.

Urban Redevelopment and Housing expenses increased to \$45,658 in 2022 from \$6,454 in 2021, representing an increase of \$39,204 year over year. This change is attributable to increased Housing Choice Vouchers program expenditures as a result of using new grant funding in the current year.

Revenues by Source – Governmental Activities (2022)



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

TOTAL AND NET COST OF GOVERNMENTAL ACTIVITIES

(in thousands of dollars)

	<u>Total Cost of</u> <u>Services</u>	<u>Charges for</u> <u>Services</u>	<u>Grant</u> <u>Funding</u>	<u>Net Cost of</u> <u>Services</u>
General Government	\$ 33,786	\$ 43,293	\$ 9,766	\$ (19,273)
Public Safety	122,606	6,811	55,152	60,643
Public Works	113,563	14,744	34,445	64,374
Transit	26,459	2,179	14,515	9,765
Health and Welfare	76,421	4,238	51,602	20,581
Culture and Recreation	77,383	2,915	3,421	71,047
Economic Development	2,249	4,999	-	(2,750)
Urban Redevelopment	45,658	-	45,914	(256)
Other	17,897	-	-	17,897
Total	\$ 516,022	\$ 79,179	\$ 214,815	\$ 222,028

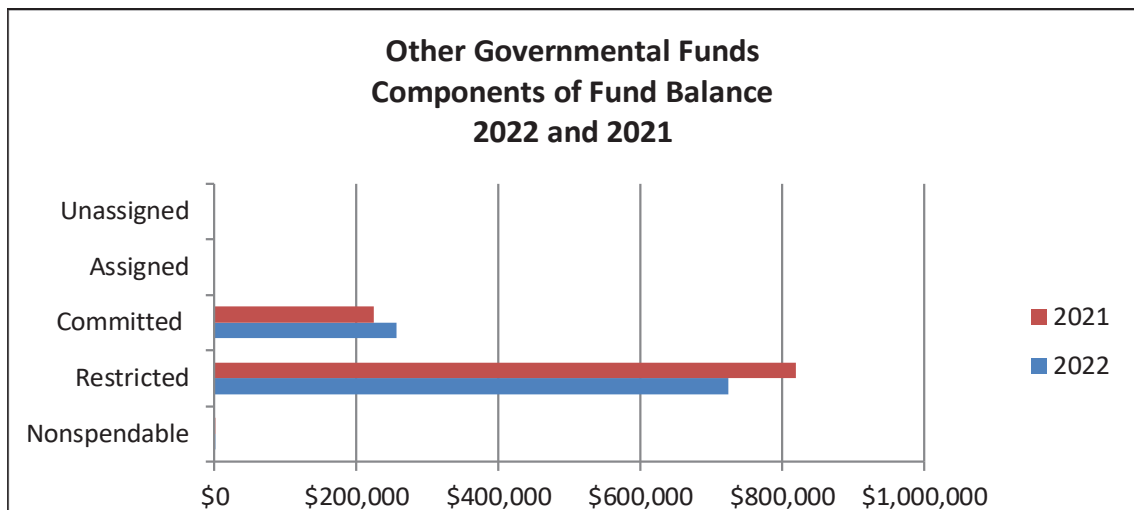
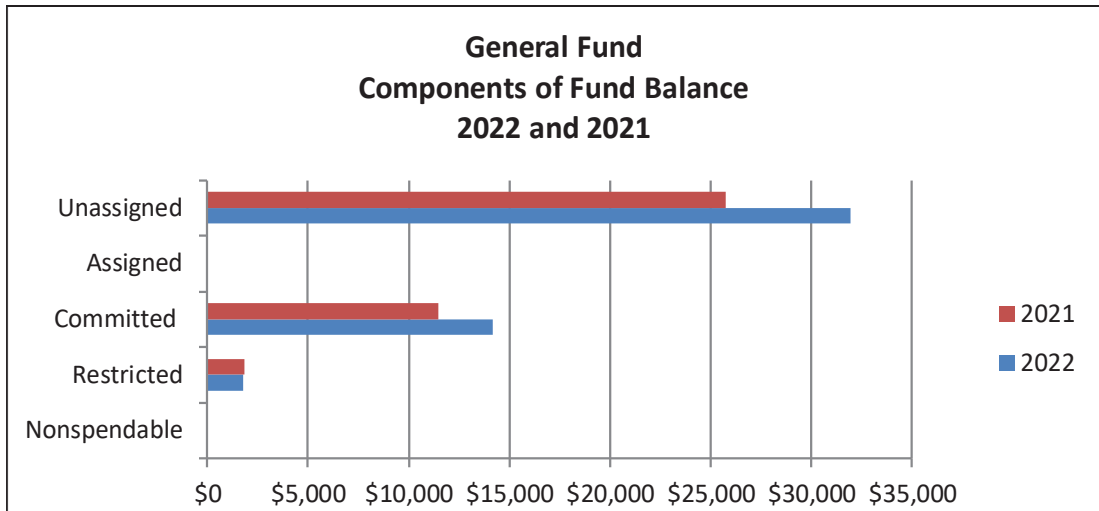
**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2022 was \$31,919 as compared to \$25,440 in 2021 representing an increase of \$6,479 or 25.5%.

Total fund balance of the general fund increased to \$47,864 from \$39,030 in 2022 representing an increase of \$9,149 or 23.6%.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned general fund balance and total general fund balance to total general fund expenditures which were \$104,005 and \$100,962 in 2022 and 2021, respectively.

The general funds' unassigned fund balance and total fund balance was approximately 30.7% and 46.0%, respectively, of total general fund expenditures in 2022 compared to 25.2% and 38.3% in 2021.



Business-Type Activities: Expenses for the Sewer Department for 2022 in the amount of \$56,826 increased \$4,943 or 9.5% from \$51,883 in 2021. This increase is primarily attributable to labor, material and equipment expenses for the Rosethorne Wastewater Treatment Plant project approved in August 2021 per Ordinance No. 26256 (Resolution No. 138117). The Water Department operating expenses increased \$7,841 or 17.7% from \$44,422 in 2021 to \$52,263 in 2022 primarily due to the cost of acquiring and constructing additions, extensions and improvements to the drinking water system and the costs of bond issuance. In 2022, charges for services for the Sewer District increased \$10,323 or 38.8% to \$36,908 from \$26,585 in 2021. Charges for services for the

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

Water Department increased by \$11,298 or 32.8% from \$34,463 in 2021 to \$45,761 in 2022. These increases in charges for services and due to the Consumer Price Index (CPI) increasing significantly from January of 2021 to January 2022. In accordance with Parish ordinance, the base rates of monthly service charges are adjusted annually based on the percentage change of the CPI.

Expenditures for Hospital District No. 1 increased to \$9,470 in 2022 from \$5,704 in 2021. Correspondingly, revenues increased slightly to \$5,030 in 2022 from \$4,932 in 2021.

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. In particular, unassigned fund balance serves as a useful measure of net resources available for spending at the end of the year.

At December 31, 2022, the Parish's total fund balance for the governmental funds was \$1,025,361 compared to \$1,084,532 in 2021, representing a decrease of \$59,171 or 5.5%. This decrease is primarily driven by increased operating costs related to inflation, including costs related to Hurricane IDA. Please see below for detail on the fund balance for each major fund.

Of the \$1,025,361 fund balance, \$30,974 remains unassigned.

Major Funds

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

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

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

- The General Fund is the primary operating fund of the Parish and a budgetary comparison statement has been provided to demonstrate compliance with the annually adopted budget. At the end of the current fiscal year, the General Fund's fund balance is \$47,864 compared to \$38,715 at the end of 2021 representing an increase of \$9,149 or 23.6%. This increase is primarily driven by an increase in sales tax collected year over year as a result of economic recovery from Hurricane Ida. Of the \$47,864 and \$38,715 fund balances in 2022 and 2021, respectively, \$46,079 and \$36,905, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 44.3% and 38.9% respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The Federal and State Grants Special Revenue Fund reported a fund balance of \$27,961 compared to \$26,834 in 2021 representing an increase of \$1,127 in fund balance for the year ended December 31, 2022. The increase is primarily due to the increase in intergovernmental revenues exceeding the increase in expenditures year over year.
- The East Bank Consolidated Fire District reported a fund balance of \$13,905 compared to \$18,149 in 2021 representing a \$4,244 decrease or 23.4%. The East Bank Consolidated Fire District completed the construction of a new fire station in 2022 and started construction of a new fire station in 2023.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$117,135 compared to \$119,512 in 2021 representing a decrease of \$2,377 or 2.0%. The Parish invested in new drainage infrastructure in 2022.
- The Road & Sewer Sales Tax Capital Improvements Fund reported a fund balance of \$297,207 compared to \$337,372 in 2021 representing a decrease of \$40,165 or 11.9% primarily due to expenditures for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

Proprietary Funds

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

- *Consolidated Sewerage District No. 1* total Net position was \$378,776 compared to \$367,852 in 2021 representing an increase of \$10,924 or 3.0% due to operating revenues that are in excess of operating expenses. Most of this fund's net position are capital assets net of related debt in the amount of \$383,508. Unrestricted Net position amounts to negative \$7,417 with the remaining \$2,685 restricted for pension benefits.
- *Consolidated Waterworks District No. 1* total Net position was \$246,317 compared to \$249,807 in 2021 representing a decrease of \$3,490 or 1.4% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. Most of this fund's net position is in net investment in capital assets in the amount of \$138,321. Unrestricted net position amounts to \$102,269 with \$2,433 restricted for future capital improvements and \$3,294 restricted for pension benefits.
- *Hospital Service District No. 1* total Net deficit was \$78,835. Most of this fund's assets are net investments in capital assets in the amount of \$140,621. The remaining net position is restricted for health and welfare in the amount of \$30,000 and \$150 is restricted for investment in joint venture. Unrestricted negative net position amounts to \$249,606.

General Fund Budgetary Highlights

Original budget compared to final budget. The Parish's operating budget is prepared according to Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more.

Information showing the Parish's original and final budget compared with actual operating results is provided in the financial statements. The General Fund's final budgeted revenues were more than the original budgeted revenues by \$1,853 primarily due to the fact that the Parish budgets very conservatively for its original budgeted revenues and makes adjustments during the year to more closely align to actual revenue collection which is the case with sales tax collections.

The General Fund's final budgeted expenditures were less than the original budgeted expenditures by \$4,433. Expenditures are budgeted to account for all possible costs. This is primarily due to budgeted positions going unfilled.

Final budget compared to Actual. The General Fund's actual revenues exceeded the final budgeted revenues by \$13,891 or 14.0%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$7,828 or 6.8%.

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2022 amounts to \$1,589,776 (net of accumulated depreciation) compared to \$2,213,295 at December 31, 2021, representing an increase of \$623,519

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022

or 28.1%. This investment in capital assets includes land, construction, buildings, plants, improvements, vehicles, machinery and equipment, and infrastructure.

The following is the Parish's capital assets net of accumulated depreciation for the years ended December 31, 2022 and 2021 in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 71,853	\$ 71,853	\$ 30,254	\$ 29,534	\$ 102,107	\$ 101,387
Construction in progress	297,249	203,568	49,582	16,960	346,831	220,528
Buildings	197,734	212,416	55,611	59,886	253,345	272,302
Plants	-	-	119,817	125,706	119,817	125,706
Improvements other than buildings	124,916	111,577	14,987	11,416	139,903	122,993
Vehicles	9,554	13,922	1,279	1,920	10,833	15,842
Machinery & equipment	94,026	99,008	3,409	4,814	97,435	103,822
Infrastructure	<u>881,376</u>	<u>874,605</u>	<u>375,426</u>	<u>376,111</u>	<u>1,256,802</u>	<u>1,250,716</u>
Total	\$ 1,676,708	\$ 1,586,949	\$ 650,365	\$ 626,347	\$ 2,327,073	\$ 2,213,296

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

<u>Project</u>	<u>Department</u>	<u>Amount Expended in 2022</u>
Ida Water Point Repairs	Water	\$ 27,581
Ida Hurricane Storm Debris	Environmental Affairs	\$ 21,728
Causeway Blvd Overpass Rehab	Streets	\$ 9,362
Rosethorne WWTP	Streets	\$ 5,450
Ida Drainage Repairs	Drainage	\$ 5,839
Severn Avenue Corridor Improvements	Streets	\$ 5,784

Additional information on the Parish's capital assets can be found in Note G – Capital Assets on pages 48-50 of this report.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2022 (in thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 394,000	\$ -	\$ 13,530	\$ 380,470	\$ 8,780
Bonds - Direct Placement	52,204	-	1,253	50,951	6,511
Loan Programs	73,335	-	4,100	69,235	4,815
Loan Program - Direct Placement	21,991	10,358	1,085	31,264	2,001
Bond Premium	63,566	-	5,222	58,344	4,101
Compensated Absences	25,479	9,968	10,501	24,946	984
Claims and judgments payable	36,690	551	9,096	28,145	9,404
Landfill Postclosure Costs	24,636	1,447	-	26,083	-
Net Pension Liability	81,936	-	26,146	55,790	-
Total Post-Employment Liability	164,664	-	48,549	116,115	6,370
Pension Payable - Judges Annuities	1,810	-	25	1,785	-
Total Governmental Activities	<u>\$ 940,311</u>	<u>\$ 22,324</u>	<u>\$ 119,507</u>	<u>\$ 843,128</u>	<u>\$ 42,966</u>
<u>Business-type Activities:</u>					
Bonds	\$ -	\$ 275,565	\$ -	\$ 275,565	\$ 3,780
Bond Premium	-	28,355	1,114	27,241	-
Bonds - Direct Borrowing	40,057	4,209	4,541	39,725	3,199
Special Assessments - Direct Borrowing	133	-	66	67	-
Total Post-Employment Liability	26,806	-	9,265	17,541	66
Net Pension Liability	18,970	14,454	-	33,424	-
Total Business-type Activities	<u>\$ 85,966</u>	<u>\$ 322,583</u>	<u>\$ 14,986</u>	<u>\$ 393,563</u>	<u>\$ 7,045</u>

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

1. On December 8, 2021, the Council of Jefferson Parish adopted Ordinance No. 25783 authorizing the issuance of Consolidated Waterworks District No. 2, Revenue and Refunding Bonds, Series 2022, and Ordinance No. 25784 authorizing the issuance of Consolidated Sewerage District No. 1, Revenue Bonds, Series No. 2022. The Bonds securing the authorized debt were issued March 2022. The Project Funds generated are \$198 million for the Consolidated Waterworks District No. 2, and \$105 million for the Consolidated Sewerage District No. 1.

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

Additional information on the Parish's long-term debt can be found in Note I – Long Term Debt can be found on pages 52-59 of this report.

Economic Factors and Next Year's Budgets and Rates

During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues and expenditures. Louisiana Revised Statute 39:1311 requires that the budget be revised if either expected revenues are less or anticipated expenditures are in excess of budgetary goals by five percent (5%) or more.

The 2023 Budget was adopted by the Parish Council on November 16, 2022 with parish-wide revenues of \$814,122 and parish-wide expenditures of \$850,068, the Parish continued its fiscal policy of conservative revenue projections. The proposed shortfall will be adequately supported by fund balance.

Since sales tax serves as a major revenue source for the General Fund and two special revenue funds of the Parish, a conservative budget approach was used with the assumption of 0% growth of 2020 actual. Property tax projections were based on current taxable assessments and average percent collection in each taxing district.

**JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2022**

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

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

Requests for Information

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

**BASIC FINANCIAL
STATEMENTS**

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

December 31, 2022
(in thousands of dollars)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 63,181	\$ 4,068	\$ 67,249	\$ 4,362
Investments	327,047	180,815	507,862	12,236
Share of pooled assets	828,487	175,165	1,003,652	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	844	321	1,165	-
Ad valorem tax	238,024	10,249	248,273	-
Accounts	7,017	12,058	19,075	229
Notes	-	-	-	9,793
Intergovernmental	78,938	191	79,129	206
Other	-	-	-	165
Inventories	2,376	7,246	9,622	-
Prepaid items	29	438	467	191
Restricted assets:				
Cash and cash equivalents	9,033	14,860	23,893	-
Investments	-	64,735	64,735	-
Share of pooled assets	-	19,513	19,513	-
Investment in joint venture	-	150	150	-
Receivables	-	13,127	13,127	-
Total current assets	1,554,976	502,936	2,057,912	27,182
Noncurrent assets:				
Lease receivables	3,275	1,142	4,417	-
Restricted assets:				
Deposits and other assets	1,591	-	1,591	-
Net pension asset	86,693	15,982	102,675	89
Mortgage loans receivable	-	-	-	5,784
Capital assets not being depreciated	369,103	79,836	448,939	8,714
Capital assets being depreciated, net	1,307,605	570,529	1,878,134	14,887
Total noncurrent assets	1,768,267	667,489	2,435,756	29,474
TOTAL ASSETS	3,323,243	1,170,425	4,493,668	56,656
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on debt refunding	6,932	-	6,932	-
OPEB-related deferred outflows of resources	5,638	676	6,314	-
Pension-related deferred outflows of resources	47,089	11,326	58,415	26
TOTAL DEFERRED OUTFLOWS OF RESOURCES	59,659	12,002	71,661	26

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION - CONTINUED

December 31, 2022
(in thousands of dollars)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 55,605	\$ 8,309	\$ 63,914	\$ 641
Claims and judgments payable	9,404	-	9,404	-
Intergovernmental payable	308	1,500	1,808	-
Current portion of long term liabilities	33,562	7,045	40,607	770
Deposits	18	-	18	-
Accrued salaries payable	8,071	1,074	9,145	-
Accrued interest payable	-	-	-	11
Unearned revenues	117,120	-	117,120	-
Other payables and accruals	4,191	7,606	11,797	675
Total current liabilities	<u>228,279</u>	<u>25,534</u>	<u>253,813</u>	<u>2,097</u>
Noncurrent liabilities:				
Net pension liability	55,790	33,424	89,214	-
Total other postemployment benefit liability	109,746	17,541	127,287	-
Other long term liabilities	7,895	-	7,895	146
Customers' deposits	-	12,890	12,890	-
Advanced lease and other payments due in more than one year	634,626	335,553	970,179	10,638
Total noncurrent liabilities	<u>808,057</u>	<u>399,408</u>	<u>1,207,465</u>	<u>10,784</u>
TOTAL LIABILITIES	<u>1,036,336</u>	<u>424,942</u>	<u>1,461,278</u>	<u>12,881</u>
DEFERRED INFLOWS OF RESOURCES				
Taxes levied for a future year	177,650	23,573	201,223	-
Deferred lease revenue	3,192	166,782	169,974	-
OPEB-related deferred inflows of resources	32,056	6,117	38,173	-
Pension-related deferred inflows of resources	83,810	14,755	98,565	88
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>296,708</u>	<u>211,227</u>	<u>507,935</u>	<u>88</u>
NET POSITION				
Net Investment in capital assets	1,282,009	307,767	1,589,776	22,129
Restricted for:				
Judges annuities	1,898	-	1,898	-
Public Safety	57,697	-	57,697	-
Public Works	71,955	-	71,955	-
Transit	27,909	-	27,909	-
Health and Welfare	64,173	30,000	94,173	-
Culture and Recreation	33,923	-	33,923	-
Economic Development	19,165	-	19,165	-
Urban redevelopment and housing	-	-	-	-
Construction	227,810	2,433	230,243	-
Debt service	-	-	-	13,300
Investment in joint venture	-	150	150	-
Pension benefits	86,693	5,979	92,672	27
Unrestricted	<u>176,626</u>	<u>199,929</u>	<u>376,555</u>	<u>8,257</u>
Total Net Position	<u>\$ 2,049,858</u>	<u>\$ 546,258</u>	<u>\$ 2,596,116</u>	<u>\$ 43,713</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2022

(in thousands of dollars)

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
						Governmental Activities	Business-type Activities	Total	
Primary government									
Governmental activities									
General government	\$ 54,752	\$ (20,966)	\$ 43,293	\$ 9,339	\$ 427	\$ 19,273		\$ 19,273	
Public safety	119,374	3,232	6,811	53,677	1,475	(60,643)		(60,643)	
Public works	106,509	7,054	14,744	18,950	15,495	(64,374)		(64,374)	
Transit	25,938	521	2,179	14,515	-	(9,765)		(9,765)	
Health and welfare	75,630	791	4,238	51,602	-	(20,581)		(20,581)	
Culture and recreation	73,332	4,051	2,915	1,519	1,902	(71,047)		(71,047)	
Economic development	2,217	32	4,999	-	-	2,750		2,750	
Urban redevelopment and housing	45,501	157	-	45,914	-	256		256	
Interest on long-term debt	17,897	-	-	-	-	(17,897)		(17,897)	
Total governmental activities	<u>521,150</u>	<u>\$ (5,128)</u>	<u>79,179</u>	<u>195,516</u>	<u>19,299</u>	<u>(222,028)</u>		<u>(222,028)</u>	
Business-type activities									
Consolidated Waterworks District No. 1	56,951	2,517	45,761	2,248	-	-	(11,459)	(11,459)	
Consolidated Sewerage District No 1	59,710	2,611	36,908	591	-	-	(24,822)	(24,822)	
Hospital District No. 1	9,470	-	-	-	-	-	(9,470)	(9,470)	
Total business-type activities	<u>126,131</u>	<u>5,128</u>	<u>82,669</u>	<u>2,839</u>	<u>-</u>	<u>-</u>	<u>(45,751)</u>	<u>(45,751)</u>	
Total primary government	<u>\$ 647,281</u>	<u>\$ -</u>	<u>\$ 161,848</u>	<u>\$ 198,355</u>	<u>\$ 19,299</u>	<u>(222,028)</u>	<u>(45,751)</u>	<u>(267,779)</u>	
Component units									
JEDCO	\$ 4,412		\$ 774	\$ 3,046	\$ -				\$ (592)
Jefferson Facilities, Inc	577		350	-	-				(227)
Jefferson Redevelopment, Inc	252		-	-	-				(252)
Jefferson Parish Finance Authority	659		-	-	-				(659)
Total component units	<u>\$ 5,900</u>		<u>\$ 1,124</u>	<u>\$ 3,046</u>	<u>\$ -</u>				<u>(1,730)</u>
General revenues									
Taxes									
Ad valorem						227,807	22,067	249,874	-
Alcoholic beverage						248	-	248	-
Chain store						247	-	247	-
Franchise fees						3,957	-	3,957	-
Sales						208,725	4,000	212,725	-
Hotel/Motel						4,318	-	4,318	-
Auto Rental						313	-	313	-
Severance						1,147	-	1,147	-
Unrestricted investment earnings						(25,526)	(4,264)	(29,790)	(245)
Miscellaneous						12,163	12,169	24,332	824
Transfers						(10,990)	10,990	-	-
Total general revenues, special items and transfers						<u>422,409</u>	<u>44,962</u>	<u>467,371</u>	<u>579</u>
Change in net position						200,381	(789)	199,592	(1,151)
Net position - beginning (restated - component units)						<u>1,849,477</u>	<u>547,047</u>	<u>2,396,524</u>	<u>44,864</u>
Net position - ending						<u>\$ 2,049,858</u>	<u>\$ 546,258</u>	<u>\$ 2,596,116</u>	<u>\$ 43,713</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**BALANCE SHEET
GOVERNMENTAL FUNDS**

**December 31, 2022
(in thousands of dollars)**

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 114	\$ -	\$ -	\$ -	\$ 8,202	\$ 53,850	\$ 62,166
Investments	-	-	-	-	178,330	109,830	288,160
Share of pooled assets	41,887	139,557	19,515	116,352	122,193	355,993	795,497
Receivables, net of allowances for estimated uncollectibles							
Interest	-	-	-	-	281	532	813
Ad valorem tax	4,637	-	47,140	19,315	-	166,932	238,024
Accounts	604	-	-	-	-	6,406	7,010
Leases	1,248	-	-	-	-	2,027	3,275
Intergovernmental	16,685	21,510	42	5,653	-	34,917	78,807
Inventories	-	-	-	-	-	674	674
Prepaid expenses	-	-	-	-	-	29	29
Deposits and other assets	910	-	-	-	-	-	910
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	9,033	9,033
TOTAL ASSETS	\$ 66,085	\$ 161,067	\$ 66,697	\$ 141,320	\$ 309,006	\$ 740,223	\$ 1,484,398
LIABILITIES							
Liabilities							
Accounts and contracts payable	\$ 5,208	\$ 4,191	\$ 2,475	\$ 4,290	\$ 11,799	\$ 26,225	\$ 54,188
Intergovernmental payable	246	-	-	2	-	60	308
Deposits	18	-	-	-	-	-	18
Accrued salaries payable	2,456	418	1,747	-	-	2,821	7,442
Unearned revenues	24	117,088	-	-	-	8	117,120
Other payables and accruals	4,191	-	-	-	-	-	4,191
TOTAL LIABILITIES	12,143	121,697	4,222	4,292	11,799	29,114	183,267
DEFERRED INFLOWS OF RESOURCES							
Taxes levied for a future year	4,851	-	-	-	-	172,799	177,650
Lease related	1,227	-	-	-	-	1,965	3,192
Unavailable revenues	-	11,409	48,570	19,893	-	15,056	94,928
TOTAL DEFERRED INFLOWS OF RESOURCES	6,078	11,409	48,570	19,893	-	189,820	275,770
FUND BALANCES/(DEFICITS)							
Nonspendable	-	-	-	-	-	703	703
Restricted	1,785	27,961	13,905	117,135	297,207	270,844	728,837
Committed	14,160	-	-	-	-	250,687	264,847
Unassigned	31,919	-	-	-	-	(945)	30,974
TOTAL FUND BALANCES/(DEFICITS)	47,864	27,961	13,905	117,135	297,207	521,289	1,025,361
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 66,085	\$ 161,067	\$ 66,697	\$ 141,320	\$ 309,006	\$ 740,223	\$ 1,484,398

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION**

DECEMBER 31, 2022
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net position are different because:	<u>Primary Government</u>
Total Fund Balances at December 31, 2022 - Governmental Funds	\$ 1,025,361
Capital Assets net of accumulated deprecation	1,676,708
Net pension asset	86,693
Other assets and liabilities not available as current resources	24,860
Internal Service Fund Assets and Liabilities	40,642
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on bond issuance and the impact of OPEB and pension-related transactions	59,659
Deferred inflows were reported in the Governmental Funds Balance Sheet to reflect the impact of unavailable grant revenues	94,928
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact OPEB and pension-related transactions	(115,866)
Long term liabilities at December 31, 2022	
Bonds payable (net of premiums and discounts)	(489,765)
Loans payable	(100,499)
Claims and judgments payable	(28,144)
Compensated absences payable	(24,946)
Judges annuities payable	(1,785)
Landfill postclosure costs	(26,083)
Net pension liability	(55,790)
Total other post-employment benefit liability	(116,115)
Total long term liabilities	<u>(843,127)</u>
Total Net Position - Governmental Activities	\$ <u>2,049,858</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

**FOR THE YEAR ENDED DECEMBER 31, 2022
(in thousands of dollars)**

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 57,536	\$ -	\$ 42,847	\$ 38,131	\$ 13,175	\$ 295,072	\$ 446,761
Licenses and permits	16,373	-	-	-	-	1,225	17,598
Intergovernmental	3,893	111,001	2,578	4,767	2,969	24,607	149,815
Charges for services	26,641	-	-	-	-	53,436	80,077
Fines and forfeitures	4,819	5	-	-	-	2,283	7,107
Investment earnings(losses)	(955)	(3,195)	(288)	(2,937)	(5,322)	(10,293)	(22,990)
Miscellaneous	1,640	473	331	692	-	22,505	25,641
TOTAL REVENUES	109,947	108,284	45,468	40,653	10,822	388,835	704,009
Expenditures							
Current							
General government	67,423	-	-	-	-	294	67,717
Public safety	24,404	143	44,227	-	-	52,442	121,216
Public works	-	-	-	17,631	7,124	99,288	124,043
Transit	-	400	-	-	-	23,209	23,609
Health and welfare	1,822	46,187	-	-	-	74,105	122,114
Culture and recreation	8,338	-	-	-	-	56,618	64,956
Economic Development	-	-	-	-	-	2,270	2,270
Urban redevelopment and housing	-	45,649	-	-	-	-	45,649
Debt service							
Principal	-	-	-	-	-	19,968	19,968
Interest and other charges	-	-	-	-	7	23,068	23,075
Capital outlay	2,018	8,361	2,525	30,005	59,588	65,479	167,976
TOTAL EXPENDITURES	104,005	100,740	46,752	47,636	66,719	416,741	782,593
Excess (deficiency) of revenues over (under) expenditures	5,942	7,544	(1,284)	(6,983)	(55,897)	(27,906)	(78,584)
Other financing sources (uses)							
Transfers in	6,546	10,923	1,569	6,981	16,275	79,316	121,610
Transfers out	(3,339)	(17,340)	(4,529)	(2,375)	(543)	(84,429)	(112,555)
Issuance of bonds	-	-	-	-	-	10,358	10,358
TOTAL OTHER FINANCING SOURCES (USES)	3,207	(6,417)	(2,960)	4,606	15,732	5,245	19,413
Net change in fund balances	9,149	1,127	(4,244)	(2,377)	(40,165)	(22,661)	(59,171)
Fund balances/(deficits)							
BEGINNING OF YEAR	38,715	26,834	18,149	119,512	337,372	543,950	1,084,532
END OF YEAR	\$ 47,864	\$ 27,961	\$ 13,905	\$ 117,135	\$ 297,207	\$ 521,289	\$ 1,025,361

The accompanying notes are an integral part of these statements.

JEFFERSON PARISH, LOUISIANA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2022
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are difference because:	<u>Primary Government</u>
Net change in fund balance - total governmental funds	\$ (59,171)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>	
Capital outlays	\$ 174,739
Depreciation expense	<u>(66,978)</u>
	107,761
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations).	(18,001)
Revenues earned but not available for certain grant revenues.	63,202
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal consumes current financial resources. Neither transaction, however, has any effect on net position. Governmental funds also report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas those amounts are deferred and amortized in the statement of activities.</p>	
The following itemizes the differences in the treatment of long-term debt and related items.	
Proceeds from long-term debt	\$ (10,358)
Principal payments	19,968
Changes in net pension asset/liabilities	79,278
Change in total post-employment benefit liability	7,875
Increase in judges annuities	(25)
Increase in compensated absences payable	533
Increase in landfill post-closure care costs	<u>(1,447)</u>
	95,824
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	10,931
Internal service funds are used by management to charge the cost of fleet maintenance, telephone, electronic information systems, engineering, environmental and water quality, public works administration and self insurance to individual funds.	(1,211)
The net effect of certain activities of internal service funds is reported with governmental activities.	<u>1,046</u>
Change in net position of governmental activities	<u>\$ 200,381</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2022
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ -	\$ 4,068	\$ -	\$ 4,068	\$ 1,015
Investments	-	180,815	-	180,815	38,887
Share of Pooled Assets	98,663	80,711	(4,209)	175,165	28,887
Receivables, Net of Allowances for estimated Uncollectibles:					
Ad Valorem Tax	10,249	-	-	10,249	-
Interest	-	32	289	321	31
Accounts	6,456	5,602	-	12,058	7
Intergovernmental	7	-	184	191	131
Due From Other Funds	-	-	-	-	4,104
Inventories	3,351	3,895	-	7,246	1,702
Prepaid Items	-	-	438	438	-
Restricted assets:					
Cash and cash equivalents	1,900	11,826	1,134	14,860	-
Investments	-	15,349	49,386	64,735	-
Share of Pooled Assets	19,513	-	-	19,513	-
Investment in joint venture	-	-	150	150	-
Receivables:					
Ad Valorem Tax	-	12,243	-	12,243	-
Interest	-	875	-	875	-
Intergovernmental	-	9	-	9	-
Total Current Assets:	140,139	315,425	47,372	502,936	74,764
Noncurrent assets:					
Deposits	-	-	-	-	681
Lease Receivables	-	1,142	-	1,142	-
Restricted assets:					
Net pension asset	7,310	8,672	-	15,982	-
Capital assets not being depreciated	12,710	50,177	16,949	79,836	-
Capital assets being depreciated, net	387,158	133,522	49,849	570,529	3,283
Total noncurrent assets:	407,178	193,513	66,798	667,489	3,964
TOTAL ASSETS	547,317	508,938	114,170	1,170,425	78,728
DEFERRED OUTFLOWS OF RESOURCES					
OPEB-related deferred outflows	220	456	-	676	-
Pension-related deferred outflows	2,101	2,651	6,574	11,326	-
TOTAL DEFERRED OUTFLOWS	2,321	3,107	6,574	12,002	-
LIABILITIES					
Current liabilities:					
Accounts payable	849	7,589	(129)	8,309	1,417
Claims and judgments payable	-	-	-	-	9,405
Due to other funds	-	-	-	-	-
Intergovernmental payable	33	1,340	127	1,500	-
Current portion of bonds payable	3,265	3,780	-	7,045	-
Accrued payroll expenses	446	628	-	1,074	629
Accrued expenses and other liabilities	2,341	4,790	475	7,606	-
Total current liabilities	6,934	18,127	473	25,534	11,451
Noncurrent liabilities:					
Claims and judgments payable	-	-	-	-	18,740
Net pension liability	-	-	33,424	33,424	-
Total other postemployment benefits liability	6,144	11,397	-	17,541	-
Other	-	-	-	-	7,895
Payable from restricted assets:					
Customers' deposits	-	12,890	-	12,890	-
Bonds payable	138,034	197,519	-	335,553	-
Total noncurrent liabilities from restricted assets	144,178	221,806	33,424	399,408	26,635
TOTAL LIABILITIES	151,112	239,933	33,897	424,942	38,086
DEFERRED INFLOWS OF RESOURCES					
Taxes levied for a future year	10,760	12,813	-	23,573	-
OPEB-related deferred inflows	2,264	3,853	-	6,117	-
Pension-related deferred inflows	6,726	8,029	-	14,755	-
Deferred lease revenue	-	1,100	165,682	166,782	-
TOTAL DEFERRED INFLOWS OF RESOURCES	19,750	25,795	165,682	211,227	-
NET POSITION					
Net investment in capital assets	240,969	-	66,798	307,767	3,283
Restricted for construction	-	2,433	-	2,433	-
Restricted for health and welfare	-	-	30,000	30,000	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for pension benefits	2,685	3,294	-	5,979	-
Unrestricted	135,122	240,590	(175,783)	199,929	37,359
TOTAL NET POSITION	\$ 378,776	\$ 246,317	\$ (78,835)	\$ 546,258	\$ 40,642

The accompanying notes are an integral part of this statement.

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

FOR THE YEAR ENDED DECEMBER 31, 2022

(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 36,908	\$ 45,761	\$ -	\$ 82,669	\$ 39,448
Other operating revenue	-	-	5,030	5,030	194
Premiums	-	-	-	-	13,819
Total operating revenues	<u>36,908</u>	<u>45,761</u>	<u>5,030</u>	<u>87,699</u>	<u>53,461</u>
OPERATING EXPENSES					
Personnel services	10,225	11,941	3,401	25,567	17,462
Contractual services, supplies, materials, and other	29,326	31,986	819	62,131	25,068
Depreciation and amortization	17,275	8,336	5,812	31,423	447
Claims	-	-	(562)	(562)	9,438
Total operating expenses	<u>56,826</u>	<u>52,263</u>	<u>9,470</u>	<u>118,559</u>	<u>52,415</u>
Operating income/(loss)	(19,918)	(6,502)	(4,440)	(30,860)	1,046
NONOPERATING REVENUES (EXPENSES)					
Taxes	14,055	12,012	-	26,067	-
Intergovernmental revenues	591	2,248	-	2,839	53
Assessment income	34	-	-	34	-
Investment earnings (losses)	(480)	(2,360)	(1,424)	(4,264)	(2,536)
Interest and other charges	(2,884)	(4,688)	-	(7,572)	-
Bond issuance costs	(1,524)	(2,651)	-	(4,175)	-
Other	328	1,614	87	2,029	1,272
Total nonoperating revenues (expenses)	<u>10,120</u>	<u>6,175</u>	<u>(1,337)</u>	<u>14,958</u>	<u>(1,211)</u>
Income (loss) before contributions and transfers	(9,798)	(327)	(5,777)	(15,902)	(165)
CAPITAL CONTRIBUTIONS					
Capital assets	22,032	85	-	22,117	-
Total capital contributions	<u>22,032</u>	<u>85</u>	<u>-</u>	<u>22,117</u>	<u>-</u>
Transfers in	-	-	-	-	120
Transfers out	(1,310)	(3,248)	(2,446)	(7,004)	(2,171)
Change in net position	<u>10,924</u>	<u>(3,490)</u>	<u>(8,223)</u>	<u>(789)</u>	<u>(2,216)</u>
Total net position - beginning of year	<u>367,852</u>	<u>249,807</u>	<u>(70,612)</u>	<u>547,047</u>	<u>42,858</u>
Total net position - end of year	<u>\$ 378,776</u>	<u>\$ 246,317</u>	<u>\$ (78,835)</u>	<u>\$ 546,258</u>	<u>\$ 40,642</u>

The accompanying notes are an integral part of this statement.

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

For the Year Ended December 31, 2022
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 35,913	\$ 45,237	\$ 8,319	\$ 89,469	\$ 61,326
Payments to suppliers	(25,805)	(32,543)	(982)	(59,330)	(25,332)
Payments to employees	(12,079)	(12,610)	(2,499)	(27,188)	(17,074)
Payments from claim settlements	-	-	562	562	(9,096)
Net cash provided by (used in) operating activities	<u>(1,971)</u>	<u>84</u>	<u>5,400</u>	<u>3,513</u>	<u>9,824</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes from millage	14,390	-	-	14,390	-
Transfers from other funds	-	-	-	-	120
Transfers to other funds	(1,310)	(3,248)	(2,446)	(7,004)	(2,171)
Net cash provided by (used in) noncapital financing activities	<u>13,080</u>	<u>(3,248)</u>	<u>(2,446)</u>	<u>7,386</u>	<u>(2,051)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Taxes from millage	-	12,601	-	12,601	-
Intergovernmental revenues	8,158	(235)	-	7,923	20
Purchases of capital assets	(3,292)	(1,160)	(9,068)	(13,520)	(91)
Acquisition and construction of capital assets	-	(21,913)	-	(21,913)	-
Assessment income	34	-	-	34	-
Proceeds from borrowings	96,085	200,522	-	296,607	-
Principal and defeasance payments on borrowing	(3,190)	(1,351)	-	(4,541)	-
Interest and other charges	(2,884)	(4,688)	480	(7,092)	-
Other	728	1,614	87	2,429	1,272
Net cash provided by (used in) capital and related financing activities	<u>95,639</u>	<u>185,390</u>	<u>(8,501)</u>	<u>272,528</u>	<u>1,201</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	42,800	-	42,800	16,151
Purchase of investments	-	(225,930)	-	(225,930)	(15,229)
Investment earnings and other	-	2,315	-	2,315	(2,548)
Net cash provided by (used in) investing activities	<u>-</u>	<u>(180,815)</u>	<u>-</u>	<u>(180,815)</u>	<u>(1,626)</u>
Net increase (decrease) in cash and cash equivalents	106,748	1,411	(5,547)	102,612	7,348
Cash and cash equivalents, January 1, 2022	13,328	110,544	1,338	125,210	22,552
Cash and cash equivalents, December 31, 2022	<u>\$ 120,076</u>	<u>\$ 111,955</u>	<u>\$ (4,209)</u>	<u>\$ 227,822</u>	<u>\$ 29,900</u>
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ (19,918)	\$ (6,502)	\$ (4,368)	\$ (30,788)	\$ 1,046
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	20,841	8,337	5,812	34,990	447
(Increase) decrease in accounts receivable	(995)	(1,980)	-	(2,975)	-
(Increase) decrease in due to/from other funds	-	-	-	-	8,192
(Increase) decrease in inventories, prepaid and other assets	(11)	46	48	83	(39)
Increase/(decrease) in deposits	-	1,456	-	1,456	82
Increase (decrease) in accounts payable	(34)	(604)	(211)	(849)	(225)
Decrease in claims and judgements payable	-	-	-	-	342
Increase/(Decrease) in accrued expense and other liabilities	1,107	3,117	(364)	3,860	(21)
Increase (decrease) in deferred charges related to net OPEB liability	2,873	4,889	-	7,762	-
Increase (decrease) in deferred charges related to net pension liability	1,608	1,908	(13,188)	(9,672)	-
Increase (decrease) in net OPEB liability	(3,430)	(5,835)	-	(9,265)	-
Increase (decrease) in net pension assets & liabilities	(4,012)	(4,748)	17,671	8,911	-
Total adjustments	<u>17,947</u>	<u>6,586</u>	<u>9,768</u>	<u>34,301</u>	<u>8,778</u>
Net cash provided by (used in) operating activities	<u>\$ (1,971)</u>	<u>\$ 84</u>	<u>\$ 5,400</u>	<u>\$ 3,513</u>	<u>\$ 9,824</u>
Noncash investing, capital, and financing activities:					
Acquisitions of property, plant, and equipment through capital contributions	<u>\$ 22,032</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ 22,117</u>	<u>\$ -</u>
Cash and cash equivalents, December 31, 2022					
Current assets:					
Cash and cash equivalents	\$ -	\$ 4,068	\$ -	\$ 4,068	\$ 1,015
Share of pooled assets	98,663	80,712	(4,209)	175,166	28,887
Restricted assets:					
Cash and cash equivalents	1,900	27,175	-	29,075	-
Share of pooled assets	19,513	-	-	19,513	-
Cash and cash equivalents per Statement of Net Position	<u>\$ 120,076</u>	<u>\$ 111,955</u>	<u>\$ (4,209)</u>	<u>\$ 227,822</u>	<u>\$ 29,902</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION
FIDUCIARY FUNDS

December 31, 2022
(in thousands of dollars)

	Total Pension Trust Funds	Custodial Funds Totals
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 4,108	\$ 108
Investments		
Mutual funds - Money market/cash reserve	2,400	-
Mutual funds-Fixed income	16,016	-
Mutual funds-Equity	35,322	-
Common stocks	24,267	-
Corporate bonds	7,179	-
Real estate investments	8,039	-
US Treasury obligations	8,406	-
US Government agencies	6,133	-
Share of Pooled Assets	-	4,401
Receivables		
Contributions	14	-
Due from broker	1	-
Miscellaneous	-	68
Due from other agency	-	2,519
Interest	139	-
Net pension asset	138	-
Property, plant and equipment [net]	320	-
Total Assets	<u>112,482</u>	<u>7,096</u>
Deferred outflows of resources	<u>54</u>	<u>-</u>
LIABILITIES		
Current liabilities:		
Accounts payable	139	-
Accrued Expense	401	33
Due to other agency	-	2,092
Total current liabilities	<u>540</u>	<u>2,125</u>
Noncurrent liabilities:		
Net other postemployment benefit obligations (OPEB)	200	-
Total noncurrent liabilities	<u>200</u>	<u>-</u>
Total Liabilities	<u>740</u>	<u>2,125</u>
Deferred inflows of resources	<u>165</u>	<u>-</u>
NET POSITION		
Restricted for:		
Pensions	111,316	-
Other individuals, organizations and other governments	-	4,970
Total net position	<u>\$ 111,316</u>	<u>\$ 4,970</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA
COMBINING SCHEDULE OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2022
(in thousands)

	<u>Total Pension Trust Funds</u>	<u>Custodial Funds Totals</u>
Additions		
Contributions:		
Employer	\$ 55,099	\$ -
Plan members	2	-
Rollovers	-	-
Total Contributions	<u>55,101</u>	<u>-</u>
Other income		
Investment Income:		
Net Appreciation (depreciation) in Fair Value of Investments	(17,687)	-
Realized gains (losses) from sale of investments	(605)	-
Interest/Dividends	1,195	-
Total Investment Income (Loss)	<u>(17,097)</u>	<u>-</u>
Less: Investment Expense	(367)	-
Net Investment Income (Loss)	<u>(17,464)</u>	<u>-</u>
Other Income	-	570
Fines & Fees	-	1,275
Total	<u>-</u>	<u>1,845</u>
Total Additions	<u>37,637</u>	<u>1,845</u>
Deductions		
Benefits	44,643	22
Refunds and withdrawals	48,635	-
Administrative expense	479	966
General Expense	-	466
Total Deductions	<u>93,757</u>	<u>1,454</u>
Net decrease in fiduciary net position	<u>(56,120)</u>	<u>391</u>
Net position-beginning	<u>167,436</u>	<u>4,579</u>
Net position-ending	<u>\$ 111,316</u>	<u>\$ 4,970</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF NET POSITION

December 31, 2022
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES			
	JEDCO	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL	TOTAL
ASSETS						
Current Assets						
Cash and cash equivalents	\$ 3,406	\$ 61	\$ -	\$ 895	\$ 956	\$ 4,362
Investments	4,187	-	-	8,049	8,049	12,236
Receivables, net of allowances for estimated uncollectibles						
Accounts	155	13	-	61	74	229
Notes	9,743	-	-	50	50	9,793
Intergovernmental	206	-	-	-	-	206
Other	165	-	-	-	-	165
Prepaid items	58	11	-	122	133	191
Total current assets	17,920	85	-	9,177	9,262	27,182
Noncurrent Assets						
Restricted assets						
Pension Asset	-	-	-	89	89	89
Mortgage loans receivable	-	-	-	5,784	5,784	5,784
Capital assets not being depreciated	8,714	-	-	-	-	8,714
Capital assets being depreciated, net	10,387	37	4,463	-	4,500	14,887
Total noncurrent assets	19,101	37	4,463	5,873	10,373	29,474
TOTAL ASSETS	37,021	122	4,463	15,050	19,635	56,656
DEFERRED OUTFLOWS OF RESOURCES						
Pension-related deferred outflows	-	-	-	26	26	26

* As of June 30, 2022

[Continued]

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF NET POSITION - CONTINUED

December 31, 2022
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE		PROPRIETARY FUND TYPES			
	JEDCO	JEFFERSON FACILITIES, INC.*	JEFFERSON REDEVELOPMENT, INC.*	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL	TOTAL
LIABILITIES						
Current Liabilities						
Accounts payable	\$ 615	\$ 26	\$ -	\$ -	\$ 26	\$ 641
Accrued interest payable	-	-	-	11	11	11
Other payables and accruals	166	1	-	508	509	675
Current portion of bonds payable	155	28	-	235	263	418
Current portion of loan payable	-	380	-	-	380	380
Total current liabilities	936	435	-	754	1,189	2,125
Long-term debt less current maturities						
Other payables and accruals	101	45	-	-	45	146
Bonds payable	1,280	-	-	5,275	5,275	6,555
Loan payable	-	4,055	-	-	4,055	4,055
Total long-term debt	1,381	4,100	-	5,275	9,375	10,756
TOTAL LIABILITIES	2,317	4,535	-	6,029	10,564	12,881
DEFERRED INFLOWS OF RESOURCES						
Pension-related deferred intflows	-	-	-	88	88	88
NET POSITION						
Net investment in capital assets	17,666	-	4,463	-	4,463	22,129
Restricted	13,057	-	-	243	243	13,300
Unrestricted	3,981	(4,413)	-	8,716	4,303	8,284
Total net position	\$ 34,704	\$ (4,413)	\$ 4,463	\$ 8,959	\$ 9,009	\$ 43,713

* As of June 30, 2022

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2022
(in thousands of dollars)

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	JEDCO*	Jefferson Facilities, Inc**	Jefferson Redevelopment, Inc**	Jefferson Parish Finance Authority*	Total
Governmental activities									
JEDCO	\$ 4,412	\$ 774	\$ 3,046	\$ -	\$ (592)	\$ -	\$ -	\$ -	\$ (592)
Total governmental activities	4,412	774	3,046	-	(592)	-	-	-	(592)
Business-type activities									
Jefferson Facilities, Inc *	577	350	-	-	-	(227)	-	-	(227)
Jefferson Redevelopment, Inc *	252	-	-	-	-	-	(252)	-	(252)
Jefferson Parish Finance Authority	659	-	-	-	-	-	-	(659)	(659)
Total business type activities	1,488	350	-	-	-	(227)	(252)	(659)	(1,138)
Total component units	5,900	1,124	3,046	-	(592)	(227)	(252)	(659)	(1,730)
General revenues									
Unrestricted investment earnings				528				(773)	(245)
Miscellaneous				149		583	11	81	824
Total general revenues and transfers				677		583	11	(692)	579
Change in net position				85		356	(241)	(1,351)	(1,151)
Net position - beginning				34,619		(4,769)	4,704	10,310	44,864
Net position - ending				\$ 34,704	\$	(4,413)	\$ 4,463	\$ 8,959	\$ 43,713

* As of June 30, 2022

The accompanying notes are an integral part of this statement.



**NOTES TO THE
FINANCIAL STATEMENTS**



JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

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

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

a. Blended Component Units

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Discretely Presented Component Units

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

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

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

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

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

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

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

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

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

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

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of the Jefferson Parish Human Services Authority. In 2022, the Parish provided \$2,165,000 in financial support to the Jefferson Parish Human Services Authority, but there is no fiscal dependency on the Parish as the majority of funding comes from the State.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. REPORTING ENTITY (Continued)

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany, St. Bernard, St. Charles, St. John and Tangipahoa Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$150,479 as an operating grant to the RPC for 2022.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Annual Comprehensive Financial Report for the year ended December 31, 2022 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Position and the Statement of Activities.

The Statement of Net Position and the Statement of Activities include the governmental and business type activities of the Parish and also the component units for which the Parish is financially accountable. These government wide statements for governmental activities begin with the governmental funds financial statements balances and adjust them to incorporate the Parish's capital assets, long term debt and internal service funds. These adjustments are detailed in the financial statements in the Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position and the Reconciliation of the Governmental Funds Changes in Revenues Expenditure and Fund Balance to the Statement of Activities. For the most part the effect of interfund activity has been removed from the government wide statements. Additional explanation for these adjustments can be found in the following section on measurement focus. The Statement of Activities presents financial information in a manner that shows the income and expenses generated by each individual governmental function or unit. Taxes are reported as general revenues along with other items that cannot be properly included in program revenues.

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

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

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

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

The Parish Implemented the following accounting standards for the year ended December 31, 2022:

- a. GASB Statement No. 87, *Leases* establishes a single approach to accounting and reporting leases.
- b. GASB Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements.
- c. GASB Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* addresses reporting of fiduciary component units, and Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

The Parish reports deferred outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

Ad valorem (property) taxes revenue levied for the subsequent year are reported as a deferred inflow on the Balance Sheet and Statement of Net position as taxes levied for a future year. In the subsequent period, the deferred inflow is removed from the Balance Sheet/Statement of Net Position and revenue is recognized. Total taxes levied for a future year reported on the Statement of Net Position are \$201,223, of which \$177,650 is related to government type activities and \$23,573 for business type activities.

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

Unearned revenues arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. Unearned revenue is presented as a liability on both the Statement of Net Position and the Governmental Funds Balance Sheet.

Unavailable revenues are reported in the deferred inflows section of the Governmental Funds Balance Sheet. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the deferred inflow for Unavailable revenue is removed from the Balance Sheet and revenue is recognized. For the year ended December 31, 2022, the Parish reported unavailable revenues in the amount of \$94,928 in the Governmental Funds Balance Sheet which consists of \$90,345 of unavailable grant revenues and \$4,583 of unspent federal loan proceeds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The government reports the following major governmental funds:

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

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

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

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

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

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

The government reports the following proprietary funds:

Enterprise Funds:

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

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

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

Internal Service Funds:

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

Additionally, the government reports the following fiduciary funds:

The pension trust fund accounts for activities of the Employee's Retirement System of Jefferson Parish, Hospital District No. 1 and Employees Retirement Plan and Hospital District No. 2 Employees Retirement Plan, which accumulates resources for pension benefit payments to qualified participants of these plans employees.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

4. BUDGETARY ACCOUNTING

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

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

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

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund and Special Revenue Funds. Encumbrances lapse at year-end however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 2022 represented by purchase orders, contracts and other commitments were approximately \$16,866,015. These encumbrances are recorded as follows: General Fund \$2,792,169, and Other Governmental Funds \$14,073,846.

6. CASH, INVESTMENTS AND POOLED ASSETS

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. CASH, INVESTMENTS AND POOLED ASSETS (Continued)

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

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

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

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: bonds, debentures, notes or other indebtedness issued by a state of the U. S., investment grade commercial paper of domestic U. S. corporations, certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies. The Parish investment policy does not include derivative instruments as authorized investments, and as part of the daily monitoring of investment transactions, the Finance Department looks for any unauthorized investments such as derivatives. The Parish did not have any investments in derivative instruments for the year ending December 31, 2022.

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

8. INVENTORIES

Governmental and proprietary fund type inventories are stated at average cost. The costs of governmental and proprietary fund type inventories is recorded when purchased rather than when consumed.

9. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2022 are recorded as prepaid items.

10. ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation. The Parish did not have any long-term interfund loan receivables as of December 31, 2022.

11. RESTRICTED ASSETS

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

12. CAPITAL ASSETS

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. CAPITAL ASSETS (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed and put into service.

Intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish does not currently have any reportable intangible assets that meet the capitalization threshold for intangible assets.

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

13. COMPENSATED ABSENCES

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

14. LONG-TERM OBLIGATIONS

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. In accordance with GASB 65, bond issuance costs are expensed as incurred.

15. FUND EQUITY

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. FUND EQUITY (Continued)

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

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. The Parish did not have any stabilization agreements for the year ended December 31, 2022.

16. INTERFUND TRANSACTIONS

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

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

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

17. INDIRECT COSTS

Indirect costs fees are based on a study conducted annually by a nationally recognized consulting firm. A Central Services Cost Allocation Plan is generated which allocates support services (purchasing, accounting, personnel, building maintenance, etc.) provided by the General Fund to the various Parish departments/funds. These costs are recorded as expenditures in the other funds and as a revenue in the General Fund. Support services allocated for 2022 amounted to \$785,658 for grant programs and \$20,965,843 for other funds.

18. USE OF ESTIMATES

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

19. LEASES

At the commencement of a lease, the Parish initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized in revenue over the life of the lease term.

Key estimates and judgments include how the Parish determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

The Parish uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Parish monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. BUDGET

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

- a. Not less than 60 days before the end of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain citizens' comments.
- c. The operating budget is then legally adopted through Council "ordinance" at the fund/department level.
- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2022) is presented below in thousands:

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>FAVORABLE/ (UNFAVORABLE)</u>
<u>General Fund</u>			
Revenues and other financing sources	\$ 101,655	\$ 105,461	\$ 3,806
Expenditures and other financing uses	<u>113,121</u>	<u>118,321</u>	<u>(5,200)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (11,466)</u>	<u>\$ (12,860)</u>	<u>\$ (1,394)</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 102,855	\$ 308,647	\$ 205,792
Expenditures and other financing uses	<u>205,746</u>	<u>336,102</u>	<u>(130,356)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (102,891)</u>	<u>\$ (27,455)</u>	<u>\$ 75,436</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 44,680	\$ 47,595	\$ 2,915
Expenditures and other financing uses	<u>51,097</u>	<u>51,100</u>	<u>(3)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (6,417)</u>	<u>\$ (3,505)</u>	<u>\$ 2,912</u>

- e. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2022, is presented below (in thousands of dollars):

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

1. BUDGET (Continued)

e. (continued)

	GENERAL	FEDERAL AND STATE GRANTS	EAST BANK CONSOLIDATED FIRE DISTRICT
Net changes in fund balances (budgetary basis)	\$ 8,913	\$ 9,765	\$ (1,192)
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	2,610	(98)	(2,163)
To adjust expenditures for unpaid payroll expenditures	(54)	(44)	(144)
To adjust share of pooled assets to fair value	(2,981)	151	(746)
To adjust revenues for accrued/deferred revenues	661	(8,647)	1
Net changes in fund balances (GAAP basis)	<u>\$ 9,149</u>	<u>\$ 1,127</u>	<u>\$ (4,244)</u>

2. INDIVIDUAL FUND DISCLOSURE

The Parish did not have any funds or departments within funds that had expenditures in excess of appropriations for the year ended December 31, 2022.

3. DEFICIT FUND BALANCES

The following fund had a deficit fund balance at fiscal year-end December 31, 2022 (in thousands of dollars):

Consolidated Road Lighting District – The Consolidated Road Lighting District had a deficit fund balance of \$946 at December 31, 2022. This deficit was the result of timing differences in when expenditures are incurred and revenues recognized.

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$142,921,208. The bank balance of the deposits was \$145,920,269 and is categorized as follows:

Amount insured by the FDIC or collateralized by pledged securities	\$ 38,008,638
Cash held in trust	<u>107,911,631</u>
Total Bank Balance	<u>\$ 145,920,269</u>

Custodial Credit Risk – Deposits

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

INVESTMENTS

Custodial Credit Risk – Investments

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

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

	<u>All Investments</u>		
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>
U.S. Government Agencies	\$ 544,002,830	\$ -	\$ 544,002,830
U S Treasury Notes	361,291,782	-	361,291,782
U S Treasury Bills	155,853,040	-	155,853,040
Municipal bonds	475,443,470	-	475,443,470
Corporate Bonds	<u>9,237,429</u>	-	<u>9,237,429</u>
Total Investments	1,545,828,551	<u>\$ -</u>	<u>\$1,545,828,551</u>

Investments measured at net Asset Value (Nav)

Fixed income funds	18,416,000
Equity funds	35,322,000
Real estate funds	8,039,000
Common stock	24,267,000
Corporate bonds	7,179,000
U.S. Treasury Obligations	8,406,000
N.S. Government Agencies	<u>6,133,000</u>
Total investments measured at NAV	<u>107,762,000</u>
 Total per above	 <u>\$1,653,590,551</u>

Per Combined Statement of Net Position

Assets	
Investments	\$ 507,862,305
Restricted assets	
Investments	64,735,476
Investments included in pooled assets	973,230,770
Per Combined Statement of Fiduciary Net Position	<u>107,762,000</u>
 Total per above	 <u>\$ 1,653,590,551</u>

Mutual funds totaling \$53,737,747 are owned by the Employees Retirement System of Jefferson Parish, the Retirement Plan for Employees of West Jefferson Medical Center, and the Retirement Plan for Employees of East Jefferson whereas the remainder \$54,023,960 is invested in stock, real estate, debt securities and annuity contracts.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

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

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

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

The following table illustrates the Parish’s investment exposure to credit risk as of December 31, 2022 (excludes investments held by the retirement plans for Hospital District No. 1, Hospital District No. 2 and Jefferson Parish Employees Retirement Plan):

<u>Ratings</u>	<u>Fair Value</u>
A	1,903,982
A-	0
A+	4,378,081
A1	4,060,244
A2	0
AA	151,589,855
AA-	37,933,252
AA+	337,270,150
AAA	2,726,101
Aa1	61,025,285
Aa2	70,407,252
Aa3	22,365,000
Aaa	<u>601,575,766</u>
Total	<u>1,295,234,968</u>

NOTE D - POOLED ASSETS

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

Pooled Assets

Cash and cash equivalents	\$ 47,455,600
Investments	973,230,770
Accrued interest and other payables	<u>4,763,610</u>
Total Pooled Assets	<u>\$ 1,025,449,980</u>

<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 41,886,688	\$ -
Special Revenue	382,874,783	(691,329)
Debt Service	(897,821)	2,902,507
Capital Project	373,412,623	-
Enterprise	195,094,990	-
Internal Service	32,991,342	-
Custodial	<u>87,379</u>	<u>-</u>
Total Equity	1,025,449,984	<u>\$ 2,211,178</u>
less: Advances	<u>(2,211,178)</u>	
Total Equity in Pool	<u>\$ 1,023,238,806</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2022, accordingly, an allowance for estimated uncollectible is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$ 2,517,859 and \$ 2,076,583 on December 31, 2022 for each respective District.

NOTE F - RESTRICTED ASSETS

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

Business-type activities:

	CONSOLIDATED		CONSOLIDATED		TOTAL
	GOVERNMENTAL	SEWERAGE	WATERWORKS	HOSPITAL	
	ACTIVITIES:	DISTRICT	DISTRICT	DISTRICT	
	NO. 1	NO. 1	NO. 1		
Cash and cash equivalents	\$ 9,033	\$ 1,900	\$ 11,826	\$ 1,134	\$ 23,893
Deposits and other assets	1,591	-	-	-	1,591
Investments	-	-	15,349	49,386	64,735
Share of pooled assets	-	19,513	-	-	19,513
Investment in joint venture	-	-	-	150	150
Receivables	-	-	13,127	-	13,127
Net Pension asset	86,693	7,310	8,672	-	102,675
	<u>\$ 97,317</u>	<u>\$ 28,723</u>	<u>\$ 48,974</u>	<u>\$ 50,670</u>	<u>\$ 225,684</u>

NOTE G - CAPITAL ASSETS

The following is a summary of governmental fund-type capital assets at December 31, 2022 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Primary Government:						
Government activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 71,853	\$ -	\$ -	\$ -	\$ -	\$ 71,853
Construction in progress	203,568	172,208	-	(60,531)	(17,995)	297,250
Total capital assets not being depreciated	275,421	172,208	-	(60,531)	(17,995)	369,103
Capital assets being depreciated:						
Buildings	489,726	-	-	207	-	489,933
Improvements other than buildings	259,908	-	-	23,562	-	283,470
Vehicles	83,333	744	-	-	59	84,136
Machinery & equipment	336,659	1,788	(16)	-	27	338,459
Infrastructure	3,533,856	-	-	36,762	-	3,570,618
Total capital assets being depreciated	4,703,482	2,532	(16)	60,531	86	4,766,616
Less accumulated depreciation for:						
Buildings	277,310	14,889	-	-	-	292,199
Improvements other than buildings	148,331	10,223	-	-	-	158,554
Vehicles	69,411	5,113	-	-	59	74,583
Machinery & equipment	237,656	6,760	(10)	-	27	244,433
Infrastructure	2,659,250	29,992	-	-	-	2,689,242
Total accumulated depreciation	3,391,958	66,977	(10)	-	86	3,459,011
Total capital assets being depreciated, net	1,311,524	(64,445)	(6)	60,531	-	1,307,605
Governmental activities capital assets, net	<u>\$ 1,586,945</u>	<u>\$ 107,763</u>	<u>\$ (6)</u>	<u>\$ -</u>	<u>\$ (17,995)</u>	<u>\$ 1,676,708</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2022	COMMITTED
General Government	\$ 22,082	\$ 15,520	\$ 6,562
Public Safety	15,293	4,962	10,331
Public Works	428,485	238,223	190,262
Transit	9,536	1,054	8,482
Health & Welfare	58,694	23,096	35,598
Culture & Recreation	28,196	14,394	13,802
	<u>\$ 562,286</u>	<u>\$ 297,249</u>	<u>\$ 265,037</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2022 (in thousands of dollars):

	Beginning Balance	Increases	Decreases	Completed Construction	Transfers (To) From Other Funds	Ending Balance
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 29,534	\$ -	\$ -	\$ -	\$ 720	\$ 30,254
Construction in progress	16,960	36,658	-	(4,036)	-	49,582
Total capital assets not being depreciated	<u>46,494</u>	<u>36,658</u>	<u>-</u>	<u>(4,036)</u>	<u>720</u>	<u>79,836</u>
Capital assets being depreciated:						
Buildings	245,429	-	(74)	-	-	245,355
Collection and distribution systems	773,001	-	-	4,036	12,510	789,547
Plants	288,209	-	-	-	-	288,210
Improvements other than buildings	31,511	-	-	-	4,766	36,277
Machinery & equipment	150,871	121	(2,681)	-	49	148,360
Vehicles	15,221	79	-	-	(58)	15,242
Total capital assets being depreciated	<u>1,504,242</u>	<u>200</u>	<u>(2,755)</u>	<u>4,036</u>	<u>17,267</u>	<u>1,522,991</u>
Less accumulated depreciation for:						
Buildings	185,543	4,274	(73)	-	-	189,744
Collection and distribution systems	396,893	17,228	-	-	-	414,121
Plant	162,503	5,890	-	-	-	168,393
Improvements other than buildings	20,095	1,195	-	-	-	21,290
Machinery & equipment	146,057	1,636	(2,791)	-	49	144,951
Vehicles	13,301	720	-	-	(58)	13,963
Total accumulated depreciation	<u>924,392</u>	<u>30,943</u>	<u>(2,864)</u>	<u>-</u>	<u>(9)</u>	<u>952,462</u>
Total capital assets being depreciated, net	<u>579,850</u>	<u>(30,743)</u>	<u>109</u>	<u>4,036</u>	<u>17,275</u>	<u>570,529</u>
Business-type activities capital assets, net	<u>\$ 626,344</u>	<u>\$ 5,915</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 17,995</u>	<u>\$ 650,365</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE G – CAPITAL ASSETS (Continued)

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

	PROJECT AUTHORIZATION	EXPENDED TO DECEMBER 31, 2022	COMMITTED
Sewer	8,178	7,509	669
Water	445,268	431,049	14,219
Water - Ida	<u>35,000</u>	<u>34,197</u>	<u>803</u>
	<u>\$ 488,446</u>	<u>\$ 472,755</u>	<u>\$ 15,691</u>

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

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

Depreciation expense was charged to functions as follows:

General Government	\$ 4,810
Public Safety	6,064
Public Works	39,852
Transit	2,277
Health & Welfare	1,675
Culture & Recreation	<u>12,299</u>
Total Governmental activities depreciation expense	<u>\$ 66,977</u>
Business-type activities:	
Water	\$ 8,336
Sewer	17,275
Hospital District No. 1	<u>5,332</u>
Total Business-type activities depreciation expense	<u>\$ 30,943</u>

NOTE H – LESSOR LEASES AND INVESTMENT IN JOINT VENTURE

Governmental fund-types:

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The terms of these leases vary from 4 to 45 years with payments being made monthly. The Parish recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$1,399,796 for the year ended December 31, 2022.

Proprietary fund-types:

The Parish is a lessor for noncancelable leases for various cell phone towers and offices in Parish owned buildings. The lease terms are for 25 years, which commenced in 2002 and 2003. The Parish recognizes a lease receivable and a deferred inflow of resources in the government-wide and proprietary fund financial statements. These leases are accounted for in the same manner as the Parish's governmental funds.

Total revenues received from leasing activities, including variable payments and payments not previously included in the lease receivable were \$5,246,735 for the year ended December 31, 2022.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

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

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

The lease agreement terms included payment by LCMC in the amount of \$200,000,000 for prepaid rent under the master hospital lease. The Parish has reported a liability in the amount of \$165,682,425 for the unamortized portion of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 24.

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

The Parish’s current equity interest in the joint venture remains equal to the originally contributed amount of \$150,000 and is reported in the Proprietary Fund Statement of Net Position. Any increase or decrease in the Parish’s equity interest will be reported in the Statement of Revenues, Expenses and Changes in Net Position

Future recognition of advanced lease payment and lease payment revenues are as follows (in thousands):

<u>Year</u>	<u>Amount</u>
2023	\$ 5,131
2024	5,233
2025	5,338
2026	5,445
2027	5,554
2028-2032	29,480
2033-2037	32,548
2038-2042	35,936
2043-2047	39,676
2048-2052	43,806
2053-2057	48,365
2058-2060	<u>28,694</u>
Total	<u>\$ 285,206</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2022, includes the following serial bonds (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Out- Standing 12/31/2022
			From	To		
GOVERNMENTAL ACTIVITIES						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Series 2017 B	5.0	12/01/42	\$ -	\$ 11,140	\$ 107,815	\$ 107,815
Special Sales Tax Refunding Series 2019 A	5.0	12/01/27	1,315	9,465	52,635	36,540
Special Sales Tax Revenue Series 2019 B	5.0	12/01/42	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					432,900	371,720
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.6	12/01/30	0	6,100	41,675	41,675
<u>Hotel Occupancy Tax Bonds - Direct Displacement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.9	12/01/31	180	680	7,020	5,505
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	2.0-4.0	03/01/33	165	285	4,010	2,625
24th Judicial District Court Refunding Bond Series 2014	2.0-4.0	04/01/34	340	625	9,010	6,125
Total Revenue Bonds - Public Improvement					13,020	8,750
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Drainage Revenue Bonds Series 2014	2.0	02/01/24	212	212	2,117	423
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.0	02/01/28	154	193	1,728	1,088
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.0	02/01/28	328	400	3,270	2,260
Total Revenue Bonds - Public Improvement - Direct Placement					7,115	3,771
<u>Loan Program - Direct Placement</u>						
Master Equipment Lease/Purchase Agreement	2.00	07/22/37	220	359	15,076	15,076
<u>Loan Program - Louisiana Development Community Authority</u>						
<u>Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/27	1,035	1,220	11,320	5,830
LCDA Series 2022 Culture and Parks Project	3.12	04/01/35	239	1,231	10,358	10,358
					21,678	16,188
<u>Loan Programs - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/30	295	1,160	6,770	3,015
LCDA Series 2016 Revenue Refunding Parish Projects	variable	04/01/31	2,630	4,775	43,010	34,045
LCDA Series 2019 Jefferson Parish GOMESA Project	4.0	11/01/44	35	2,380	23,500	21,610
LCDA Series 2020 Jefferson CPZ Beautification Project	3.0-4.0	10/01/40	120	215	3,270	3,010
LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Familles Project)	3.0-4.0	10/01/39	315	595	8,245	7,555
Total Loan Programs - Louisiana Development Community Authority					84,795	69,235
TOTAL GOVERNMENTAL ACTIVITIES					\$ 623,279	\$ 531,920

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Outstanding 12/31/2022
			From	To		
BUSINESS-TYPE ACTIVITIES						
<u>Revenue Bonds - Public Improvement</u>						
Cons Sewerage Dist No 1 Revenue Bonds Series 2022	3	02/01/42	1,015	9,315	94,785	94,785
Cons Sewerage Dist No 2 Revenue & Refunding Bonds Series 2022	3	02/01/42	2,765	13,190	180,780	180,780
					<u>275,565</u>	<u>275,565</u>
<u>Public Improvement Revenue Bonds - Direct Borrowing</u>						
Consolidated Sewerage Dist. No 1 Series 2013 - Chetta Drive	2.7	04/08/23	66	66	663	66
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.95	02/01/34	78	737	15,250	7,890
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.50	02/01/35	267	913	20,000	14,554
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.50	08/01/37	913	1082	20,000	15,928
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/24	225	225	2,252	450
LDNR Taxable Sewer Revenue Bonds Series 2015	2.0	02/01/25	300	300	3,000	900
TOTAL BUSINESS-TYPE ACTIVITIES					<u>336,730</u>	<u>315,353</u>
TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES					<u>\$ 960,009</u>	<u>\$ 847,273</u>

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

Special Sales & Use Tax Revenue Refunding Bonds

1. Special Sales Tax Revenue Bonds

In 2017, the Parish issued \$41,675,000 of Special Sales Tax Revenue Refunding Bonds Series 2017A and \$107,815,000 of Special Sales Tax Revenue Bonds Series 2017B. The Series 2017A Bonds were issued as direct placement for the purpose of refunding \$5,375,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007B and \$35,250,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2015. This refunding was undertaken to favorably restructure debt service payments which increased total debt service by \$8,519,506 and resulted in an economic impact of (\$1,076,751). The Series 2007B bonds were originally issued to provide funding for the final phase of the Road Improvement Program and totaled \$75,000,000. The Series 2015 Bonds were issued to redeem \$31,490,000 of the Series 2007B Special Sales Tax Revenue bonds.

The Series 2017B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2022, \$41,675,000 and \$107,815,000 remained outstanding for the Series 2017A and 2017B respectively.

In 2019, the Parish issued \$52,635,000 of Special Sales Tax Revenue Bonds Series 2019A for the purpose of redeeming \$52,635,000 aggregate principal amount of the Series 2009B Revenue Bonds. This refunding was undertaken to favorably restructure debt service payments by \$1,500,990 and resulted in an economic impact of \$3,487,813. The 2009B bonds were issued for the purpose of refunding the Special Sales Tax Revenue Refunding Bonds Series 2007, which were issued to redeem \$39,135,000 of the Series 1998 Refunding Bonds. The Series 1998 Refunding bonds were issued to partially refund the Series 1991A and 1991B bonds which were issued to refund the Revenue Refunding Bonds Series 1986A and Special Revenue Bonds Series 1986B. At December 31, 2022, \$36,540,000 remained outstanding for Series 2019A Revenue Refunding Bonds.

In 2019, the Parish also issued \$227,365,000 of Special Sales Tax Revenue Bonds Series 2019B. The Series 2019B Special Sales Tax Revenue Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish. At December 31, 2022, \$227,365,000 remained outstanding for the Series 2019B Revenue Bonds.

In 2022, the Parish issued \$180,780,000 of Consolidated Waterworks District No. 2 Revenue and Refunding Bonds – Series 2022. The Series 2022 Bonds were issued for the purpose of refunding \$1,722,530 aggregate principal amount of the Consolidated Waterworks District No. 2 loan from the Louisiana Department of Health and Hospitals and for the purpose of acquiring and construction additions, extensions and improvements to the drinking water system of the District. At December 31, 2022, \$180,780,000 of such bonds remained outstanding.

In 2022, the Parish issued \$94,785,000 of Consolidated Sewerage District No. 1 Revenue Bonds – Series 2022. The Series 2022 Bonds were issued for the purpose of making additions, extensions, and improvements to the collecting, treating, storing, holding, and transporting and disposing of sewerage and wastewater in the District. At December 31, 2022, \$94,785,000 of such bonds remained outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

At December 31, 2022, the combined total of \$413,395,000 of all Special Sales Tax Bonds remained outstanding and \$27,729,056 was available in the various Debt Service Funds to service the debt. In the event of default, such as non-payment of principal and interest or other default in the performance of the terms in the Bond Ordinances, the Trustee shall mail notice to all Bondholders within 30 days. Upon continuance of default, the Bondholders have the legal right to file suit to recover any expenses, liabilities, principal or interest due and payable.

2. Hotel Occupancy Tax Bonds

In 2017 the Parish issued \$7,020,000 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018. The Series 2018 Bonds were issued as direct placement for the purpose of refunding \$130,000 aggregate principal amount of the East Bank Occupancy Refunding & Improvement Bonds Series 1997, \$1,880,000 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) Series 2009B Bonds, and \$4,060,000 aggregate principal amount of the LCDA Series 2009C Bonds. The 2009B and 2009C LCDA bonds were issued to fund the costs of construction and equipping the Jefferson Parish Performing Arts Center. This refunding was undertaken to reduce total debt service by \$414,710 and resulted in an economic impact of \$347,803.

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. Any event of default, including failure to make punctual principal and interest payments, and failure to observe any of the terms of the indenture agreement related to the Occupancy Tax allows the Trustee to sue for any and all costs, expenses, unpaid principal, interest and moneys adjudged or decreed to be payable. At December 31, 2022, \$5,505,000 of such bonds remained outstanding and \$1,399,055 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds

In 2014, the Parish issued \$4,010,000 of Second Parish Court Revenue Refunding Bonds for the purpose of redeeming \$3,885,000 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$319,982 and resulted in an economic impact of \$232,799. If an event of default occurs, such as non-payment of indentured obligations to the Trustee or paying agent, and when not less than 25% of the aggregate principal is outstanding, the Trustee notifies bondholders of the claim to file suit for recovery in an appropriate court of jurisdiction. At December 31, 2022, \$2,625,000 of such bonds remained outstanding.

The Second Parish Court Building Series 2014 bonds are secured by a charge for each criminal case brought to the Second Parish Court of Jefferson which results in a criminal conviction, a guilty plea, or bond forfeiture. The maximum permitted Judicial Expense Fund Revenues charge per case will be \$15. In addition for all cases over which the Second Parish Court has jurisdiction a service charge of \$7 per filing will be imposed. Also, in each proceeding where a fine is imposed or court costs are ordered to be paid a service charge of \$7 shall be collected. The \$7 filing charge and service charges are considered Parish Court Building Revenues. If sufficient funding is not generated from these service charges, then revenues generated in the Second Parish Court Expense Fund are pledged.

In 2014 the Parish issued \$9,010,000 of 24th Judicial District Court Revenue Refunding Bonds for the purpose of redeeming \$8,385,000 aggregate principal amount of the 24th Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$846,549 and resulted in an economic impact of \$734,223. The 24th Judicial District Court Series 2014 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24th Judicial District Revenues and, to such extent that 24th Judicial District Revenues are insufficient, any legally available funds of the Parish. Events of default arising from non-payment of principal, interest or other default in the performance according to the terms in the Bond Ordinance(s) would entitle bondholders, or the Trustee to act on their behalf, to file suit to recover any and all expenses, liabilities, principal and interest due and payable. At December 31, 2022, \$6,125,000 of such bonds remained outstanding and \$915,876 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds Series 2013 issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250,000. The Taxable Sewer Revenue 2013 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2020, the principal amount of \$8,501 was forgiven and reported as a gain on extinguishment of debt. Since 2013 the total principal forgiven is \$1,934,634. As of December 31, 2022, \$14,756,913 were drawn down and \$7,892,279 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$20,000,000. The Taxable Sewer Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2022, total loan proceeds of \$19,948,222 were drawn down and \$14,554,221.60 remain outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

In 2017 the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 to provide funds for improvements to the Marrero Waste Water Treatment Plant, as well as improvements to a number of lift stations located in the Parish. The LDEQ loan is secured by a pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2022, total loan proceeds of \$16,779,211 were drawn down under this agreement and \$15,928,339 remain outstanding.

The Taxable Sewer Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,252,160 to provide funds for improvements to the East Bank Waste Water Treatment Plant and for replacement of pumps at the Terrytown No.2 Waste Water Treatment Plant. The Taxable Sewer Revenue Bonds Series 2014 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2022, \$2,026,944 were drawn down and \$450,432 remain outstanding.

The Taxable Sewer Revenue Bonds 2015 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$3,000,000 to provide funds for improvements to the Terrytown No.2 Wastewater Pump Station, the Helios Avenue Wastewater Pump Station, and the Transcontinental Drive Wastewater Pump Station. The Taxable Sewer Revenue Bonds Series 2015 are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. As of December 31, 2022, \$1,347,965 were drawn down and \$900,000 of such bonds remain outstanding.

The Taxable Water Revenue Bonds 2014 Series issued by the Louisiana Department of Health and Hospitals (LDHH) Drinking Water Revolving Loan authorized a loan amount of \$3,550,000 to provide funds for improvements and extensions to the Jefferson Parish water system. The Taxable Water Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drinking water system and user fees of the Proprietary Fund Consolidated Waterworks District No. 1. In 2019 the principal of \$83,486 was forgiven and reported as a gain on extinguishment of debt. Since 2014 the total principal forgiven is \$943,084. As of December 31, 2022, \$3,143,616 were drawn down and \$0 remain outstanding.

The Taxable Drainage Revenue Bonds 2014 Series issued by the Louisiana Department of Natural Resources (LDNR) authorized a loan amount of \$2,118,040 to provide funds for improvements to Lake Cataouatche No.1 Pumping Station. The Taxable Drainage Revenue 2014 Bonds are secured by and payable from a pledge and dedication of revenues derived from the drainage system and user fees of the Proprietary Fund Consolidated Drainage District No. 2. As of December 31, 2022, \$2,118,040 were drawn down and \$423,608 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,728,000 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Causeway and at Green Acres Road. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2022, \$1,088,000 remain outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270,000 to provide funds for energy efficiency upgrades and improvements to the street lighting on the East Bank at Metairie Road and West Metairie Avenue and the West Bank at Jamie Boulevard, Cousins Boulevard, and Medical Center Boulevard. The loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2022, \$2,260,000 remain outstanding.

4. Special Assessment Debt

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

In 2013, the Consolidated Sewerage District No. 1 issued interest bearing Sewerage Certificates in the principal amount of \$663,442 to represent the assessments or deferred payments to cover the unpaid cost of constructing sewerage improvements on and along certain streets within the corporate limits of the District. At December 31, 2022, \$66,345 of such certificates remained outstanding and \$0 was available in the Proprietary Fund Consolidated Sewerage District No. 1 to service the debt.

5. Loan Programs - Louisiana Community Development Authority

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

In 2008, the Parish executed two loan agreements with the LCDA. The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$6,770,000. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455,000 to provide for advance refunding of the Issuer's Outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

Program) 2001 Series-D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87 % and repaid over the next 22 years. At December 31, 2022 \$3,015,000 of the LCDA Series 2008A remain outstanding with \$346,440 available in the Debt Service Fund to service the debt.

In 2016, the Parish issued \$43,010,000 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding a portion of the LCDA Revenue Refunding 2009A Series. The Revenue Refunding Series 2009A authorized a loan amount of \$63,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrower's Notes for Safehouse Series 2006 and Safehouse Series 2007. At December 31, 2022, \$34,045,000 of the LCDA Series 2016 Bonds remain outstanding.

In 2020, the Parish executed a loan agreement with the Louisiana Local Governmental Environmental Facilities and Community Development Authority (the "LDCA") for an aggregate principal amount of \$3,270,000 to provide for the current refunding of the outstanding LCDA Series 2010 CPZ Beautification Bonds. The refunding was undertaken to reduce total debt service payments by \$133,204 and resulted in an economic impact of \$170,077. The Series 2010 CPZ Bonds were issued to finance the Jefferson CPZ beautification improvements within the Parish. At December 31, 2022 \$3,010,000 remained outstanding of the LCDA Series 2020 CPZ Beautification Project loan.

In 2020 the Parish issued West Jefferson Park and Community Center and Playground District Revenue and Refunding Series 2020 loan (Parc Des Families Project) for an aggregate principal amount of \$8,245,000 to refund the 2014 LCDA Series 2014 loan. The bonds are secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. At December 31, 2022, \$7,555,000 remained outstanding of the Series 2020 West Jefferson Park and Community Center and Playground District (Parc Des Families) Bonds.

In 2015, the Parish issued \$11,320,000 LCDA Revenue Refunding Bonds (Recreation and Cultural Projects) Series 2015 by direct borrowing for the purpose of redeeming \$10,265,000 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$731,617 and resulted in an economic impact of \$644,622. At December 31, 2022, \$5,830,000 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding and \$2,865 was available in the Debt Service Fund to service the debt.

In 2019, the Parish authorized a loan agreement in the amount of \$23,500,000 for Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") Revenue Bonds (Jefferson Parish GOMESA Project) Series 2019. The loan was acquired for the purpose of financing capital projects as authorized by the Gulf of Mexico Energy Security Act, Public Law 109-432, to provide funds for GOMESA eligible projects for the Barataria and Lake Pontchartrain Basins, including Grand Isle and Lafitte. Under the agreement, the Parish receives annual GOMESA revenues from a portion of federal funds collected from offshore lease bonuses, royalties and rentals. At December 31, 2022, \$21,610,000 of the LCDA GOMESA Series 2019 remain outstanding with \$1,804,410 available in the Debt Service Fund to service the debt.

In 2022, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the LCDA). The LCDA Revenue Bonds – Series 2022 (Culture and Parks Project) authorized a loan amount of \$10,358,000 for the purpose of acquiring, constructing, replacing, improving, and maintaining capital improvement in the Parish. At December 31, 2022, \$10,358,000 of such bonds remained outstanding

6. Equipment Lease/Purchase Agreement

In 2021 the Parish authorized by Resolution 137631, RFP 347, in the amount \$15,075,778 a Lease/Purchase agreement to finance the acquisition of certain energy efficiency improvements (collectively, the "Equipment") procured under a guaranteed savings energy performance contract with Siemens. At December 31, 2022 \$15,075,778 of the principal amount remains outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

GENERAL DEBT

Compensated Absences

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

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

Salary related costs (i.e. Medicare, Social Security) have been accrued as of December 31, 2022 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2022, the amount of accumulated annual and sick leave and salary-related costs was \$24,946,051 for all governmental funds. The current liability related to annual and sick leave for 2022 is \$984,051. These funds are provided through budget appropriations in the General Fund, Special Revenue Funds, Enterprise and Internal Service Funds. As internal service funds predominantly serve governmental funds, accordingly, at year end \$2,721,305 of internal service funds compensated absences is included in the total for all governmental funds.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the State Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,295,313 is required as of December 31, 2022. The Parish has \$510,478 in accumulated value of previously purchased annuities as of December 31, 2022 leaving an unfunded amount of \$1,784,835.

Landfill Closure and Post closure Care

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into four phases, with each phase being further divided into "cells". Phase I initially stopped accepting waste in 1988. Phase II was opened and accepted waste from August 1988 to September 1993. Upon closure of Phase II, Phase I was reopened through a "vertical" expansion. The Phase I expansion ceased operations on December 31, 1997 and is considered to be at 100% capacity. Phase III of the landfill commenced operations January 2, 1998 and is now at 100% capacity. Phase IV was permitted by LADEQ on January 22, 2010. At December 31, 2022, the combined post closure costs for all phases are estimated to be \$38,264,742 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2022 is 18 years.

State and Federal laws and regulations require the owners and operators of municipal landfills to apply final covers to the landfills upon closure and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These rules are applicable to the Parish for all phases. While the Parish owns the landfill, the task of operating the landfill has been contracted out to a private firm. Under the terms of the agreement, the Parish has effectively transferred the responsibility for providing closure in conformity with State and Federal laws and regulations to the operator. The responsibility for post closure maintenance and monitoring remains with the Parish. Thus, under GASB Statement No. 18, the Parish is only recording a liability for the estimated post closure care costs.

Although the post closure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2022 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the post closure care liability. Accordingly, no liabilities are due within the next year.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Post closure Care

The \$26,082,779 post closure care liability on phases in operation at December 31, 2022 is made up of the following:

	<u>PHASE I</u>	<u>PHASE II</u>	<u>PHASES III</u>	<u>PHASE IV</u>	<u>TOTAL</u>
Area (acres)	75	78	117	200	470
Percentage	16%	17%	25%	42%	100%
Total estimated postclosure care costs	\$ 6,122,359	\$ 6,505,006	\$ 9,566,186	\$ 16,071,191	\$ 38,264,742
Estimated capacity used	100%	100%	100%	24%	
Liability at year end	\$ 6,122,359	\$ 6,505,006	\$ 9,566,186	\$ 3,889,228	\$ 26,082,779

The amounts noted above are based on what it would have cost to perform all post closure care in 2022. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the post closure care costs. At December 31, 2022, \$199,607 is in escrow for these purposes.

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2022 (In thousands of dollars):

	<u>BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE AT YEAR END</u>	<u>DUE WITHIN ONE YEAR</u>
<u>Governmental Activities:</u>					
Bonds	\$ 394,000	\$ -	\$ 13,530	\$ 380,470	\$ 8,780
Bonds - Direct Placement	52,204	-	1,253	50,951	6,511
Loan Programs	73,335	-	4,100	69,235	4,815
Loan Program - Direct Placement	21,991	10,358	1,085	31,264	2,001
Bond Premium	63,566	-	5,222	58,344	4,101
Compensated Absences	25,479	9,968	10,501	24,946	984
Claims and judgments payable	36,690	551	9,096	28,145	9,404
Landfill Postclosure Costs	24,636	1,447	-	26,083	-
Net Pension Liability	81,936	-	26,146	55,790	-
Total Post-Employment Liability	164,664	-	48,549	116,115	6,370
Pension Payable - Judges Annuities	1,810	-	25	1,785	-
Total Governmental Activities	<u>\$ 940,311</u>	<u>\$ 22,324</u>	<u>\$ 119,507</u>	<u>\$ 843,128</u>	<u>\$ 42,966</u>
<u>Business-type Activities:</u>					
Bonds	\$ -	\$ 275,565	\$ -	\$ 275,565	\$ 3,780
Bond Premium	-	28,355	1,114	27,241	-
Bonds - Direct Borrowing	40,057	4,209	4,541	39,725	3,199
Special Assessments - Direct Borrowing	133	-	66	67	66
Total Post-Employment Liability	26,806	-	9,265	17,541	-
Net Pension Liability	18,970	14,454	-	33,424	-
Total Business-type Activities	<u>\$ 85,966</u>	<u>\$ 322,583</u>	<u>\$ 14,986</u>	<u>\$ 393,563</u>	<u>\$ 7,045</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE I - LONG-TERM DEBT (Continued)

Annual debt service to maturity on bonds and certificates, including interest of \$393,979 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities				Business-Type Activities			Total Primary Government
	Direct Placement		Direct Placement		Direct Borrowing			
	Sales & Use Tax Bonds	Sales & Use Tax Bonds	Loan Programs	Loan Programs	Revenue Bonds	Special Assessment Debt	Revenue Bonds	
2023	26,223	7,822	6,689	2,804	3,360	68	14,820	61,786
2024	26,220	7,819	6,691	2,833	3,368	-	18,951	65,882
2025	26,222	7,607	6,729	2,935	3,150	-	19,542	66,185
2026	26,227	7,609	7,074	2,965	2,860	-	19,846	66,581
2027	26,219	7,612	7,208	2,993	2,874	-	19,848	66,754
2028-2032	147,914	18,181	33,071	12,358	14,645	-	99,230	325,399
2033-2037	159,587	-	14,664	9,932	10,465	-	103,831	298,479
2038-2042	158,015	-	13,815	-	-	-	113,830	285,660
2043-2047	-	-	4,526	-	-	-	-	4,526
Total debt service to	\$ 596,627	\$ 56,650	\$ 100,467	\$ 36,820	\$ 40,722	\$ 68	\$ 409,898	\$ 1,241,252
Less amounts representing interest:								
2023	\$ 17,443	\$ 1,311	\$ 2,879	\$ 803	\$ 161	\$ 1	\$ 11,040	\$ 33,638
2024	17,010	1,145	2,701	692	143	-	10,821	32,512
2025	16,557	976	2,519	640	125	-	10,477	31,294
2026	16,082	805	2,324	585	110	-	10,101	30,007
2027	15,584	629	2,113	529	97	-	9,703	28,655
2028-2032	68,784	833	7,261	1,852	304	-	41,955	120,989
2033-2037	45,942	-	5,144	455	57	-	29,036	80,634
2038-2042	18,755	-	4,525	-	-	-	11,200	34,480
2043-2047	-	-	1,766	-	-	-	-	1,766
Total interest:	\$ 216,157	\$ 5,699	\$ 31,232	\$ 5,556	\$ 997	\$ 1	\$ 134,333	\$ 393,975
Total principal:	\$ 380,470	\$ 50,951	\$ 69,235	\$ 31,264	\$ 39,725	\$ 67	\$ 275,565	\$ 847,277

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

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2022 is as follows:

	RECEIVABLE FUND	PAYABLE FUND
Non Major Governmental Funds	\$ -	\$ 4,103,992
General Liability Internal Service Fund	<u>4,103,992</u>	<u>-</u>
Total	<u>\$ 4,103,992</u>	<u>\$ 4,103,992</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

The outstanding balances between funds represent the advance of pooled cash as disclosed in Note A – Summary of Significant Accounting Policies and Note D - Pooled Assets.

	<u>Transfers in:</u>										
	General	Federal and	East Bank	Drainage and	Road &	Nonmajor	Cons.	Hospital	Cons.	Internal	
	Fund	State	Consolidated	Pump Station	Sales Tax	Governmental	District No. 1	District	District No. 1	Service	Total
		Grants	Fire District	Capital Imps	Capital	Funds	Enterprise	No. 1	Enterprise	Funds	
<u>Transfers out:</u>											
General Fund	\$ -	\$ 355	\$ 502	\$ -	\$ -	\$ 5,689	\$ -	\$ -	\$ -	\$ -	\$ 6,546
Federal and State Grants	1,532	-	-	66	-	9,325	-	-	-	-	10,923
Eas Bank Consolidated Fire District	-	-	-	-	-	1,569	-	-	-	-	1,569
Drainage and Pump Station Capital Improvements	-	-	-	-	-	6,572	-	-	409	-	6,981
Road & Street Capital Improvements	-	-	-	2,309	-	13,966	-	-	-	-	16,275
Nonmajor Governmental Funds	1,807	16,985	4,027	-	543	47,188	1,310	2,446	2,839	2,171	79,316
Governmental Activities - Internal Service Funds	-	-	-	-	-	120	-	-	-	-	120
Total	<u>\$ 3,339</u>	<u>\$ 17,340</u>	<u>\$ 4,529</u>	<u>\$ 2,375</u>	<u>\$ 543</u>	<u>\$ 84,429</u>	<u>\$ 1,310</u>	<u>\$ 2,446</u>	<u>\$ 3,248</u>	<u>\$ 2,171</u>	<u>\$ 121,730</u>

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, 4) move funds from various fund types to capital project funds to finance construction costs in accordance with budgetary authorizations.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE K - RESTRICTIONS AND DESIGNATIONS OF FUND BALANCES

Fund balance and net position classifications disclose the constraints on use of fund balances for governmental funds. The tables below provide additional detail for these classifications (expressed in thousands):

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital	Road & Sewer Sales Tax Capital Improvements	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703	\$ 703
Restricted for:							
Judges' annuities	1,785	-	-	-	-	-	1,785
Public Safety	-	-	13,905	-	-	43,792	57,697
Public Works	-	-	-	117,135	297,207	71,646	485,988
Transit	-	-	-	-	-	27,909	27,909
Health and Welfare	-	27,961	-	-	-	36,183	64,144
Culture And Recreation	-	-	-	-	-	34,232	34,232
Economic Development	-	-	-	-	-	19,165	19,165
Debt Service	-	-	-	-	-	37,917	37,917
Committed for:							
Subsequent Year Expenditures	14,160	-	-	-	-	-	14,160
Capital Projects	-	-	-	-	-	250,687	250,687
Unassigned	31,919	-	-	-	-	(945)	30,974
Total Fund Balance	\$ 47,864	\$ 27,961	\$ 13,905	\$ 117,135	\$ 297,207	\$ 521,289	\$ 1,025,361

NOTE L - AD VALOREM TAX

The Parish levies an ad valorem tax on real property as of November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). The tax is delinquent 30 days after its due date. Taxes are levied based on property values determined by the Jefferson Parish Assessor's office. All land and residential improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value. Taxes are billed and collected by the Jefferson Parish Sheriff's Department which receives a certain millage for its services. The taxes remitted by the Sheriff's Department to the Parish are net of assessor's commission and pension fund contribution. Ad valorem taxes are recorded as revenue of the period for which levied, thus the 2021 property tax which was levied to finance the budget for 2022 and was recorded as revenue for the year 2022. The 2022 property tax which was levied to finance the budget for 2023 will be recorded as revenue in 2023.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE L - AD VALOREM TAX (Continued)

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

	NUMBER OF MILLS			
	2022 Budget (2021 Levied)		2023 Budget (2022 Levied)	
	Maintenance and Operation	Debt Service and Capital Improvements	Maintenance and Operation	Debt Service and Capital Improvements
Jefferson Parish (excluding City of Kenner)	1.27	-	1.27	-
Jefferson Parish (Kenner)	0.63	-	0.63	-
Jefferson Parish Library	6.00	-	6.00	-
Jefferson Parish Health Unit	2.26	-	2.26	-
Juvenile Detention	3.50	-	3.50	-
Consolidated Garbage District #1	3.75	-	4.00	-
Consolidated Road Lighting	2.82	-	2.82	-
Road Lighting District #7	5.46	-	5.46	-
East Bank Consolidated Fire District	23.21	-	25.00	-
Fire District #3	18.48	-	20.00	-
Fire District #4	17.32	-	17.32	-
Fire District #5	18.60	-	18.60	-
Fire District #6	25.00	-	25.00	-
Fire District #7	25.00	-	25.00	-
Fire District #8	25.00	-	25.00	-
Fire District #9	21.10	-	21.10	-
Consolidated Waterworks District No. 1	-	3.33	-	3.33
Consolidated Sewerage District No. 1	3.36	-	3.36	-
Consolidated Recreation and Community Center and Playground District	9.71	-	9.71	-
Sub District No.1 of Consolidated Playground	-	-	-	-
Playground District #16	10.92	-	10.99	-
Consolidated Drainage District #2	4.51	-	4.51	-
Consolidated Drainage District #2 (SELA)	5.00	-	5.00	-
Ambulance District #2	10.92	-	10.92	-
Transportation System	1.94	-	1.94	-
Transportation System-Disabled	0.97	-	0.97	-
Culture & Parks	0.94	-	0.94	-
Special Services District	2.35	-	2.35	-
Office of Inspector General	0.47	-	0.50	-

NOTE M - SALES TAX

At December 31, 2022, the total sales tax levied in Jefferson Parish was 9.2 percent. The state sales tax is 4.45 percent of these 9.2 percent. Sales taxes, except sales tax on motor vehicles and remote seller taxes, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE M - SALES TAX (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

2007 Ordinance # 23179 dated November 14, 2007, was adopted by the Parish Council establishing the Churchill Economic Development District. The district is comprised of that portion of property bounded by Segnette Boulevard, Canal A, Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and the Westbank Expressway in Jefferson Parish. The district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in a special trust fund, and are dedicated to the District solely for the purpose of promoting economic development throughout the District, including but not limited to the Churchill Technology and Business Park and other business and industries, and commercial, industrial, residential and recreational developments situated within the District; and for any other authorized purpose of the District. This baseline includes a portion of the Sales and Use Tax, a 1/2 % Sales and Use Tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 24101 dated August 31, 2011 established an annual baseline of \$80,485 and any sales tax received over this amount should be credited to the established fund.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE M - SALES TAX (Continued)

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

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

NOTE N - TAX ABATEMENTS

As of December 31, 2022, the Parish provides tax abatements primarily through one program - the Payment in Lieu of Tax (PILOT) program. In addition, the State of Louisiana offers a number of programs that provide tax abatements within the Parish, including the Restoration Tax Abatement (RTA) Program, the Industrial Tax Exemption Program (ITEP), and the Enterprise Zone (EZ) Program. Details of each program follow.

- The Parish enters into ad valorem (property) tax abatement agreements with local businesses through its economic development arm - the Jefferson Parish Economic Development and Port District (JEDCO). JEDCO is authorized under LRS 34:2021 *et seq*, as well as LRS 39:991 to 1001, inclusive, and other constitutional and statutory authority to acquire, own, lease, rent, repair, renovate, improve, finance, sell and dispose of facilities that are determined by JEDCO to be instrumental to the removal of blight, the redevelopment of distressed areas, or to promote economic development through the creation of jobs, or to enhance the tax base of Jefferson Parish through the construction, renovation, or rehabilitation of improvements, other than for public utility facilities. JEDCO utilizes a Payment in Lieu of Tax (PILOT) program, which includes a sale-leaseback agreement on targeted facilities whereby JEDCO, a political subdivision exempt from property taxes, takes title to the property and leases the property back to the business. Rent or lease payments are then made to the local governments in lieu of ad valorem (property) taxes on the property. The amounts of the payments under the agreements are negotiated between JEDCO and the business and can result in partial or total tax abatements. The payments are then made over an agreed-upon number of years (typically anywhere from 3 to 20 years). JEDCO typically sets dollar investment thresholds, as well as job creation or retention goals within the agreement. Failure to comply with these thresholds can affect the amount of tax abatement on a go forward basis. There are currently six active PILOT programs in the Parish. Payments received or due at December 31, 2022 under these PILOT agreements amounted to \$1,611,626 and were allocated to the following agencies:

<u>Taxing Agency</u>	<u>2022 Pilot Payments</u>
Jefferson Parish	\$ 932,097
Jefferson Parish School Board	369,904
Jefferson Parish Sheriff's Office	188,719
West Jefferson Levee District	90,636
Jefferson Parish Coroner	19,020
East Jefferson Levee District	11,250
Total	<u>\$ 1,611,626</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE N - TAX ABATEMENTS (Continued)

- The **Restoration Tax Abatement (RTA) program** is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial and residential properties in Downtown Development Districts, Economic Development Districts, or Historic Districts. The Parish has several eligible districts on both the east and west banks of the river. The program is authorized under LRS 47:4311-4319 and is administered by the Louisiana Department of Economic Development (LED). Abatements are obtained through application by the property owner, subject to approval by the Governor, the Louisiana Board of Commerce and Industry, and the local governing authority (i.e., the Parish), which includes proof that the property is in a targeted district and that the improvements have been made. The program allows the owner the right for five (5) years, to pay ad valorem taxes based on the assessed valuation of the property for the year prior to the commencement of the project. Thus, the RTA abatement is equal to 100 percent of the additional ad valorem (property) tax resulting from the increase in assessed value as a result of the improvements. The contract may be eligible for renewal, subject to the same conditions, for an additional five (5) years, if approved. Under this program, the amount of the improvements (i.e., the "contract value") is not included in the tax assessment until the abatement period has ended and the property is assessed with the improvements taken into account. Because the Parish Assessor does not reassess the value of the property until the abatement period has expired, it is not possible to calculate the true amount of taxes abated in any one year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There are 11 active RTA abatement contracts in the Parish.
- The **Industrial Tax Exemption Program (ITEP)** is a full, 100 percent exemption from local ad valorem (property) taxes as authorized in the Louisiana Constitution of 1974, Article VII, Part 2, Section 21(F), as amended by the Governor's Executive Order No. JBE 2016-26. Participating companies are eligible to receive an initial five (5) year exemption, plus the opportunity for a five (5) year renewal, for a total of ten (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls. While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There are 82 active ITEP abatements in the Parish

The amount of tax abatements granted during 2022 under each program is as follows:

Source/Tax Abatement Program	Type of Tax	Total Amount of Taxes Abated	Parish's Share of Abated Taxes
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 11,384,675	\$ 6,621,398
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	1,094,149	634,605
Industrial Tax Exemption Program (ITEP)	Ad Valorem	8,445,493	4,875,023

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE O – MISCELLANEOUS REVENUES

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

	Major Fund General Fund and General Government	Major Fund Federal and State Grants	Major Fund EB Consolidated Fire	Major Fund Drainage and Pump Station Capital	Non Major Funds	Total
Other Income	\$ 571	\$ 433	\$ 237	\$ 33	\$ 18,364	\$ 19,638
Adjudicated property sales	8	-	-	-	-	8
Lease-Rental Income	288	40	-	-	1,071	1,399
Surplus auction proceeds	238	-	-	659	1,963	2,860
Other Fees	69	-	94	-	-	163
Royalties	<u>466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,107</u>	<u>1,573</u>
	<u>\$ 1,640</u>	<u>\$ 473</u>	<u>\$ 331</u>	<u>\$ 692</u>	<u>\$ 22,505</u>	<u>\$ 25,641</u>

NOTE P - RISK MANAGEMENT

GENERAL LIABILITY INSURANCE

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

All funds of the Parish, except for The Employees' Retirement System of Jefferson Parish, participate in the program and make payments to the fund based on management's estimates of the amounts needed to pay prior and current year claims. These interfund "premiums" are reported as interfund services provided and used. At December 31, 2022, the outstanding claims liability was \$28,119,283, which includes an estimated liability for incurred but not reported claims of \$14,488,908. The estimated claim liability is determined by the third-party administrator based on historical information, anticipated payments and actuarial calculations. These liabilities are based on the requirements of Governmental Accounting Standards Board Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues" which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable and the amount of the loss can be reasonably estimated.

The Fund's claim liability at December 31, 2022 is included on the Statement of Net Position. The current portion of the liability is \$8,955,636 and the noncurrent portion is \$19,163,647. The Parish also recorded \$1,253,480 in recoveries from the Second Injury Fund as revenues in 2022. Changes in the Fund's claims liability amount for the years ended December 31, 2020, 2021 and 2022 were:

	BEGINNING OF YEAR LIABILITY	CURRENT YEAR CLAIMS AND ESTIMATES	CLAIM PAYMENTS	BALANCE AT YEAR END
2020	\$ 26,160,336	\$ 6,457,670	\$ (6,733,886)	\$ 25,884,119
2021	25,884,119	10,330,923	(8,447,584)	27,767,458
2022	27,767,458	9,815,513	(9,463,688)	28,119,283

HEALTH INSURANCE

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE P - RISK MANAGEMENT (Continued)

UNEMPLOYMENT COMPENSATION

The Parish is self-insured for unemployment claims filed with the state. To account for and finance these claims, the Parish has established an Unemployment Compensation Fund (an internal service fund) whereby each fund contributes .20 percent of its annual payroll into the fund. These interfund "premiums" are reported as interfund services provided and used.

The Fund's claim liability at December 31, 2022 is shown on the Statement of Net Position. The current portion of the liability is \$17,166 and the noncurrent portion is \$8,583. Changes in the Fund's claims liability amount for the years ended December 31, 2020, 2021 and 2022 were:

	<u>BEGINNING OF YEAR LIABILITY</u>	<u>CURRENT YEAR CLAIMS AND ESTIMATES</u>	<u>CLAIM PAYMENTS</u>	<u>BALANCE AT YEAR END</u>
2020	\$ 159,983	\$ (81,402)	\$ (16,295)	\$ 62,286
2021	62,286	13,886	(40,908)	35,264
2022	35,264	9,896	(19,411)	25,749

NOTE Q - COMMITMENTS AND CONTINGENCIES

FUTURE COMMITMENT - CORPS OF ENGINEERS

In 1996, the Parish entered into an agreement with the United States Army Corps of Engineers to conduct a study to alleviate rainfall flooding and improve its drainage and pump stations through partnership in funding. The total cost of the project is estimated to be \$950,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage of its share in the form of in-kind services and the remaining amount is paid to the Federal Government in cash. The Parish has disbursed \$196,000,000, inclusive of \$66,535,021 paid to the Corps of Engineers as the Parish's match. After Hurricane Katrina, \$100,000,000 of the total project cost was 100% federally funded. Since the \$100,000,000 post Katrina funding was exhausted, the remaining cost of the work is cost shared 35% and 65%.

FUTURE COMMITMENT – JEFFERSON FACILITIES INC (JFI)

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$ 9,315,000. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2022 the Parish made a payment in the amount of \$548,325 for debt service based on this agreement and an amount of \$544,300 has been appropriated for debt service for 2023.

LITIGATION

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

ARBITRAGE REBATE

In accordance with the Tax Reform Act of 1986 any interest earnings on borrowed funds since August 31, 1986 in excess of the interest costs are required to be rebated to the federal government. The Parish has determined that there was no material liability at December 31, 2022. Additional rebate calculations are scheduled to be performed in 2023.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (Continued)

On-behalf payments recorded as revenues and expenditures in the 2022 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 13,800
Justices of Peace and Constables	9,600
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,621,831</u>
Total on-behalf payments	<u>\$ 1,645,231</u>

NOTE R – POST-EMPLOYMENT BENEFITS

HEALTH AND LIFE INSURANCE

Plan Description. The Parish provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but at a reduced amount of coverage. There are no assets accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

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

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

A summary of members participating in the plan at January 1, 2022 is as follows:

	<u>Plan</u>
	<u>membership</u>
Retirees and beneficiaries currently receiving benefit	
Payments	1,797
Active employees	<u>2,733</u>
Total	<u>4,530</u>

Funding Policy. In 2022, The Parish's portion of health care contributions for retired employees totaled \$7,419,326 and the life insurance totaled \$395,005.

The Parish has set up an internal service fund as a dedicated reserve for the post-employment benefit obligation. As of December 31, 2022, \$45,976,757 has been dedicated in the Internal Service Fund Post-Employment Benefits for this purpose.

Total OPEB Liability. The Parish's total OPEB liability of \$133,657,190 was measured as of December 31, 2022, and was determined by an actuarial valuation as of January 1, 2022.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

HEALTH AND LIFE INSURANCE (Continued)

Actuarial Methods and Other Inputs. The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increase	2.50 percent
Discount rate	4.31% per annum based on the S&P Municipal Bond 20 Year Rate Index as of December 30, 2022
Healthcare cost trend rates	6.50% graded uniformly to 5.20% over 3 years and following the Getzen model thereafter to an ultimate rate of 3.94% in the year 2075.
Retirees' share of benefit-related costs	Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

Changes in the Total OPEB Liability (in thousands)

	Total OPEB Liability
Balance at 12/31/2021	<u>\$ 191,470</u>
Changes for the year:	
Service cost	3,061
Interest	4,201
Difference between expected and actual experience	(8,187)
Changes in assumptions and other inputs	(49,074)
Benefit payments	<u>(7,814)</u>
Net Changes	<u>(57,813)</u>
Balance at 12/31/2022	<u>\$ 133,657</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.25 percent as of the beginning of the measurement period to 4.31 percent based on the S&P Municipal Bond 20 Year High Grade Rate Index as of 12/31/2022.

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

	1% Decrease (3.31%)	Discount Rate (4.31%)	1% Increase (5.31%)
Total OPEB liability	<u>\$152,833</u>	<u>\$133,657</u>	<u>\$118,190</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

HEALTH AND LIFE INSURANCE (Continued)

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

	1% Decrease (5.50%, to 4.20% over 3 years, and following the Getzen model thereafter)	Healthcare Cost Trend Rates (6.50%, to 5.20% over 3 years, and following the Getzen model thereafter)	1% Increase (7.50%, to 6.20% over 3 years, and following the Getzen model thereafter)
Total OPEB liability	<u>\$118,120</u>	<u>\$133,657</u>	<u>\$152,749</u>

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

For the year ended December 31, 2022, the Parish recognized total OPEB benefit of \$1,563,533. At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands of dollars):

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	<u>\$ 4,535</u>	<u>\$ 5,457</u>
Changes in assumptions and other inputs	<u>1,779</u>	<u>32,716</u>
Total	<u>\$ 6,314</u>	<u>\$ 38,173</u>

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

Year ended <u>December 31:</u>	Net Amount Recognized in <u>OPEB Expense</u>
2023	\$ (12,773)
2024	(19,086)

COST OF LIVING PLAN

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 93 retirees received the cost of living adjustment from the Parish in 2022. The total calculated benefits to be paid to the Parish retirees in 2022 were \$111,582. This amount was reduced by \$23,552 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$88,030 in cost of living adjustment payments.

NOTE S – PENSION PLANS

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

PLAN DESCRIPTIONS

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

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

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2022:

Retired plan members or beneficiaries currently receiving benefits	288
Retired plan members with contingent survivor benefits	178
Inactive plan members entitled to but not yet receiving benefits	15
Active plan members	3
	3
Total	484

The Board issues a publicly available financial report that includes financial statements and required supplementary information for the Parish Plan. The financial report for year ended December 31, 2022 may be obtained by writing to: The Employees’ Retirement System of Jefferson Parish, 3331 Metairie Road, Metairie, LA 70001 or by calling 504-831-4040.

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

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

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

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

The State Plan issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the year ended December 31, 2022 may be obtained by writing to: The Parochial Employees’ Retirement System, P. O. Box 14619, Baton Rouge, LA 70808. As of the date of this report, the Parochial Employees’ Retirement System financial report was not available. The financial information presented below is based on the financial report for the year ended December 31, 2022.

FIREFIGHTERS’ RETIREMENT SYSTEM

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM (Continued)

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 2022 may be obtained by writing to: Firefighters' Retirement System, 3100 Brentwood Dr., Baton Rouge, LA 70809 or by calling 225-925-4060.

HOSPITAL DISTRICT NO. 1

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2022.

Retired plan members or beneficiaries currently receiving benefits	909
Terminated employees entitled to but not yet receiving benefits	440
Active plan members	-
Total	<u>1,349</u>

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

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

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

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

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

Hospital District No. 1 issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. The financial report for year ended December 31, 2022 may be obtained by writing to: Jefferson Parish Hospital Service District No. 1, c/o Jefferson Parish General Government Building, 200 Derbigny St, Suite 6700, Gretna, LA 70053 or by calling 504-364-2626.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

HOSPITAL DISTRICT NO. 2

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

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

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

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

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

Defined Benefit Retirement Plan

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

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

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

Plan Termination

Effective April 22, 2020, the plan was amended to offer a lump-sum window program in a phased approach to certain Plan participants. Phase one was offered to participants who were actively employed by the Employer who were at least the age of 59 ½. Phase two offered to vested terminated participants regardless of age.

During 2022, the Jefferson Parish Hospital Service District Number 2 contributed approximately \$52.9 million to facilitate the termination of the Plan in order to have adequate funds to carry out the termination. All beneficiaries/retirees were provided the option to select an annuity or receive a lump sum distribution. If neither option was selected, the funds were deposited into an IRA in the participant's name. During the fiscal year ended December 31, 2022, all plan retiree/beneficiary obligations were settled through either lump sum distributions or annuity purchase, resulting in no plan participants remaining and the net pension liability was eliminated. The remaining assets are expected to be disbursed through liability payments through 2023.

As of December 31, 2022, the Plan had no members due to the completion of the Plan termination.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

CONTRIBUTIONS

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

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

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

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

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

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

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

<u>Defined Benefit Pension Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Non-employer Contributing Entities (in Thousands)</u>	<u>Amount of Parish Contributions (in Thousands)</u>
Employees' Retirement System of Jefferson Parish	6.03%	0.19%	-	437
Parochial Employees' Retirement System of Louisiana	9.50%	11.50%	\$1,757	15,393
Firefighters' Retirement System	10.00%	33.75%	\$2,252	6,861
Hospital District No. 1	0.00%	100%	-	0
Hospital District No. 2	N/A	N/A	-	0

NET PENSION LIABILITY/ASSET

The Parish's net pension liability/asset at December 31, 2022 is comprised of the entire net pension liability/asset relating to the Parish's single employer plans for the Employees' Retirement System of Jefferson Parish and the Parish's proportional share of the net pension liability/asset related to the cost sharing plans in which the Parish is a participating employer, Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System. The Parish's net pension liability for each plan was measured as of December 31, 2021 and June 30, 2022, respectively. The total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as follows shown below.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

	Net Pension Liability			Net Pension Asset
Total Pension Liability:	Hospital District 1	Hospital District 2	Total	Employees' Retirement System of Jefferson Parish
Service cost	\$ -	\$ -	\$ -	\$ 10
Interest	6,546	439	6,985	2,102
Changes in benefit terms	-	-	-	-
Changes in Parish's proportionate share	-	-	-	-
Differences between expected and actual experience	414	-	414	621
Changes of assumptions	-	(2,299)	(2,299)	0
Benefit payments	(8,586)	(33,537)	(42,123)	(2,520)
Refunds of member contributions	-	-	-	(43)
Other	-	(48,591)	(48,591)	-
Net change in total pension liability	(1,626)	(83,988)	(85,614)	(170)
Total pension liability - beginning	98,081	83,988	182,069	45,514
Total pension liability - ending (a)	\$ 96,455	\$ -	\$ 96,455	\$ 45,684
<u>Plan Fiduciary Net Position:</u>				
Contributions - employer	\$ 2,135	\$ 52,527	\$ 56,797	\$ 437
Contributions - member	-	-	-	1
Annuity Purchases	-	(48,592)	(48,592)	-
Net investment income	(9,379)	(543)	(9,922)	(7,545)
Contributions - nonemployer contributing entities	-	-	-	-
Benefit payments	(8,586)	(33,537)	(42,123)	(2,520)
Refunds of member contributions	-	-	-	(43)
Administrative expenses	(168)	(33)	(201)	(278)
Other	-	1	1	-
Net change in plan fiduciary net position	(15,998)	(30,177)	(46,175)	(9,948)
Plan fiduciary net position - beginning	79,028	30,177	109,205	58,233
Plan fiduciary net position - ending	\$ 63,030	\$ -	\$ 63,030	\$ 48,285
Parish net pension liability (asset) - ending	\$ 33,425	\$ -	\$ 33,425	\$ (2,601)

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

Note S – PENSION PLANS (Continued)

The following table presents the changes in the Parish's net pension liability/asset for the year ended December 31, 2022 (in thousands):

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

	State of Louisiana Firefighters' Retirement System	Parochial Employees Retirement System of Louisiana
Proportionate share of net pension liability/(asset)	\$ 55,790	\$ (100,075)
Parish proportion (%) of net pension liability	7.9%	21.24%
Increase/Decrease from prior measurement date	(.03%)	.89%
Actuarial valuation dates	6/30/2022	12/31/2021

The net pension liability is based on the fiduciary net position for each of the plans as of the valuation dates shown above. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish's net pension liability is available for the Parochial Employees Retirement System of Louisiana here <https://persla.org/gasb-68-reports> and for the Firefighters Retirement System here <https://ffret.com/gasp-reporting/>

ACTUARIAL ASSUMPTIONS

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

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1	Hospital District No. 2
Date of experience study on which significant assumptions are based	1/1/15 – 12/31/19	1/1/13 – 12/31/17	7/1/2014 – 6/30/19	12/31/20- 12/31/21	12/31/21- 12/31/22
Projected Salary Increase	5.0%	4.75%	Variable: 5.20%-14.10%	N/A	N/A
Inflation rate	2.1%	2.30%	2.50%	2.30%	2.20%
Source of mortality assumptions	(5)	(1)	(2)	(3)	(4)

- (1) Pub-2010 Public Retirement Plans for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
- (2) PUB-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 105% for males and 115% for females, with full generational projection using the appropriate MP 2019 scale.
- (3) Pri-2012 total Employee/Retiree mortality table with generational projection using scale MP-2021.
- (4) Pri-2012 total Employee/Retiree mortality table with mortality improvement based on scale MP-2020, updated as indicated above for the 12/31/21 actuarial valuation determined on a plan termination basis.
- (5) Pub-2010 Public Retirement Plans Mortality Table for Contingent Survivors multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sext distinct MP2020 improvement scales. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and 115% for females, each with full generational projection using the appropriate sext distinct MP2020 improvement scales.

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

For the Parochial Employees' Retirement System of Louisiana, the investment rate of return net of pension plan investments including inflation remained 6.40% and the inflation rate remain 2.3%. For Hospital District No. 2, inflation 2.2% per annum, compounded annually. The Firefighters Retirement System had a no change in investment rate of return and no changes in Salary. For Hospital District No. 2, inflation rate 2.3% in 2021 and 2.3% in 2022 and a change in discount rate.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

DISCOUNT RATE

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

	Employees' Retirement System of Jefferson Parish	State of Louisiana Firefighters' Retirement System	Hospital District No.1	Hospital District No.2	Parochial Employees' Retirement System of Louisiana
Discount Rate	4.75%	6.90%	7.00%	N/A	6.40%
Changes in Discount Rate from prior valuation	0.00%	0.00%	0.00%	N/A	0.00%
Sensitivity of the Net Position (Asset)/Liability to Changes in the Discount Rate					
Net Pension (Asset)/Liability	(\$2,601)	\$55,790	\$33,425	0	(\$100,075)
Net Pension (Asset)/Liability Assuming a 1% decrease in the discount rate	\$2,666	\$82,534	\$42,144	N/A	\$17,841
Net Pension (Asset)/Liability Assuming a 1% increase in the discount rate	(\$7,037)	\$33,483	\$25,935	N/A	(\$198,851)

TARGET ALLOCATION

The Employees Retirement System of Jefferson Parish gave consideration to several factors in determining the valuation interest rate. First, consensus estimates of rates of return, standard deviations, and correlation coefficients for asset classes derived from various asset consulting firms were developed. These factors were used to derive forward estimates of the Fund's portfolio earnings rate. Given recognition to the expected variance in returns, the assumed rate of return for the valuation was set at 4.75%. The salary increase rate for the report was based on forward estimates of future increases in pay resulting from three sources; inflation, merit, and productivity. An inflation rate of 2.10% was implicit in both the assumed rate of return and rate of salary increases. Based on updated experience, the overall salary scale was set at 5.0%.

The rates of return on assets were calculated by assuming uniform distribution of income and expense throughout the fiscal year. The rates of return based on the above assumption are as follows:

	Fair Value	Actuarial Value
2013	21.80%	10.70%
2014	5.90%	12.60%
2015	1.40%	8.80%
2016	4.1%	3.00%
2017	14.3%	6.10%
2018	-4.2%	4.40%
2019	17.0%	8.30%
2020	11.3%	8.00%
2021	12.7%	13.70%
2022	-13.2%	3.2%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

TARGET ALLOCATION (Continued)

The market rate of return gives a measure of investment return on a total return basis and includes realized and unrealized capital gains and losses as well as interest income. This rate of return gives an indication of performance for an actively managed portfolio where securities are bought and sold with the objective of producing the highest total rate of return. During 2022, the fund earned \$1,127,487 of dividends, interest and other recurring income. During the same period, the Fund had net realized and unrealized capital gains on investments and non-recurring income of \$8,491,568. The fund had investment expenses of \$181,235.

The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 4.75% used for the valuation. This rate is calculated based on the actuarial value of assets and the fair value income adjusted for actuarial smoothing. Investment income used to calculate this yield is based upon a smoothing of investment income above or below the valuation interest rate over a three year period subject to constraints. The difference between rates of return on an actuarial and fair value basis results from the smoothing utilized. Yields in excess of the 4.75% assumption will reduce future costs; yields below 4.75% will increase future costs. For fiscal 2022, the system experienced net actuarial investment earnings of \$805,992 below the actuarial assumed earnings rate of 4.75% which produced an actuarial loss and increased the interest-adjusted amortization payments on the system's UAL by \$100,750 or 0.06% of total Parish projected payroll.

The Parochial Employees' Retirement System of Louisiana determined the long-term expected rate of return on pension plan investments by using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	.71%
Real assets	2%	.11%
Totals	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class for years before 2021. Starting in 2022, the long-term expected real rate of return presented information from the System's actuary. The actuary's method uses information from consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrate various sources to produce average values thereby reducing reliance on a single data source.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

TARGET ALLOCATION (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Asset Type	Target Asset Allocation	Long-Term Expected Real Rate of Return 2022
Fixed income	U.S. Core Fixed Income	18.00%	0.84%
	U.S. TIPS	3.00%	0.51%
	Emerging Market Debt	5.00%	2.99%
Equity	US Equity	27.50%	5.64%
	Non-US Equity	11.50%	5.89%
	Global Equity	10.00%	5.99%
	Emerging Market Equity	7.00%	7.75%
Alternatives	Private Equity	9.00%	8.99%
	Real Estate	6.00%	4.57%
	Real Assets	3.00%	4.89%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%	3.14%
	Risk Parity	0.00%	3.14%

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer entities will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of FRS' actuary. Based on these assumptions, FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Retirement Plan for Employees of West Jefferson Medical Center

Asset Allocation

The following table illustrates the assumed asset allocation and the expected real rates of return for each of the major asset classes as of the measurement date. An inflation assumption of 2.30% was assumed in deriving the expected nominal rate of return. This information is based on proposed investment policy. Rates shown are on an arithmetic basis.

<u>Asset Class</u>	<u>Assumed Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	61.0%	5.5%
U.S. Equity	0%	0%
Non- U.S. Equity	0%	0%
Real Estate	11.0%	3.0%
Private Equity	0%	0%
Fixed Income	<u>28.0%</u>	<u>1.09%</u>
Total	100%	4.2%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2022, the Parish recognized (\$32,262), \$1,867, \$274 and \$1,193 in pension (benefit) expense related to the Parochial Employees' Retirement System of Louisiana, State of Louisiana Firefighters' Retirement System Employees' Retirement System of Jefferson Parish and Hospital District #1's retirement system, respectively. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$1,757 and \$2,252 (in thousands) from non-employer contributing entities, respectively. At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	Employees' Retirement System of Jefferson Parish		Parochial Employees' Retirement System of Louisiana		State of Louisiana Firefighters' Retirement System	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 3,386	\$ -	\$ -	\$ 86,563	\$ 12,638	\$ -
Differences between expected and actual experience in the measurement of the total pension liability	-	-	6,046	7,253	333	2,630
Changes in assumptions	-	-	5,219	-	4,600	-
Changes in proportion	-	-	640	155	264	1,965
Employer contributions to the pension plan subsequent to the measurement date of the net pension liability	-	-	15,393	-	3,322	-
Total	\$ 3,386	\$ -	\$ 27,298	\$ 93,971	\$ 21,157	\$ 4,594

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

	<u>Hospital District 1 Deferred Outflows of Resources</u>	<u>Hospital District 2 Deferred Outflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$6,574	\$0

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE S – PENSION PLANS (Continued)

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$1,427 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows (in thousands):

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District 1	Hospital District 2
<u>Year ended December 31:</u>					
2023	\$ (1,951)	\$ (16,106)	\$ -	\$ (127)	\$ -
2024	(890)	(34,002)	2,930	1,676	-
2025	(272)	(22,679)	2,041	2,053	-
2026	(273)	(9,279)	1,241	2,972	-
2027	-	-	6,910	-	-
2028	-	-	286	-	-
2029	-	-	(167)	-	-
	<u>\$ 3,386</u>	<u>\$(82,066)</u>	<u>\$13,241</u>	<u>\$ 6,574</u>	<u>\$ -</u>

NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

	<u>TOTAL BANK BALANCE</u>	<u>TOTAL CARRYING AMOUNT</u>
JEDCO	\$ 3,400	\$ 3,406
Jefferson Facilities, Inc.	61	61
J P Finance Authority	895	895
Totals	<u>\$ 4,356</u>	<u>\$ 4,362</u>

Custodial Credit Risk – Investments

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

1. DEPOSITS AND INVESTMENTS (Continued)

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

	<u>CARRYING AMOUNT</u>
Louisiana Asset Management Pool (LAMP)	\$ 4,187
Others	<u>8,049</u>
Total Investments	<u>\$ 12,236</u>
Per Combined Balance Sheet	
Current Assets - Investments	<u>\$ 12,236</u>
Total per Combined Balance Sheet	<u>\$ 12,236</u>

The \$4,187 invested in LAMP is owned by JEDCO. The \$8,049 in other investments is owned by the J P Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

Interest Rate Risk – The Component Units limit interest rate risk by limiting the maturities of its investments to less than one year. The J P Finance Authority’s investments in guaranteed investment contracts are not subject to interest rate risk since the financial institutions guarantee the principal and interest on the investment.

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

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$5,784 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

<u>PROGRAM YEAR</u>	<u>TYPE</u>	<u>RATE</u>	<u>RECEIVABLE</u>
1991	GNMA & FNMA Certificates	7.125	\$ 393
2009ACF	GNMA & Certificates	3.40	<u>5,391</u>
			<u>\$ 5,784</u>

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

3. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2022, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	RATES	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		ISSUED	OUTSTAN- DING	CURRENT PORTION
			FROM	TO			
<u>JEDCO</u>							
Revenue Bonds							
Revenue Bonds Series 2015	4.15	5/1/2030	\$ 155	\$ 594	<u>\$2,420</u>	<u>\$1,435</u>	<u>155</u>
Compensated Absences-LT	NA					<u>\$101</u>	
<u>Jefferson Facilities, Inc.</u>							
Revenue Bonds							
Jefferson Facilities, Inc. – Jefferson Parking Garage Project	4.55	9/1/2031	\$ 380	\$ 2,310	<u>\$7,615</u>	<u>\$4,435</u>	<u>380</u>
<u>J P Finance Authority</u>							
Revenue Bonds							
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	3.40	12/1/2041	\$ 235	\$ 1,346	<u>\$25,000</u>	<u>\$5,510</u>	<u>\$235</u>
Total all component units					<u>\$35,035</u>	<u>\$11,481</u>	<u>\$770</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$2,327 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	JEFFERSON FACILITIES, INC.	JEFFERSON PARISH FINANCE AUTHORITY	TOTAL
2023	\$ 211	\$ 849	\$ 360	\$ 1,420
2024	211	545	360	1,116
2025	211	547	360	1,118
2026	211	547	360	1,118
2027	210	547	360	1,117
2028-2032	631	2,177	1,800	4,608
2033-2037	-	-	1,800	1,800
2038-2041	-	-	1,410	1,410
Total debt service to maturity	\$ 1,685	\$ 5,212	\$ 6,810	\$ 13,707
Less amount representing interest:				
2023	\$ 56	\$ 159	\$ 125	\$ 340
2024	50	140	120	310
2025	43	85	114	242
2026	36	85	108	229
2027	28	85	102	215
2028-2032	37	223	418	678
2033-2037	-	-	249	249
2038-2041	-	-	64	64
Total debt service to maturity	\$ 250	\$ 777	\$ 1,300	\$ 2,327
Total principal	\$ 1,435	\$ 4,435	\$ 5,510	\$ 11,380

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

CONDUIT DEBT

Durr Heavy Construction

In 2008, the State of Louisiana authorized JEDCO to issue \$4.5 million in Variable Rate Taxable Revenue Bonds. The Bonds were issued in 2009 for the purpose of financing the acquisition, installation of equipment of a manufacturing facility on behalf of a local corporation at its manufacturing plant located in Jefferson Parish. JEDCO's obligations under the Series 2009 Bonds are limited. These special obligations are payable solely from lawfully available funds from payments made by the corporation and certain funds held by the Trustee pursuant to the Trust Indenture. The bonds do not constitute a debt or pledge of faith and credit of JEDCO and, accordingly, have not been reported in their financial statements. No other assets are available for payment of the principal or interest on the bonds. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). Beginning in the 2019 tax year and for the remaining term of the PILOT lease, the company must remit to the tax collector a payment equal to the amount of property tax that the company would be subject, if the project were owned by the company and not exempt. For the 2022 tax year, the company owed a Base PILOT rent payment to the Jefferson Parish Sheriff's Office, as tax collector of Jefferson Parish, totaling \$41,397, and the amount of ad valorem taxes that would have been recognized by Jefferson Parish on the assessed value for 2022 totaled \$41,397. Additionally, as the business resides in the City of Harahan, taxes were due. The company made a PILOT Rent payment to the City of Harahan totaling \$11,296. Ad valorem taxes that would have been recognized by the City of Harahan for 2022 totaled \$11,296. Therefore, the total 2022 ad valorem property taxes abated equaled \$0.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

3. LONG TERM DEBT (Continued)

Dyno Nobel

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

Unless extended, the Lease Agreement expires on December 31, 2035. For the effective term of the Lease Agreement and for the duration for which the Project's assets are owned by JEDCO, the Project shall be exempt from ad valorem tax. In return, the company agrees to make annual PILOT Rent payments commencing on or before December 31, 2016 and continuing through December 31, 2035.

Kenner Discovery Health Sciences Academy

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

OMC West JV, LLC

On December 1, 2018, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with OMC West JV, L.L.C. in an aggregate principal amount of up to \$42,100,000 in taxable or tax-exempt Revenue Bonds to finance all or a portion of a 130,000 square foot medical facility building located at 2614 Jefferson Highway. As of December 31, 2020, no bonds have been issued for the Project. The purpose of the Lease Agreement is to provide for the reimbursement to the company of up to \$6,400,000 to offset the costs of certain public infrastructure improvements, including street, sidewalk, beautification and utility infrastructure improvements. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent). JEDCO did not recognize the \$1 Base PILOT rent for the 2018 tax year by December 31, 2018, however the company remitted the combined base PILOT rent for all years of the term to JEDCO in 2019 for a total of \$10.

US Foods, Inc.

On January 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$51,900,000 in Taxable Revenue Bonds. The bonds are for the purpose of the acquisition and construction of a new food warehouse and distribution facility, including related equipment and information technology costs. As of December 31, 2021, no bonds have been issued for the Project. The Lease Agreement also provides for Targeted Employment Claw Back Rent for each year in which either the Project's full-time employment or full-time payroll does not meet the minimum amounts established in the Lease Agreement.

Avondale Marine LLC

On July 1, 2019, JEDCO entered into a Lease Agreement to Issue up to \$150,000,000 in Taxable and/or Tax-Exempt Revenue Bonds. The bonds are for the purpose of renovating and rehabilitating a 254-acre site on the west bank of the Mississippi River and putting that site back into commerce as a mixed-use industrial and commercial property that generates employment and economic activity in Jefferson Parish. As of December 31, 2021, no bonds have been issued for the Project. In accordance with the Lease Agreement, the company must remit a Base PILOT Payment to the Jefferson Parish Sheriff's Office.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

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

3. LONG TERM DEBT (Continued)

Laitram, L.L.C.

On August 1, 2019, JEDCO entered into a Lease Agreement and Agreement to Issue up to \$250,000,000 in Taxable and/or Tax-Exempt Revenue Bonds. The bonds are for the purpose of acquiring and installing capital expenditures and improvements made on or after January 1, 2018 and on or before December 31, 2023, including related equipment and IT costs. In accordance with the Lease Agreement, the total amount of capital expenditures and improvements allowed into the Lease Agreement equals \$250,000,000 and the company is allowed to include the expenditures into the Lease Agreement through year 2023. Also, in accordance with the Lease Agreement, the company must remit annually commencing December 31, 2019 a Base PILOT Payment to the Jefferson Parish Sheriff's Office. In December 2020 through the Second Supplemental Act of Conveyance, as amended through a Ratification of and Amendment to Second Supplemental Act of Conveyance, As of January 2021, the company conveyed

\$20,024,149 in asset to JEDCO that it installed and placed in service from January 1, 2020 through December 31, 2020. In November 2021 through the Third Supplemental Act of Conveyance, the company conveyed \$29,317,838 in assets to JEDCO that it installed and placed in service from January 1, 2021 through December 31, 2021. In December 2022 through the Fourth Supplemental Act of Conveyance, as amended through a Ratification of an Amendment to Fourth Supplemental Act of Conveyance in January 2023, the company conveyed \$32,990,488 in assets to JEDCO that it installed and placed in service from January 1, 2022, through December 31, 2022. The Lease Agreement also provides for targeted employment and payroll claw back rent for each year in which the project's full-time employment and full-time payroll does not meet the annual targeted amount as stipulated in the agreement, no claw back was required for 2022.

NOTE U – SUBSEQUENT EVENTS

Ordinance No. 26558 adopted on January 18, 2023 authorized the issuance of \$1,400,000 of Taxable Revenue Bonds, Series 2023, prescribing the form, and certain terms and conditions of said bonds; providing for the sale of said bonds; and providing for other matters in connection therewith.

Resolution No. 142187 adopted on June 14, 2023 approving a Cooperative Endeavor Agreement between the Parish of Jefferson and the Town of Jean Lafitte ("Original CEA") which provided the Town of Jean Lafitte with an amount not to exceed One Million Dollars (\$1,000,000.00) for the repair and/or replacement of property damaged by Hurricane Ida as set forth in Act 167 of the 2022 Regular Session of the Louisiana Legislature Hurricane Ida Recovery Fund.

Resolution No. 142745 adopted on September 13, 2023, the Parish of Jefferson approved the Amendment and Supplement of Letter of Agreement for Hurricane Ida Recovery Fund Grants between the Parish of Jefferson and the State of Louisiana, which amends the Letter of Agreement to take into account the changes to the Hurricane Ida Grant Program by Act 410 of the 2023 Regular Session of the Louisiana Legislature, including but not limited to, the extension of the date to expend funds from June 30, 2023 to June 30, 2024; revising the date for Hurricane Ida expenses to be considered from June 30, 2022 to the date of the Hurricane Ida, or August 29, 2021; providing additional guidance on projects that can be considered; and to provide for related matters.

Ordinance No. 26682 adopted on September 27, 2023 authorizing the issuance of not to exceed seventeen million dollars of Revenue Bonds (24th Judicial District Court Drug Court Project) Series 2023, in one or more series; prescribing the form, fixing the details and providing for the payment of principal and interest on such bonds and for the rights of the owners thereof; and providing for other matters in connection therewith.

Resolution No. 142876 adopted on September 27, 2023 granting approval for a tenth thirty-day extension for the state of emergency declared to exist on December 14, 2022 due to severe weather.

Resolution No. 143156 adopted on November 8, 2023 approving the Subaward Agreement for elevation of flood-prone structures with the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) through the Federal Emergency Management Agency (FEMA) with federal funding of \$2,135,490 and a property owner matching amount of \$303,644, for a total agreement cost of \$2,439,135, and to authorize the Director of the Department of Floodplain Management and Hazard Mitigation to sign any and all documents required in the administration of the grant funding.

Resolution No. 143164 adopted on November 8, 2023 approving the issuance by the Jefferson Parish Finance Authority of not exceeding \$25,000,000 aggregate principal amount of Jefferson Parish Finance Authority Single Family Mortgage Revenue Bonds, in one or more series, on one or more issuance dates; and providing for other matters in connection therewith.

Resolution No. 143180 adopted on November 8, 2023 authorizing the acceptance of Land and Water Conservation Fund Project No. 22-00962.1 Bucktown Harbor Park Phase 1 Amendment for \$754,964 for a new total grant amount of \$2,004,964 and authorizing the Director of the Ecosystem and Coastal Management Department as the Authorized Official to execute any and all documents necessary to accept and implement this funding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2022

NOTE U – SUBSEQUENT EVENTS (Continued)

Resolution No. 143157 adopted on November 8, 2023 approving the Subaward Agreement for elevation of flood-prone structures with the Governor's Office of Homeland Security and Emergency Preparedness through the Federal emergency Management Agency with federal funding of \$2,137,032.13 and a property owner matching amount of \$189,603.37, for a total agreement cost of \$2,326,635.50 and to authorize the Director of the Department of Floodplain Management and Hazard Mitigation to sign any and all documents required in the administration of the grand funding.

Unfavorable river conditions caused by the ongoing drought allowed saltwater to enter the Mississippi River from the Gulf of Mexico. There was a potential negative impact on Jefferson Parish's water supply and on September 19, 2023, Proclamation Number 10 CLS 2023 was Issued declaring a state of emergency to exist within and throughout Jefferson Parish as a result of that Mississippi River Saltwater Intrusion which created emergency conditions expected to allow saltwater to advance upstream and negatively impact Jefferson Parish's water supply. The Director of the Department of Water declared an emergency pursuant to Jefferson Parish Code of Ordinances, Sec. 2-910 and La. R.S. 38:22.

NOTE V – FUTURE ACCOUNTING PRONOUNCEMENTS

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

GASB Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements*. The requirements of this statement will take effect beginning with financial statements ending June 30, 2023.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The requirements of this statement will take effect beginning with financial statements ending June 30, 2023.

GASB Statement No. 99, *Omnibus 2022*. The requirements of this statement start to be effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 100, *Accounting Changes and Error Corrections*. The requirements of this statement are effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023.

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



**REQUIRED SUPPLEMENTARY
INFORMATION**

JEFFERSON PARISH, LOUISIANA

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

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

LAST TEN FISCAL YEARS**

SCHEDULE OF NET PENSION LIABILITY

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability	\$ 45,684,223	\$ 45,514,105	\$ 46,733,946	\$ 45,954,721	\$ 47,282,111	\$ 48,420,268	\$46,405,336	\$46,264,820	\$ 44,595,146
Plan Fiduciary Net Position, restated	48,284,888	58,232,886	53,855,239	50,517,679	45,087,349	48,768,815	44,016,483	42,811,188	42,708,017
Net Pension Liability (Asset)	<u>\$ (2,600,665)</u>	<u>\$ (12,718,781)</u>	<u>\$ (7,121,293)</u>	<u>\$ (4,562,958)</u>	<u>\$ 2,194,762</u>	<u>\$ (348,547)</u>	<u>\$ 2,388,853</u>	<u>\$ 3,453,632</u>	<u>\$ 1,887,129</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	105.69%	127.94%	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-1275.84%	-3711.46%	-2092.10%	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

SCHEDULE OF CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 401,701	\$ 393,290	\$ 412,120	\$ 499,196	\$ 1,405,283	\$ 1,281,640	\$ 1,201,826	\$ 1,880,008	\$ 1,771,652
Contributions in Relation to the Actuarially Determined Contribution	436,632	536,305	686,866	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contribution Deficiency/(Excess)	<u>\$ (34,931)</u>	<u>\$ (143,015)</u>	<u>\$ (274,746)</u>	<u>\$ (332,798)</u>	<u>\$ (31,938)</u>	<u>\$ (281,335)</u>	<u>\$ (1,295,475)</u>	<u>\$ (507,304)</u>	<u>\$ (551,826)</u>
Covered Payroll	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Contributions as a Percentage of Covered Payroll	214.20%	156.50%	201.79%	160.48%	229.89%	250.12%	403.79%	241.50%	196.18%

Notes to Required Supplementary Information:

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

Additional information as of the latest valuation follows:

Valuation date	December 31, 2022
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.10%
Projected salary increases	N/A
Investment rate of return	4.75%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2021 was 4.75% and overall salary scale was 7.00%.

*Audited by other auditors

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

JEFFERSON PARISH, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

LAST TEN FISCAL YEARS**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:									
Service cost	\$ 10,363	\$ 10,207	\$ 12,189	\$ 14,757	\$ 14,684	\$ 11,946	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,102,232	2,161,333	2,238,083	2,301,319	2,357,190	2,481,835	2,474,064	2,817,938	2,835,082
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	621,141	(877,416)	(455,299)	(1,071,131)	(895,823)	(427,223)	285,538	(367,601)	(555,723)
Changes of assumptions	-	-	1,424,500	-	-	2,569,457	-	1,763,465	-
Benefit payments	(2,520,366)	(2,470,199)	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(43,252)	(43,766)	(16,979)	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Other	-	-	-	-	249	75	702	6,365	-
Net Change in Total Pension Liability	170,118	(1,219,841)	779,225	(1,327,390)	(1,138,157)	2,014,932	140,516	1,669,674	(258,758)
Total Pension Liability - Beginning	45,514,105	46,733,946	45,954,721	47,282,111	48,420,288	46,405,336	46,264,820	44,595,146	44,853,904
Total Pension Liability - Ending (a)	\$ 45,684,223	\$ 45,514,105	\$ 46,733,946	\$ 45,954,721	\$ 47,282,111	\$ 48,420,288	\$ 46,405,336	\$ 46,264,820	\$ 44,595,146

Plan Fiduciary Net Position:									
Contributions - Member	\$ 1,557	\$ 2,563	\$ 3,603	\$ 4,761	\$ 4,684	\$ 4,665	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	436,632	536,305	686,866	831,994	1,437,221	1,562,975	2,497,301	2,387,312	2,323,478
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-	-
Net investment income	(7,545,316)	6,706,254	5,559,271	7,509,901	(2,001,810)	6,198,990	1,747,381	573,394	2,379,009
Other Income	-	-	-	-	249	75	702	6,365	-
Benefit payments	(2,520,366)	(2,470,199)	(2,423,269)	(2,512,320)	(2,601,391)	(2,595,133)	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(43,252)	(43,766)	(16,979)	(60,015)	(13,066)	(26,025)	(27,755)	(25,539)	(64,382)
Administrative expenses	(277,253)	(353,510)	(471,932)	(343,991)	(507,353)	(393,215)	(405,865)	(302,100)	(319,817)
Net Change in Plan Fiduciary Net Position	(9,947,995)	4,377,647	3,337,560	5,430,330	(3,681,466)	4,752,332	1,205,295	103,171	1,830,950
Plan Fiduciary Net Position - Beginning	58,232,886	53,855,239	50,517,679	45,087,349	48,768,815	44,016,483	42,811,188	42,708,017	40,877,067
(2014 balance was restated due to GASB 68)									
Plan Fiduciary Net Position - Ending (b)	\$ 48,284,888	\$ 58,232,886	\$ 53,855,239	\$ 50,517,679	\$ 45,087,349	\$ 48,768,815	\$ 44,016,483	\$ 42,811,188	\$ 42,708,017

Net Pension Liability (Asset) - Ending (a) - (b)	\$ (2,600,665)	\$ (12,718,781)	\$ (7,121,293)	\$ (4,562,958)	\$ 2,194,762	\$ (348,547)	\$ 2,388,853	\$ 3,453,632	\$ 1,887,129
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	105.69%	127.94%	115.24%	109.93%	95.36%	100.72%	94.85%	92.54%	95.77%
Covered Payroll	\$ 203,840	\$ 342,689	\$ 340,390	\$ 518,446	\$ 625,187	\$ 624,890	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-1275.84%	-3711.46%	-2092.10%	-880.12%	351.06%	-55.78%	386.25%	349.37%	159.34%

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

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF NET PENSION LIABILITY AND SCHEDULE OF CONTRIBUTIONS
 RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER*

LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
For the fiscal year ended December 31,									
Total Pension Liability	\$ 96,455,211	\$ 98,081,553	\$ 100,549,959	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090
Plan Fiduciary Net Position, restated	63,030,802	79,027,999	75,971,789	75,723,602	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664
Net Pension Liability	\$ 33,424,409	\$ 24,578,170	\$ 27,547,180	\$ 33,660,427	\$ 60,443,772	\$ 70,407,146	\$ 60,588,399	\$ 51,368,426	\$ 51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	65.35%	80.57%	75.56%	73.33%	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 28,963,544	\$ 26,812,234
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	209.19%	191.59%
SCHEDULE OF CONTRIBUTIONS									
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	2022	2021	2020	2019	2018	2017	2016	2015	2014
	\$ 1,984,021	\$ 2,234,426	\$ 2,007,703	\$ 1,705,153	\$ 5,913,512	\$ 6,220,746	\$ 5,653,720	\$ 4,265,707	\$ 3,601,769
Contributions in Relation to the Actuarially Determined Contribution	2,135,475	2,234,426	2,007,703	1,705,153	5,913,512	-	-	-	3,601,769
Contribution Excess/(Deficiency)	\$ 151,454	\$ -	\$ -	\$ -	\$ -	\$ (6,220,746)	\$ (5,653,720)	\$ (4,265,707)	\$ -
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,812,234
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14.73%	13.43%

Notes to Require Supplementary Information:

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

Additional information as of the latest valuation follows:

Valuation date	December 31, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.3%
Projected salary increases	N/A
Investment rate of return	7.0%

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

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

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 RETIREMENT PLAN FOR EMPLOYEES OF WEST JEFFERSON MEDICAL CENTER*

LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
For the fiscal year ended December 31,									
Total Pension Liability:									
Service cost	\$ 6,569,462	\$ 6,739,094	\$ 6,930,317	\$ 6,925,626	\$ 7,700,649	\$ 8,206,170	\$ 7,885,910	\$ 391,500	\$ 323,166
Interest	-	-	-	-	-	-	-	7,782,801	7,580,434
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	414,011	(750,573)	(549,585)	145,320	(4,549,453)	(1,375,829)	(707,968)	4,051,107	1,737,592
Changes of assumptions	-	244,621	(422,253)	1,772,278	-	-	5,766,246	-	11,028,337
Benefit payments	(8,609,815)	(8,701,548)	(8,679,302)	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	(1,626,342)	(2,468,406)	(2,720,823)	(43,512)	(16,558,733)	(2,008,463)	4,201,166	5,474,234	14,878,122
Total Pension Liability - Beginning	98,081,553	100,549,959	103,270,782	103,314,294	119,873,027	121,881,490	117,680,324	112,206,090	97,327,968
Total Pension Liability - Ending (a)	\$ 96,455,211	\$ 98,081,553	\$ 100,549,959	\$ 103,270,782	\$ 103,314,294	\$ 119,873,027	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090

Plan Fiduciary Net Position:

Contributions - Member	\$ 2,135,475	\$ 2,234,426	\$ 2,007,703	\$ 1,705,153	\$ 35,694,829	\$ 9,919,427	\$ -	\$ -	\$ -
Contributions - Employer	-	-	-	-	-	-	-	3,601,769	3,457,582
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-	-
Net investment income	(9,378,568)	9,734,826	7,020,130	13,449,857	(4,996,725)	7,206,264	4,009,145	(54,972)	4,471,241
Other income	-	-	-	-	-	-	-	-	-
Benefit payments	(8,586,185)	(8,662,856)	(8,670,342)	(8,886,736)	(19,709,929)	(8,838,804)	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-	-	-	-	-	-	-
Administrative expenses	(167,919)	(169,894)	(189,596)	(198,539)	(763,563)	(331,976)	(683,704)	(541,362)	(199,798)
Net Change in Plan Fiduciary Net Position	(15,997,197)	3,136,502	167,895	6,069,735	10,224,612	7,954,911	(5,617,581)	(3,745,739)	1,937,618
Plan Fiduciary Net Position - Beginning	79,027,999	75,891,497	75,723,602	69,653,867	59,429,255	51,474,344	57,091,925	60,837,664	58,900,046
Plan Fiduciary Net Position - Ending (b)	\$ 63,030,802	\$ 79,027,999	\$ 75,891,497	\$ 75,723,602	\$ 69,653,867	\$ 59,429,255	\$ 51,474,344	\$ 57,091,925	\$ 60,837,664
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 33,424,409	\$ 19,053,554	\$ 24,658,462	\$ 27,547,180	\$ 33,660,427	\$ 60,443,772	\$ 70,407,146	\$ 60,588,399	\$ 51,368,426

Plan Fiduciary Net Position as a

Percentage of the Total Pension Liability	65.35%	80.57%	75.48%	73.33%	67.42%	49.58%	42.23%	48.51%	54.22%
Covered Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,963,544	\$ 26,963,544

Net Pension Liability (Asset) as a

Percentage of Covered Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	190.51%	190.51%
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*The Service District has no employees effective October 1, 2015. As a result, no salary increases are projected.

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

JEFFERSON PARISH, LOUISIANA

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

RETIREMENT PLAN FOR EMPLOYEES OF EAST JEFFERSON GENERAL HOSPITAL

LAST TEN FISCAL YEARS**

	2022	***	2021	2020	2019	2018	2017	2016	2015	2014
For the fiscal year ended December 31,										
Total Pension Liability	\$ -	\$ -	\$ 83,988,179	\$ 72,526,569	\$ 83,714,888	\$ 83,777,100	\$ 80,727,672	\$ 80,409,889	\$ 75,869,220	\$ 74,758,328
Plan Fiduciary Net Position, restated	-	-	30,175,001	35,924,045	51,754,097	45,138,742	49,976,406	45,231,810	43,973,007	45,637,344
Net Pension Liability	\$ -	\$ -	\$ 53,813,178	\$ 36,602,544	\$ 31,960,791	\$ 38,638,358	\$ 30,751,266	\$ 35,178,079	\$ 31,896,213	\$ 29,120,984
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	35.93%	N/A	49.53%	61.82%	53.88%	61.91%	56.25%	57.96%	61.09%
Covered Payroll	N/A	N/A	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A	154.16%	167.65%	127.96%	130.82%	96.22%	81.55%

SCHEDULE OF CONTRIBUTIONS

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 52,526,712	\$ 3,191,340	\$ 2,651,344	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,462,649	\$ 2,506,300
Contributions in Relation to the Actuarially Determined Contribution	\$ 52,527,212	\$ -	\$ 2,651,344	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,499,752	\$ 2,506,300
Contribution Excess/(Deficiency)	\$ (500)	\$ 3,191,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,103)	\$ -
Covered Payroll	N/A	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Contributions as a Percentage of Covered Payroll	N/A	N/A	N/A	0	10.76%	11.66%	10.47%	7.43%	7.31%

Notes to Require Supplementary Information:

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

Additional information as of the latest valuation follows:

Valuation date	December 31, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	2.2%
Projected salary increases	N/A as a frozen plan
Investment rate of return	0.0%

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

*** As of December 31, 2022, the plan had no members due to the plan termination discussed in Note S.

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
RETIREMENT PLAN FOR EMPLOYEES OF EAST JEFFERSON GENERAL HOSPITAL*

LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
For the fiscal year ended December 31,									
Total Pension Liability:									
Service cost	\$ 438,500	\$ 4,893,368	\$ 1,233,032	\$ 5,684,898	\$ 5,477,864	\$ 5,462,102	\$ 5,428,629	\$ 5,456,932	\$ 5,372,794
Interest	-	-	-	-	-	-	-	-	-
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	(612,540)	(186,959)	(386,811)	(395,081)	(347,572)	(384,755)
Changes of assumptions	(2,299,347)	11,901,077	-	2,785,652	-	-	3,858,117	-	-
Benefit payments	(33,536,353)	(5,332,855)	(1,969,424)	(5,216,764)	(4,944,935)	(4,757,508)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-	-	-
Annuity Purchase	(48,590,979)	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	(83,988,179)	11,461,590	(736,392)	2,641,246	345,970	317,783	4,540,669	1,110,892	1,254,107
Total Pension Liability - Beginning	83,988,179	72,526,569	73,262,981	81,073,642	80,727,672	80,409,889	75,869,220	74,756,328	73,504,221
Total Pension Liability - Ending (a)	\$ -	\$ 83,988,179	\$ 72,526,589	\$ 83,714,888	\$ 81,073,642	\$ 80,727,672	\$ 80,409,889	\$ 75,869,220	\$ 74,756,328

Plan Fiduciary Net Position:									
Contributions - Member	\$ 52,527,212	\$ -	\$ -	\$ 2,937,614	\$ 2,480,111	\$ 2,801,979	\$ 2,815,274	\$ 2,499,752	\$ 2,506,300
Contributions - Employer	-	-	-	-	-	-	-	-	-
Contributions - Nonemployer contributing entities	-	-	-	-	-	-	-	-	-
Net investment income	(542,689)	(376,484)	227,940	8,921,212	(2,280,606)	6,773,739	2,851,414	(162,396)	3,051,945
Annuity Purchase	(48,590,979)	-	-	-	-	-	-	-	-
Benefit payments	(33,536,353)	(5,332,855)	(1,969,424)	(5,216,764)	(4,944,935)	(4,757,508)	(4,350,996)	(3,998,468)	(3,733,932)
Refunds of member contributions	-	-	-	-	-	-	-	-	-
Other income	714	-	-	-	-	-	-	-	-
Administrative expenses	(32,906)	(39,705)	(28,259)	(66,550)	(58,620)	(58,571)	(54,441)	(54,330)	(63,996)
Net Change in Plan Fiduciary Net Position	(30,175,001)	(5,749,044)	(1,769,743)	6,575,512	(4,804,050)	4,759,639	1,261,251	(1,715,442)	1,760,317
Plan Fiduciary Net Position - Beginning	30,175,001	35,924,045	37,693,788	45,138,742	49,942,792	45,183,153	43,921,902	45,637,344	43,877,027
Plan Fiduciary Net Position - Ending (b)	-	30,175,001	35,924,045	51,714,254	45,138,742	49,942,792	45,183,153	43,921,902	45,637,344

Net Pension Liability (Asset) - Ending (a) - (b)	\$ -	\$ 53,813,178	\$ 36,602,544	\$ 32,000,634	\$ 35,934,900	\$ 30,784,880	\$ 35,226,736	\$ 31,947,318	\$ 29,120,984
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	0.00%	35.93%	49.53%	61.77%	55.68%	61.87%	56.19%	57.89%	61.05%
Covered Payroll	N/A	N/A	N/A	\$ 20,731,885	\$ 23,047,697	\$ 24,032,433	\$ 26,891,000	\$ 33,150,184	\$ 35,666,374
Net Pension Liability (Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	154.4%	155.9%	128.1%	131.0%	96.4%	81.6%

*Audited by other auditors

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

**JEFFERSON PARISH
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COST SHARING PLAN CONTRIBUTIONS**

LAST TEN FISCAL YEARS*

For the fiscal year ended December 31,	2022		2021		2020		2019		2018	
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 15,392,699	\$ (9,112,962)	\$ 17,488,424	\$ 6,588,205	\$ 16,672,289	\$ 5,913,876	\$ 15,011,910	\$ 5,274,122	\$ 14,492,541	\$ 5,129,982
Contributions in relation to the contractually required contribution	15,392,699	(9,112,962)	17,488,424	6,588,205	16,672,289	5,913,876	15,011,910	5,274,122	14,492,541	5,129,982
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 137,946,827	\$ 19,920,550	\$ 142,762,636	\$ 19,920,550	\$ 136,100,256	\$ 19,601,322	\$ 130,472,623	\$ 19,426,065	\$ 126,021,979	\$ 19,358,578
Contributions as a (%) of covered payroll	11.2%	-45.75%	12.3%	33.07%	12.3%	30.17%	11.5%	27.15%	11.5%	26.50%
	2017		2016		2015		2014			
	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 15,382,585	\$ 5,127,754	\$ 15,800,719	\$ 5,208,580	\$ 16,573,230	\$ 5,562,649	\$ 18,792,597	\$ 5,021,945	\$ 18,792,597	\$ 5,021,945
Contributions in relation to the contractually required contribution	15,382,585	5,127,754	15,800,719	5,208,580	16,573,230	5,562,649	18,792,597	5,021,945	18,792,597	5,021,945
Contribution deficiency/(excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 123,075,973	\$ 19,814,661	\$ 121,544,005	\$ 19,903,558	\$ 114,298,005	\$ 19,747,234	\$ 117,450,203	\$ 17,459,737	\$ 117,450,203	\$ 17,459,737
Contributions as a (%) of covered payroll	12.5%	25.88%	13.0%	26.17%	14.5%	28.17%	16.0%	28.76%	16.0%	28.76%

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

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

LAST TEN FISCAL YEARS*

For the year ended December 31,	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Parish proportion (%) of net pension liability/(asset)	21.25%	7.93%	7.87%	7.96%	22.26%
Proportionate share of the net pension liability/(asset)	\$ (100,074,555)	\$ 55,789,824	\$ (35,686,881)	\$ 90,574,804	\$ (16,518,920)
Covered payroll	\$ 137,946,827	\$ 6,860,761	\$ 142,762,636	\$ 130,472,623	\$ 123,075,973
Proportionate share of the net pension liability (%) of employee payroll	-72.55%	813.17%	-0.74%	69.42%	-13.42%
Plan fiduciary net position as a (%) of the total pension liability	1056.39%	74.68%	104.00%	88.86%	101.98%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	
Parish proportion (%) of net pension liability/(asset)	20.47%	19.91%	8.81%	20.06%	7.92%
Proportionate share of the net pension liability/(asset)	\$ 42,152,887	\$ 50,424,234	\$ 52,405,712	\$ 5,635,746	\$ 43,545,576
Covered payroll	\$ 121,544,005	\$ 20,503,590	\$ 114,298,005	\$ 117,450,203	\$ 17,146,667
Proportionate share of the net pension liability (%) of employee payroll	34.68%	245.93%	45.85%	4.80%	253.96%
Plan fiduciary net position as a (%) of the total pension liability	94.15%	73.55%	99.15%	99.77%	76.02%

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

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

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

LAST TEN FISCAL YEARS*

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability:					
Service cost	\$ 3,060,833	\$ 1,850,296	\$ 1,431,211	\$ 1,386,027	\$ 1,487,760
Interest	4,201,128	3,266,739	5,155,629	5,731,570	6,143,895
Changes in benefit terms	-	-	-	-	733,896
Differences between expected and actual experience	(8,186,763)	13,606,800	(10,805)	(42,219,012)	-
Changes in assumptions/other inputs	(49,073,994)	5,335,667	11,852,610	24,885,687	14,830,702
Benefit payments	(7,814,331)	(7,734,750)	(7,496,344)	(6,973,279)	(7,412,715)
Net change in total OPEB Liability	<u>(57,813,127)</u>	<u>16,324,752</u>	<u>10,932,301</u>	<u>(17,189,007)</u>	<u>15,783,538</u>
Total OPEB liability - beginning	<u>191,470,317</u>	<u>175,145,565</u>	<u>164,213,264</u>	<u>181,402,271</u>	<u>165,618,733</u>
Total OPEB liability - ending	<u>\$ 133,657,190</u>	<u>\$ 191,470,317</u>	<u>\$ 175,145,565</u>	<u>\$ 164,213,264</u>	<u>\$181,402,271</u>
 Covered Employee Payroll	 \$ 144,255,314	 \$ 140,736,982	 \$ 144,499,923	 \$ 140,975,535	 \$ 140,620,970
 Total OPEB Liability as a percentage of covered employee payroll	 92.7%	 136.0%	 121.2%	 116.5%	 129.0%
 Changes of assumptions and other inputs reflect a change in the discount rate to:	 4.31%	 2.25%	 1.93%	 3.26%	 3.23%

The above contributions are presented as of the measurement date of the OPEB Liability

*The Parish OPEB liability for years prior to the year ended December 31, 2017 has not been actuarially determined. Additional information will be presented when available.

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 47,827	\$ 48,204	\$ 57,536	\$ 9,332
Licenses And Permits	14,357	14,357	16,372	2,015
Intergovernmental Revenues	493	1,764	3,797	2,033
Charges For Services	26,649	26,649	26,641	(8)
Fines & Forfeitures	5,082	5,189	4,819	(370)
Interest Income	1,637	1,637	1,888	251
Miscellaneous Revenues	1,022	1,120	1,757	637
TOTAL REVENUES	<u>97,067</u>	<u>98,920</u>	<u>112,810</u>	<u>13,890</u>
Expenditures				
Legislative	7,935	7,556	6,969	587
Judicial	40,616	40,583	38,393	2,190
Executive	3,567	3,562	3,301	261
Elections	857	720	698	22
Financial Administration	20,021	19,980	18,264	1,716
General Services	360	359	284	75
Public Safety	26,398	29,212	26,728	2,484
Health and Welfare	2,033	2,038	1,757	281
Culture & Recreation	7,726	8,874	8,745	129
Capital Outlay	975	2,047	1,965	82
TOTAL EXPENDITURES	<u>110,488</u>	<u>114,931</u>	<u>107,104</u>	<u>7,827</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,421)</u>	<u>(16,011)</u>	<u>5,706</u>	<u>21,717</u>
Other financing sources (uses)				
Transfers In	4,588	6,541	6,546	5
Transfers Out	<u>(2,633)</u>	<u>(3,390)</u>	<u>(3,339)</u>	<u>51</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,955</u>	<u>3,151</u>	<u>3,207</u>	<u>56</u>
NET CHANGES IN FUND BALANCES	(11,466)	(12,860)	8,913	21,773
Fund balance				
BEGINNING OF YEAR	<u>44,924</u>	<u>44,924</u>	<u>44,924</u>	<u>-</u>
END OF YEAR	<u>\$ 33,458</u>	<u>\$ 32,064</u>	<u>\$ 53,837</u>	<u>\$ 21,773</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022
(in thousands of dollars)

	FEDERAL AND STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	92,390	286,992	114,122	(172,870)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	12	243	1,360	1,117
Miscellaneous	10,218	10,480	473	(10,007)
TOTAL REVENUES	102,620	297,715	115,955	(181,760)
Expenditures				
Current	179,148	290,148	99,076	191,072
Capital outlay	3,778	10,022	697	9,325
TOTAL EXPENDITURES	182,926	300,170	99,773	200,397
Excess (deficiency) of revenues over (under) expenditures	(80,306)	(2,455)	16,182	18,637
Other financing sources (uses)				
Transfers in	235	10,932	10,923	(9)
Transfers out	(22,820)	(35,932)	(17,340)	18,592
TOTAL OTHER FINANCING SOURCES (USES)	(22,585)	(25,000)	(6,417)	18,583
NET CHANGE IN FUND BALANCES	(102,891)	(27,455)	9,765	37,220
Fund balance				
Beginning of year	21,870	21,870	21,870	0
END OF YEAR	\$ (81,021)	\$ (5,585)	\$ 31,635	\$ 37,220

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022
(in thousands of dollars)

	EAST BANK CONS FIRE DIST			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 41,936	\$ 42,796	\$ 42,847	\$ 51
Licenses and permits	0	0	0	0
Intergovernmental	2,008	2,563	2,578	15
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	550	550	457	(93)
Miscellaneous	117	117	331	214
TOTAL REVENUES	44,611	46,026	46,213	187
Expenditures				
Current	44,248	45,536	44,282	1,254
Capital outlay	2,849	1,035	163	872
TOTAL EXPENDITURES	47,097	46,571	44,445	2,126
Excess (deficiency) of revenues over (under) expenditures	(2,486)	(545)	1,768	2,313
Other financing sources (uses)				
Transfers in	69	1,569	1,569	0
Transfers out	(4,000)	(4,529)	(4,529)	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,931)	(2,960)	(2,960)	0
NET CHANGE IN FUND BALANCES	(6,417)	(3,505)	(1,192)	2,313
Fund balance				
Beginning of year	20	20	19,965	19,945
END OF YEAR	\$ (6,397)	\$ (3,485)	\$ 18,773	\$ 22,258

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

1. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2022, is presented below (in thousands of dollars):

2.

	GENERAL	FEDERAL AND STATE GRANTS	EAST BANK CONSOLIDATED FIRE DISTRICT
Net changes in fund balances (budgetary basis)	\$ 8,913	\$ 9,765	\$ (1,192)
Adjustments:			
Basis differences			
To adjust expenditures for unpaid invoices	2,610	(98)	(2,163)
To adjust expenditures for unpaid payroll expenditures	(54)	(44)	(144)
To adjust share of pooled assets to fair value	(2,981)	151	(746)
To adjust revenues for accrued/deferred revenues	661	(8,647)	1
To adjust expenditures for capitalized assets	-	-	-
Net changes in fund balances (GAAP basis)	\$ 9,149	\$ 1,127	\$ (4,244)



**OTHER GOVERNMENTAL
FUNDS**

NON MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

PUBLIC SAFETY

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

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

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

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

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

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

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

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

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

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

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

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

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

PUBLIC SAFETY (Continued)

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

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

PUBLIC WORKS

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

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

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

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

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

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

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

TRANSIT

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

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

HEALTH & WELFARE

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

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

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

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

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

CULTURE & RECREATION

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

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

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

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

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

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

Library accounts for the proceeds of restricted revenue to provide books, periodicals, and state documents, DVDs, CDs, online databases and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

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

HEALTH & WELFARE (Continued)

Hospital Service District No. 2 accounts for the assets acquired by the Parish in 2020 when the Parish Council became the governing authority of the District after the sale of the East Jefferson General Hospital to Louisiana Children's Medical Center. The residual assets of the district are restricted to health and wellness and are used to service the remaining liabilities of the District.

URBAN REDEVELOPMENT & HOUSING

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

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

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

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

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

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

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

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

URBAN REDEVELOPMENT & HOUSING (Continued)

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

- East Bank Hotel Occupancy Tax Refunding & Improvement Series 2018 Bonds

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

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

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

- Animal Shelter Project Series 2013

Loan Programs account for sales tax revenues and operating transfers needed for payment of interest and principal redemption requirements of the loan agreements for the following issues:

- Louisiana Community Development Authority Loans

CAPITAL PROJECTS FUNDS

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

GENERAL GOVERNMENT

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

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

PUBLIC SAFETY

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

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

PUBLIC WORKS

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

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

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

CULTURE & RECREATION

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

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

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



JEFFERSON PARISH, LOUISIANA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2022

FUND	ASSETS											TOTAL
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	PREPAID EXPENSES	INTEREST	AD VALOREM TAX	RECEIVABLES		INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	RESTRICTED CASH AND CASH EQUIVALENTS	
							ACCOUNTS	GOVERNMENTAL				
SPECIAL REVENUE:												
Ambulance District #2	\$ -	\$ -	\$ 234,681	\$ -	\$ -	\$ 502,052	\$ -	\$ 160	\$ -	\$ -	\$ -	\$ 736,893
Juvenile Services	-	-	10,056,694	-	-	13,751,768	-	18,760	-	-	-	23,827,222
Emergency Communications District	-	-	357,505	-	-	-	-	-	-	-	-	1,598,764
Security Enhancement Districts	-	-	35,236	-	-	604,329	1,241,259	-	-	-	-	639,566
24th Judicial District	-	-	-	-	-	-	-	-	-	-	-	-
Court Commissioners	-	-	286,885	-	-	-	43,208	28,420	-	-	-	358,513
Fire District #3	-	-	3,643,683	-	-	3,690,957	69,142	165	-	-	-	7,403,947
Fire District #4	-	-	343,434	-	-	579,466	-	133	-	-	-	923,035
Fire District #5	-	-	4,609,855	-	-	3,702,990	-	87	-	-	-	8,312,932
Fire District #6	-	-	15,972,838	-	-	5,207,841	77	764	-	-	-	21,181,520
Fire District #7	-	-	2,419,209	-	-	5,099,473	74,453	318	-	-	-	7,593,453
Fire District #8	-	-	2,759,607	-	-	8,313,217	-	3,057	-	-	-	11,075,881
Fire District #9	-	-	285,688	-	-	970,084	11,501	310	-	-	-	1,267,583
Criminal Justice	-	-	168,001	-	-	4,709,588	-	3,111	-	-	-	4,880,700
Inspector General	-	-	1,430,044	-	-	1,512,263	-	785	-	-	-	2,943,092
Off Duty Witness Fees	-	-	3,596,425	-	-	-	-	18,679	-	-	-	3,615,104
Streets Department	-	-	30,016,819	-	-	-	-	8,895,473	-	-	-	39,051,813
Comprehensive Zoning Overlay	-	-	1,438,719	-	-	-	-	-	139,521	-	-	1,438,719
Consolidated Road Lighting District	-	-	656,093	-	-	8,527,140	-	5,669	-	4,009,005	-	13,197,907
Road Lighting District #7	-	-	1,846,762	-	-	251,026	-	80	-	-	-	2,097,868
Consolidated Garbage District #1	199,607	-	8,260,957	-	-	12,129,724	3,420,102	7,419	-	-	-	24,017,809
Consolidated Drainage District #2	-	-	23,333,793	-	-	17,421,532	424,125	3,367,591	377,993	-	-	44,925,034
Transit Operations	-	-	22,519,289	-	-	7,622,175	32,300	44,731	-	-	-	30,218,495
Transit - Mobility Impaired	-	-	9,323,650	-	-	3,811,111	-	2,653	-	-	-	13,137,414
Animal Shelter	-	-	5,671,887	-	-	5,682,839	339,650	3,769	-	-	-	11,698,145
Mosquito Control	-	-	3,145,603	-	-	-	666,932	-	-	-	-	3,812,535
Health Unit	-	-	837,410	-	-	887,944	-	589	-	-	-	1,725,943
Human Services Authority	-	-	757,101	-	-	2,308,653	12,895	1,531	-	-	-	3,080,180
Senior Services	-	-	1,494,253	-	-	1,431,485	-	916	-	-	-	2,926,654
Public Education & Government Programming	-	-	3,796,772	-	-	-	31,160	-	-	-	-	3,827,932
BP Settlement Fund	-	-	2,079,692	-	-	-	-	-	-	-	-	2,079,692
Consolidated Jefferson Recreation and Community Center and Playground District	25	-	16,281,489	-	-	29,426,132	1,293,911	127,684	-	-	-	47,129,241
Alario Center	-	-	1,078,585	-	-	-	16,045	-	-	-	-	1,094,630
Playground District #16	-	-	598,727	-	-	505,271	-	160	-	-	-	1,104,158
West Jefferson Park and Community Center and Playground District	-	-	775,846	-	-	-	147,698	-	-	-	-	923,544
Lafraniere Park Recreation District	-	-	1,254,911	-	-	-	259,969	-	-	-	-	1,514,880
Library	-	-	14,432,793	-	-	23,573,630	-	17,040	-	-	-	38,023,463
LaSalle Park	-	-	1,708,775	-	-	-	-	-	-	-	-	1,708,775
Culture and Parks	-	-	1,483,413	-	-	3,278,103	-	20,776	-	-	-	4,782,292
Off Track Betting	-	-	651,048	-	-	-	-	-	-	-	-	651,048
Video Poker	-	-	3,582,215	-	-	-	-	170,059	-	-	-	3,752,274
Tourism	-	-	2,541,837	-	-	-	-	219,657	-	-	-	2,761,494
Riverboat Gaming	-	-	3,999,840	-	-	-	104,927	-	-	-	-	4,104,767
Health Premium Return	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	2,329,105	-	-	1,431,485	-	916	-	-	-	3,761,506
Terrytown Redevelopment	-	-	3,497,386	-	-	-	-	96,049	-	-	-	3,593,435
Metairie CBD District	-	-	163,026	-	-	-	-	41,780	-	-	-	204,806
Churchill Economic Development District	-	-	246,362	-	-	-	-	20,262	-	-	-	266,624
Jefferson Hwy Economic Development District	-	-	1,413,115	-	-	-	-	451,132	-	-	-	1,864,247
Hospital District 2	906,141	11,423,542	6,386,543	28,600	63,030	-	-	-	-	-	-	18,807,856
TOTAL SPECIAL REVENUE	\$ 1,105,773	\$ 11,423,542	\$ 223,803,601	\$ 28,600	\$ 63,030	\$ 166,932,280	\$ 8,189,354	\$ 13,570,686	\$ 517,514	\$ 4,009,005	\$	\$ 429,643,385

(CONTINUED)

JEFFERSON PARISH, LOUISIANA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2022

FUND	ASSETS										RESTRICTED CASH AND CASH EQUIVALENTS	TOTAL	
	CASH AND CASH EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	PREPAID EXPENSES	INTEREST	AD VALOREM TAX	ACCOUNTS RECEIVABLES	INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES				
DEBT SERVICE:													
Special Sales Tax Revenue Bonds	\$ 20,418,135	\$ -	(2,309,481)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,718,045
Hotel Occupancy Tax Bonds	8,863	-	1,163,476	-	-	-	-	11,609,391	-	-	-	-	1,355,019
Public Improvement Revenue Bonds	1,259,448	-	(593,343)	-	-	-	243,292	182,680	-	-	-	-	915,956
Certificates of Indebtedness	-	-	-	-	-	-	-	6,559	-	-	-	-	-
Loan Programs	1,399,576	-	4,533,199	-	-	-	-	-	-	-	-	-	5,932,775
TOTAL DEBT SERVICE	\$ 23,086,022	\$ -	\$ 2,793,851	\$ -	\$ -	\$ -	\$ 243,292	\$ 11,798,630	\$ -	\$ -	\$ -	\$ -	\$ 37,921,795
CAPITAL PROJECTS:													
Courthouse Complex	\$ -	\$ -	6,083,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,106,831
General Government Misc Capital Improvements	1,179,551	9,138,029	5,310,433	-	536	-	-	8,232	-	156,885	-	5,023,711	15,793,659
Fire Capital Improvements	-	-	25,240,974	-	-	-	-	-	-	-	-	-	25,240,974
Public Safety Misc Capital Improvements	-	-	10,866,970	-	-	-	-	-	-	-	-	-	10,866,970
Roads and Streets Capital Improvements	1,725,293	-	43,892,286	-	-	-	-	285	-	-	-	-	45,617,864
Sewer Capital Improvements	10,609,965	89,268,292	(58,030,552)	-	468,574	-	-	9,529,914	-	-	-	-	51,846,193
Environmental & Landfill Improvements	11,572,223	-	8,898,360	-	-	-	-	-	-	-	-	-	20,470,583
Playground & Library Improvements	4,571,474	-	71,868,411	-	-	-	-	220	-	-	-	-	76,440,105
Lasalle Park	-	-	6,213,601	-	-	-	-	-	-	-	-	-	6,213,601
Culture & Recreation Misc Capital Improvements	-	-	9,051,506	-	-	-	-	9,286	-	-	-	-	9,060,792
TOTAL CAPITAL PROJECTS	\$ 29,658,506	\$ 98,406,321	\$ 129,395,109	\$ -	\$ 469,110	\$ -	\$ (7)	\$ 9,547,937	\$ 156,885	\$ 5,023,711	\$ -	\$ -	\$ 272,657,572
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 53,850,301	\$ 109,829,863	\$ 355,992,561	\$ 28,600	\$ 532,140	\$ 166,932,280	\$ 8,432,639	\$ 34,917,253	\$ 674,399	\$ 9,032,716	\$ -	\$ -	\$ 740,222,752

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JEFFERSON PARISH, LOUISIANA
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET -- CONTINUED
December 31, 2022

FUND	LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES													
	LIABILITIES			DEFERRED INFLOWS				FUND BALANCES (DEFICITS)						
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	ACCRUED SALARIES PAYABLE	DEFERRED REVENUE	LEASE RELATED	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES AND DEFERRED INFLOWS	NON-SPENDABLE	RESTRICTED	COMMITTED	UNASSIGNED	FUND BALANCE	TOTAL
SPECIAL REVENUE:														
Ambulance District #2	\$ 31,144	\$ -	\$ -	\$ -	\$ -	\$ 515,784	\$ -	\$ 546,928	\$ -	\$ 189,965	\$ -	\$ -	\$ 189,965	\$ 736,893
Juvenile Services	79,582	633	321,222	-	-	14,178,948	-	14,580,385	-	9,246,837	-	-	9,246,837	23,827,222
Emergency Communications District	1,534,193	1,406	-	-	-	631,552	-	1,535,589	-	63,165	-	-	63,165	1,588,764
Security Enhancement Districts	-	-	-	-	-	-	-	631,592	-	6,014	-	-	6,014	639,566
24th Judicial District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Commissioners	-	-	70,752	-	-	-	-	70,752	-	287,761	-	-	287,761	358,513
Fire District #3	211,743	-	-	-	-	-	-	4,025,636	-	3,378,311	-	-	3,378,311	7,403,947
Fire District #4	-	-	-	-	-	3,813,893	-	4,025,636	-	3,378,311	-	-	3,378,311	7,403,947
Fire District #5	-	-	-	-	-	589,334	-	589,334	-	333,701	-	-	333,701	923,035
Fire District #6	-	-	-	-	-	3,823,963	-	3,823,963	-	4,488,969	-	-	4,488,969	8,312,932
Fire District #7	-	-	-	-	-	5,354,355	-	5,354,355	-	15,827,165	-	-	15,827,165	21,181,520
Fire District #8	-	-	-	-	-	5,370,599	-	5,370,599	-	2,222,854	-	-	2,222,854	7,593,453
Fire District #9	-	-	-	-	-	8,539,539	-	8,539,539	-	2,536,342	-	-	2,536,342	11,075,881
Fire District #9	48,434	-	-	-	-	996,618	-	1,045,052	-	222,531	-	-	222,531	1,267,583
Criminal Justice	-	-	-	-	-	4,849,540	-	4,849,540	-	31,160	-	-	31,160	4,880,700
Inspector General	2,943	-	35,715	-	-	1,557,480	-	1,596,138	-	1,346,954	-	-	1,346,954	2,943,092
Off Duty Witness Fees	6,350	-	-	-	-	-	-	6,350	-	3,608,754	-	-	3,608,754	3,615,104
Streets Department	1,039,930	-	533,789	-	-	-	-	3,064,916	-	35,847,376	-	-	35,847,376	39,051,813
Comprehensive Zoning Overlay	28,949	-	-	-	-	-	-	45,778	-	1,392,941	-	-	1,392,941	1,438,719
Consolidated Road Lighting District	689,131	-	-	-	-	16,829	-	14,143,975	-	1,839,611	-	-	1,839,611	13,197,907
Road Lighting District #7	-	-	-	-	-	258,257	-	258,257	-	8,422,403	-	-	8,422,403	24,017,809
Consolidated Garbage District #1	3,027,114	-	4,191	-	-	12,564,101	-	15,595,406	-	24,452,337	-	-	24,452,337	44,925,034
Consolidated Garbage District #2	1,036,197	-	506,037	-	-	16,138,596	-	20,694,704	-	19,324,137	-	-	19,324,137	30,216,495
Consolidated Drainage District #2	3,036,743	-	8,563	-	-	7,849,052	-	10,894,358	-	8,584,740	-	-	8,584,740	11,137,414
Transit Operations	625,983	-	2,141	-	-	3,924,550	-	4,552,674	-	5,339,384	-	-	5,339,384	11,698,145
Transit - Mobility Impaired	31,637	-	92,675	-	-	5,905,944	-	6,355,761	-	3,489,877	-	-	3,489,877	3,812,535
Animal Shelter	322,658	-	-	-	-	-	-	322,658	-	764,109	-	-	764,109	1,725,943
Mosquito Control	36,345	-	2,685	-	-	922,804	-	961,834	-	680,890	-	-	680,890	3,080,180
Health Unit	-	-	-	-	-	2,399,290	-	2,399,290	-	1,445,159	-	-	1,445,159	2,926,654
Senior Services	-	-	7,517	-	-	1,473,978	-	1,481,495	-	3,811,490	-	-	3,811,490	3,827,932
Public Education & Government Programming	16,442	-	-	-	-	-	-	16,442	-	2,079,692	-	-	2,079,692	2,079,692
BP Settlement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consolidated Jefferson Recreation and Community Center and Playground District	201,052	-	642,323	-	1,224,167	30,437,367	418,834	32,923,743	-	14,205,498	-	-	14,205,498	47,129,241
Alario Center	22,569	-	4,585	-	-	-	-	27,154	-	1,067,476	-	-	1,067,476	1,094,630
Playground District #16	-	-	-	-	-	519,091	-	519,091	-	585,067	-	-	585,067	1,104,158
West Jefferson Park and Community Center and Playground District	4,820	-	1,978	-	-	-	-	6,798	-	916,746	-	-	916,746	923,564
Lafreniere Park Recreation District	71,472	15,195	65,588	-	-	-	-	152,259	-	1,362,625	-	-	1,362,625	1,514,860
Library	411,693	-	482,086	-	-	24,417,450	-	25,311,229	-	12,712,234	-	-	12,712,234	38,023,463
LaSalle Park	17,142	-	15,150	-	-	-	-	32,292	-	1,676,483	-	-	1,676,483	1,708,775
Culture and Parks	1,708	-	-	8,000	-	3,375,562	-	3,385,270	-	1,397,022	-	-	1,397,022	4,782,292
Off Track Betting	-	-	-	-	-	-	-	-	-	651,048	-	-	651,048	651,048
Video Poker	125,000	-	-	-	-	-	-	125,000	-	3,627,274	-	-	3,627,274	3,752,274
Tourism	175,000	-	-	-	-	-	-	175,000	-	2,586,494	-	-	2,586,494	2,761,494
Riverboat Gaming	17,528	-	-	-	-	-	-	17,528	-	4,087,239	-	-	4,087,239	4,104,767
Health Premium Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	3,430	-	-	1,473,978	-	1,477,408	-	2,284,098	-	-	2,284,098	3,761,506
Terrytown Redevelopment	-	-	-	-	-	-	-	-	-	3,593,435	-	-	3,593,435	3,593,435
Metairie CBD District	-	-	-	-	-	-	-	-	-	204,806	-	-	204,806	204,806
Churchhill Economic Development District	-	-	-	-	-	-	-	-	-	266,624	-	-	266,624	266,624
Jefferson Hwy Economic Development District	-	-	-	-	-	-	-	-	-	1,864,247	-	-	1,864,247	1,864,247
Hospital District 2	206,602	-	-	-	-	-	-	206,602	28,600	18,572,654	-	-	18,601,254	18,807,856
TOTAL SPECIAL REVENUE	\$ 13,072,104	\$ 17,234	\$ 2,818,156	\$ 8,000	\$ 1,964,546	\$ 172,743,087	\$ 6,492,513	\$ 197,115,640	\$ 546,114	\$ 232,927,699	\$ -	\$ (946,068)	\$ 232,927,745	\$ 429,643,385

(CONTINUED)

JEFFERSON PARISH, LOUISIANA
NON MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET -- CONTINUED
December 31, 2022

FUND	LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES													
	LIABILITIES				DEFERRED INFLOWS				FUND BALANCES (DEFICITS)					
	ACCOUNTS AND CONTRACTS PAYABLE	INTER-GOVERNMENTAL PAYABLE	ACCRUED SALARIES PAYABLE	DEFERRED REVENUE	LEASE RELATED	TAXES LEVIED FOR A FUTURE YEAR	UNAVAILABLE REVENUE	TOTAL LIABILITIES AND DEFERRED INFLOWS	NON-SPENDABLE	RESTRICTED	COMMITTED	UNASSIGNED	TOTAL FUND BALANCE	TOTAL
DEBT SERVICE:														
Special Sales Tax Revenue Bonds														
Hotel Occupancy Tax Bonds														
Public Improvement Revenue Bonds														
Certificates of Indebtedness														
Loan Programs	5,000							5,000						
TOTAL DEBT SERVICE	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 29,718,045	\$ -	\$ -	\$ -	\$ 29,718,045
CAPITAL PROJECTS:														
Courthouse Complex	1,150,374	2,365						1,152,739			9,954,092			11,106,831
General Government Misc Capital Improvements	279,801		2,534					282,335	156,885	15,354,439				15,793,659
Fire Capital Improvements	179,526							179,526		25,061,448				25,240,974
Public Safety Misc Capital Improvements	306,240							306,240		10,560,730				10,866,970
Roads and Streets Capital Improvements	558,433					56,238		614,671		45,003,193				45,617,864
Sewer Capital Improvements	3,481,026							11,568,372		40,277,821				51,846,193
Environmental & Landfill Improvements	5,432,602							5,908,982		14,561,601				20,470,583
Playground & Library Improvements	1,665,249	40,941						1,706,190		74,733,915				76,440,105
Lasalle Park	187							187		6,213,414				6,213,601
Culture & Recreation Misc Capital Improvements	94,127							94,127		8,966,665				9,060,792
TOTAL CAPITAL PROJECTS	\$ 13,147,565	\$ 43,306	\$ 2,534	\$ -	\$ -	\$ 56,238	\$ 8,563,726	\$ 21,813,369	\$ 156,885	\$ -	\$ 250,687,318	\$ -	\$ 250,844,203	\$ 272,657,572
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 26,224,669	\$ 60,540	\$ 2,820,690	\$ 8,000	\$ 1,964,546	\$ 172,799,325	\$ 15,056,239	\$ 218,934,009	\$ 702,999	\$ 270,844,494	\$ 250,687,318	\$ (946,069)	\$ 521,288,743	\$ 740,222,752

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	REVENUES							TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS/ (LOSSES)	MISCELLANEOUS	
SPECIAL REVENUE:								
Ambulance District #2	\$ 316,078	\$ -	\$ -	\$ -	\$ -	\$ (4,656)	\$ 220,000	\$ 531,422
Juvenile Services	13,398,087	-	774,005	30,369	1,689	(203,882)	58,892	14,059,160
Emergency Communications District	-	-	-	7,545,162	-	(1,237)	-	7,543,925
Security Enhancement Districts	620,485	-	-	-	-	2,029	-	622,514
24th Judicial District	-	-	-	-	-	-	-	-
Court Commissioners	-	-	-	-	1,051,566	(1,780)	6,385	1,056,171
Fire District #3	3,395,149	-	325,869	447,374	-	(81,246)	7,201	4,094,347
Fire District #4	589,875	-	26,999	-	-	(6,986)	638	610,526
Fire District #5	3,715,501	-	224,978	-	-	(105,671)	-	3,834,808
Fire District #6	5,116,147	-	212,482	-	-	(399,387)	-	4,943,397
Fire District #7	4,860,458	-	176,982	361,055	-	(42,968)	14,155	5,386,249
Fire District #8	8,169,195	-	469,052	-	-	(36,307)	10,603	8,612,543
Fire District #9	610,895	-	17,365	-	-	(4,328)	137	624,069
Criminal Justice	4,607,266	-	-	-	-	260	-	4,607,526
Inspector General	1,393,187	-	-	-	-	(31,822)	4,035	1,365,400
Off Duty Witness Fees	-	-	-	-	298,830	(94,841)	-	203,989
Streets Department	-	1,221,640	556,345	67,272	-	(792,705)	962,563	49,146,148
Comprehensive Zoning Overlay	-	-	-	-	-	(33,899)	696,478	662,579
Consolidated Road Lighting District	8,363,806	-	188,328	-	-	56,395	55,736	8,664,265
Road Lighting District #7	158,216	-	1,359	-	-	(47,843)	-	111,732
Consolidated Garbage District #1	11,153,076	-	209,193	26,143,845	-	(143,649)	1,127,928	38,490,393
Consolidated Drainage District #2	40,580,368	-	1,062,106	-	-	(543,486)	295,968	41,394,956
Transit Operations	7,428,451	-	522,630	2,245,596	-	(555,077)	2,192	9,643,792
Transit - Mobility Impaired	3,714,294	-	-	129,665	-	(233,717)	464	3,610,706
Animal Shelter	5,536,439	-	274,335	484,499	23,202	(121,855)	69,691	6,266,311
Mosquito Control	-	-	325,502	4,965,489	-	(78,081)	-	5,212,910
Health Unit	865,066	-	23,334	-	-	(17,701)	45,917	916,616
Human Services Authority	2,249,176	-	60,866	-	-	(8,933)	-	2,300,909
Senior Services	1,403,699	-	-	-	-	(34,927)	1,660	1,370,432
Public Education & Government Programming	382,249	-	-	-	-	(97,865)	-	284,384
BP Settlement Fund	-	-	-	-	-	(46,476)	-	(46,476)
Consolidated Jefferson Recreation and Community Center and Playground District	28,856,343	-	203,405	1,152,051	-	(275,871)	394,100	30,330,028
Alario Center	-	-	543,395	723,770	-	(33,349)	12,245	1,246,061
Playground District #16	316,381	-	-	-	-	(14,405)	-	301,976
West Jefferson Park and Community Center and Playground District	-	-	-	938,445	-	(16,405)	2,014	924,054
Lafreniere Park Recreation District	-	-	-	2,479,903	-	(31,923)	52,436	2,500,416
Library	22,978,019	-	452,072	91,252	77,566	(275,872)	376,728	23,699,765
LaSalle Park	100,000	-	430,889	336,620	-	(42,878)	21,214	845,845
Culture and Parks	3,310,617	-	-	158,636	-	(30,440)	-	3,438,813
Off Track Betting	-	-	-	399,148	-	(17,406)	-	381,742
Video Poker	-	-	-	2,150,055	-	(99,465)	-	2,050,590
Tourism	1,578,072	-	-	-	-	(67,480)	-	1,510,592
Riverboat Gaming	-	-	-	2,451,665	-	(107,625)	-	2,344,040
Health Premium Return	-	-	-	-	-	-	-	-
Economic Development	1,403,398	-	-	-	-	(62,412)	607	1,341,593
Terrytown Redevelopment	223,683	-	-	-	-	(91,959)	-	131,724
Metairie CBD District	214,992	-	-	-	-	(2,783)	-	212,209
Churchill Economic Development District	72,158	-	-	-	-	(6,479)	-	65,679
Jefferson Hwy Economic Development District	565,306	-	4,395,956	-	-	(34,288)	-	531,018
Hospital District 2	-	-	-	-	-	(426,111)	27,000	3,996,845
TOTAL SPECIAL REVENUE	235,377,165	1,221,640	11,477,247	53,301,871	1,452,853	(5,349,792)	4,499,709	301,980,693

(CONTINUED)

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	REVENUES							TOTAL
	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INVESTMENT EARNINGS/ (LOSSES)	MISCELLANEOUS	
DEBT SERVICE:								
Special Sales Tax Revenue Bonds	\$ 47,267,547	\$ -	\$ -	\$ -	\$ -	\$ 205,283	\$ -	\$ 47,472,830
Hotel Occupancy Tax Bonds	1,168,812	-	-	-	-	(27,617)	-	1,141,195
Public Improvement Revenue Bonds	-	-	243,292	-	701,904	12,203	-	957,399
Certificates of Indebtedness	-	-	-	-	-	3	-	3
General Obligation Bonds	-	-	-	-	-	-	-	-
Loan Programs	4,556,900	-	1,324,691	-	-	19,522	-	5,901,113
TOTAL DEBT SERVICE	\$ 52,993,259	\$ -	\$ 1,567,983	\$ -	\$ 701,904	\$ 209,394	\$ -	\$ 55,472,540
CAPITAL PROJECTS:								
Courthouse Complex	-	-	213,948	-	-	(60,792)	1,218,307	1,371,463
General Government Misc Capital Improvements	-	-	-	84,210	128,020	(129,691)	2,065,370	2,147,909
Fire Capital Improvements	-	-	1,300,000	-	-	(647,236)	427,309	1,080,073
Public Safety Misc Capital Improvements	-	-	175,000	-	-	(280,269)	134,975	29,706
Roads and Streets Capital Improvements	-	-	524,839	-	-	(1,085,756)	821,969	261,052
Sewer Capital Improvements	6,600,000	-	1,470,540	-	-	(926,655)	598,576	7,742,461
Environmental & Landfill Improvements	-	3,000	5,762,971	-	-	(109,325)	91,346	5,747,992
Playground & Library Improvements	3,884	-	1,602,953	-	-	(1,553,347)	10,666,686	10,720,176
Lasalle Park	-	-	212,555	50,078	-	(123,863)	1,600,492	1,739,262
Culture & Recreation Misc Capital Improvements	98,056	-	299,191	-	-	(235,813)	380,283	541,717
TOTAL CAPITAL PROJECTS	\$ 6,701,940	\$ 3,000	\$ 11,561,997	\$ 134,288	\$ 128,020	\$ (5,152,747)	\$ 18,005,313	\$ 31,381,811
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 295,072,364	\$ 1,224,640	\$ 24,607,227	\$ 53,436,159	\$ 2,282,777	\$ (10,293,145)	\$ 22,505,022	\$ 388,835,044

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	EXPENDITURES											TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES													
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY																
SPECIAL REVENUE:	\$	512,653	\$	-	\$	-	\$	-	\$	-	\$	-	\$	512,653	\$	18,769										
Ambulance District #2	12,140,441	-	-	-	-	-	-	-	-	-	-	-	-	12,241,831	-	1,817,329										
Juvenile Services	7,545,162	-	-	-	-	-	-	-	-	-	-	-	-	7,545,162	-	(1,237)										
Emergency Communications District	613,771	-	-	-	-	-	-	-	-	-	-	-	-	613,771	-	8,743										
Security Enhancement Districts																										
24th Judicial District																										
Court Commissioners	1,531,569	-	-	-	-	-	-	-	-	-	-	-	-	1,531,569	-	(475,398)										
Fire District #3	4,382,598	-	-	-	-	-	-	-	-	-	-	-	-	4,382,598	-	(288,251)										
Fire District #4	782,058	-	-	-	-	-	-	-	-	-	-	-	-	782,058	-	(171,532)										
Fire District #5	3,948,372	-	-	-	-	-	-	-	-	-	-	-	-	3,948,372	-	(113,564)										
Fire District #6	3,950,513	-	-	-	-	-	-	-	-	-	-	-	-	3,950,513	-	992,884										
Fire District #7	4,431,179	-	-	-	-	-	-	-	-	-	-	-	-	4,431,179	-	957,070										
Fire District #8	8,162,435	-	-	-	-	-	-	-	-	-	-	-	-	8,162,435	-	450,108										
Fire District #9	932,005	-	-	-	-	-	-	-	-	-	-	-	-	932,005	-	(307,936)										
Criminal Justice	107,041	-	-	-	-	-	-	-	-	-	-	-	-	107,041	-	4,500,485										
Inspector General	1,266,536	-	-	-	-	-	-	-	-	-	-	-	-	1,266,536	-	94,675										
Off Duty Witness Fees	242,446	-	-	-	-	-	-	-	-	-	-	-	-	242,446	-	(38,457)										
Streets Department	-	33,536,456	-	-	-	-	-	-	-	-	-	-	-	33,536,456	-	14,870,253										
Comprehensive Zoning Overlay	-	353,058	-	-	-	-	-	-	-	-	-	-	-	353,058	-	309,521										
Consolidated Road Lighting District	-	7,639,390	-	-	-	-	-	-	-	-	-	-	-	7,639,390	-	423,787										
Road Lighting District #7	-	63,959	-	-	-	-	-	-	-	-	-	-	-	63,959	-	47,773										
Consolidated Garbage District #1	-	34,188,561	-	-	-	-	-	-	-	-	-	-	-	34,188,561	-	4,278,099										
Consolidated Drainage District #2	-	34,558,607	-	-	-	-	-	-	-	-	-	-	-	34,558,607	-	6,581,160										
Transit Operations	-	-	18,987,337	-	-	-	-	-	-	-	-	-	-	18,987,337	-	(9,344,777)										
Transit - Mobility Impaired	-	-	4,077,952	-	-	-	-	-	-	-	-	-	-	4,077,952	-	(466,346)										
Animal Shelter	-	-	-	3,937,525	-	-	-	-	-	-	-	-	-	3,937,525	-	2,320,427										
Mosquito Control	-	-	-	4,655,822	-	-	-	-	-	-	-	-	-	4,655,822	-	557,088										
Health Unit	-	-	-	682,085	-	-	-	-	-	-	-	-	-	682,085	-	234,531										
Human Services Authority	-	-	-	2,230,220	-	-	-	-	-	-	-	-	-	2,230,220	-	70,689										
Senior Services	-	-	-	1,070,159	-	-	-	-	-	-	-	-	-	1,070,159	-	300,273										
Public Education & Government Programming	-	-	-	101,534	-	-	-	-	-	-	-	-	-	101,534	-	(481,593)										
BP Settlement Fund	-	-	-	318,261	-	-	-	-	-	-	-	-	-	318,261	-	(364,737)										
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	-	26,930,515	-	-	-	-	-	-	-	-	26,930,515	-	3,063,997										
Alario Center	-	-	-	1,106,183	-	-	-	-	-	-	-	-	-	1,106,183	-	135,680										
Playground District #16	-	-	-	389,507	-	-	-	-	-	-	-	-	-	389,507	-	(87,531)										
West Jefferson Park and Community Center and Playground District	-	-	-	-	244,251	-	-	-	-	-	-	-	-	244,251	-	679,803										
Lafreniere Park Recreation District	-	-	-	2,244,507	-	-	-	-	-	-	-	-	-	2,244,507	-	135,040										
Library	-	-	-	19,153,485	-	-	-	-	-	-	-	-	-	19,153,485	-	3,578,803										
LaSalle Park	-	-	-	694,946	-	-	-	-	-	-	-	-	-	694,946	-	150,899										
Culture and Parks	-	-	-	697,997	-	-	-	-	-	-	-	-	-	697,997	-	2,652,842										
Off Track Betting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	785,971										
Video Poker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,801										
Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	197,941										
Riverboat Gaming	-	-	-	6	-	-	-	-	-	-	-	-	-	6	-	1,546,614										
Health Premium Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	857,612										
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,027,344										
Terrytown Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316,696										
Metairie CBD District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6										
Churchill Economic Development District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	401,391										
Jefferson Hwy Economic Development District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	940,202										
Hospital District 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,442										
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,282										
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	205,216										
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	631,018										
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(57,026,946)										
TOTAL SPECIAL REVENUE	\$	50,548,779	\$	110,340,031	\$	23,064,389	\$	74,019,403	\$	51,461,391	\$	2,270,362	\$	-	\$	722,804	\$	191,829	\$	3,000,463	\$	-	\$	315,619,451	\$	(13,638,758)

(CONTINUED)

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT	DEBT SERVICE			CAPITAL OUTLAY	TOTAL	EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
								PRINCIPAL	INTEREST AND OTHER CHARGES				
DEBT SERVICE:													
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,945,000	\$ 18,673,836	\$ -	\$ -	\$ 31,618,836	\$ 15,853,994
Hotel Occupancy Tax Bonds	-	-	-	-	-	-	-	530,000	177,515	-	-	707,515	433,680
Public Improvement Revenue Bonds	-	-	-	-	-	-	-	585,000	352,300	-	-	937,300	20,099
Certificates of Indebtedness	-	-	-	-	-	-	-	-	-	-	-	-	3
General Obligation Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Programs	-	-	-	-	-	-	-	5,185,000	3,497,338	-	-	8,682,338	(2,781,225)
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,245,000	\$ 22,700,989	\$ -	\$ -	\$ 41,945,989	\$ 13,526,551
CAPITAL PROJECTS:													
Courthouse Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,851,397	\$ -	\$ -	\$ -	\$ 112,280	\$ 7,963,677	\$ (6,592,214)
General Government Misc Capital Improvements	259,328	1,182,321	233,007	95,277	-	-	85,403	-	175,595	-	258,523	2,289,454	(141,545)
Fire Capital Improvements	1,530,989	-	-	-	-	-	-	-	-	-	608,272	2,139,261	(1,059,188)
Public Safety Misc Capital Improvements	951,487	-	-	-	-	-	-	-	-	-	626,544	1,578,031	(1,548,325)
Roads and Streets Capital Improvements	-	13,823,643	-	-	-	-	-	-	-	-	999,518	14,823,161	(14,562,109)
Sewer Capital Improvements	-	8,579,657	-	-	-	-	-	-	-	-	2,322,132	10,901,789	(3,159,328)
Environmental & Landfill Improvements	-	4,439,431	-	-	-	-	-	-	-	-	37,796	4,477,227	1,270,765
Playground & Library Improvements	-	-	-	-	12,396,153	-	-	-	-	-	361,627	12,757,780	(2,037,604)
Lasalle Park	-	-	-	-	-	-	542,622	-	-	-	86,782	629,404	1,109,858
Culture & Recreation Misc Capital Improvements	-	-	-	-	1,614,994	-	-	-	-	-	2,198	1,617,192	(1,075,475)
TOTAL CAPITAL PROJECTS	\$ 2,741,804	\$ 28,025,052	\$ 233,007	\$ 95,277	\$ 14,011,147	\$ -	\$ 8,479,422	\$ -	\$ 175,595	\$ 5,415,672	\$ 59,176,976	\$ (27,795,165)	
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 53,290,583	\$ 138,365,083	\$ 23,297,396	\$ 74,114,680	\$ 65,472,538	\$ 2,270,362	\$ 8,479,422	\$ 19,967,804	\$ 23,068,413	\$ 8,416,135	\$ 416,742,416	\$ (27,907,372)	

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	OTHER FINANCING SOURCES (USES)				NET CHANGES IN FUND BALANCES	FUND BALANCE	
	ISSUANCE OF BONDS	TRANSFERS IN	TRANSFERS OUT	TOTAL		BEGINNING OF YEAR	END OF YEAR
SPECIAL REVENUE:							
Ambulance District #2	\$ -	\$ -	\$ -	\$ -	\$ 18,769	\$ 171,196	\$ 189,965
Juvenile Services	-	-	-	-	1,817,329	7,429,508	9,246,837
Emergency Communications District	-	-	-	-	(1,237)	64,402	63,165
Security Enhancement Districts	-	-	-	-	8,743	(729)	8,014
24th Judicial District	-	-	-	-	-	-	-
Court Commissioners	-	487,102	-	487,102	11,704	276,057	287,761
Fire District #3	-	-	(125,984)	(125,984)	(414,235)	3,792,546	3,378,311
Fire District #4	-	-	(13,308)	(13,308)	(184,840)	518,541	333,701
Fire District #5	-	-	(60,695)	(60,695)	(174,259)	4,663,228	4,488,969
Fire District #6	-	-	(64,947)	(64,947)	927,937	14,899,228	15,827,165
Fire District #7	-	-	(317,769)	(317,769)	639,301	1,583,553	2,222,854
Fire District #8	-	-	(1,101,726)	(1,101,726)	(651,618)	3,187,960	2,536,342
Fire District #9	-	392,411	(13,176)	379,235	71,299	151,232	222,531
Criminal Justice	-	-	(4,525,181)	(4,525,181)	(24,696)	55,856	31,160
Inspector General	-	-	-	-	94,675	1,252,279	1,346,954
Off Duty Witness Fees	-	-	(48,102)	(48,102)	(86,559)	3,695,313	3,608,754
Streets Department	-	537,782	(10,553,000)	(10,015,218)	4,855,035	31,131,862	35,986,897
Comprehensive Zoning Overlay	-	48,448	(228,200)	(179,752)	129,769	1,263,172	1,392,941
Consolidated Road Lighting District	-	-	(800,000)	(800,000)	(376,213)	(569,855)	(946,068)
Road Lighting District #7	-	-	-	-	47,773	1,791,838	1,839,611
Consolidated Garbage District #1	-	-	(400,000)	(400,000)	3,878,099	4,544,304	8,422,403
Consolidated Drainage District #2	-	-	(6,634,089)	(6,634,089)	(52,929)	24,883,259	24,830,330
Transit Operations	-	13,089,891	(5,044,369)	8,045,522	(1,299,255)	20,623,392	19,324,137
Transit - Mobility Impaired	-	5,167	(1,532,238)	(1,527,071)	(1,993,417)	10,578,157	8,584,740
Animal Shelter	-	-	(1,070,122)	(1,070,122)	1,250,305	4,089,079	5,339,384
Mosquito Control	-	7,821	-	7,821	564,909	2,924,968	3,489,877
Health Unit	-	-	(15,891)	(15,891)	218,640	545,469	764,109
Human Services Authority	-	-	-	-	70,689	610,201	680,890
Senior Services	-	-	(237,537)	(237,537)	62,736	1,382,423	1,445,159
Public Education & Government Programming	-	-	-	-	(481,593)	4,293,083	3,811,490
BP Settlement Fund	-	137	(3,489,986)	(3,489,986)	5,934,415	2,079,692	2,079,692
Consolidated Jefferson Recreation and Community Center and Playground District	-	-	-	-	244,778	13,960,720	14,205,498
Alario Center	-	275,511	(3,094,730)	(2,819,219)	58,338	1,009,138	1,067,476
Playground District #16	-	222,658	(300,000)	(77,342)	(87,531)	672,598	585,067
West Jefferson Park and Community Center and Playground District	-	279,458	(670,700)	(391,242)	288,561	628,185	916,746
Lafreniere Park Recreation District	-	87,285	-	87,285	222,325	1,140,300	1,362,625
Library	-	10,000	(3,092,501)	(3,082,501)	496,302	12,215,932	12,712,234
LaSalle Park	-	-	-	-	150,899	1,525,584	1,676,483
Culture and Parks	-	175,948	(2,349,085)	(2,173,137)	479,705	917,317	1,397,022
Off Track Betting	-	-	(199,574)	(199,574)	(1,633)	652,681	651,048
Video Poker	-	20,933	(626,240)	(605,307)	941,307	2,665,967	3,627,274
Tourism	-	-	(516,393)	(516,393)	341,219	2,245,275	2,586,494
Riverboat Gaming	-	1,019	(2,035,835)	(2,034,816)	(7,472)	4,094,711	4,087,239
Health Premium Return	-	-	-	-	(6)	6	-
Economic Development	-	-	(825,000)	(825,000)	115,202	2,168,896	2,284,098
Terrytown Redevelopment	-	-	-	-	125,442	3,467,993	3,593,435
Metairie CBD District	-	-	-	-	6,993	197,813	204,806
Churchill Economic Development District	-	-	-	-	65,659	200,965	266,624
Jefferson Hwy Economic Development District	-	-	-	-	531,018	1,333,229	1,864,247
Hospital District 2	-	-	(5,815,000)	(5,815,000)	(62,841,946)	81,443,200	18,601,254
TOTAL SPECIAL REVENUE	\$ -	\$ 15,641,571	\$ (55,801,515)	\$ (40,159,944)	\$ (53,798,702)	\$ 286,326,447	\$ 232,527,745

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

FOR THE YEAR ENDED DECEMBER 31, 2022

FUND	OTHER FINANCING SOURCES (USES)				FUND BALANCE		
	ISSUANCE OF BONDS	TRANSFERS IN	TRANSFERS OUT	TOTAL	NET CHANGES IN FUND BALANCES	BEGINNING OF YEAR	END OF YEAR
DEBT SERVICE:							
Special Sales Tax Revenue Bonds	\$ -	\$ -	\$ (13,865,681)	\$ (13,865,681)	\$ 1,988,313	\$ 27,729,732	\$ 29,718,045
Hotel Occupancy Tax Bonds	-	-	-	-	433,680	921,339	1,355,019
Public Improvement Revenue Bonds	-	-	(47,250)	(47,250)	(27,151)	943,107	915,956
Certificates of Indebtedness	-	-	(9,728)	(9,728)	(9,725)	9,725	-
General Obligation Bonds	-	-	-	-	-	-	-
Loan Programs	-	7,345,594	(1,356,338)	5,989,256	3,208,031	2,719,744	5,927,775
TOTAL DEBT SERVICE	\$ -	\$ 7,345,594	\$ (15,278,987)	\$ (7,933,403)	\$ 5,593,148	\$ 32,323,647	\$ 37,916,795
CAPITAL PROJECTS:							
Courthouse Complex	\$ -	\$ 3,408,250	\$ (284,000)	\$ 3,124,250	\$ (3,467,964)	\$ 13,422,056	\$ 9,954,092
General Government Misc Capital Improvements	10,358,000	4,585,080	(10,407,000)	4,536,080	4,394,535	11,116,789	15,511,324
Fire Capital Improvements	-	5,657,813	(1,500,000)	4,157,813	3,098,625	21,962,823	25,061,448
Public Safety Misc Capital Improvements	-	2,121,246	(300,000)	1,821,246	272,921	10,287,809	10,560,730
Roads and Streets Capital Improvements	-	14,994,462	(395,933)	14,598,529	36,420	44,966,773	45,003,193
Sewer Capital Improvements	-	451,848	-	451,848	(2,707,480)	42,986,301	40,277,821
Environmental & Landfill Improvements	-	50,000	(125,300)	(75,300)	1,195,465	13,366,136	14,561,601
Playground & Library Improvements	-	16,234,576	(335,798)	15,898,778	13,861,174	60,872,741	74,733,915
Lasalle Park	-	971,000	-	971,000	2,080,858	4,132,556	6,213,414
Culture & Recreation Misc Capital Improvements	-	7,854,904	-	7,854,904	6,779,429	2,187,236	8,966,665
TOTAL CAPITAL PROJECTS	\$ 10,358,000	\$ 56,329,179	\$ (13,348,031)	\$ 53,339,148	\$ 25,543,983	\$ 225,300,220	\$ 250,844,203
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 10,358,000	\$ 79,316,344	\$ (84,428,543)	\$ 5,245,801	\$ (22,661,571)	\$ 543,950,314	\$ 521,288,743



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

AMBULANCE DISTRICT #2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 517,600	\$ 314,600	\$ 316,078	\$ 1,478
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	6,296	2,296
Miscellaneous	0	220,000	220,000	0
TOTAL REVENUES	521,600	538,600	542,374	3,774
Expenditures				
Current	493,204	494,982	494,712	270
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	493,204	494,982	494,712	270
Excess (deficiency) of revenues over (under) expenditures	28,396	43,618	47,662	4,044
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	28,396	43,618	47,662	4,044
Fund balance				
Beginning of year, as restated	175,090	175,090	175,090	0
END OF YEAR	\$ 203,486	\$ 218,708	\$ 222,752	\$ 4,044

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	JUVENILE SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 12,968,430	\$ 13,380,317	\$ 13,398,087	\$ 17,770
Licenses and permits	0	0	0	0
Intergovernmental	480,164	614,611	774,005	159,394
Charges for services	30,000	30,000	30,369	369
Fines and forfeitures	15,000	15,000	1,689	(13,311)
Investment earnings	200,000	200,000	193,535	(6,465)
Miscellaneous	500	500	58,892	58,392
TOTAL REVENUES	13,694,094	14,240,428	14,456,577	216,149
Expenditures				
Current	15,236,566	15,277,208	12,296,396	2,980,812
Capital outlay	126,755	126,993	101,390	25,603
TOTAL EXPENDITURES	15,363,321	15,404,201	12,397,786	3,006,415
Excess (deficiency) of revenues over (under) expenditures	(1,669,227)	(1,163,773)	2,058,791	3,222,564
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(1,669,227)	(1,163,773)	2,058,791	3,222,564
Fund balance				
Beginning of year, as restated	7,885,949	7,885,949	7,885,949	0
END OF YEAR	\$ 6,216,722	\$ 6,722,176	\$ 9,944,740	\$ 3,222,564

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

EMERGENCY COMMUNICATIONS DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	7,585,000	7,585,000	7,545,162	(39,838)
Fines and forfeitures	0	0	0	0
Investment earnings	5,000	5,000	3,232	(1,768)
Miscellaneous	0	0	0	0
TOTAL REVENUES	7,590,000	7,590,000	7,548,394	(41,606)
Expenditures				
Current	7,590,000	7,590,000	7,545,162	44,838
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,590,000	7,590,000	7,545,162	44,838
Excess (deficiency) of revenues over (under) expenditures	0	0	3,232	3,232
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	0	0	3,232	3,232
Fund balance				
Beginning of year, as restated	64,020	64,020	64,020	0
END OF YEAR	\$ 64,020	\$ 64,020	\$ 67,252	\$ 3,232

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	SECURITY ENHANCEMENT DISTRICTS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 610,997	\$ 620,597	\$ 620,485	\$ (112)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	3,500	3,500	3,553	53
Miscellaneous	0	0	0	0
TOTAL REVENUES	614,497	624,097	624,038	(59)
Expenditures				
Current	613,771	613,771	613,771	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	613,771	613,771	613,771	0
Excess (deficiency) of revenues over (under) expenditures	726	10,326	10,267	(59)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	726	10,326	10,267	(59)
Fund balance				
Beginning of year, as restated	(849)	(849)	(849)	0
END OF YEAR	\$ (123)	\$ 9,477	\$ 9,418	\$ (59)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

24TH JUDICIAL DISTRICT COURT COMMISSIONERS

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	1,218,800	1,029,800	1,051,566	21,766
Investment earnings	500	3,500	3,867	367
Miscellaneous	0	200	6,385	6,185
TOTAL REVENUES	1,219,300	1,033,500	1,061,818	28,318
Expenditures				
Current	1,518,285	1,518,285	1,518,286	(1)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,518,285	1,518,285	1,518,286	(1)
Excess (deficiency) of revenues over (under) expenditures	(298,985)	(484,785)	(456,468)	28,317
Other financing sources (uses)				
Transfers in	298,102	487,102	487,102	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	298,102	487,102	487,102	0
NET CHANGE IN FUND BALANCES	(883)	2,317	30,634	28,317
Fund balance				
Beginning of year, as restated	332,991	332,991	332,991	0
END OF YEAR	\$ 332,108	\$ 335,308	\$ 363,625	\$ 28,317

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #3			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,313,850	\$ 3,390,250	\$ 3,395,149	\$ 4,899
Licenses and permits	0	0	0	0
Intergovernmental	191,176	326,051	325,869	(182)
Charges for services	400,652	400,652	447,374	46,722
Fines and forfeitures	0	0	0	0
Investment earnings	100,000	100,000	69,242	(30,758)
Miscellaneous	0	0	7,201	7,201
TOTAL REVENUES	4,005,678	4,216,953	4,244,835	27,882
Expenditures				
Current	3,931,539	4,427,608	4,170,855	256,753
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,931,539	4,427,608	4,170,855	256,753
Excess (deficiency) of revenues over (under) expenditures	74,139	(210,655)	73,980	284,635
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(68,746)	(125,984)	(125,984)	0
TOTAL OTHER FINANCING SOURCES (USES)	(68,746)	(125,984)	(125,984)	0
NET CHANGE IN FUND BALANCES	5,393	(336,639)	(52,004)	284,635
Fund balance				
Beginning of year, as restated	3,778,874	3,778,874	3,778,874	0
END OF YEAR	\$ 3,784,267	\$ 3,442,235	\$ 3,726,870	\$ 284,635

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #4			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 773,100	\$ 586,700	\$ 589,875	\$ 3,175
Licenses and permits	0	0	0	0
Intergovernmental	14,644	26,999	26,999	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	9,000	9,000	8,732	(268)
Miscellaneous	0	0	638	638
TOTAL REVENUES	796,744	622,699	626,244	3,545
Expenditures				
Current	736,205	785,060	782,058	3,002
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	736,205	785,060	782,058	3,002
Excess (deficiency) of revenues over (under) expenditures	60,539	(162,361)	(155,814)	6,547
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(13,308)	(13,308)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(13,308)	(13,308)	0
NET CHANGE IN FUND BALANCES	60,539	(175,669)	(169,122)	6,547
Fund balance				
Beginning of year, as restated	516,609	516,609	516,609	0
END OF YEAR	\$ 577,148	\$ 340,940	\$ 347,487	\$ 6,547

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #5			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,562,700	\$ 3,710,000	\$ 3,715,501	\$ 5,501
Licenses and permits	0	0	0	0
Intergovernmental	134,600	224,978	224,978	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	135,000	135,000	84,251	(50,749)
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,832,300	4,069,978	4,024,730	(45,248)
Expenditures				
Current	3,702,316	3,948,379	3,948,372	7
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,702,316	3,948,379	3,948,372	7
Excess (deficiency) of revenues over (under) expenditures	129,984	121,599	76,358	(45,241)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(60,695)	(60,695)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(60,695)	(60,695)	0
NET CHANGE IN FUND BALANCES	129,984	60,904	15,663	(45,241)
Fund balance				
Beginning of year, as restated	4,646,198	4,646,198	4,646,198	0
END OF YEAR	\$ 4,776,182	\$ 4,707,102	\$ 4,661,861	\$ (45,241)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #6			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 5,034,200	\$ 5,104,700	\$ 5,116,147	\$ 11,447
Licenses and permits	0	0	0	0
Intergovernmental	120,926	212,482	212,482	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	275,000	275,000	242,375	(32,625)
Miscellaneous	8,779	8,779	14,155	5,376
TOTAL REVENUES	5,438,905	5,600,961	5,585,159	(15,802)
Expenditures				
Current	3,859,550	3,950,519	3,950,512	7
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,859,550	3,950,519	3,950,512	7
Excess (deficiency) of revenues over (under) expenditures	1,579,355	1,650,442	1,634,647	(15,795)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(64,947)	(64,947)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(64,947)	(64,947)	0
NET CHANGE IN FUND BALANCES	1,579,355	1,585,495	1,569,700	(15,795)
Fund balance				
Beginning of year, as restated	14,846,874	14,846,874	14,846,874	0
END OF YEAR	\$ 16,426,229	\$ 16,432,369	\$ 16,416,574	\$ (15,795)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #7			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,399,580	\$ 4,855,297	\$ 4,860,458	\$ 5,161
Licenses and permits	0	0	0	0
Intergovernmental	104,423	176,982	176,982	0
Charges for services	353,742	353,742	361,055	7,313
Fines and forfeitures	0	0	0	0
Investment earnings	40,000	40,000	49,806	9,806
Miscellaneous	0	0	32,722	32,722
TOTAL REVENUES	4,897,745	5,426,021	5,481,023	55,002
Expenditures				
Current	4,359,172	4,431,185	4,431,179	6
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,359,172	4,431,185	4,431,179	6
Excess (deficiency) of revenues over (under) expenditures	538,573	994,836	1,049,844	55,008
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(265,800)	(317,769)	(317,769)	0
TOTAL OTHER FINANCING SOURCES (USES)	(265,800)	(317,769)	(317,769)	0
NET CHANGE IN FUND BALANCES	272,773	677,067	732,075	55,008
Fund balance				
Beginning of year, as restated	1,577,599	1,577,599	1,577,599	0
END OF YEAR	\$ 1,850,372	\$ 2,254,666	\$ 2,309,674	\$ 55,008

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

FIRE DISTRICT #8				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,984,581	\$ 8,159,150	\$ 8,169,195	\$ 10,045
Licenses and permits	0	0	0	0
Intergovernmental	233,947	370,408	469,052	98,644
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	80,000	80,000	81,800	1,800
Miscellaneous	0	0	10,603	10,603
TOTAL REVENUES	8,298,528	8,609,558	8,730,650	121,092
Expenditures				
Current	7,605,981	8,162,442	8,162,434	8
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,605,981	8,162,442	8,162,434	8
Excess (deficiency) of revenues over (under) expenditures	692,547	447,116	568,216	121,100
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(1,101,726)	(1,101,726)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(1,101,726)	(1,101,726)	0
NET CHANGE IN FUND BALANCES	692,547	(654,610)	(533,510)	121,100
Fund balance				
Beginning of year, as restated	3,175,464	3,175,464	3,175,464	0
END OF YEAR	\$ 3,868,011	\$ 2,520,854	\$ 2,641,954	\$ 121,100

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	FIRE DISTRICT #9			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 999,625	\$ 608,214	\$ 610,895	\$ 2,681
Licenses and permits	0	0	0	0
Intergovernmental	9,469	17,365	17,365	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	5,914	(2,086)
Miscellaneous	0	0	137	137
TOTAL REVENUES	1,017,094	633,579	634,311	732
Expenditures				
Current	952,975	958,800	924,994	33,806
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	952,975	958,800	924,994	33,806
Excess (deficiency) of revenues over (under) expenditures	64,119	(325,221)	(290,683)	34,538
Other financing sources (uses)				
Transfers in	0	392,411	392,411	0
Transfers out	0	(13,176)	(13,176)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	379,235	379,235	0
NET CHANGE IN FUND BALANCES	64,119	54,014	88,552	34,538
Fund balance				
Beginning of year, as restated	170,989	170,989	170,989	0
END OF YEAR	\$ 235,108	\$ 225,003	\$ 259,541	\$ 34,538

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	CRIMINAL JUSTICE			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,532,543	\$ 4,600,907	\$ 4,607,266	\$ 6,359
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	6,000	2,323	(3,677)
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,538,543	4,606,907	4,609,589	2,682
Expenditures				
Current	107,049	258,258	258,249	9
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	107,049	258,258	258,249	9
Excess (deficiency) of revenues over (under) expenditures	4,431,494	4,348,649	4,351,340	2,691
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(4,581,494)	(4,525,181)	(4,525,181)	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,581,494)	(4,525,181)	(4,525,181)	0
NET CHANGE IN FUND BALANCES	(150,000)	(176,532)	(173,841)	2,691
Fund balance				
Beginning of year, as restated	206,336	206,336	206,336	0
END OF YEAR	\$ 56,336	\$ 29,804	\$ 32,495	\$ 2,691

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	INSPECTOR GENERAL			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,364,118	\$ 1,391,640	\$ 1,393,187	\$ 1,547
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	30,000	30,000	25,684	(4,316)
Miscellaneous	0	0	4,035	4,035
TOTAL REVENUES	1,394,118	1,421,640	1,422,906	1,266
Expenditures				
Current	1,501,626	1,538,758	1,275,627	263,131
Capital outlay	13,402	19,542	4,189	15,353
TOTAL EXPENDITURES	1,515,028	1,558,300	1,279,816	278,484
Excess (deficiency) of revenues over (under) expenditures	(120,910)	(136,660)	143,090	279,750
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(120,910)	(136,660)	143,090	279,750
Fund balance				
Beginning of year, as restated	1,292,404	1,292,404	1,292,404	0
END OF YEAR	\$ 1,171,494	\$ 1,155,744	\$ 1,435,494	\$ 279,750

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	OFF DUTY WITNESS FEES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	303,300	293,300	298,830	5,530
Investment earnings	60,000	50,000	50,985	985
Miscellaneous	0	0	0	0
TOTAL REVENUES	363,300	343,300	349,815	6,515
Expenditures				
Current	349,347	349,347	248,096	101,251
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	349,347	349,347	248,096	101,251
Excess (deficiency) of revenues over (under) expenditures	13,953	(6,047)	101,719	107,766
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(48,102)	(48,102)	(48,102)	0
TOTAL OTHER FINANCING SOURCES (USES)	(48,102)	(48,102)	(48,102)	0
NET CHANGE IN FUND BALANCES	(34,149)	(54,149)	53,617	107,766
Fund balance				
Beginning of year, as restated	3,688,122	3,688,122	3,688,122	0
END OF YEAR	\$ 3,653,973	\$ 3,633,973	\$ 3,741,739	\$ 107,766

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 37,061,412	\$ 37,061,412	\$ 47,131,033	\$ 10,069,621
Licenses and permits	451,900	855,900	1,221,640	365,740
Intergovernmental	1,412,000	2,118,648	1,958,760	(159,888)
Charges for services	40,000	60,000	67,272	7,272
Fines and forfeitures	0	0	0	0
Investment earnings	210,000	210,000	330,459	120,459
Miscellaneous	191,000	556,000	962,563	406,563
TOTAL REVENUES	39,366,312	40,861,960	51,671,727	10,809,767
Expenditures				
Current	36,912,218	39,819,369	33,847,971	5,971,398
Capital outlay	2,132,014	1,440,393	869,904	570,489
TOTAL EXPENDITURES	39,044,232	41,259,762	34,717,875	6,541,887
Excess (deficiency) of revenues over (under) expenditures	322,080	(397,802)	16,953,852	17,351,654
Other financing sources (uses)				
Transfers in	400,000	537,782	537,782	0
Transfers out	(10,553,000)	(10,553,000)	(10,553,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(10,153,000)	(10,015,218)	(10,015,218)	0
NET CHANGE IN FUND BALANCES	(9,830,920)	(10,413,020)	6,938,634	17,351,654
Fund balance				
Beginning of year, as restated	32,608,906	32,608,906	32,608,906	0
END OF YEAR	\$ 22,777,986	\$ 22,195,886	\$ 39,547,540	\$ 17,351,654

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	COMPREHENSIVE ZONING OVERLAY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	21,788	1,788
Miscellaneous	644,250	669,250	696,478	27,228
TOTAL REVENUES	664,250	689,250	718,266	29,016
Expenditures				
Current	583,460	547,515	355,191	192,324
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	583,460	547,515	355,191	192,324
Excess (deficiency) of revenues over (under) expenditures	80,790	141,735	363,075	221,340
Other financing sources (uses)				
Transfers in	0	48,448	48,448	0
Transfers out	(228,200)	(228,200)	(228,200)	0
TOTAL OTHER FINANCING SOURCES (USES)	(228,200)	(179,752)	(179,752)	0
NET CHANGE IN FUND BALANCES	(147,410)	(38,017)	183,323	221,340
Fund balance				
Beginning of year, as restated	1,260,777	1,260,777	1,260,777	0
END OF YEAR	\$ 1,113,367	\$ 1,222,760	\$ 1,444,100	\$ 221,340

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

CONSOLIDATED ROAD LIGHTING DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 8,181,205	\$ 8,351,943	\$ 8,363,806	\$ 11,863
Licenses and permits	0	0	0	0
Intergovernmental	188,570	638,570	188,328	(450,242)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	26,500	46,500	80,679	34,179
Miscellaneous	0	27,000	55,736	28,736
TOTAL REVENUES	8,396,275	9,064,013	8,688,549	(375,464)
Expenditures				
Current	8,470,686	8,980,810	7,805,517	1,175,293
Debt Service				
Principal	511,000	511,000	511,000	0
Interest	90,088	90,088	90,088	0
Capital outlay	2,701	341	0	341
TOTAL EXPENDITURES	9,074,475	9,582,239	8,406,605	1,175,634
Excess (deficiency) of revenues over (under) expenditures	(678,200)	(518,226)	281,944	800,170
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(800,000)	(800,000)	(800,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(800,000)	(800,000)	(800,000)	0
NET CHANGE IN FUND BALANCES	(1,478,200)	(1,318,226)	(518,056)	800,170
Fund balance				
Beginning of year	4,196,548	4,196,548	4,196,548	0
END OF YEAR	\$ 2,718,348	\$ 2,878,322	\$ 3,678,492	\$ 800,170

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

ROAD LIGHTING DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 258,900	\$ 158,900	\$ 158,216	\$ (684)
Licenses and permits	0	0	0	0
Intergovernmental	1,350	1,359	1,359	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	26,000	26,000	26,272	272
Miscellaneous	0	0	0	0
TOTAL REVENUES	286,250	186,259	185,847	(412)
Expenditures				
Current	158,325	158,325	64,335	93,990
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	158,325	158,325	64,335	93,990
Excess (deficiency) of revenues over (under) expenditures	127,925	27,934	121,512	93,578
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	127,925	27,934	121,512	93,578
Fund balance				
Beginning of year, as restated	1,785,931	1,785,931	1,785,931	0
END OF YEAR	\$ 1,913,856	\$ 1,813,865	\$ 1,907,443	\$ 93,578

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 10,907,454	\$ 11,137,628	\$ 11,153,076	\$ 15,448
Licenses and permits	0	0	0	0
Intergovernmental	205,955	209,276	209,193	(83)
Charges for services	24,654,754	24,654,754	26,157,945	1,503,191
Fines and forfeitures	0	0	0	0
Investment earnings	165,000	165,000	144,038	(20,962)
Miscellaneous	1,210,000	1,210,000	1,127,928	(82,072)
TOTAL REVENUES	37,143,163	37,376,658	38,792,180	1,415,522
Expenditures				
Current	38,329,812	38,304,595	36,256,310	2,048,285
Capital outlay	9,600	31,878	23,733	8,145
TOTAL EXPENDITURES	38,339,412	38,336,473	36,280,043	2,056,430
Excess (deficiency) of revenues over (under) expenditures	(1,196,249)	(959,815)	2,512,137	3,471,952
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(400,000)	(400,000)	(400,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(400,000)	(400,000)	(400,000)	0
NET CHANGE IN FUND BALANCES	(1,596,249)	(1,359,815)	2,112,137	3,471,952
Fund balance				
Beginning of year, as restated	9,282,392	9,282,392	9,282,392	0
END OF YEAR	\$ 7,686,143	\$ 7,922,577	\$ 11,394,529	\$ 3,471,952

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

CONSOLIDATED DRAINAGE DISTRICT #2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 35,874,415	\$ 36,196,854	\$ 40,580,368	\$ 4,383,514
Licenses and permits	0	0	0	0
Intergovernmental	587,729	727,001	1,062,106	335,105
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	475,000	475,000	373,798	(101,202)
Miscellaneous	91,767	91,767	296,785	205,018
TOTAL REVENUES	37,028,911	37,490,622	42,313,057	4,822,435
Expenditures				
Current	44,144,855	46,255,942	35,307,050	10,948,892
Debt Service				
Principal	211,805	211,805	211,804	1
Interest	13,769	13,769	13,767	2
Capital outlay	0	9,700	29,618	(19,918)
TOTAL EXPENDITURES	44,370,429	46,491,216	35,562,239	10,928,977
Excess (deficiency) of revenues over (under) expenditures	(7,341,518)	(9,000,594)	6,750,818	15,751,412
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(6,634,090)	(6,634,089)	1
TOTAL OTHER FINANCING SOURCES (USES)	0	(6,634,090)	(6,634,089)	1
NET CHANGE IN FUND BALANCES	(7,341,518)	(15,634,684)	116,729	15,751,413
Fund balance				
Beginning of year	26,625,444	26,625,444	26,625,444	0
END OF YEAR	\$ 19,283,926	\$ 10,990,760	\$ 26,742,173	\$ 15,751,413

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	TRANSIT OPERATIONS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,345,747	\$ 7,417,342	\$ 7,428,451	\$ 11,109
Licenses and permits	0	0	0	0
Intergovernmental	425,000	425,010	522,630	97,620
Charges for services	2,065,000	2,065,000	2,245,596	180,596
Fines and forfeitures	0	0	0	0
Investment earnings	340,000	340,000	364,641	24,641
Miscellaneous	0	0	2,192	2,192
TOTAL REVENUES	10,175,747	10,247,352	10,563,510	316,158
Expenditures				
Current	16,379,314	18,978,660	17,534,435	1,444,225
Capital outlay	0	1,500	1,232	268
TOTAL EXPENDITURES	16,379,314	18,980,160	17,535,667	1,444,493
Excess (deficiency) of revenues over (under) expenditures	(6,203,567)	(8,732,808)	(6,972,157)	1,760,651
Other financing sources (uses)				
Transfers in	4,500,000	10,500,000	13,089,891	2,589,891
Transfers out	(2,900,000)	(5,044,369)	(5,044,369)	0
TOTAL OTHER FINANCING SOURCES (USES)	1,600,000	5,455,631	8,045,522	2,589,891
NET CHANGE IN FUND BALANCES	(4,603,567)	(3,277,177)	1,073,365	4,350,542
Fund balance				
Beginning of year, as restated	22,137,961	22,137,961	22,137,961	0
END OF YEAR	\$ 17,534,394	\$ 18,860,784	\$ 23,211,326	\$ 4,350,542

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	TRANSIT-MOBILITYIMPAIRED			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,673,159	\$ 3,709,507	\$ 3,714,294	\$ 4,787
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	155,000	155,000	129,665	(25,335)
Fines and forfeitures	0	0	0	0
Investment earnings	191,000	191,000	162,603	(28,397)
Miscellaneous	0	0	464	464
TOTAL REVENUES	4,019,159	4,055,507	4,007,026	(48,481)
Expenditures				
Current	4,966,517	4,989,144	3,468,246	1,520,898
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,966,517	4,989,144	3,468,246	1,520,898
Excess (deficiency) of revenues over (under) expenditures	(947,358)	(933,637)	538,780	1,472,417
Other financing sources (uses)				
Transfers in	800,000	6,000	5,167	(833)
Transfers out	(580,000)	(1,561,713)	(1,532,238)	29,475
TOTAL OTHER FINANCING SOURCES (USES)	220,000	(1,555,713)	(1,527,071)	28,642
NET CHANGE IN FUND BALANCES	(727,358)	(2,489,350)	(988,291)	1,501,059
Fund balance				
Beginning of year, as restated	10,560,573	10,560,573	10,560,573	0
END OF YEAR	\$ 9,833,215	\$ 8,071,223	\$ 9,572,282	\$ 1,501,059

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	ANIMAL SHELTER			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 5,453,030	\$ 5,528,727	\$ 5,536,439	\$ 7,712
Licenses and permits	0	0	0	0
Intergovernmental	149,557	227,739	349,327	121,588
Charges for services	531,300	531,300	484,499	(46,801)
Fines and forfeitures	18,000	18,000	23,202	5,202
Investment earnings	119,000	119,000	91,859	(27,141)
Miscellaneous	45,046	45,046	69,976	24,930
TOTAL REVENUES	6,315,933	6,469,812	6,555,302	85,490
Expenditures				
Current	5,076,879	5,114,333	4,005,120	1,109,213
Capital outlay	0	67,566	8,359	59,207
TOTAL EXPENDITURES	5,076,879	5,181,899	4,013,479	1,168,420
Excess (deficiency) of revenues over (under) expenditures	1,239,054	1,287,913	2,541,823	1,253,910
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(950,370)	(1,070,122)	(1,070,122)	0
TOTAL OTHER FINANCING SOURCES (USES)	(950,370)	(1,070,122)	(1,070,122)	0
NET CHANGE IN FUND BALANCES	288,684	217,791	1,471,701	1,253,910
Fund balance				
Beginning of year, as restated	4,160,461	4,160,461	4,160,461	0
END OF YEAR	\$ 4,449,145	\$ 4,378,252	\$ 5,632,162	\$ 1,253,910

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	MOSQUITO CONTROL			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	275,000	401,096	451,597	50,501
Charges for services	4,695,730	4,695,730	4,965,489	269,759
Fines and forfeitures	0	0	0	0
Investment earnings	32,000	32,000	40,253	8,253
Miscellaneous	0	0	0	0
TOTAL REVENUES	5,002,730	5,128,826	5,457,339	328,513
Expenditures				
Current	4,825,437	4,833,258	4,659,080	174,178
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,825,437	4,833,258	4,659,080	174,178
Excess (deficiency) of revenues over (under) expenditures	177,293	295,568	798,259	502,691
Other financing sources (uses)				
Transfers in	0	7,821	7,821	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	7,821	7,821	0
NET CHANGE IN FUND BALANCES	177,293	303,389	806,080	502,691
Fund balance				
Beginning of year, as restated	3,116,049	3,116,049	3,116,049	0
END OF YEAR	\$ 3,293,342	\$ 3,419,438	\$ 3,922,129	\$ 502,691

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 799,950	\$ 864,003	\$ 865,066	\$ 1,063
Licenses and permits	0	0	0	0
Intergovernmental	23,369	98,362	98,327	(35)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	20,000	14,305	(5,695)
Miscellaneous	45,310	45,310	45,917	607
TOTAL REVENUES	888,629	1,027,675	1,023,615	(4,060)
Expenditures				
Current	720,386	733,194	713,925	19,269
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	720,386	733,194	713,925	19,269
Excess (deficiency) of revenues over (under) expenditures	168,243	294,481	309,690	15,209
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(15,891)	(15,891)	(15,891)	0
TOTAL OTHER FINANCING SOURCES (USES)	(15,891)	(15,891)	(15,891)	0
NET CHANGE IN FUND BALANCES	152,352	278,590	293,799	15,209
Fund balance				
Beginning of year, as restated	502,986	502,986	502,986	0
END OF YEAR	\$ 655,338	\$ 781,576	\$ 796,785	\$ 15,209

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	HUMAN SERVICES AUTHORITY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 2,133,985	\$ 2,246,162	\$ 2,249,176	\$ 3,014
Licenses and permits	0	0	0	0
Intergovernmental	60,757	60,757	60,666	(91)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	32,000	32,000	20,976	(11,024)
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,226,742	2,338,919	2,330,818	(8,101)
Expenditures				
Current	2,230,221	2,230,221	2,230,221	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,230,221	2,230,221	2,230,221	0
Excess (deficiency) of revenues over (under) expenditures	(3,479)	108,698	100,597	(8,101)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(3,479)	108,698	100,597	(8,101)
Fund balance				
Beginning of year, as restated	607,934	607,934	607,934	0
END OF YEAR	\$ 604,455	\$ 716,632	\$ 708,531	\$ (8,101)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	SENIOR SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,374,076	\$ 1,401,890	\$ 1,403,699	\$ 1,809
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	18,000	24,000	28,715	4,715
Miscellaneous	0	0	1,660	1,660
TOTAL REVENUES	1,392,076	1,425,890	1,434,074	8,184
Expenditures				
Current	1,403,339	1,779,990	1,185,272	594,718
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,403,339	1,779,990	1,185,272	594,718
Excess (deficiency) of revenues over (under) expenditures	(11,263)	(354,100)	248,802	602,902
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(42,537)	(237,537)	(237,537)	0
TOTAL OTHER FINANCING SOURCES (USES)	(42,537)	(237,537)	(237,537)	0
NET CHANGE IN FUND BALANCES	(53,800)	(591,637)	11,265	602,902
Fund balance				
Beginning of year, as restated	1,499,849	1,499,849	1,499,849	0
END OF YEAR	\$ 1,446,049	\$ 908,212	\$ 1,511,114	\$ 602,902

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

PUBLIC EDUCATION AND GOVERNMENT PROGRAMNG

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 440,000	\$ 380,000	\$ 382,249	\$ 2,249
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	68,000	58,000	58,534	534
Miscellaneous	0	0	0	0
TOTAL REVENUES	508,000	438,000	440,783	2,783
Expenditures				
Current	183,431	150,609	106,335	44,274
Capital outlay	735,000	674,209	664,443	9,766
TOTAL EXPENDITURES	918,431	824,818	770,778	54,040
Excess (deficiency) of revenues over (under) expenditures	(410,431)	(386,818)	(329,995)	56,823
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(410,431)	(386,818)	(329,995)	56,823
Fund balance				
Beginning of year, as restated	4,283,020	4,283,020	4,283,020	0
END OF YEAR	\$ 3,872,589	\$ 3,896,202	\$ 3,953,025	\$ 56,823

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	BP SETTLEMENT FUND			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	50,000	50,000	55,339	5,339
Miscellaneous	0	0	0	0
TOTAL REVENUES	50,000	50,000	55,339	5,339
Expenditures				
Current	0	498,457	323,387	175,070
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	498,457	323,387	175,070
Excess (deficiency) of revenues over (under) expenditures	50,000	(448,457)	(268,048)	180,409
Other financing sources (uses)				
Transfers in	0	137	137	0
Transfers out	0	(3,490,124)	(3,490,123)	1
TOTAL OTHER FINANCING SOURCES (USES)	0	(3,489,987)	(3,489,986)	1
NET CHANGE IN FUND BALANCES	50,000	(3,938,444)	(3,758,034)	180,410
Fund balance				
Beginning of year, as restated	5,918,777	5,918,777	5,918,777	0
END OF YEAR	\$ 5,968,777	\$ 1,980,333	\$ 2,160,743	\$ 180,410

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

CONSOLIDATED JEFFERSON RECREATION AND
COMMUNITY CENTER AND PLAYGROUND DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 28,241,384	\$ 28,818,720	\$ 28,856,343	\$ 37,623
Licenses and permits	0	0	0	0
Intergovernmental	401,739	461,816	511,858	50,042
Charges for services	874,500	1,005,000	1,151,636	146,636
Fines and forfeitures	0	0	0	0
Investment earnings	400,000	400,000	358,307	(41,693)
Miscellaneous	103,000	203,000	389,789	186,789
TOTAL REVENUES	30,020,623	30,888,536	31,267,933	379,397
Expenditures				
Current	30,527,886	30,973,471	27,217,176	3,756,295
Capital outlay	1,598,300	783,347	356,549	426,798
TOTAL EXPENDITURES	32,126,186	31,756,818	27,573,725	4,183,093
Excess (deficiency) of revenues over (under) expenditures	(2,105,563)	(868,282)	3,694,208	4,562,490
Other financing sources (uses)				
Transfers in	0	189,063	275,511	86,448
Transfers out	(2,250,000)	(3,094,730)	(3,094,730)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,250,000)	(2,905,667)	(2,819,219)	86,448
NET CHANGE IN FUND BALANCES	(4,355,563)	(3,773,949)	874,989	4,648,938
Fund balance				
Beginning of year, as restated	14,876,310	14,876,310	14,876,310	0
END OF YEAR	\$ 10,520,747	\$ 11,102,361	\$ 15,751,299	\$ 4,648,938

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

ALARIO CENTER

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	200,000	543,474	543,395	(79)
Charges for services	555,000	676,000	723,770	47,770
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	12,000	18,323	6,323
Miscellaneous	0	12,800	12,245	(555)
TOTAL REVENUES	761,000	1,244,274	1,297,733	53,459
Expenditures				
Current	1,341,995	1,217,920	1,126,891	91,029
Capital outlay	0	18,817	4,198	14,619
TOTAL EXPENDITURES	1,341,995	1,236,737	1,131,089	105,648
Excess (deficiency) of revenues over (under) expenditures	(580,995)	7,537	166,644	159,107
Other financing sources (uses)				
Transfers in	45,000	222,658	222,658	0
Transfers out	0	(300,000)	(300,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	45,000	(77,342)	(77,342)	0
NET CHANGE IN FUND BALANCES	(535,995)	(69,805)	89,302	159,107
Fund balance				
Beginning of year, as restated	1,030,953	1,030,953	1,030,953	0
END OF YEAR	\$ 494,958	\$ 961,148	\$ 1,120,255	\$ 159,107

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

PLAYGROUND DISTRICT #16

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 517,550	\$ 314,550	\$ 316,381	\$ 1,831
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	8,000	10,350	2,350
Miscellaneous	0	0	0	0
TOTAL REVENUES	525,550	322,550	326,731	4,181
Expenditures				
Current	389,507	389,507	389,507	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	389,507	389,507	389,507	0
Excess (deficiency) of revenues over (under) expenditures	136,043	(66,957)	(62,776)	4,181
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	136,043	(66,957)	(62,776)	4,181
Fund balance				
Beginning of year, as restated	670,188	670,188	670,188	0
END OF YEAR	\$ 806,231	\$ 603,231	\$ 607,412	\$ 4,181

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

WEST JEFFERSON PARK AND COMMUNITY CENTER
AND PLAYGROUND DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	955,500	955,500	938,445	(17,055)
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	4,000	3,561	(439)
Miscellaneous	0	0	2,014	2,014
TOTAL REVENUES	959,500	959,500	944,020	(15,480)
Expenditures				
Current	461,733	445,877	250,422	195,455
Capital outlay	0	350	0	350
TOTAL EXPENDITURES	461,733	446,227	250,422	195,805
Excess (deficiency) of revenues over (under) expenditures	497,767	513,273	693,598	180,325
Other financing sources (uses)				
Transfers in	0	279,458	279,458	0
Transfers out	(670,700)	(670,700)	(670,700)	0
TOTAL OTHER FINANCING SOURCES (USES)	(670,700)	(391,242)	(391,242)	0
NET CHANGE IN FUND BALANCES	(172,933)	122,031	302,356	180,325
Fund balance				
Beginning of year, as restated	634,838	634,838	634,838	0
END OF YEAR	\$ 461,905	\$ 756,869	\$ 937,194	\$ 180,325

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

LAFRENIERE PARK RECREATION DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,229,362	2,229,362	2,479,463	250,101
Fines and forfeitures	0	0	0	0
Investment earnings	15,000	15,000	15,811	811
Miscellaneous	0	28,000	52,436	24,436
TOTAL REVENUES	2,244,362	2,272,362	2,547,710	275,348
Expenditures				
Current	2,776,696	2,578,147	2,240,567	337,580
Capital outlay	0	130,715	120,869	9,846
TOTAL EXPENDITURES	2,776,696	2,708,862	2,361,436	347,426
Excess (deficiency) of revenues over (under) expenditures	(532,334)	(436,500)	186,274	622,774
Other financing sources (uses)				
Transfers in	0	87,285	87,285	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	87,285	87,285	0
NET CHANGE IN FUND BALANCES	(532,334)	(349,215)	273,559	622,774
Fund balance				
Beginning of year, as restated	1,209,920	1,209,920	1,209,920	0
END OF YEAR	\$ 677,586	\$ 860,705	\$ 1,483,479	\$ 622,774

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	LIBRARY			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 22,721,796	\$ 22,956,137	\$ 22,978,019	\$ 21,882
Licenses and permits	0	0	0	0
Intergovernmental	428,216	451,658	452,072	414
Charges for services	93,000	93,000	91,252	(1,748)
Fines and forfeitures	95,000	95,000	77,566	(17,434)
Investment earnings	300,000	300,000	295,273	(4,727)
Miscellaneous	121,500	257,500	376,728	119,228
TOTAL REVENUES	23,759,512	24,153,295	24,270,910	117,615
Expenditures				
Current	22,654,777	22,639,334	19,134,124	3,505,210
Capital outlay	1,764,800	1,320,043	976,393	343,650
TOTAL EXPENDITURES	24,419,577	23,959,377	20,110,517	3,848,860
Excess (deficiency) of revenues over (under) expenditures	(660,065)	193,918	4,160,393	3,966,475
Other financing sources (uses)				
Transfers in	0	10,000	10,000	0
Transfers out	(2,742,501)	(3,092,501)	(3,092,501)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,742,501)	(3,082,501)	(3,082,501)	0
NET CHANGE IN FUND BALANCES	(3,402,566)	(2,888,583)	1,077,892	3,966,475
Fund balance				
Beginning of year, as restated	12,907,958	12,907,958	12,907,958	0
END OF YEAR	\$ 9,505,392	\$ 10,019,375	\$ 13,985,850	\$ 3,966,475

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	LASALLE PARK			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	200,000	430,900	430,889	(11)
Charges for services	183,500	298,500	336,620	38,120
Fines and forfeitures	0	0	0	0
Investment earnings	8,000	16,000	22,624	6,624
Miscellaneous	0	9,000	21,214	12,214
TOTAL REVENUES	491,500	854,400	911,347	56,947
Expenditures				
Current	806,620	820,061	693,199	126,862
Capital outlay	50,500	30,501	0	30,501
TOTAL EXPENDITURES	857,120	850,562	693,199	157,363
Excess (deficiency) of revenues over (under) expenditures	(365,620)	3,838	218,148	214,310
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(365,620)	3,838	218,148	214,310
Fund balance				
Beginning of year, as restated	1,533,773	1,533,773	1,533,773	0
END OF YEAR	\$ 1,168,153	\$ 1,537,611	\$ 1,751,921	\$ 214,310

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	CULTURE AND PARKS			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,218,334	\$ 3,263,766	\$ 3,310,617	\$ 46,851
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	70,000	158,636	88,636
Fines and forfeitures	0	0	0	0
Investment earnings	24,000	24,000	24,555	555
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,242,334	3,357,766	3,493,808	136,042
Expenditures				
Current	1,326,312	1,442,959	825,387	617,572
Debt Service				
Principal	0	0	0	0
Interest	0	87,974	87,974	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,326,312	1,530,933	913,361	617,572
Excess (deficiency) of revenues over (under) expenditures	1,916,022	1,826,833	2,580,447	753,614
Other financing sources (uses)				
Transfers in	0	175,948	175,948	0
Transfers out	(2,193,427)	(2,349,085)	(2,349,085)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,193,427)	(2,173,137)	(2,173,137)	0
NET CHANGE IN FUND BALANCES	(277,405)	(346,304)	407,310	753,614
Fund balance				
Beginning of year, as restated	1,040,817	1,040,817	1,040,817	0
END OF YEAR	\$ 763,412	\$ 694,513	\$ 1,448,127	\$ 753,614

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	OFF-TRACK BETTING			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	410,000	410,000	399,147	(10,853)
Fines and forfeitures	0	0	0	0
Investment earnings	500	6,500	9,608	3,108
Miscellaneous	0	0	0	0
TOTAL REVENUES	410,500	416,500	408,755	(7,745)
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	410,500	416,500	408,755	(7,745)
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(199,574)	(199,574)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(199,574)	(199,574)	0
NET CHANGE IN FUND BALANCES	410,500	216,926	209,181	(7,745)
Fund balance				
Beginning of year, as restated	650,495	650,495	650,495	0
END OF YEAR	\$ 1,060,995	\$ 867,421	\$ 859,676	\$ (7,745)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

VIDEO POKER				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,400,000	1,564,337	2,150,055	585,718
Fines and forfeitures	0	0	0	0
Investment earnings	4,000	(138,337)	45,449	183,786
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,404,000	1,426,000	2,195,504	769,504
Expenditures				
Current	1,404	1,494,568	400,641	1,093,927
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,404	1,494,568	400,641	1,093,927
Excess (deficiency) of revenues over (under) expenditures	1,402,596	(68,568)	1,794,863	1,863,431
Other financing sources (uses)				
Transfers in	0	20,933	20,933	0
Transfers out	0	(626,241)	(626,240)	1
TOTAL OTHER FINANCING SOURCES (USES)	0	(605,308)	(605,307)	1
NET CHANGE IN FUND BALANCES	1,402,596	(673,876)	1,189,556	1,863,432
Fund balance				
Beginning of year, as restated	2,699,081	2,699,081	2,699,081	0
END OF YEAR	\$ 4,101,677	\$ 2,025,205	\$ 3,888,637	\$ 1,863,432

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	TOURISM			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,010,000	\$ 1,010,000	\$ 1,578,072	\$ 568,072
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	9,500	20,500	32,637	12,137
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,019,500	1,030,500	1,610,709	580,209
Expenditures				
Current	1,760	1,146,362	480,870	665,492
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,760	1,146,362	480,870	665,492
Excess (deficiency) of revenues over (under) expenditures	1,017,740	(115,862)	1,129,839	1,245,701
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(516,394)	(516,393)	1
TOTAL OTHER FINANCING SOURCES (USES)	0	(516,394)	(516,393)	1
NET CHANGE IN FUND BALANCES	1,017,740	(632,256)	613,446	1,245,702
Fund balance				
Beginning of year, as restated	2,241,013	2,241,013	2,241,013	0
END OF YEAR	\$ 3,258,753	\$ 1,608,757	\$ 2,854,459	\$ 1,245,702

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

WESTBANK RIVERBOAT GAMING				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,950,000	1,950,000	2,451,665	501,665
Fines and forfeitures	0	0	0	0
Investment earnings	18,000	42,941	62,250	19,309
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,968,000	1,992,941	2,513,915	520,974
Expenditures				
Current	6,118	1,137,895	348,418	789,477
Capital outlay	0	45	0	45
TOTAL EXPENDITURES	6,118	1,137,940	348,418	789,522
Excess (deficiency) of revenues over (under) expenditures	1,961,882	855,001	2,165,497	1,310,496
Other financing sources (uses)				
Transfers in	0	1,019	1,019	0
Transfers out	0	(2,035,835)	(2,035,835)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(2,034,816)	(2,034,816)	0
NET CHANGE IN FUND BALANCES	1,961,882	(1,179,815)	130,681	1,310,496
Fund balance				
Beginning of year, as restated	4,112,196	4,112,196	4,112,196	0
END OF YEAR	\$ 6,074,078	\$ 2,932,381	\$ 4,242,877	\$ 1,310,496

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	HEALTH PREMIUM RETURN			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	0	0	0	0
Miscellaneous	0	0	0	0
TOTAL REVENUES	0	0	0	0
Expenditures				
Current	6	6	6	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	6	6	6	0
Excess (deficiency) of revenues over (under) expenditures	(6)	(6)	(6)	0
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	(6)	(6)	(6)	0
Fund balance				
Beginning of year, as restated	6	6	6	0
END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	ECONOMIC DEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,374,268	\$ 1,401,690	\$ 1,403,398	\$ 1,708
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	20,000	29,000	36,925	7,925
Miscellaneous	0	0	607	607
TOTAL REVENUES	1,394,268	1,430,690	1,440,930	10,240
Expenditures				
Current	454,129	1,150,472	428,065	722,407
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	454,129	1,150,472	428,065	722,407
Excess (deficiency) of revenues over (under) expenditures	940,139	280,218	1,012,865	732,647
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(350,000)	(825,000)	(825,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(350,000)	(825,000)	(825,000)	0
NET CHANGE IN FUND BALANCES	590,139	(544,782)	187,865	732,647
Fund balance				
Beginning of year, as restated	2,190,989	2,190,989	2,190,989	0
END OF YEAR	\$ 2,781,128	\$ 1,646,207	\$ 2,378,854	\$ 732,647

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

	TERRYTOWN REDEVELOPMENT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 124,909	\$ 124,909	\$ 223,683	\$ 98,774
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	50,000	50,000	47,889	(2,111)
Miscellaneous	0	0	0	0
TOTAL REVENUES	174,909	174,909	271,572	96,663
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	174,909	174,909	271,572	96,663
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	174,909	174,909	271,572	96,663
Fund balance				
Beginning of year, as restated	3,456,395	3,456,395	3,456,395	0
END OF YEAR	\$ 3,631,304	\$ 3,631,304	\$ 3,727,967	\$ 96,663

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

METAIRIE CBD DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 90,098	\$ 90,098	\$ 214,992	\$ 124,894
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	6,000	6,000	2,134	(3,866)
Miscellaneous	0	0	0	0
TOTAL REVENUES	96,098	96,098	217,126	121,028
Expenditures				
Current	5,216	205,216	205,217	(1)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	5,216	205,216	205,217	(1)
Excess (deficiency) of revenues over (under) expenditures	90,882	(109,118)	11,909	121,027
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	90,882	(109,118)	11,909	121,027
Fund balance				
Beginning of year, as restated	197,278	197,278	197,278	0
END OF YEAR	\$ 288,160	\$ 88,160	\$ 209,187	\$ 121,027

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,512	\$ 24,412	\$ 72,158	\$ 47,746
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	2,000	2,000	2,930	930
Miscellaneous	0	0	0	0
TOTAL REVENUES	5,512	26,412	75,088	48,676
Expenditures				
Current	19	19	19	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	19	19	19	0
Excess (deficiency) of revenues over (under) expenditures	5,493	26,393	75,069	48,676
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	5,493	26,393	75,069	48,676
Fund balance				
Beginning of year, as restated	200,345	200,345	200,345	0
END OF YEAR	\$ 205,838	\$ 226,738	\$ 275,414	\$ 48,676

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

JEFFERSON HIGHWAY ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 564,250	\$ 464,250	\$ 565,306	\$ 101,056
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	500	10,500	18,027	7,527
Miscellaneous	0	0	0	0
TOTAL REVENUES	564,750	474,750	583,333	108,583
Expenditures				
Current	0	0	0	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	564,750	474,750	583,333	108,583
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	564,750	474,750	583,333	108,583
Fund balance				
Beginning of year, as restated	1,330,511	1,330,511	1,330,511	0
END OF YEAR	\$ 1,895,261	\$ 1,805,261	\$ 1,913,844	\$ 108,583

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2022

HOSPITAL SERVICE DISTRICT NO.2

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	4,395,956	4,395,956	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Investment earnings	0	25,000	72,659	47,659
Miscellaneous	0	0	27,000	27,000
TOTAL REVENUES	0	4,420,956	4,495,615	74,659
Expenditures				
Current	0	63,201,985	58,064,837	5,137,148
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	63,201,985	58,064,837	5,137,148
Excess (deficiency) of revenues over (under) expenditures	0	(58,781,029)	(53,569,222)	5,211,807
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(5,815,000)	(5,815,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(5,815,000)	(5,815,000)	0
NET CHANGE IN FUND BALANCES	0	(64,596,029)	(59,384,222)	5,211,807
Fund balance				
Beginning of year, as restated	80,154,501	80,154,501	80,154,501	0
END OF YEAR	\$ 80,154,501	\$ 15,558,472	\$ 20,770,279	\$ 5,211,807

[CONTINUED]



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Central Fleet Maintenance maintains motorized and heavy equipment, provides motor fuels for all departments, and maintains and stocks tires and provides record keeping regarding tire usage for all Parish vehicles.

Central Telephone provides all in-house telephone installation, repairs, and maintenance.

Electronic Information Systems monitors, administers and maintains the Parish's computer system and provides adequate training to departmental personnel for application to computer hardware and software and encoding for the graphic and non-graphic data necessary to operate the Geographic Information systems.

Engineering provides engineering design, construction supervision and project management to the operational departments of Public Works. It also maintains and installs traffic signs, roadway lane stripes and traffic signals on streets of the unincorporated area of the parish and major streets in the municipalities.

Environmental monitors and regulates industrial discharges to the sewer system and chemical and bacteriological purity of the drinking water to comply with federal environmental regulations for the benefit of the sewer and water enterprise funds.

Public Works Administration and Warehouse provides services for ordering, receiving, stocking and distributing all materials used by the Sewerage, Drainage and Water departments field maintenance crews.

SELF INSURANCE

General Liability accounts for premium payments received from various Parish departments for the payment of claims, premiums and administrative costs under the automobile, general liability, property damage and worker's compensation insurance plans maintained by the Parish. It also accounts for risk management costs to administer a security program committed to the prevention of injury, illness and property damage throughout Jefferson Parish to reduce claims.

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

Post Employment Benefits accounts for premium payments received from various Parish departments to satisfy the postemployment benefit liability.

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

December 31, 2022

	ASSETS									
	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	GENERAL LIABILITY	SELF INSURANCE UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	TOTAL
Current assets:										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,014,797	\$ 1,014,797
Investments	-	-	-	-	-	-	-	-	38,887,304	38,887,304
Share of pooled assets	563,137	-	619,205	394,327	36,671	127,618	21,260,196	1,698,186	4,188,010	28,887,350
Interest Receivable	-	-	-	-	-	71	-	-	31,254	31,254
Accounts Receivable	6,005	-	-	153	429	-	-	-	-	6,688
Intergovernmental Receivable	-	-	131,367	-	-	-	-	-	-	131,367
Due from other funds	-	-	-	-	-	-	4,103,992	-	-	4,103,992
Inventories	217,675	-	-	1,484,217	-	-	-	-	-	1,701,892
Total current assets	786,817	-	750,572	1,878,697	37,100	127,689	25,364,188	1,698,186	44,121,365	74,764,614
Noncurrent assets:										
Deposits	-	-	-	-	-	-	681,000	-	-	681,000
Capital assets (net of accumulated depreciation)	410,584	2,478,989	96,750	161,738	29,147	105,883	-	-	-	3,283,091
Total noncurrent assets	410,584	2,478,989	96,750	161,738	29,147	105,883	681,000	-	-	3,964,091
TOTAL ASSETS	\$ 1,197,401	\$ 2,478,989	\$ 847,322	\$ 2,040,435	\$ 66,247	\$ 233,572	\$ 26,045,188	\$ 1,698,186	\$ 44,121,365	\$ 78,728,705
LIABILITIES										
Current liabilities:										
Accounts payable	\$ 104,968	\$ -	\$ 363,512	\$ 36,164	\$ 30,530	\$ 3,801	\$ 873,437	\$ -	\$ 5,195	\$ 1,417,607
Claims and judgments payable	-	-	-	-	-	-	9,359,530	44,900	-	9,404,430
Accrued payroll expenses	113,971	-	87,442	246,205	61,695	100,569	18,817	-	-	628,699
Total current liabilities	218,939	-	450,954	282,369	92,225	104,370	10,251,784	44,900	5,195	11,450,736
Noncurrent liabilities:										
Other	-	-	-	-	-	-	7,895,491	-	-	7,895,491
Claims and judgments payable	-	-	-	-	-	-	18,759,753	(19,151)	-	18,740,602
TOTAL LIABILITIES	218,939	-	450,954	282,369	92,225	104,370	36,907,028	25,749	5,195	38,086,829
NET POSITION										
Net investment in capital assets	410,584	2,478,989	96,750	161,738	29,147	105,883	-	-	-	3,283,091
Unrestricted	567,878	-	299,618	1,596,328	(55,125)	23,319	(10,861,840)	1,672,437	44,116,170	37,358,785
Total Net Position	\$ 978,462	\$ 2,478,989	\$ 396,368	\$ 1,758,066	\$ (25,978)	\$ 129,202	\$ (10,861,840)	\$ 1,672,437	\$ 44,116,170	\$ 40,641,876

JEFFERSON PARISH, LOUISIANA

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

December 31, 2022

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	GENERAL LIABILITY	SELF INSURANCE		POST EMPLOYMENT BENEFITS	TOTAL
								UNEMPLOYMENT COMPENSATION			
Operating revenues	6,758,463	\$ -	8,586,703	\$ 10,274,732	\$ 2,998,283	\$ 3,805,064	\$ 2,369,409	\$ 4,10,267	\$ 4,245,456	\$ 39,448,377	
Charges for sales and services	100,609	-	12,538	50,934	13,259	14,501	2,599	-	-	194,440	
Miscellaneous income	-	-	-	-	-	-	13,819,387	-	-	13,819,387	
Premiums	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	6,859,072	-	8,599,241	10,325,666	3,011,542	3,819,565	16,191,395	4,10,267	4,245,456	53,462,204	
Operating expenses	3,323,251	-	2,421,871	6,985,144	1,653,403	2,705,023	355,857	-	17,129	17,461,678	
Personnel services	3,119,639	-	3,898,230	3,261,111	1,351,575	917,292	12,452,197	30,923	37,137	25,068,104	
Contractual services, supplies, materials and other	48,676	-	154,197	88,989	21,559	133,644	-	-	-	447,065	
Depreciation and amortization	-	-	-	-	-	-	9,421,252	16,828	-	9,438,080	
Claims	-	-	-	-	-	-	-	-	-	-	
Total operating expenses	6,491,566	-	6,474,298	10,335,244	3,026,537	3,755,959	22,229,306	47,751	54,266	52,414,927	
Operating income (loss)	367,506	-	2,124,943	(9,578)	(14,995)	63,606	(6,037,911)	362,516	4,191,190	1,047,277	
Nonoperating revenues (expenses)	24,084	-	2,062	18,044	2,599	6,141	-	-	-	52,940	
Intergovernmental	-	-	-	-	-	-	(1,124,449)	(45,388)	(1,366,538)	(2,536,375)	
Investment earnings	7,990	-	-	4,467	-	5,600	1,253,480	-	-	1,271,537	
Other	-	-	-	-	-	-	-	-	-	-	
Total nonoperating revenues (expenses)	32,084	-	2,062	22,511	2,599	11,741	129,031	(45,388)	(1,366,538)	(1,211,898)	
Income (loss) before contributions and transfers	399,590	-	2,127,005	12,933	(12,396)	75,347	(5,908,880)	317,128	2,824,652	(164,621)	
Transfers in	-	-	74,938	-	-	-	44,771	-	-	119,709	
Transfers out	-	-	(2,121,088)	-	-	(50,000)	-	-	-	(2,171,088)	
Change in net position	399,590	-	80,855	12,933	(12,396)	25,347	(5,864,109)	317,128	2,824,652	(2,216,000)	
Total net position - beginning of year	578,872	2,478,989	315,513	1,745,133	(13,582)	103,855	(4,997,731)	1,355,309	41,291,518	42,857,876	
Total net position - end of year	\$ 978,462	\$ 2,478,989	\$ 396,368	\$ 1,758,066	\$ (25,978)	\$ 129,202	\$ (10,861,840)	\$ 1,672,437	\$ 44,116,170	\$ 40,641,876	

JEFFERSON PARISH, LOUISIANA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

December 31, 2022

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	GENERAL LIABILITY	SELF INSURANCE UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	\$ 6,859,072	\$ -	\$ 8,599,241	\$ 10,325,667	\$ 3,011,113	\$ 3,819,565	\$ 24,058,087	\$ 410,267	\$ 4,245,456	\$ 61,328,468
Payments to suppliers	(3,416,189)	-	(3,913,698)	(3,262,886)	(1,359,106)	(1,026,165)	(12,263,287)	(55,480)	(36,736)	(25,332,548)
Payments to employees	(3,322,997)	-	(2,423,345)	(7,021,787)	(1,649,572)	(2,697,859)	(350,078)	-	390,871	(17,074,767)
Payment from claims settlements	-	-	-	-	-	(9,069,427)	(9,069,427)	(26,343)	-	(9,095,770)
Net cash provided by (used for) operating activities	119,886	-	2,262,197	40,994	2,435	95,541	2,376,295	328,444	4,599,591	9,825,363
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Transfers to other funds	-	-	(2,121,088)	-	-	(50,000)	-	-	-	(2,171,088)
Transfers from other funds	-	-	74,938	-	-	-	44,771	-	-	119,709
Net cash provided by (used for) noncapital financing activities	-	-	(2,046,150)	-	-	(50,000)	44,771	-	-	(2,051,379)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Inter governmental revenues	24,094	-	(30,848)	18,044	2,599	6,141	-	-	-	20,030
Purchases of capital assets	-	-	(53,360)	-	(9,595)	(27,938)	-	-	-	(90,893)
Other	7,990	-	-	4,466	-	5,600	1,253,480	-	-	1,271,536
Net cash provided by (used for) capital and related financing activities	32,084	-	(84,208)	22,510	(6,996)	(16,197)	1,253,480	-	-	1,200,673
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-	-	16,151,738	16,151,738
Purchase of investments	-	-	-	-	-	-	(1,124,449)	(45,388)	(15,228,503)	(15,228,503)
Interest and dividends received	-	-	-	-	-	-	(1,124,449)	(45,388)	(1,377,688)	(2,547,525)
Net cash provided by (used for) investing activities	-	-	-	-	-	-	(1,124,449)	(45,388)	(454,453)	(1,624,290)
Net increase (decrease) in cash and cash equivalents	151,970	-	131,839	63,504	(4,561)	29,344	2,550,097	283,056	4,145,138	7,350,387
Cash and cash equivalents, January 1, 2022	411,167	-	487,366	330,823	41,232	98,274	18,710,099	1,415,130	1,057,669	22,551,760
Cash and cash equivalents, December 31, 2022	563,137	-	619,205	394,327	36,671	127,618	21,260,196	1,698,186	5,202,807	29,902,147
Reconciliation of operating income to net cash provided by (used for) operating activities:										
Operating income (loss)	367,506	-	2,124,943	(9,578)	(14,995)	63,606	(6,037,911)	362,516	4,191,190	1,047,277
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:										
Depreciation expense	48,676	-	154,197	88,989	21,559	133,644	-	-	-	447,065
(Decrease) in accounts receivable	-	-	-	1	(429)	-	-	-	-	(428)
Decrease in inventories	(89,859)	-	-	50,048	-	-	-	-	-	(39,811)
(Increase) decrease in deposits	-	-	-	-	-	-	82,212	-	-	82,212
Increase/(decrease) in accounts payable	(206,691)	-	(15,469)	(51,823)	(7,531)	(108,873)	189,910	(24,557)	401	(224,633)
(Decrease) in claims and judgements payable	-	-	-	-	-	-	351,825	(9,515)	-	342,310
Increase/(Decrease) in accrued expense and other liabilities	254	-	(1,474)	(36,643)	3,831	7,164	5,779	-	-	(21,089)
Increase/(decrease) in due to other funds	-	-	-	-	-	-	7,784,480	-	408,000	8,192,480
Total adjustments	(247,620)	-	137,254	50,572	17,430	31,935	8,414,206	(34,072)	408,401	8,778,106
Net cash provided by (used for) operating activities	119,886	-	2,262,197	40,994	2,435	95,541	2,376,295	328,444	4,599,591	9,825,363

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

District Court Custodial Funds (Continued)

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

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

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

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

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

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

	December 31, 2022						Totals
	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	
ASSETS							
Share of pooled assets	\$ 845,309	\$ 353,582	\$ -	\$ 515,451	\$ 511,969	\$ -	\$ 2,226,312
Miscellaneous receivables	14,064	5,416	-	6,312	27,267	-	53,058
Due from other agency	-	-	1,200	-	-	69,559	70,759
Total Assets	859,373	358,998	1,200	521,763	539,236	69,559	2,350,129
LIABILITIES							
Current liabilities:							
Accounts payable	219	-	-	-	-	-	219
Accrued salaries payable	-	-	-	-	13,232	-	13,232
Payable to other agencies	-	-	1,200	-	-	69,559	70,759
Total current liabilities	219	-	1,200	-	13,232	69,559	84,210
Total Liabilities	219	-	1,200	-	13,232	69,559	84,210
NET POSITION							
Restricted for other government	\$ 859,154	\$ 358,998	\$ -	\$ 521,763	\$ 526,004	\$ -	\$ 2,265,919

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

For the Year Ended December 31, 2022

	Expense Fund	DWI Programs	Off Duty	Section 894	Section 895	Traffic Light	Totals
Additions							
Other Income	\$ 6,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,245
Fines & Fees	204,105	92,931	-	84,923	387,285	-	769,244
Total Additions	<u>210,350</u>	<u>92,931</u>	<u>-</u>	<u>84,923</u>	<u>387,285</u>	<u>-</u>	<u>775,489</u>
Deductions							
Administrative expense	34,399	76,800	-	16,200	329,922	-	457,321
General Expense	105,937	-	-	-	7,939	-	113,875
Total Deductions	<u>140,336</u>	<u>76,800</u>	<u>-</u>	<u>16,200</u>	<u>337,861</u>	<u>-</u>	<u>571,196</u>
Net Increase (decrease) in fiduciary net position	70,015	16,131	-	68,723	49,424	-	204,293
Net Position-beginning as restated	<u>789,139</u>	<u>342,867</u>	<u>-</u>	<u>453,040</u>	<u>476,580</u>	<u>-</u>	<u>2,061,626</u>
Net Position-ending	<u>\$ 859,154</u>	<u>\$ 358,998</u>	<u>\$ -</u>	<u>\$ 521,763</u>	<u>\$ 526,004</u>	<u>\$ -</u>	<u>\$ 2,265,919</u>

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

December 31, 2022

	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
ASSETS							
Share of Pooled Assets	\$ 25,997	\$ 1,008,980	\$ 43,644	\$ 881,522	\$ 2,819	\$ -	\$ 1,962,962
Micellaneous receivables					-	-	-
Due from other agency	<u>1,524</u>	<u>4,827</u>	<u>622</u>	<u>8,600</u>	<u>-</u>	<u>69,560</u>	<u>85,133</u>
Total Assets	<u>27,521</u>	<u>\$ 1,013,807</u>	<u>44,266</u>	<u>890,122</u>	<u>2,819</u>	<u>69,560</u>	<u>2,048,095</u>
LIABILITIES							
Current liabilities:							
Accounts payable	-	-	-	-	-	-	-
Accrued salaries payable	-	-	448	6,210	-	-	6,658
Payable to other agencies	-	-	-	-	-	69,560	69,560
Total current liabilities	<u>-</u>	<u>-</u>	<u>448</u>	<u>6,210</u>	<u>-</u>	<u>69,560</u>	<u>76,218</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>448</u>	<u>6,210</u>	<u>-</u>	<u>69,560</u>	<u>76,218</u>
TOTAL NET POSITION							
Restricted for other government	<u>\$ 27,521</u>	<u>\$ 1,013,807</u>	<u>\$ 43,818</u>	<u>\$ 883,912</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 1,971,877</u>

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

	For the Year Ended December 31, 2022						
	Section 894 Probation	Expense Fund	DWI Programs	Section 895 Probation	Driving School	Traffic Light Enforcement	Totals
Other Income	-	7,302	-	-	-	-	7,302
Fines & Fees	\$ 22,342	\$ 99,220	\$ 9,761	\$ 120,609	\$ -	\$ -	\$ 251,932
Total Additions	<u>22,342</u>	<u>106,522</u>	<u>9,761</u>	<u>120,609</u>	<u>-</u>	<u>-</u>	<u>259,234</u>
Deductions							
Administrative expense	-	-	11,649	162,342	-	-	173,991
General Expense	50,000	103,667	35,448	100,001	-	-	289,116
Total Deductions	<u>50,000</u>	<u>103,667</u>	<u>47,097</u>	<u>262,343</u>	<u>-</u>	<u>-</u>	<u>463,107</u>
Net Increase (decrease) in fiduciary net position	(27,658)	2,855	(37,336)	(141,734)	-	-	(203,873)
Net Position-beginning	55,179	1,010,952	81,154	1,025,646	2,819	-	2,175,750
Net position-ending	<u>\$ 27,521</u>	<u>\$ 1,013,807</u>	<u>\$ 43,818</u>	<u>\$ 883,912</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ 1,971,877</u>

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

December 31, 2022

	Other Custodial Funds					
	District Court Indigent Transcript Fund	District Attorney Grants	Computer Cost Fund	Flexible Spending	East Bank Firefighters' Emergency Relief Fund	
ASSETS						
Share of Pooled Assets	\$ 181,417	\$ -	\$ -	\$ -	\$ 30,460	\$ 30,460
Cash and Equivalent	-	-	-	107,649	-	107,649
Miscellaneous Receivables	177	-	14,908	-	-	14,908
Due from other agency	2,747	2,254,037	109,443	(3,432)	-	106,011
	184,341	2,254,037	124,351	104,217	30,460	259,028
LIABILITIES						
Current liabilities:						
Accounts payable	80	-	-	-	-	-
Accrued salaries	-	-	12,918	-	-	12,918
Payable to other agencies	-	1,696,127	255,924	-	-	255,924
Total current liabilities	80	1,696,127	268,842	-	-	268,842
Total Liabilities	80	1,696,127	268,842	-	-	268,842
NET POSITION						
Restricted for individuals, organizations, and other governments	\$ 184,261	\$ 557,910	\$ (144,491)	\$ 104,217	\$ 30,460	\$ (9,814)

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

For the Year Ended December 31, 2022

	<u>District Court Indigent Transcript Fund</u>	<u>District Attorney Grants</u>	<u>Other Custodial Funds</u>			<u>Other Custodial Funds Total</u>
			<u>Computer Cost Fund</u>	<u>Flexible Spending</u>	<u>East Bank Firefighters' Emergency Relief Fund</u>	
Additions						
Contributions	\$ -	\$ 557,910	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Fines & Fees	42,319	-	211,055	-	-	211,055
Total Additions	<u>42,319</u>	<u>557,910</u>	<u>211,055</u>	<u>-</u>	<u>-</u>	<u>211,055</u>
Deductions						
Benefit Payments	-	-	-	21,550	-	21,550
Administrative expense	-	-	334,823	-	-	334,823
General Expense	43,683	-	20,723	-	-	20,723
Total Deductions	<u>43,683</u>	<u>-</u>	<u>355,546</u>	<u>21,550</u>	<u>-</u>	<u>377,096</u>
Net Increase (decrease) in fiduciary net position	(1,364)	557,910	(144,491)	(21,550)	-	(166,041)
Net Position, Net position-ending	<u>185,625</u> \$ <u>184,261</u>	<u>-</u> \$ <u>557,910</u>	<u>-</u> \$ <u>(144,491)</u>	<u>125,767</u> \$ <u>104,217</u>	<u>30,460</u> \$ <u>30,460</u>	<u>156,227</u> \$ <u>(9,814)</u>

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

December 31, 2022

	<u>District Court</u>	<u>1st Parish Court</u>	<u>2nd Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
ASSETS						
Share of Pooled Assets	\$ 181,417	\$ 2,226,312	\$ 1,962,962	\$ -	\$ 30,460	\$ 4,401,151
Cash	-	-	-	-	107,649	107,649
Miscellaneous receivables	177	53,058	-	-	14,908	68,143
Due from other agency	<u>2,747</u>	<u>70,759</u>	<u>85,133</u>	<u>2,254,037</u>	<u>106,011</u>	<u>2,518,687</u>
Total Assets	<u>\$ 184,341</u>	<u>\$ 2,350,129</u>	<u>\$ 2,048,095</u>	<u>2,254,037</u>	<u>\$ 259,028</u>	<u>7,095,630</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 80	\$ 219	\$ -	\$ -	\$ -	\$ 299
Accrued salaries payable	-	13,232	6,658	-	12,918	32,808
Payable to other agency	-	70,759	69,560	1,696,127	255,924	2,092,370
Total current liabilities	<u>80</u>	<u>84,210</u>	<u>76,218</u>	<u>1,696,127</u>	<u>268,842</u>	<u>2,125,478</u>
Total Liabilities	<u>80</u>	<u>84,210</u>	<u>76,218</u>	<u>1,696,127</u>	<u>268,842</u>	<u>2,125,478</u>
NET POSITION						
Restricted for individuals, organizations, and other governments	<u>\$ 184,261</u>	<u>\$ 2,265,919</u>	<u>\$ 1,971,877</u>	<u>\$ 557,910</u>	<u>\$ (9,814)</u>	<u>\$ 4,970,152</u>

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

For the year ended December 31, 2022

	<u>District Court</u>	<u>First Parish Court</u>	<u>Second Parish Court</u>	<u>District Attorney Grants</u>	<u>Other Miscellaneous Funds</u>	<u>Totals</u>
Additions						
Other Income	\$ -	\$ 6,245	\$ 7,302	\$ 557,910	\$ -	\$ 571,457
Contributions	-	-	-	-	-	-
Fines & Fees	42,319	769,244	251,932	-	211,055	1,274,550
Total Additions	<u>42,319</u>	<u>775,489</u>	<u>259,234</u>	<u>557,910</u>	<u>211,055</u>	<u>1,846,007</u>
Deductions						
Benefits Payments	-	-	-	-	21,550	21,550
Administrative expense	-	457,321	173,991	-	334,823	966,135
General Expense	43,683	113,875	289,116	-	20,723	467,397
Total Deductions	<u>43,683</u>	<u>571,196</u>	<u>463,107</u>	<u>-</u>	<u>377,096</u>	<u>1,455,083</u>
Net Increase (decrease) in fiduciary net position	(1,364)	204,293	(203,873)	557,910	(166,041)	390,925
Net Position						
Beginning of Year, as restated	<u>185,625</u>	<u>2,061,626</u>	<u>2,175,750</u>	<u>-</u>	<u>156,227</u>	<u>4,579,228</u>
End of Year	<u>\$ 184,261</u>	<u>\$ 2,265,919</u>	<u>\$ 1,971,877</u>	<u>\$ 557,910</u>	<u>\$ (9,814)</u>	<u>\$ 4,970,152</u>

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY SOURCE*
DECEMBER 31, 2022
(in thousands of dollars)

Governmental Funds Capital Assets

Land	\$	71,852
Buildings		498,982
Improvements other than buildings		283,736
Vehicles		78,827
Machinery and equipment		333,886
Infrastructure		3,594,677
Construction in progress		<u>297,249</u>
 Total Governmental Funds Capital Assets	 \$	 <u><u>5,159,209</u></u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$	78,268
Special revenue fund		655,355
Capital projects funds		4,421,812
Donations		<u>3,774</u>
 Total Investment In Governmental Funds Capital Assets	 \$	 <u><u>5,159,209</u></u>

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
December 31, 2022
(in thousands of dollars)

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
General Government							
Legislative	\$ 527	\$ -	\$ -	\$ -	\$ 465	\$ 62	\$ -
Judicial	2,142	-	-	467	21	1,654	-
Executive	233	-	-	-	39	194	-
Elections	70	-	-	-	52	18	-
Finance	167,250	7,104	139,540	16,751	437	3,418	-
General Services	10,866	-	-	426	7,238	3,202	-
Total General Government	181,088	7,104	139,540	17,644	8,252	8,548	-
Public Safety	162,147	3,785	101,341	29,357	21,640	6,024	-
Public Works	4,039,616	15,529	49,927	52,451	22,032	305,000	3,594,677
Health and Welfare	46,039	3,079	39,998	1,425	819	718	-
Culture and Recreation	398,473	42,008	162,541	180,521	4,025	9,378	-
Transit	34,552	302	5,635	2,338	22,059	4,218	-
Urban Redevelopment and Housing	45	-	-	-	-	-	-
Total Governmental Funds Capital Assets Allocated to Functions	\$ 4,861,960	\$ 71,852	\$ 498,982	\$ 283,736	\$ 78,827	\$ 333,886	\$ 3,594,677
Construction in Progress	297,249						
Total Governmental Funds Capital Assets	\$ 5,159,209						

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CHANGES IN CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
YEAR ENDED DECEMBER 31, 2022
(in thousands of dollars)

Function And Activity	Capital Assets January 1, 2022	Additions	Deductions	Capital Assets December 31, 2022
General Government				
Legislative	\$ 527	\$ -	\$ -	527
Judicial	2,127	15	-	2,142
Executive	198	35	-	233
Elections	70	-	-	70
Finance	158,672	8,578	-	167,250
General Services	9,935	931	-	10,866
Total General Government	171,529	9,559	-	181,088
Public Safety	160,362	2,629	844	162,147
Public Works	3,962,897	160,334	83,615	4,039,616
Health and Welfare	45,922	175	58	46,039
Culture and Recreation	386,416	21,118	9,061	398,473
Transit	33,766	3,770	2,984	34,552
Urban Redevelopment and Housing	45	-	-	45
Construction in Progress	203,568	172,207	78,526	297,249
Total Governmental Funds				
Capital Assets	\$ 4,964,505	\$ 369,792	\$ 175,088	\$ 5,159,209

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

SUPPLEMENTAL INFORMATION



JEFFERSON PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
Year Ended December 31, 2022

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes				
AD VALOREM-BACK	\$ 10,000	\$ 10,000	\$ 25,084	\$ 15,084
AD VALOREM-CURRENT	4,438,450	4,474,450	4,474,519	69
BEER TAXES	240,000	240,000	248,221	8,221
CHAIN STORE TAXES	225,000	225,000	246,630	21,630
FRANCHISE FEES - CABLE TV	4,500,000	4,500,000	3,822,493	(677,507)
HOTEL/MOTEL OCCUPANCY TAX	1,116,490	1,456,490	1,470,989	14,499
PILOT REVENUES	18,012	19,121	19,121	-
SALES TAX-GENERAL	36,213,642	36,213,642	45,947,525	9,733,883
SEVERANCE TAXES	985,000	985,000	1,146,798	161,798
WIRELINE TELECOM FRANCHSE	80,000	80,000	134,995	54,995
TOTAL TAXES	47,826,594	48,203,703	57,536,375	9,332,672
LICENSES, PERMITS, AND FEES				
Licenses				
ADMIN ADJUDICATION FEES	190,000	190,000	211,321	21,321
ALCOHOL OCCUPATIONAL LIC	325,000	325,000	334,914	9,914
BUILDING PERMITS	1,975,000	1,975,000	2,411,820	436,820
BULK CONTAINER PERMITS	4,000	4,000	4,240	240
BUSINESS OCCUPATIONAL LIC	7,900,000	7,900,000	9,248,447	1,348,447
ELECTRICAL OCCUPATION LIC	60,000	60,000	70,369	10,369
ELECTRICAL PERMITS	410,000	410,000	455,336	45,336
ENVIRONMENTAL PERMITS	20,000	20,000	8,000	(12,000)
GARAGE SALES PERMITS	7,500	7,500	6,980	(520)
GAS OCCUPATIONAL LIC	45,000	45,000	45,743	743
GAS PERMITS	210,000	210,000	298,098	88,098
HOMEBUILDER OCCUPAT LIC	5,000	5,000	3,675	(1,325)
HOTEL/MOTEL LICENSES	2,500	2,500	3,150	650
INSURANCE OCCUPATIONAL LI	2,000,000	2,000,000	2,146,891	146,891
MECHANICAL OCCUPATION LIC	45,000	45,000	44,863	(138)
MECHANICAL PERMITS	260,000	260,000	225,295	(34,705)
MISCELLANEOUS EMS FEES	60,000	60,000	76,100	16,100
MISCELLANEOUS INSP FEES	40,000	40,000	48,587	8,587
PLANNING FEES	120,000	120,000	123,584	3,584
PLUMBING OCCUPATIONAL LIC	27,000	27,000	29,991	2,991
PLUMBING PERMITS	500,000	500,000	442,224	(57,776)
STANDARDS & APPEALS FEES	10,000	10,000	9,900	(100)
TOBACCO PERMITS	22,000	22,000	22,565	565
VEHICLE FOR HIRE-LICENSES	44,000	44,000	38,750	(5,250)
ZONING APPEAL FEES	75,000	75,000	61,650	(13,350)
TOTAL LICENSES	14,357,000	14,357,000	16,372,492	2,015,492
INTERGOVERNMENTAL				
STATE REVENUE SHARING	214,203	219,196	219,196	-
GOV OFC HOME SEC/EMER PRP	50,000	1,315,603	2,910,727	1,595,124
METRO DIST LAW ENF COMM	90,772	90,772	90,944	172
OTHER INTERGOVERNMENTAL	101,250	101,250	169,058	67,808
SUPPLEMENTAL PAY COMP	36,826	36,826	35,876	(950)
FEDERAL GRANTS-DIRECT	-	-	371,215	371,215
TOTAL INTERGOVERNMENTAL	493,051	1,763,647	3,797,016	2,033,369
CHARGES FOR SERVICES				
ABANDONED VEHICLE SCRAP	18,000	18,000	22,647	4,647
ASSESSOR REIMB EXPS	217,433	217,433	217,433	-
CENTRAL SERVICES	56,000	56,000	47,797	(8,203)
DANGEROUS BLDG ABATEMENT	25,000	25,000	-	(25,000)
DEMOLITION FEES	80,000	80,000	54,878	(25,122)

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
Year Ended December 31, 2022

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
EMERGENCY MEDICAL SERVICE	-	-	13,854	13,854
FACILITY USE FEES	10,000	10,000	28,760	18,760
GENERAL GOVT ALLOCATION	21,140,489	21,140,489	21,140,489	0
GENL SERV MAINTENANCE	250	250	275	25
GRASSCUTTING REVENUES	260,000	260,000	318,520	58,520
HAZARDOUS MATERIAL FILING	420,000	420,000	437,699	17,699
HOME INCARC ENROLL FEES	14,000	14,000	13,350	(650)
INDIRECT COST ALLOCATION	819,648	819,648	785,658	(33,990)
LIEN RELEASE FEES	2,500	2,500	1,650	(850)
MORTGAGE & CONVEYANCE FEE	38,000	38,000	45,442	7,442
PRISON HOME INCARCERATION	370,000	370,000	273,413	(96,587)
PRISON MEDICAL FEES	6,500	6,500	5,313	(1,187)
RISK MGMT REIMB EXPS	521,163	521,163	521,153	(10)
SAFETY REIMB EXPS	360,529	360,529	358,136	(2,393)
SHERIFF REIMB EXPS	215,704	215,704	215,704	-
TRAINING FACILITY USE FEE	1,443,982	1,443,982	1,398,489	(45,493)
VEHICLE FOR HIRE-RIDE FEE	630,000	630,000	739,903	109,903
TOTAL CHARGES FOR SERVICES	26,649,198	26,649,198	26,640,562	(8,636)
FINES & FORFEITURES				
1PC HANDICAP PARK FINES	3,000	3,000	4,828	1,828
1ST COURT COMPUTER FINES	-	-	-	-
1ST PAR CT CONTEMPT FEES	575,000	575,000	533,811	(41,189)
1ST PAR CT INTERPRETER FEES	800	800	171	(629)
1ST PAR CT JURY FEES	152,000	152,000	122,052	(29,948)
1ST PAR CT SECURITY FEES	105,000	105,000	88,454	(16,546)
1ST PARISH CT STENO FEES	20,000	20,000	20,150	150
2ND COURT COMPUTER FINES	-	-	-	-
2ND COURT REDLIGHT FINES	-	-	-	-
2ND PAR CT CONTEMPT FEES	525,000	525,000	376,572	(148,428)
2ND PAR CT INTERPRETER FEES	150	150	-	(150)
2ND PAR CT JURY FEES	56,000	56,000	45,512	(10,488)
2ND PAR CT SECURITY FEES	58,000	58,000	38,149	(19,851)
2ND PARISH CT STENO FEES	22,000	22,000	20,030	(1,970)
2PC HANDICAP PARK FINES	800	800	649	(151)
BOND FORFEITURES	250,000	357,500	513,515	156,015
CARNIVAL VIOLATION FINES	-	-	6,600	6,600
CODE VIOLATION FINES	42,000	42,000	44,183	2,183
COURT REPORTER FEES	430,000	430,000	502,443	72,443
DIST COURT JURY FEES	32,000	32,000	29,064	(2,936)
DISTRICT COURTS	460,000	460,000	385,577	(74,423)
FIRST PARISH COURTS	1,675,000	1,675,000	1,537,835	(137,165)
SECOND PARISH COURTS	675,000	675,000	549,425	(125,575)
TOTAL FINES & FORFEITURES	5,081,750	5,189,250	4,819,017	(370,233)
INTEREST INCOME				
INTEREST-OTHER	201,000	201,000	517,639	316,639
INTEREST-POOLED ASSETS	1,436,000	1,436,000	1,370,145	(65,855)
TOTAL INTEREST	1,637,000	1,637,000	1,887,784	250,784
MISCELLANEOUS REVENUES				
ADJUDICATED PROP SALES	200,000	200,000	8,090	(191,910)
ANNUITY INCOME	102,096	102,096	102,096	(0)
ATTORNEY COLLECTION FEES	58,000	58,000	68,647	10,647
BID SPECIFICATION SALES	-	-	25	25
CONTRIBUTIONS & DONATIONS	2,500	2,500	3,000	500
LEASE-RENTAL INCOME	262,122	262,122	302,798	40,676
MINERAL LEASE ROYALTIES	100,000	197,200	366,263	169,063
OIL AND GAS ROYALTIES	10,000	10,000	99,867	89,867

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
Year Ended December 31, 2022

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
OTHER INCOME	80,000	80,000	567,975	487,975
SALE OF FIXED ASSETS	207,682	207,682	237,902	30,220
TOTAL MISCELLANEOUS	1,022,400	1,119,600	1,756,662	637,062
TOTAL REVENUES	97,066,993	98,919,398	112,809,908	13,890,510.29
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
PARISH COUNCIL	7,514,892	7,149,135	6,654,293	494,842
GOV AND ETHICS COMPLIANCE	135,422	134,002	72,812	61,190
LEGISLATIVE DELEGATION	285,065	273,221	241,447	31,774
TOTAL LEGISLATIVE	7,935,379	7,556,358	6,968,552	587,806
Judicial				
ADJUDICATED PROPERTY	200,000	5,000	-	5,000
CONSTABLES	263,725	263,725	241,570	22,155
DISTRICT ATTORNEY	13,865,200	13,909,106	13,110,521	798,585
DISTRICT COURTS	7,142,619	6,859,638	6,811,158	48,481
FIRST PARISH COURTS	3,408,172	3,360,653	3,041,269	319,384
JUSTICE OF THE PEACE	302,725	302,725	299,226	3,499
JUVENILE COURTS	4,180,905	4,180,905	4,092,694	88,211
LAW	5,473,872	5,505,450	5,055,794	449,656
MISCELLANEOUS JUDICIAL	2,241,019	2,683,609	2,458,348	225,261
PRE TRIAL RELEASE OF PRIS	292,719	292,719	274,832	17,887
PUBLIC SAFETY	-	-	-	-
SECOND PARISH COURTS	3,244,811	3,219,454	3,007,159	212,295
TOTAL JUDICIAL	40,615,767	40,582,984	38,392,570	2,190,414
Executive				
PARISH PRESIDENT	3,567,437	3,562,491	3,301,117	261,374
Elections				
ELECTIONS	152,000	12,000	11,982	18
REGISTRAR OF VOTERS	704,703	707,542	685,758	21,784
TOTAL ELECTIONS	856,703	719,542	697,740	21,802
Financial Administration				
ACCOUNTING AND PAYROLL	2,193,261	2,178,320	1,871,933	306,387
BUDGET	565,110	505,110	493,710	11,400
FINANCE DIRECTOR	1,155,679	1,159,732	1,053,541	106,191
GENERAL SERVICES-PROP MGT	7,957,889	8,031,200	7,296,611	734,589
HUMAN RESOURCE MANAGEMENT	1,760,419	1,756,022	1,606,601	149,421
INTERNAL AUDIT	173,550	173,581	172,546	1,035
PERSONNEL	1,955,300	1,947,130	1,869,649	77,481
PLANNING	2,136,430	2,103,173	1,904,587	198,586
PLANNING ADVISORY BOARD	366,112	366,828	343,375	23,453
PURCHASING	1,236,373	1,237,734	1,127,303	110,431
RISK MANAGEMENT	521,163	520,954	524,364	(3,410)
TOTAL FINANCIAL ADMINISTRATION	20,021,286	19,979,784	18,264,219	1,715,565
General Services				
CENTRAL PRINTING	162,181	160,689	141,209	19,480
MISC GENERAL SERVICES	-	-	-	-
SURPLUS PROPERTY	197,617	198,134	142,727	55,407
TOTAL GENERAL SERVICES	359,798	358,823	283,936	74,887

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 GENERAL FUND - ACTUAL AND BUDGET (BUDGETARY BASIS)
 Year Ended December 31, 2022

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
TOTAL GENERAL GOVERNMENT	<u>73,356,370</u>	<u>72,759,982</u>	<u>67,908,133</u>	<u>4,851,849</u>
Public Safety				
BOARD OF ZONING ADJUST	268,764	267,398	263,155	4,243
BUREAU OF ADJUDICATION	84,887	83,001	77,696	5,305
CODE ENFORCEMENT	4,312,742	4,126,631	3,732,572	394,059
COMMUNITY JUSTICE AGENCY	409,376	408,847	398,401	10,446
CORRECTIONS	9,939,689	10,490,149	10,060,975	429,174
EMERGENCY MANAGEMENT	2,621,958	4,894,275	4,411,075	483,200
FIRE SERVICES	1,503,585	1,526,767	1,230,706	296,061
BUILDING PERMITS	7,035,014	6,957,193	6,094,127	863,066
PUB SAFETY GRANTS AND ADM	221,810	457,597	459,325	(1,728)
TOTAL PUBLIC SAFETY	<u>26,397,825</u>	<u>29,211,858</u>	<u>26,728,032</u>	<u>2,483,826</u>
Health and Welfare				
CITIZENS W/DISABILITIES	-	-	-	-
COUNTY AGENT	86,484	86,484	83,410	3,074
HEALTH AND WELFARE	-	-	-	-
JEFF CAP	1,871,990	1,876,645	1,594,286	282,359
SERVICEMAN'S ASSISTANCE	74,878	74,878	78,872	(3,994)
TOTAL HEALTH & WELFARE	<u>2,033,352</u>	<u>2,038,007</u>	<u>1,756,568</u>	<u>281,439</u>
Culture & Recreation				
CITIZENS AFFAIRS	1,190,039	1,128,633	1,091,443	37,190
NON-DEPARTMENTAL	6,535,514	7,745,265	7,653,489	91,776
TOTAL CULTURE & RECREATION	<u>7,725,553</u>	<u>8,873,898</u>	<u>8,744,932</u>	<u>128,966</u>
TOTAL CAPITAL OUTLAY	<u>974,508</u>	<u>2,047,386</u>	<u>1,965,456</u>	<u>81,930</u>
TOTAL EXPENDITURES	<u>110,487,608</u>	<u>114,931,131</u>	<u>107,103,121</u>	<u>7,828,010</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	4,588,494	6,540,573	6,545,573	5,000
Transfers Out	(2,632,628)	(3,390,376)	(3,338,560)	51,816
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,955,866</u>	<u>3,150,197</u>	<u>3,207,013</u>	<u>56,816</u>
NET CHANGES IN FUND BALANCES	<u>(11,464,749)</u>	<u>(12,861,536)</u>	<u>8,913,801</u>	<u>21,775,337</u>
Fund balance beginning of the year	\$ <u>44,923,826</u>	\$ <u>44,923,826</u>	\$ <u>44,923,826</u>	\$ <u>-</u>
END OF YEAR	\$ <u>33,459,077</u>	\$ <u>32,062,290</u>	\$ <u>53,837,627</u>	\$ <u>21,775,337</u>

JEFFERSON PARISH, LOUISIANA

COMBINING STATEMENT OF NET POSITION
PENSION TRUST FUNDS

December 31, 2022
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan*	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
ASSETS				
Cash and cash equivalents	\$ 59	\$ 3,727	\$ 322	\$ 4,108
Investments				
Mutual funds - Money market/cash reserve	2,400	-	-	2,400
Mutual funds-Fixed income	-	16,016	-	16,016
Mutual funds-Equity	-	35,322	-	35,322
Common stocks	24,267	-	-	24,267
Corporate bonds	7,179	-	-	7,179
Real estate investments	-	8,039	-	8,039
US Treasury obligations	8,406	-	-	8,406
US Government agencies	6,133	-	-	6,133
Investment in partnerships	-	-	-	-
Receivables				
Contributions	14	-	-	14
Due from broker	-	-	1	1
Interest	135	4	-	139
Pension Asset	138	-	-	138
Property, plant and equipment [net]	320	-	-	320
Total Assets	<u>49,051</u>	<u>63,108</u>	<u>323</u>	<u>112,482</u>
Deferred outflows of resources	<u>54</u>	<u>-</u>	<u>-</u>	<u>54</u>
LIABILITIES				
Current liabilities:				
Accounts payable	139	-	-	139
Accrued Expense	-	77	324	401
Total current liabilities	<u>139</u>	<u>77</u>	<u>324</u>	<u>540</u>
Noncurrent liabilities:				
Net other postemployment benefit obligations (OPEB)	200	-	-	200
Total noncurrent liabilities	<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>
Total Liabilities	<u>339</u>	<u>77</u>	<u>324</u>	<u>740</u>
Deferred inflows of resources	<u>165</u>	<u>-</u>	<u>-</u>	<u>165</u>
NET POSITION				
Restricted for:				
Pensions	48,285	63,031	-	111,316
Total net position	<u>\$ 48,285</u>	<u>\$ 63,031</u>	<u>\$ -</u>	<u>\$ 111,316</u>

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

For the Year Ended December 31, 2022
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund	Hospital District No. 1 Employees Retirement Plan	Hospital District No. 2 Employees Retirement Plan	Total Pension Trust Funds
Additions				
Contributions:				
Employer	\$ 437	\$ 2,135	\$ 52,527	\$ 55,099
Plan members	2	-	-	2
Total Contributions	439	2,135	52,527	55,101
Investment Income:				
Net Appreciation (Depreciation) in Fair Value of Investments	(8,491)	(9,441)	245	(17,687)
Realized gains from sale of investments	-	230	(835)	(605)
Interest/Dividends	1,127	20	48	1,195
Total Investment Income	(7,364)	(9,191)	(542)	(17,097)
Less: Investment Expense	(181)	(186)	-	(367)
Net Investment Income	(7,545)	(9,377)	(542)	(17,464)
Total Additions	(7,106)	(7,242)	51,985	37,637
Deductions				
Benefits	2,521	8,586	33,536	44,643
Refunds and withdrawals	44	-	48,591	48,635
Administrative expense	277	169	33	479
Total Deductions	2,842	8,755	82,160	93,757
Net Increase (decrease) in fiduciary net position	(9,948)	(15,997)	(30,175)	(56,120)
Beginning of Year	58,233	79,028	30,175	167,436
End of Year	\$ 48,285	\$ 63,031	\$ -	\$ 111,316

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

Year Ended 12/31/2022

AGENCY HEAD: PARISH PRESIDENT CYNTHIA LEE SHENG

	<u>PURPOSE</u>	<u>AMOUNT</u>
Salary		\$165,871
Benefits		
	Retirement	18,774
	Workmen's Compensation	780
	Life Insurance	725
	Health Insurance	12,435
Expense Allowances		
	Cell Phone Allowance	1,020
	Expense Allowance	4,800
	Total	<u><u>\$204,405</u></u>

**JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILMEMBER'S COMPENSATION**

Year Ended 12/31/2022

COUNCILMEMBER	NUMBER OF DAYS SERVED	COMPENSATION	EXPENSE ALLOWANCES
Ricky Templet	365	\$ 124,278	\$ 13,695
Scott Walker	365	124,278	13,695
Marion Edwards	365	82,852	13,695
Deano Bonano	365	82,852	4,620
Byron Lee	365	82,852	4,620
Dominick Impastato	365	82,852	13,695
Jennifer Van Vrancken	365	82,852	13,695

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- GENERAL FUND
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Fines- Other 1st Parish Court</i>	\$ 817,290.31	\$ 683,350.93	\$ 1,500,641.24
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	192,364.38	168,671.34	361,035.71
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 1st Parish Court</i>	293,868.46	239,442.55	533,311.01
Subtotal 1st Parish Court of Jefferson	<u>1,303,523.15</u>	<u>1,091,464.82</u>	<u>2,394,987.96</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 2nd Parish Court</i>	281,247.18	226,183.63	507,430.81
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	72,832.97	57,037.46	129,870.43
<i>Jefferson Parish Sheriff Criminal Fines-Contempt 2nd Parish Court</i>	234,114.58	135,663.69	369,778.27
Subtotal 2nd Parish Court of Jefferson	<u>588,194.73</u>	<u>418,884.78</u>	<u>1,007,079.51</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Fines- Other 24th JDC Parish Court</i>	233,254.55	152,322.61	385,577.16
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	17,417.20	11,646.60	29,063.80
Subtotal 24th JDC Parish Court of Jefferson	<u>250,671.75</u>	<u>163,969.21</u>	<u>414,640.96</u>
Fines and Fees Collected from Clerk of Court			
<i>Jefferson Parish Clerk of Court Criminal Court Costs/Fees</i>	268,160.25	294,642.50	562,802.75
Subtotal Clerk of Court Jefferson	<u>268,160.25</u>	<u>294,642.50</u>	<u>562,802.75</u>
Grand Total	<u>\$ 2,410,549.88</u>	<u>\$ 1,968,961.31</u>	<u>\$ 4,379,511.19</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- Juvenile Services
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Cash Basis Presentation			
Fines and Fees Collected from Juvenile Services Proceedings			
<i>Jefferson Parish Juvenile Services - Probation/Parole Supervision</i>	\$ 1,387.13	\$ 301.75	\$ 1,688.88
Subtotal Juvenile Sevices of Jefferson	<u>1,387.13</u>	<u>301.75</u>	<u>1,688.88</u>
Grand Total	<u>\$ 1,387.13</u>	<u>\$ 301.75</u>	<u>\$ 1,688.88</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- Off Duty Witness Fund
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceedings			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 116,729.33	\$ 91,502.39	\$ 208,231.72
Subtotal 1st Parish Court of Jefferson	<u>116,729.33</u>	<u>91,502.39</u>	<u>208,231.72</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	30,866.42	24,292.00	55,158.42
Subtotal 2nd Parish Court of Jefferson	<u>30,866.42</u>	<u>24,292.00</u>	<u>55,158.42</u>
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	22,019.79	9,532.55	31,552.34
Subtotal 24th JDC Parish Court of Jefferson	<u>22,019.79</u>	<u>9,532.55</u>	<u>31,552.34</u>
Fines and Fees Collected from Juvenile Services			
<i>Jefferson Parish Juvenile Services Criminal Court Costs/ Fees Juvenile Services</i>	2,024.00	1,864.00	3,888.00
Subtotal Juvenile Court of Jefferson	<u>2,024.00</u>	<u>1,864.00</u>	<u>3,888.00</u>
Grand Total	<u>\$ 171,639.54</u>	<u>\$ 127,190.94</u>	<u>\$ 298,830.48</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (2nd Parish Court) Series 2014
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 22,098.71	\$ 17,253.64	\$ 39,352.35
Subtotal 2nd Parish Court of Jefferson	<u>22,098.71</u>	<u>17,253.64</u>	<u>39,352.35</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	6,335.00	7,721.00	14,056.00
Subtotal 24th JDC Parish Court of Jefferson	<u>6,335.00</u>	<u>7,721.00</u>	<u>14,056.00</u>
Grand Total	<u>\$ 28,433.71</u>	<u>\$ 24,974.64</u>	<u>\$ 53,408.35</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (24th JDC) Series 2014 Debt Service
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 24th JDC Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 24th JDC Parish Court</i>	\$ 41,068.22	\$ 30,432.16	\$ 71,500.38
Subtotal 24th JDC Parish Court of Jefferson	<u>41,068.22</u>	<u>30,432.16</u>	<u>71,500.38</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	251,372.00	231,700.00	483,072.00
Subtotal Clerk of Court of Jefferson	<u>251,372.00</u>	<u>231,700.00</u>	<u>483,072.00</u>
Grand Total	<u>\$ 292,440.22</u>	<u>\$ 262,132.16</u>	<u>\$ 554,572.38</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st Parish Court Revenue Bond Capital Project
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 58,413.41	\$ 51,225.28	\$ 109,638.70
Subtotal 1st Parish Court of Jefferson	<u>58,413.41</u>	<u>51,225.28</u>	<u>109,638.70</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	6,580.25	15,361.79	21,942.04
Subtotal Clerk of Court of Jefferson	<u>6,580.25</u>	<u>15,361.79</u>	<u>21,942.04</u>
Grand Total	<u>\$ 64,993.66</u>	<u>\$ 66,587.07</u>	<u>\$ 131,580.74</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- LA Public Improvement Bonds (24th JDC) Series 2014 Capital Projects
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 1,770.50	\$ 1,631.00	\$ 3,401.50
Subtotal 2nd Parish Court of Jefferson	<u>1,770.50</u>	<u>1,631.00</u>	<u>3,401.50</u>
Fines and Fees Collected from Jefferson Parish Clerk of Court			
<i>Jefferson Parish Clerk of Court Costs/Fees</i>	357.00	420.00	777.00
Subtotal 24th JDC Parish Court of Jefferson	<u>357.00</u>	<u>420.00</u>	<u>777.00</u>
Grand Total	\$ <u>2,127.50</u>	\$ <u>2,051.00</u>	\$ <u>4,178.50</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- Indigent Transcript Fund
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 15,849.53	\$ 13,349.04	\$ 29,198.57
Subtotal 1st Parish Court of Jefferson	<u>15,849.53</u>	<u>13,349.04</u>	<u>29,198.57</u>
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	6,046.14	4,781.97	10,828.11
Subtotal 2nd Parish Court of Jefferson	<u>6,046.14</u>	<u>4,781.97</u>	<u>10,828.11</u>
Grand Total	<u>\$ 21,895.67</u>	<u>\$ 18,131.01</u>	<u>\$ 40,026.68</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st Parish Court Exp
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$ 98,544.22	\$ 87,298.67	\$ 185,842.89
Subtotal 1st Parish Court of Jefferson	<u>98,544.22</u>	<u>87,298.67</u>	<u>185,842.89</u>
Grand Total	\$ <u>98,544.22</u>	\$ <u>87,298.67</u>	\$ <u>185,842.89</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st Parish Court DWI Programs
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 51,402.60	\$ 41,528.82	\$ 92,931.42
Subtotal 1st Parish Court of Jefferson	<u>51,402.60</u>	<u>41,528.82</u>	<u>92,931.42</u>
 Grand Total	 <u>\$ 51,402.60</u>	 <u>\$ 41,528.82</u>	 <u>\$ 92,931.42</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st Parish Court Sec 894 Probation
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 44,239.31	\$ 40,683.66	\$ 84,922.97
Subtotal 1st Parish Court of Jefferson	<u>44,239.31</u>	<u>40,683.66</u>	<u>84,922.97</u>
 Grand Total	 <u>\$ 44,239.31</u>	 <u>\$ 40,683.66</u>	 <u>\$ 84,922.97</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st Parish Court Sec 895 Probation
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 1st Parish Court</i>	\$ 206,886.86	\$ 180,398.07	\$ 387,284.93
Subtotal 1st Parish Court of Jefferson	<u>206,886.86</u>	<u>180,398.07</u>	<u>387,284.93</u>
 Grand Total	 <u>\$ 206,886.86</u>	 <u>\$ 180,398.07</u>	 <u>\$ 387,284.93</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Sec 894 Probation
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 11,465.61	\$ 10,876.44	\$ 22,342.05
Subtotal 2nd Parish Court of Jefferson	<u>11,465.61</u>	<u>10,876.44</u>	<u>22,342.05</u>
 Grand Total	 <u>\$ 11,465.61</u>	 <u>\$ 10,876.44</u>	 <u>\$ 22,342.05</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Expense
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 2nd Parish Court</i>	\$ 47,520.83	\$ 37,114.27	\$ 84,635.10
Subtotal 2nd Parish Court of Jefferson	<u>47,520.83</u>	<u>37,114.27</u>	<u>84,635.10</u>
 Grand Total	 <u>\$ 47,520.83</u>	 <u>\$ 37,114.27</u>	 <u>\$ 84,635.10</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 2nd Parish Court DWI
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 5,475.23	\$ 4,285.91	\$ 9,761.14
Subtotal 2nd Parish Court of Jefferson	<u>5,475.23</u>	<u>4,285.91</u>	<u>9,761.14</u>
 Grand Total	 <u>\$ 5,475.23</u>	 <u>\$ 4,285.91</u>	 <u>\$ 9,761.14</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Probation
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

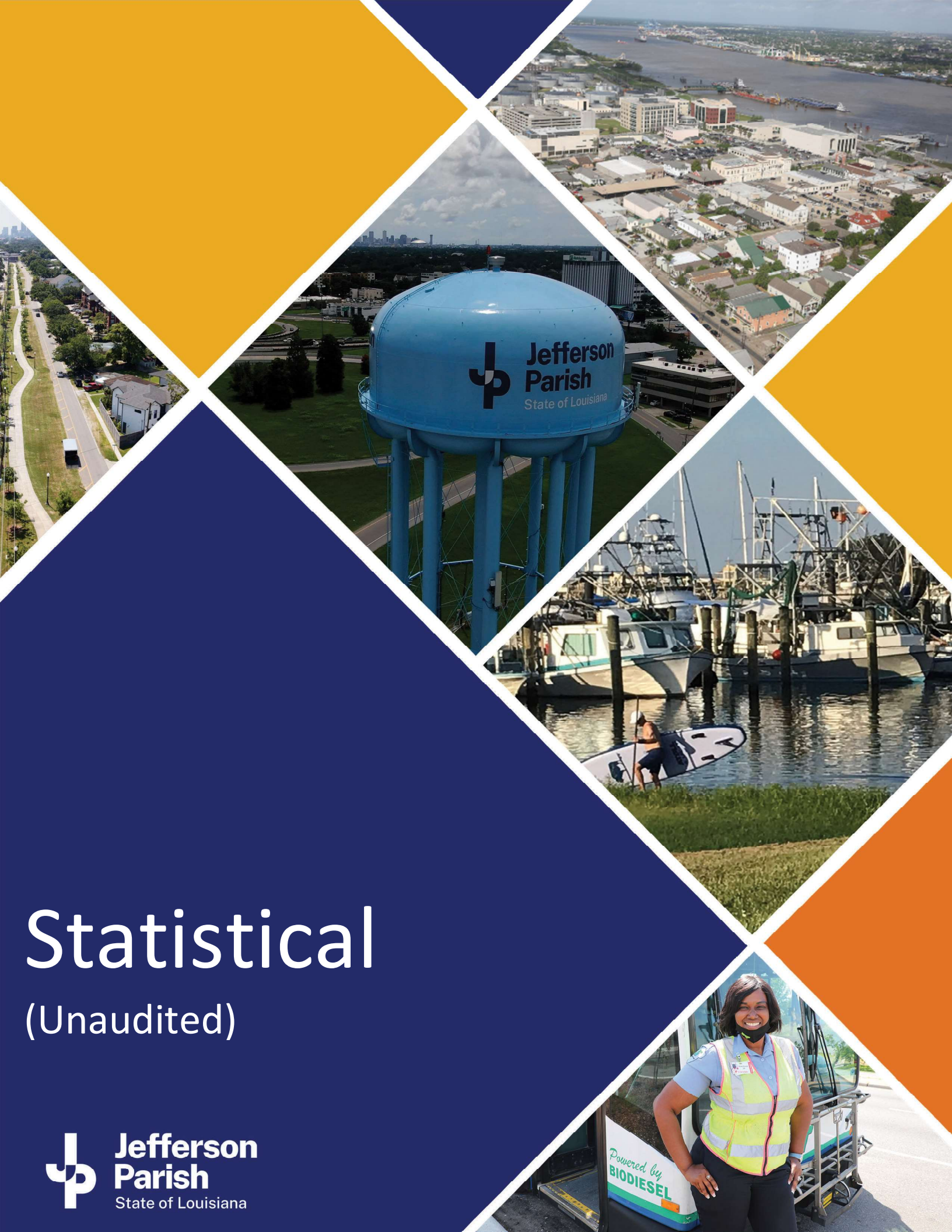
Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 64,023.36	\$ 56,585.60	\$ 120,608.96
Subtotal 2nd Parish Court of Jefferson	<u>64,023.36</u>	<u>56,585.60</u>	<u>120,608.96</u>
Grand Total	<u>\$ 64,023.36</u>	<u>\$ 56,585.60</u>	<u>\$ 120,608.96</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 2nd Parish Court Driving School
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation	First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 2nd Parish Court Proceeding			
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>	\$ 260.00	\$ 10.00	\$ 270.00
Subtotal 2nd Parish Court of Jefferson	<u>260.00</u>	<u>10.00</u>	<u>270.00</u>
Grand Total	<u>\$ 260.00</u>	<u>\$ 10.00</u>	<u>\$ 270.00</u>

JEFFERSON PARISH GOVERNMENT
Justice System Funding Schedule - Receiving Entity- 1st & 2nd Parish Court Computer
As Required by Act 87 of the 2020 Regular Legislative Session
December 31, 2022

Cash Basis Presentation		First Six Month Period Ended 6/30/2022	Second Six Month Period Ended 12/31/2022	Total Year to Date
Fines and Fees Collected from 1st Parish Court Proceeding				
<i>Jefferson Parish Sheriff Criminal Court Costs/ Fees 1st Parish Court</i>	\$	<u>82,732.84</u>	\$ <u>72,938.88</u>	\$ <u>155,671.72</u>
Subtotal 1st Parish Court of Jefferson		<u>82,732.84</u>	<u>72,938.88</u>	<u>155,671.72</u>
Fines and Fees Collected from 2nd Parish Court Proceeding				
<i>Jefferson Parish Sheriff Probation/Parole Supervision - 2nd Parish Court</i>		<u>30,995.29</u>	<u>24,387.86</u>	<u>55,383.15</u>
Subtotal 2nd Parish Court of Jefferson		<u>30,995.29</u>	<u>24,387.86</u>	<u>55,383.15</u>
Grand Total	\$	<u>113,728.13</u>	\$ <u>97,326.74</u>	\$ <u>211,054.87</u>



Statistical

(Unaudited)

STATISTICAL SECTION

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

Contents

	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	221
Revenue Capacity	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (ad valorem) tax.	227
Debt Capacity	
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	232
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	238
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the Parish provides and the activities it performs.	240

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

JEFFERSON PARISH, LOUISIANA
STATISTICAL SECTION
December 31, 2022

Table A-2

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JEFFERSON PARISH, LOUISIANA
NET POSITION BY COMPONENT
Last Ten Fiscal Years

(Unaudited)

(in thousands of dollars)

	2013	2014*	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities										
Net investment in capital assets	\$ 800,435	\$ 877,954	\$ 991,422	\$ 1,086,233	\$ 1,015,204	\$ 1,184,750	\$ 1,257,757	\$ 1,293,823	1,250,356	1,282,009
Restricted	380,678	399,519	443,291	457,028	752,306	404,593	397,879	459,279	580,694	591,223
Unrestricted	93,297	84,683	86,971	76,661	(96,486)	51,829	32,685	69,380	18,427	176,626
Total governmental activities net position	\$ 1,274,410	\$ 1,362,156	\$ 1,521,684	\$ 1,619,922	\$ 1,671,024	\$ 1,641,172	\$ 1,688,321	\$ 1,822,482	\$ 1,849,477	\$ 2,049,858
Business-type Activities										
Net investment in capital assets	\$ 546,657	\$ 536,687	\$ 674,982	\$ 644,096	\$ 636,924	\$ 618,108	\$ 605,919	\$ 591,991	\$ 589,504	\$ 307,767
Restricted	45,318	52,135	79,079	83,005	84,965	84,216	95,748	106,148	118,819	38,562
Unrestricted	36,233	40,639	(129,086)	(137,373)	65,808	(141,257)	(147,567)	(148,472)	(161,276)	199,929
Total business-type activities net position	\$ 628,208	\$ 629,461	\$ 624,975	\$ 589,728	\$ 787,697	\$ 561,067	\$ 554,100	\$ 549,667	\$ 547,047	\$ 546,258
Primary Government										
Net investment in capital assets	\$ 1,347,092	\$ 1,414,641	\$ 1,666,404	\$ 1,730,329	\$ 1,652,128	\$ 1,802,858	\$ 1,863,676	\$ 1,885,814	\$ 1,839,860	\$ 1,589,776
Restricted	425,996	451,654	522,370	540,033	837,271	488,809	493,627	565,427	699,513	629,785
Unrestricted	129,530	125,322	(42,115)	(60,712)	(30,678)	(89,428)	(114,882)	(79,092)	(142,849)	376,555
Total primary government net position	\$ 1,902,618	\$ 1,991,617	\$ 2,146,659	\$ 2,209,650	\$ 2,458,721	\$ 2,202,239	\$ 2,242,421	\$ 2,372,149	\$ 2,396,524	\$ 2,596,116

*Restated

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

(in thousands of dollars)

	2013	2014*	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 70,963	\$ 65,065	\$ 68,180	\$ 71,441	\$ 60,789	\$ 46,653	\$ 56,721	\$ 52,130	\$ 49,549	\$ 33,786
Public safety	97,982	135,084	108,588	112,767	114,140	117,836	123,888	121,765	121,590	122,606
Public works	140,983	130,633	128,706	132,444	133,153	154,056	162,681	163,864	229,351	113,563
Transit	17,938	17,933	16,289	16,289	16,557	17,110	18,885	20,012	21,269	26,459
Health and welfare	53,854	47,262	51,142	65,505	61,635	58,040	55,869	55,045	78,635	76,421
Culture and recreation	47,510	45,777	50,641	58,783	61,117	62,261	68,947	65,342	73,764	77,383
Economic development	-	-	-	-	-	-	-	1,604	2,647	2,249
Urban redevelopment and housing	5,580	9,261	10,551	6,162	5,722	4,548	7,818	7,360	6,454	45,658
Interest on long-term debt	25,759	19,721	21,623	16,652	18,386	20,622	19,017	27,382	22,438	17,897
Total governmental activities expenses	<u>460,569</u>	<u>470,736</u>	<u>456,662</u>	<u>480,043</u>	<u>471,499</u>	<u>481,126</u>	<u>513,826</u>	<u>515,504</u>	<u>605,697</u>	<u>516,022</u>
Business-type activities:										
Water	39,186	37,232	41,618	44,512	42,519	45,873	48,648	47,035	44,483	59,468
Sewer	50,426	43,443	44,549	47,752	49,546	51,513	54,388	52,016	52,224	62,321
Hospital District No. 1	N/A	N/A	191,722	31,777	18,166	15,718	14,133	9,750	5,704	9,470
Total business-type activities expenses	<u>89,612</u>	<u>80,675</u>	<u>277,889</u>	<u>124,041</u>	<u>110,231</u>	<u>113,104</u>	<u>117,169</u>	<u>108,801</u>	<u>102,411</u>	<u>131,259</u>
Total primary government expenses	<u>\$ 550,181</u>	<u>\$ 551,411</u>	<u>\$ 734,551</u>	<u>\$ 604,084</u>	<u>\$ 581,730</u>	<u>\$ 594,230</u>	<u>\$ 630,995</u>	<u>\$ 624,305</u>	<u>\$ 708,108</u>	<u>\$ 647,281</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 13,529	\$ 15,168	\$ 15,470	\$ 14,913	\$ 15,259	\$ 15,467	\$ 15,327	\$ 17,702	\$ 23,191	\$ 43,293
Public safety	15,744	16,261	16,881	16,499	16,574	16,549	16,554	7,501	9,883	6,811
Public works	20,415	20,297	22,238	23,106	23,906	24,584	23,859	23,637	24,570	14,744
Transit	3,666	3,589	3,652	3,485	3,291	3,276	3,326	1,834	1,875	2,179
Health and welfare	4,218	4,266	4,280	4,467	4,724	4,747	4,642	4,786	4,427	4,238
Culture and recreation	4,657	9,033	9,318	9,506	9,378	9,345	9,322	3,891	4,801	2,915
Urban redevelopment and housing	-	-	-	18	20	-	-	3,293	4,601	4,999
Operating grants and contributions	58,391	48,151	54,727	71,092	56,454	52,725	45,981	92,275	88,264	195,516
Capital grants and contributions	49,280	58,354	71,282	46,807	39,614	21,386	26,632	21,759	46,167	19,299
Total governmental activities program revenues	<u>169,900</u>	<u>175,119</u>	<u>197,848</u>	<u>189,893</u>	<u>169,220</u>	<u>148,079</u>	<u>145,643</u>	<u>176,678</u>	<u>207,779</u>	<u>293,934</u>
Business-type activities:										
Charges for services:										
Water	32,944	32,984	33,138	33,854	34,331	34,569	35,008	36,394	34,463	45,761
Sewer	24,078	24,005	23,736	24,332	24,333	25,918	24,950	26,666	26,585	36,908
Hospital District No. 1	N/A	N/A	144,354	-	-	-	-	-	-	-
Operating grants and contributions	-	-	-	1,526	1,776	1,536	1,225	1,203	1,335	2,839
Capital grants and contributions	6,661	839	809	682	428	616	430	28	-	-
Total business-type activities program revenues	<u>63,683</u>	<u>57,828</u>	<u>202,037</u>	<u>60,394</u>	<u>60,868</u>	<u>62,639</u>	<u>61,613</u>	<u>64,291</u>	<u>62,383</u>	<u>85,508</u>
Total primary government program revenues	<u>\$ 233,583</u>	<u>\$ 232,947</u>	<u>\$ 399,885</u>	<u>\$ 250,287</u>	<u>\$ 230,088</u>	<u>\$ 210,718</u>	<u>\$ 207,256</u>	<u>\$ 240,969</u>	<u>\$ 270,162</u>	<u>\$ 379,502</u>

*Restated

(Continued)

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

Exhibit B-2
(Continued)

	2013	2014*	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense)/Revenue										
Governmental activities	\$ (290,669)	\$ (295,617)	\$ (258,814)	\$ (290,150)	\$ (302,279)	\$ (333,047)	\$ (368,183)	\$ (338,826)	\$ (397,918)	\$ (222,028)
Business-type activities	(25,929)	(22,847)	(75,852)	(63,647)	(49,363)	(50,465)	(55,556)	(44,510)	(40,028)	(45,751)
Total primary government net expense	\$ (316,598)	\$ (318,464)	\$ (334,666)	\$ (353,797)	\$ (351,642)	\$ (383,512)	\$ (423,739)	\$ (383,336)	\$ (437,946)	\$ (267,779)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes	\$ 187,717	\$ 191,583	\$ 193,784	\$ 198,951	\$ 199,865	\$ 209,332	\$ 213,198	\$ 218,378	\$ 221,560	\$ 227,807
Ad valorem	269	424	260	253	246	234	236	244	241	248
Alcoholic beverage	272	199	251	269	260	227	248	192	246	247
Chain store	5,141	5,515	5,844	5,778	5,462	5,361	5,065	4,808	4,212	3,957
Franchise fees	146,059	148,018	148,448	148,210	150,028	154,671	162,075	165,870	193,852	208,725
Sales	3,515	3,651	3,752	3,652	3,731	3,821	4,057	2,525	3,555	4,318
Hotel/Motel	273	-	-	183	273	297	315	195	260	313
Auto Rental	971	986	1,006	1,003	1,004	1,037	1,062	853	1,041	1,147
Severance	3,955	4,784	6,885	9,879	14,131	15,556	34,569	34,456	2,589	(25,526)
Unrestricted investment earnings	27,278	29,676	64,354	21,364	10,965	11,703	11,897	14,849	5,147	12,163
Miscellaneous	50,241	-	-	-	-	-	39,856	(9,239)	(7,790)	(10,990)
Gain on extinguishment of debt	(6,832)	(1,541)	(6,174)	(1,154)	(30,029)	(8,488)	(17,390)	39,856	-	-
Inflow of resources due to a transfer of operations	418,859	383,295	418,410	388,388	355,936	393,751	455,188	472,987	424,913	422,409
Transfers	19,456	19,831	19,982	20,074	20,164	20,497	20,868	21,339	25,718	26,067
Total governmental activities	278	347	752	2,390	2,460	2,766	6,195	5,118	(523)	(4,264)
Business-type activities:	889	1,195	15,841	4,542	4,576	4,941	4,045	4,381	4,423	12,169
Taxes	-	-	(5,769)	(248)	(472)	-	-	-	-	-
Unrestricted investment earnings	4,569	1,175	(29,443)	488	188	285	91	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-	-	-	-
Gain/(Loss) on extinguishment of debt	-	-	-	-	-	-	-	-	-	-
Special items:	-	-	(30,323)	-	2,809	-	-	-	-	-
Loss on CEA assignment of assets and liabilities	-	-	(2,976)	-	-	-	-	-	-	-
Contribution of equity interest Hospital District No. 2	6,832	1,541	6,174	1,154	30,029	8,488	17,390	9,239	7,790	10,990
Transfers	32,024	24,089	(25,762)	28,400	59,754	36,977	48,589	40,077	37,408	44,962
Total business-type activities	\$ 450,883	\$ 407,384	\$ 392,648	\$ 416,788	\$ 415,690	\$ 430,728	\$ 503,777	\$ 513,064	\$ 462,321	\$ 467,371
Total primary government	128,190	87,678	159,596	98,238	53,657	60,704	87,005	134,161	26,995	200,381
Governmental activities	6,095	1,242	(101,614)	(35,247)	10,391	(13,488)	(6,967)	(4,433)	(2,620)	(789)
Business-type activities	\$ 134,285	\$ 88,920	\$ 57,982	\$ 62,991	\$ 64,048	\$ 47,216	\$ 80,038	\$ 129,728	\$ 24,375	\$ 199,592
Total primary government										

*Restated

JEFFERSON PARISH, LOUISIANA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)

(in thousands of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,681	1,862	1,683	1,850	2,152	2,067	1,838	1,898	-	1,785
Committed	9,912	5,016	11,460	10,477	8,088	8,358	8,815	7,109	1,810	14,160
Unassigned	14,374	16,626	14,956	13,902	15,530	17,988	21,260	24,402	-	31,919
Total general fund	\$ 25,967	\$ 23,504	\$ 28,099	\$ 26,229	\$ 25,770	\$ 28,413	\$ 31,913	\$ 33,409	\$ 1,810	\$ 47,864
Other Governmental Funds										
Nonspendable	\$ 1,740	\$ 2,049	\$ 2,089	\$ 651	\$ 739	\$ 757	\$ 585	\$ 488	\$ 555	\$ 703
Restricted	403,159	427,596	470,294	487,037	552,998	527,170	779,579	874,103	820,532	727,052
Committed	94,164	93,431	91,206	84,181	155,781	172,472	203,152	212,650	225,300	250,687
Unassigned	-	-	-	-	(2,494)	(1,004)	(6,406)	(670)	(570)	(945)
Total other governmental funds	\$ 499,063	\$ 523,076	\$ 563,589	\$ 571,869	\$ 707,024	\$ 699,395	\$ 976,910	\$ 1,086,571	\$ 1,045,817	\$ 977,497

JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(Unaudited)

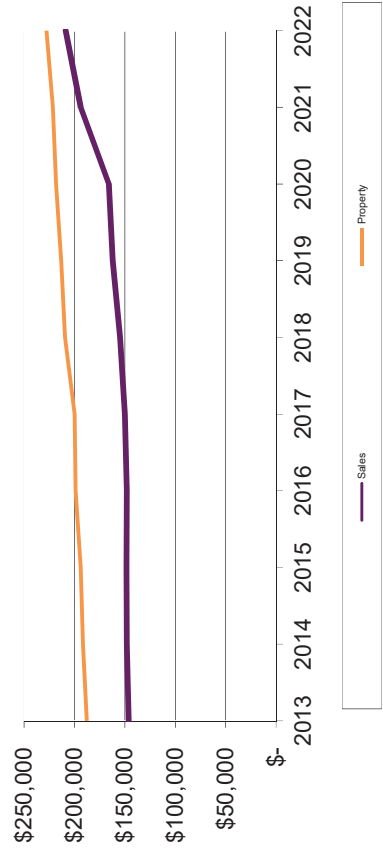
(in thousands of dollars)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes (See Table B-5)	\$ 343,943	\$ 350,376	\$ 353,346	\$ 358,299	\$ 360,869	\$ 374,980	\$ 386,257	\$ 393,063	\$ 424,967	\$ 446,761
Licenses and permits	13,698	15,417	15,662	15,201	16,114	15,729	15,659	15,163	16,320	17,598
Intergovernmental	106,724	108,338	125,953	119,088	95,993	74,069	69,260	119,817	119,421	149,815
Charges for services	54,049	57,731	61,116	62,247	63,345	73,659	73,190	70,616	73,286	80,077
Fines and forfeitures	7,612	8,046	8,600	8,359	7,938	7,871	7,493	6,335	7,263	7,107
Interest income(losses)	2,627	3,407	5,362	7,738	11,290	9,713	29,624	29,041	(1,201)	(22,990)
Miscellaneous	14,082	9,725	49,318	6,309	6,023	5,800	6,094	6,988	6,944	25,641
TOTAL REVENUES	542,735	553,040	619,357	577,241	561,572	561,821	588,027	641,023	647,000	704,009
Expenditures										
Current										
General government	38,512	38,795	38,967	40,767	40,024	39,603	41,626	68,216	66,560	75,967
Public safety	95,092	99,207	100,786	104,213	104,503	109,451	109,867	112,998	122,415	122,129
Public works	99,514	106,436	100,172	106,670	96,153	98,656	105,448	120,484	196,366	249,253
Transit	15,141	15,323	14,897	15,118	15,587	16,544	17,907	18,275	19,495	24,419
Health and welfare	53,009	46,200	50,253	63,951	59,983	56,299	52,660	53,404	64,673	128,958
Culture and recreation	41,644	42,843	43,420	47,286	48,701	50,300	52,985	52,132	62,649	73,811
Urban redevelopment and housing	5,561	9,420	10,504	6,127	5,649	5,008	7,999	1,605	2,655	2,270
Intergovernmental	19,524	20,773	20,697	21,325	21,298	22,099	22,966	7,334	6,559	45,764
Debt service										
Principal	27,761	29,576	30,569	33,306	30,164	30,865	31,980	19,213	20,181	19,968
Interest and other charges	20,923	19,347	17,970	16,264	14,725	15,638	16,840	26,429	23,132	23,075
Capital outlay	123,794	116,432	158,574	132,715	103,612	129,693	143,230	139,555	133,186	16,979
TOTAL EXPENDITURES	540,475	544,352	586,809	587,742	540,399	574,156	603,508	619,645	717,871	782,593
Excess of revenues over (under) expenditures	2,260	8,688	32,548	(10,501)	21,173	(12,335)	(15,481)	21,378	(70,871)	(78,584)
Other financing sources (uses)										
Transfers in	66,202	78,519	74,953	75,201	120,588	92,132	90,297	96,518	120,082	121,610
Transfers out	(63,048)	(65,582)	(62,997)	(57,753)	(117,912)	(84,783)	(89,100)	(93,995)	(112,647)	(112,555)
Issuance of bonds	-	-	-	-	108,395	-	250,865	4,592	15,076	10,358
Issuance of refunding bonds	-	-	-	-	48,115	-	52,635	6,923	-	-
Proceeds from long term debt	51,380	20,565	47,485	43,010	-	-	-	-	-	-
Proceeds from refunding bonds	(45,061)	(13,127)	(35,774)	(49,778)	(47,710)	-	(60,737)	(6,923)	-	-
Payment to refund bond escrow agent	-	138	-	7,462	13,799	-	52,536	1,971	-	-
Premium on long term debt	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	9,473	12,862	12,560	18,142	125,275	7,349	296,496	9,086	22,511	19,413
Special items										
Inflow of resources due to a transfer of operations	-	-	-	-	-	-	-	80,693	-	-
Net change in fund balances	\$ 11,733	\$ 21,550	\$ 45,108	\$ 7,641	\$ 146,448	\$ (4,986)	\$ 281,015	\$ 111,157	\$ (48,360)	\$ (59,171)
Debt service as a percentage of noncapital expenditures	11.7%	11.4%	11.3%	10.9%	10.3%	10.5%	10.6%	9.5%	7.4%	5.6%

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

Year	Property	Sales	Severance	Miscellaneous	Total
2013	\$ 187,717	\$ 146,059	\$ 971	\$ 9,197	\$ 343,944
2014	191,583	148,018	986	9,789	350,376
2015	193,784	148,448	1,006	10,107	353,345
2016	198,951	148,210	1,003	9,952	358,116
2017	199,865	150,028	1,004	9,699	360,596
2018	209,332	154,671	1,037	9,940	374,980
2019	213,198	162,075	1,062	9,921	386,256
2020	218,378	165,870	853	7,964	393,065
2021	221,560	193,852	1,041	8,514	424,967
2022	227,807	208,725	1,147	9,082	446,761

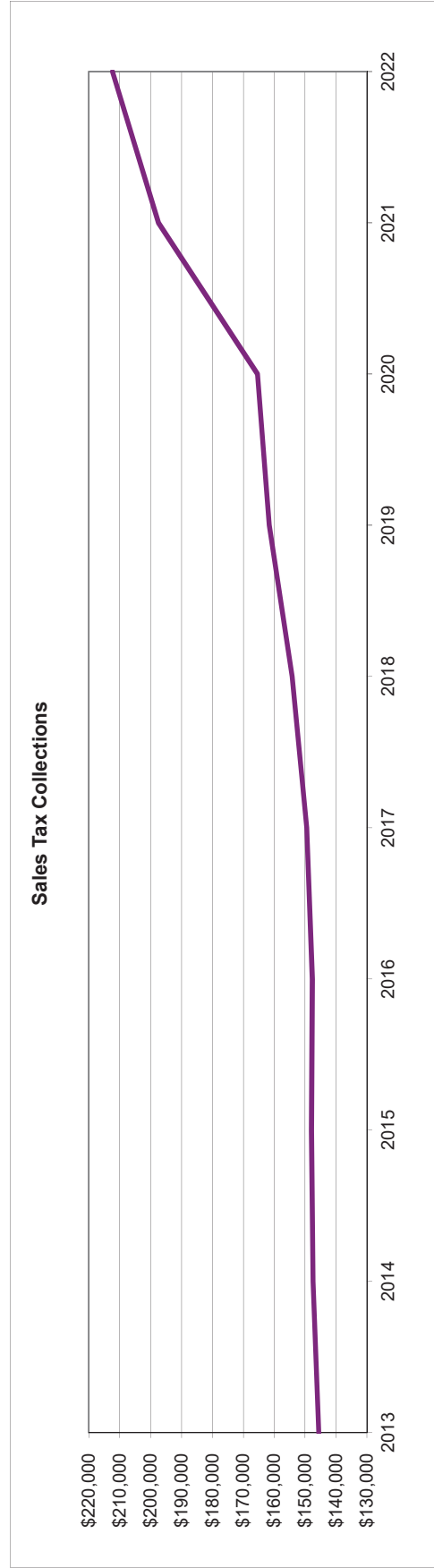
Property Tax Collections vs. Sales Tax Collections



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

Year	1/2 of One Cent		1/2 of One Cent		1/2 of One Cent		1/2 of One Cent		1/2 of One Cent		7/8 of One Cent		TOTAL	Total Direct Rate
	General Fund Undedicated	Terrytown Redevelopment	Metairie CBD District	Churchill Economic Dev District	Jefferson Highway Economic Dev District	Public Roads	Drainage M & O 1/3	Drainage & Sewerage 2/3	Roads/Drainage	Sewerage/				
2013	\$ 30,853	\$ 301	\$ 232	\$ 97	\$ -	\$ 31,483	\$ 13,196	\$ 21,589	\$ 47,800	\$ 145,551	2.375			
2014	31,508	293	216	101	-	32,118	13,417	21,919	47,901	147,473	2.375			
2015	31,723	274	198	28	-	32,223	13,518	22,058	47,858	147,880	2.375			
2016	31,786	225	180	30	-	32,221	13,592	22,025	47,579	147,638	2.375			
2017	32,291	171	176	20	-	32,660	13,734	22,277	48,169	149,498	2.375			
2018	33,460	199	167	20	-	33,846	14,267	23,077	49,129	154,165	2.375			
2019	35,241	245	156	14	141	35,783	15,084	24,306	50,621	161,591	2.375			
2020	36,214	125	90	4	564	36,996	15,111	24,906	51,389	165,399	2.375			
2021	42,528	232	139	25	617	43,542	17,867	29,373	63,117	197,440	2.375			
2022	46,019	224	143	72	565	47,024	19,495	31,758	67,042	212,342	2.375			

Note: Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.



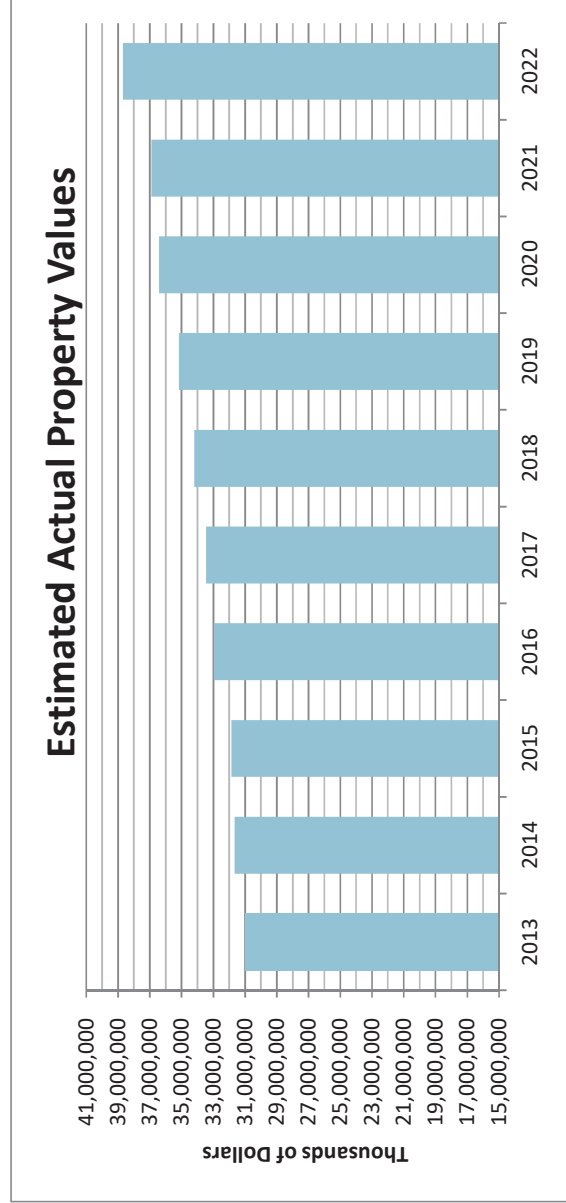
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total Assessed Value To Total Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Property	Assessed Value	Estimated Actual Value		
2013	\$ 2,518,798	\$ 25,187,980	\$ 870,668	\$ 5,804,454	\$ 746,756		\$ 2,642,710	\$ 30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507		2,725,613	31,671,634	8.61	1.41
2015	2,587,497	25,874,970	898,954	5,993,027	741,598		2,744,853	31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,847	740,238		2,850,946	32,976,517	8.65	1.39
2017	2,760,652	27,606,520	878,851	5,859,007	743,245		2,896,257	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241		2,971,798	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604		3,080,798	35,177,287	8.76	1.41
2020	3,010,722	30,107,220	947,545	6,316,967	751,763		3,206,504	36,424,187	8.80	1.38
2021	3,072,987	30,729,870	926,092	6,173,947	744,256		3,254,823	36,903,817	8.82	1.39
2022	3,201,408	32,014,080	1,002,146	6,680,974	740,883		3,462,671	38,695,054	8.95	1.75

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

* Taxes are based on prior year tax roll.



Jefferson Parish, Louisiana
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)

Last Ten Years
(Unaudited)

Year	Jefferson Parish				Overlapping Rates			
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Parish Other	Total
2013	0.11	1.29	-	1.40	1.88	0.81	0.81	4.09
2014	0.11	1.30	-	1.41	1.89	0.81	0.81	4.11
2015	0.11	1.31	-	1.42	1.89	0.81	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	0.86	4.15
2017	0.11	1.28	-	1.39	1.90	0.81	0.81	4.11
2018	0.11	1.29	-	1.40	1.91	0.82	0.82	4.12
2019	0.11	1.30	-	1.41	1.91	0.82	0.82	4.14
2020	0.11	1.27	-	1.38	2.52	0.82	0.82	4.72
2021	0.11	1.28	-	1.39	2.53	0.82	0.82	4.74
2022	0.11	1.64	-	1.75	0.45	1.43	1.43	3.63

**Jefferson Parish, Louisiana
Principal Taxpayers**

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

Taxpayer	Type of Business	2022			2013		
		Assessed Valuation (2)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Louisiana LLC	Electric Utility	\$ 71,794	1	1.71%			
Atmos Energy Louisiana	Electric Utility	38,404	2	0.91%	\$ 21,115	4	0.62%
Causeway Associates	Retail Property Mgmt.	30,360	3	0.72%	25,013	3	0.74%
Hancock Whitney	Banking	24,375	4	0.58%			
Lakeway Associates LLC	Retail Property Mgmt.	21,457	5	0.51%			
Elmwood Retail Property	Retail Property Mgmt.	14,228	6	0.34%			
Entergy Louisiana LLC	Electric Utility	12,603	7	0.30%			
J W Stone Dist LLC	Industry	18,427	8	0.44%	19,393	6	0.57%
Lapeyre Properties	Retail Property Mgmt.	11,192	9	0.27%	8,049	10	0.24%
Cornerstone Chemical Co.	Industry	10,646	10	0.25%			
Entergy Services, Inc.	Electric Utility				40,446	1	1.19%
Bellsouth	Utility				27,900	2	0.82%
Whitney National Bank	Banking				19,706	5	0.58%
Avondale Shipyards	Shipbuilding				16,037	7	0.47%
Metals USA	Industry				13,451	8	0.40%
Richards Clearview	Retail Property Mgmt.				10,604	9	0.31%
		<u>253,486</u>		<u>6.03%</u>	<u>201,714</u>		<u>5.94%</u>

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff.

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

**Last Ten Years
(Unaudited)**

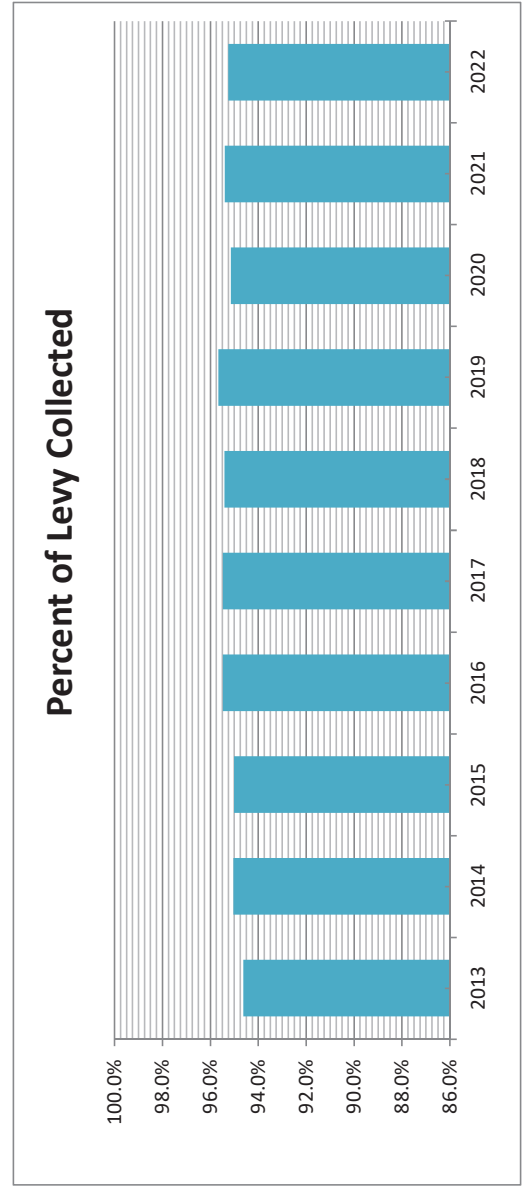
(in thousands of dollars)

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year			Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections					
2013	\$ 215,513	\$ 203,918	94.62	\$ 1,900	\$ 205,818	95.50	\$ 9,695	4.50	
2014	219,444	208,538	95.03	1,715	210,253	95.81	9,191	4.19	
2015	223,218	212,071	95.01	649	212,720	95.30	10,498	4.70	
2016	228,402	218,070	95.48	380	218,450	95.64	9,952	4.36	
2017	228,478	218,137	95.47	327	218,464	95.62	10,014	4.38	
2018	238,884	227,898	95.40	398	228,296	95.57	10,588	4.43	
2019	242,263	231,758	95.66	670	232,428	95.94	9,835	4.06	
2020	249,905	237,762	95.14	634	238,396	95.39	11,509	4.61	
2021	252,065	240,460	95.40	465	240,925	95.58	11,140	4.42	
2022	259,150	246,813	95.24	531	247,344	95.44	11,806	4.56	

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

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



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

Year	Government Activities										Business-Type Activities					Per Capita (a)
	Sales & Use Tax Bonds	Direct Placement Revenue Bonds (d)	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs	Direct Loan Programs (d)	Capital Lease	Bond Premiums	Loan Programs (b)	Bond Premiums	Revenue Bonds	Special Assessment Debt	Total Primary Government	Percentage of Personal Income (a)		
2013	\$ 264,315	\$ 20,095	\$ 7,500	\$ 7,035	\$ 90,427	\$ -	\$ 3,482	\$ 9,079	\$ -	\$ -	\$ 4,126	\$ 663	\$ 406,722	2.08	0.94	
2014	233,220	24,612	6,545	5,565	93,606	-	3,014	8,082	-	-	9,475	596	384,715	1.93	0.88	
2015	214,678	14,436	5,555	4,815	89,750	-	2,536	7,013	-	-	16,420	531	355,734	1.78	0.82	
2016	189,885	13,719	4,530	4,050	83,169	-	2,048	12,955	-	-	27,126	464	337,946	1.65	0.78	
2017	282,745	12,998	3,470	3,270	72,522	-	1,551	24,743	-	-	32,268	398	433,965	2.09	0.99	
2018	259,270	17,259	2,365	2,475	67,769	-	1,044	19,741	-	-	33,729	332	403,984	1.89	0.93	
2019	455,475	16,358	1,215	1,665	86,420	-	527	69,750	-	-	33,175	265	664,850	3.00	1.53	
2020	407,070	53,430	-	840	77,320	7,975	-	67,668	-	-	36,297	199	650,799	2.88	1.51	
2021	394,001	52,204	-	-	73,335	21,990	-	63,566	-	-	40,057	133	645,286	2.70	1.51	
2022	380,470	50,951	-	-	69,235	31,264	-	58,344	-	28,355	315,357	66	934,042	3.70	2.12	

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

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

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

(c) General obligation bonds funded through property taxes.

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

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

Fiscal Year Ended December 31,	Tax Roll	Population (1) *	Assessed Value *	General Obligation Bonds (2) *	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2013	2012	433	\$3,389,466	\$ 7,500	\$ 179	\$ 7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64
2015	2014	435	3,486,451	5,555	133	5,422	0.16	12.46
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	436	3,639,502	3,470	138	3,332	0.09	7.64
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	434	3,828,403	1,215	145	1,070	0.03	2.47
2020	2019	431	3,958,267	-	-	-	-	0.00
2021	2020	427	3,999,079	-	-	-	-	0.00
2022	2021	439	4,203,554	-	-	-	-	0.00

* Amounts expressed in thousands

(1) Source: JEDCO Jefferson Parish Economic Profile

(2) General obligation debt paid off.

Jefferson Parish, Louisiana
Computation of Direct and Overlapping Debt
December 31, 2022
(unaudited)
 (in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	\$ 618,619		\$ 618,619
Total Direct Parish Debt	<u>\$ 618,619</u>	100%	<u>\$ 618,619</u>
Overlapping:			
Jefferson Parish School Board	\$ 185,255	*	\$ 185,255
Jefferson Parish Sheriff Office	870	**	1,740
Total Overlapping debt	<u>\$ 186,125</u>	100%	<u>\$ 186,995</u>
Total Direct and Overlapping debt	<u>\$ 804,744</u>		<u>\$ 805,614</u>
	2022 Population	***	432,346

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

** Source: Jefferson Parish Sheriff Comprehensive Annual Financial Report- Statistical Section.

*** Source: JEDCO Jefferson Parish Economic Profile

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Jefferson Parish, Louisiana
Legal Debt Margin**

**General Obligation Debt
(Unaudited)
(in thousands of dollars)**

Year *	Total Gross Assessed Value	Debt Limit (1)	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2013	\$ 3,389,466	\$ 338,947	\$ (7,321)	\$ 331,626	2.16
2014	3,468,121	346,812	(6,369)	340,443	1.84
2015	3,486,451	348,645	(5,422)	343,223	1.56
2016	3,591,184	359,118	(4,474)	354,644	1.25
2017	3,639,502	363,950	(3,332)	360,618	0.92
2018	3,718,039	371,804	(2,187)	369,617	0.59
2019	3,828,403	382,840	(1,070)	381,770	0.28
2020	3,958,267	395,827	0	395,827	0.00
2021	3,999,079	399,908	0	399,908	0.00
2022	4,203,554	420,355	0	420,355	0.00

Source: Jefferson Parish Assessor's Office

(1) Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose.

Jefferson Parish, Louisiana
Pledged Revenue Coverage

Last Ten Years
(Unaudited)

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

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for		Debt Service Requirements		Coverage
			Debt Service	Principal	Interest	Total	
2013	\$ 53,745,352	\$ 5,969,728	\$ 47,775,624	\$ 20,974,653	\$ 15,310,441	\$ 36,285,094	1.32
2014	53,881,658	5,970,335	47,911,323	21,999,735	14,290,587	36,290,322	1.32
2015	53,907,276	5,961,750	47,945,527	22,870,975	12,474,621	35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32
2017	54,122,245	5,993,397	48,128,848	25,185,000	9,013,760	34,198,760	1.41
2018	55,201,591	6,111,225	49,090,366	26,100,000	14,071,354	40,171,354	1.22
2019	56,877,626	6,284,599	50,593,028	27,145,000	11,458,130	38,603,130	1.31
2020	57,739,891	6,351,388	51,388,503	9,860,000	21,741,187	31,601,187	1.63
2021	70,918,525	7,801,038	63,117,488	12,505,000	19,098,286	31,603,296	2.00
2022	75,328,330	8,286,116	67,042,214	12,945,000	18,659,286	31,604,286	2.12

B - Hotel Occupancy Tax Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for		Debt Service Requirements		Coverage
			Debt Service	Principal	Interest	Total	
2013	\$ 1,244,555	\$ 137,901	\$ 1,106,654	\$ 310,000	\$ 98,258	\$ 408,258	2.71
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82
2015	1,311,870	144,306	1,167,565	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,316	365,000	46,963	411,963	2.74
2017	1,299,336	142,927	1,156,409	385,000	27,618	412,618	2.80
2018	1,330,769	146,385	1,184,385	180,000	188,737	396,354	2.99
2019	1,420,273	164,730	1,255,543	70,000	198,360	268,360	4.68
2020	819,624	93,309	726,315	220,000	196,330	416,330	1.74
2021	1,135,240	130,526	1,004,714	515,000	189,950	704,950	1.43
2022	1,425,631	159,319	1,266,312	515,000	189,950	704,950	1.80

(Continued)

Jefferson Parish, Louisiana
Pledged Revenue Coverage

Last Ten Years
(Unaudited)

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ⁽³⁾

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for			Coverage
			Debt Service	Principal	Interest	
2013	\$ 24,257,564	\$ 2,677,832	\$ 21,579,732	\$ 2,280,000	\$ 3,303,156	3.87
2014	24,628,151	2,718,597	21,909,554	2,355,000	3,230,606	3.92
2015	24,784,090	2,718,597	22,065,493	2,450,000	3,133,619	3.95
2016	24,747,281	2,731,701	22,015,579	3,280,000	2,094,822	4.10
2017	25,029,873	2,780,786	22,249,086	2,675,000	2,612,084	4.21
2018	25,929,480	2,867,393	23,062,086	2,805,000	2,205,541	4.60
2019	27,310,276	3,022,130	24,288,145	2,945,000	2,066,336	4.85
2020	27,984,720	3,088,919	24,895,800	2,910,000	1,936,350	5.14
2021	33,002,934	3,635,323	29,367,610	2,735,000	1,809,125	6.46
2022	35,683,246	3,935,157	31,748,088	2,880,000	1,668,750	6.98
					\$ 5,583,156	
					\$ 5,585,606	
					\$ 5,583,619	
					\$ 5,374,822	
					\$ 5,287,084	
					\$ 5,010,541	
					\$ 5,011,336	
					\$ 4,846,350	
					\$ 4,544,125	
					\$ 4,548,750	

D - Public Improvement Revenue Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for			Coverage
			Debt Service	Principal	Interest	
2013	\$ 3,143,091	\$ 30,473	\$ 3,112,618	\$ 1,660,000	\$ 1,072,850	1.14
2014	3,198,431	226,930	2,971,501	1,540,000	582,252	1.40
2015	3,921,780	18,487	3,903,293	2,725,000	1,098,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	0.90
2017	10,367,803	33,329	10,334,474	6,276,800	3,881,455	1.02
2018	10,310,223	36,866	10,273,357	6,314,763	3,409,067	1.06
2019	10,854,208	36,369	10,817,839	7,344,031	3,205,823	1.03
2020	6,452,995	29,666	6,423,329	5,525,000	1,968,578	0.86
2021	5,197,842	27,450	5,170,392	3,715,000	1,808,905	0.94
2022	5,486,516	26,978	5,459,538	2,840,000	2,162,738	1.16
					\$ 2,732,850	
					\$ 2,122,252	
					\$ 3,823,778	
					\$ 4,056,957	
					\$ 10,158,255	
					\$ 9,723,830	
					\$ 10,549,854	
					\$ 7,493,578	
					\$ 5,523,905	
					\$ 4,702,429	

Jefferson Parish, Louisiana
Pledged Revenue Coverage

Last Ten Years
(Unaudited)

Year	E - Special Assessments										Coverage	
	Gross Revenue ⁽¹⁾		Expenses ⁽²⁾		Available for Debt Service		Debt Service Requirements			Total		
	\$		\$		\$		Principal	Interest	\$			
2013	\$ 38,846	-	\$ 38,846	-	\$ -	-	-	-	17,913	-	84,257	N/A
2014	184,317	-	184,317	-	66,344	66,344	66,344	16,122	16,122	82,466	82,466	0.85
2015	70,193	-	70,193	-	66,344	66,344	66,344	14,330	14,330	80,675	80,675	0.75
2016	60,495	-	60,495	-	66,344	66,344	66,344	12,539	12,539	78,883	78,883	0.90
2017	71,261	-	71,261	-	66,344	66,344	66,344	10,748	10,748	77,092	77,092	0.64
2018	49,662	-	49,662	-	68,344	68,344	68,344	8,956	8,956	77,301	77,301	0.89
2019	68,497	-	68,497	-	66,344	66,344	66,344	7,165	7,165	73,509	73,509	0.38
2020	28,061	-	28,061	-	66,344	66,344	66,344	5,374	5,374	71,718	71,718	0.71
2021	50,800	-	50,800	-	66,344	66,344	66,344	3,583	3,583	69,927	69,927	1.00
2022	69,928	-	69,928	-								

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

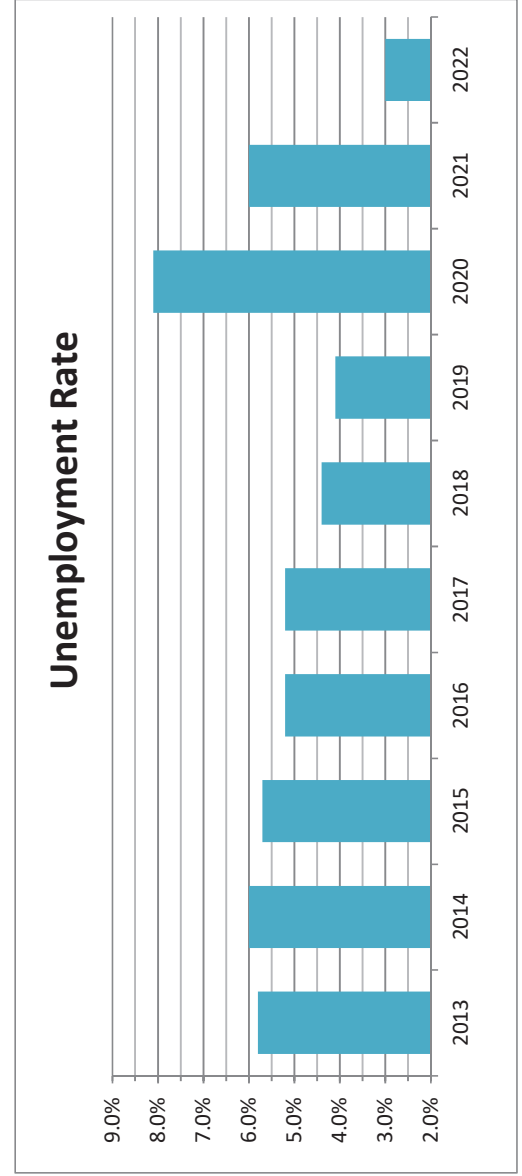
⁽²⁾ Includes commission expense (not recorded in reporting entity) and investment expenses.

⁽³⁾ Paid out in 2011.

Jefferson Parish, Louisiana
Demographic and Economic Statistics
 Last Ten Years
 (Unaudited)

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
2013	433,676	19,536,629	45,049	45,048 *	5.8
2014	434,767	19,969,663	45,932	45,979 *	6.0
2015	435,689	20,022,745	45,954	48,126 *	5.7
2016	433,634	20,471,082	46,922	45,671 *	5.2
2017	436,523	20,774,666	47,591	46,611 *	5.2
2018	436,359	21,321,109	48,563	45,049 *	4.4
2019	434,893	22,138,952	51,005	50,582 *	4.1
2020	431,275	22,608,304	52,274	43,168 *	8.1**
2021	427,803	23,940,225	55,373	42,163 *	6.0
2022	439,590	25,277,258	58,284	47,720 *	3.0

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



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

Exhibit E-2

	2022			2013		
	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment
Ochsner Health Foundation LLC	27,667	1	12.94 %			%
Jefferson Parish Government	2,818	2	1.32	2,882	5	1.44
Bernhard MCC, LLC	2,367	3	1.11			
Acme Truck Line	2,100	4	0.98	3,250	4	1.62
The Laitram Corporation	1,557	5	0.73			
Cormerstone Energy Park	800	6	0.37			
Auburn Engineering Company LLC	769	7	0.36			
Treasure Chest Casino LLC	700	8	0.33			
Ochsner Medical Center Kenner	689	9	0.32			
Blessey Marine Service INC	620	10	0.29			
Ochsner Health System				13,000	1	6.48
Jefferson Parish School Board				6,631	2	3.31
Stewart Enterprises, Inc				5,000	3	2.49
East Jefferson General Hospital				2,310	6	1.15
West Jefferson Medical Center				1,850	7	0.92
Al Copeland Enterprises				1,700	8	0.85
Jefferson Parish Sheriff				1,500	9	0.75
People's Health				100	10	0.05
Total	40,087		18.74 %	38,223		19.06 %

⁽¹⁾ Source: Jefferson Parish Economic Development Commission

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

Full-time Equivalent Employees Allotted in Annual Budget

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:										
Legislative	65	65	65	66	66	66	65	61	63	63
Judicial	438	449	453	456	449	447	446	442	441	442
Executive	24	24	24	24	24	24	24	24	24	24
Elections	17	17	17	17	17	17	17	17	17	17
Finance	173	173	173	174	176	175	172	172	171	173
General Services	7	7	7	6	6	6	6	6	6	6
Total General Fund	<u>724</u>	<u>735</u>	<u>739</u>	<u>743</u>	<u>738</u>	<u>735</u>	<u>730</u>	<u>722</u>	<u>722</u>	<u>725</u>
Special Funds:										
Public Safety	584	585	586	588	595	602	603	588	458	586
Public Works	538	540	540	546	542	550	552	567	752	574
Transit	4	4	4	3	3	3	4	4	4	4
Health and Welfare	77	77	79	72	78	85	89	92	30	79
Culture and Recreation	585	589	584	585	595	588	585	601	612	610
Total Special Funds	<u>1,788</u>	<u>1,795</u>	<u>1,793</u>	<u>1,794</u>	<u>1,813</u>	<u>1,828</u>	<u>1,833</u>	<u>1,852</u>	<u>1,856</u>	<u>1,853</u>
Business-type Funds:										
Water	264	264	269	269	269	273	273	277	280	201
Sewer	198	199	200	200	201	201	201	201	201	285
Total Business-type Funds	<u>462</u>	<u>463</u>	<u>469</u>	<u>469</u>	<u>470</u>	<u>474</u>	<u>474</u>	<u>478</u>	<u>481</u>	<u>486</u>
Total All Funds	<u>* 2,974</u>	<u>2,993</u>	<u>3,001</u>	<u>3,006</u>	<u>3,021</u>	<u>3,037</u>	<u>3,037</u>	<u>3,052</u>	<u>3,059</u>	<u>3,064</u>

Source: Jefferson Parish Budget Department

*Excludes 200-250 Internal Cost Center Employees and excludes Limited Term Grant Employees

Internal cost center	242	206	237	238	238	241	247	247	250	249
	3,216	3,199	3,238	3,244	3,259	3,278	3,284	3,299	3,302	3,313

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire:										
Inspections	3,825	6,482	3,235	3,866	6,239	6,080	5,999	2,537	3,299	2,431
Scheduled training (classes)	1,296	1,414	1,432 **	1,432	727	512	817	817	765	316
Department training (in-house)	4,331	4,308	4,157 **	4,157	4,435	4,735	4,467	4,467	4,228	4,975
Other public works:										
Residential garbage (tons)	194,282	185,819	196,735	192,104	192,794	211,697	196,857	227,198	229,460	207,806
Recycling (tons)	8,554	10,062	8,728	8,500	9,232	8,150	7,193	8,579	4,027	5,004
Culture and recreation:										
Athletics participants	27,210	23,352	22,250	21,639	20,821	19,037	17,190	17,190	15,214	17,315
Leisure service participants	10,418	16,523	16,124	22,273	15,195	44,757	17,253	17,253	14,977	13,168
Libraries:										
Expenditures per circulation	10.07	10.77	12.68	14.71	30.17	16.42	18.16	25.59	19.71	18.58
Average circulation per location	121,639	110,968	105,782	104,623	92,231	90,574	87,026	51,273	65,946	72,205
Collection turnover rate	2.00	1.79	1.71	1.69	1.57	1.51	1.47	0.83	1.07	1.14
Computer Usage	N/A *	367,942	370,494	321,093	288,583	264,426	221,902	80,444	105,061	106,608
Downloads/Streams/Views	N/A *	87,452	167,452	180,247	301,573	279,128	282,036	306,725	262,705	232,865
Water Department:										
Work orders completed	13,361	13,239	14,423	14,014	13,952	14,356	11,835	11,376	12,576	11,765
New meters installed	481	555	609	689	632	755	684	782	777	554
Water produced (mg)	20,749	21,362	21,267	21,656	21,200	20,663	20,997	21,800	22,669	23,166
Drainage:										
Open channel maint/excavation	55,304 **	115	115 **	15,602.00	22,414.00	13,340	16,627	17,619	12,016	81,000
Canal Bank repair & Reinforcement	40,275	22,686	22,686	3,754	21,762	27,644	62,854	18,083	10,520	3,969
Grass Cutting in Acres	20,414 **	49,904	49,904 **	5,614	9,820	13,862	18,858	1,464	18,824	9,362
Pumping Capacity GPM	46,959	46,959	47,485	21,409	21,948	22,025	22,212	22,148	2,983	22,471
Million gallons pumped	142,680	142,681	149,410	167,247	192,013	122,995	152,579	157,960	257,832	121,049
Transit:										
Bus Passengers	2,146,216	2,106,364	2,165,616	2,025,850	2,025,161	1,984,570	1,944,089	1,112,563	1,112,563	1,367,578

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

** Numbers are based on cubic yards

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government:										
Number of general government buildings	27	26	26	27	27	27	27	25	25	23
Public safety:										
Number of fire stations	53	53	53	53	53	53	53	53	10	10
Number of fire personnel and officers	284 *	281 *	281 *	283 *	281 *	284 *	285 *	285 *	275 *	276
Correction facilities	1	1	1	1	1	1	1	1	1	1
Public Works:										
Miles of Parish roads-centerline mileage	920	920	921	921	921	922	922	922	924	924
Number of street lights	35,243	38,000	38,000	38,000	39,000	39,500	39,500	39,500	22,000	21,000
Number of traffic signals	148	149	152	154	154	152	152	152	152	153
Number of traffic flashers	114	87	96	106	106	125	136	137	138	144
Transit:										
Buses	42	41	41	41	41	41	41	41	43	46
PARA Transit	16	17	17	17	17	17	17	17	18	17
Culture and recreation:										
Libraries	16	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	47	47	47	47	47	47	47	47	75	66
Acreage	1674	1647	1647	1647	1647	1647	1647	1647	1657.43	1616.37
Fields Baseball/Softball	104	104	104	104	104	104	104	104	104	127
Fields Football/Soccer	31	31	31	31	31	31	31	31	31	43
Community Centers	31	31	31	31	31	31	31	31	31	31
Water Department:										
Number of active accounts	146,284	147,069	148,026	148,645	149,443	149,878	150,795	158,562	151,028	151,396
Average daily production (MGD)	56.84	58.5	58.3	59.2	58	56.61	57.53	60.53	62.11	63.5
Miles of water lines	1,777	1,780	1,782	1,782	1,787	1,787	1,792	1,796	1,797	1,799
Number of hydrants	16,364	16,370	16,386	16,379	16,396	16,407	16,424	16,430	16,444	16,486
Drainage:										
Number of large pumping stations	24	24	24	24	26	26	26	26	25	25
Number of small pumping stations	42	42	47	49	46	43	44	45	48	48
Education (Public Schools Only):										
Number of schools	80	77	78	78	79	79	77	73	73	74
Number of classrooms	3,005	2,920	2,928	2,928	2,986	2,999	2,909	2,825	2,825	2,778
Number of teachers	2,936	3,034	3,057	3,097	3,174	3,246	3,263	3,105	3,009	2,844
Number of students	46,437	45,908	45,922	45,671	46,611	45,049	43,803	43,168	42,163	40,339

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