



THOMAS JEFFERSON

Third President of the United States, signer on the Declaration of Independence, played key role in Louisiana Purchase. Jefferson Parish, established in 1825, is named in honor of Thomas Jefferson.

JEFFERSON PARISH, LOUISIANA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016



COMPREHENSIVE ANNUAL FINANCIAL REPORT

JEFFERSON PARISH, LOUISIANA

Year Ended December 31, 2016

Prepared By:

DEPARTMENT OF FINANCE

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

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JEFFERSON PARISH, LOUISIANA

Introduction

FOR THE YEAR ENDED DECEMBER 31, 2016





JEFFERSON PARISH

Department of Finance

Michael S. Yenni
Parish President

Timothy J. Palmatier, JD, CPA
Director

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

State law requires that all local governments in Louisiana publish audited financial statements within six months of the close of each fiscal year in conformity with generally accepted accounting principles ("GAAP"). Pursuant to these statutes, we hereby issue the Comprehensive Annual Financial Report ("CAFR") of Jefferson Parish, Louisiana for the year ended December 31, 2016, for your review.

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

The Parish's independent certified public accountants, Carr, Riggs & Ingram, LLC, have examined the accompanying financial statements and issued an unmodified (or "clean") opinion that the financial statements for the year ended December 31, 2016, of Jefferson Parish, Louisiana, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

The independent auditors also performed a "single audit" of all federal grant awards for conformance with the provisions of the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The single audit and evaluation of the Parish's system of internal accounting controls are required by generally accepted auditing standards. Information related to this single audit is provided in a separate report which includes comments and recommendations resulting from the assessment of the internal accounting controls of Jefferson Parish. These recommendations will be evaluated by the Parish's Administration and will be implemented to the extent that the additional control objectives are cost beneficial to the Parish in relation to the concept of reasonable assurance that assets are properly safeguarded and that financial transactions are properly recorded.

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

PROFILE OF THE PARISH OF JEFFERSON

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

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

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

Jefferson Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The Parish provides oversight to its hospital, in East Jefferson, and privately owned institutions that provide a full range of services including acute care as well as specialized services. In addition, Jefferson Parish Hospital Service District No. 1 ("District") d/b/a West Jefferson Medical Center executed a Master Hospital Lease, effective October 1, 2015, for the lease of the Hospital and all other real property owned by the District that is used in connection with the business, control and operations of the facilities.

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

REPORTING ENTITY AND ITS SERVICES

The Parish of Jefferson's system of government was established by its Home Rule Charter which became effective in 1958 with charter amendments in 1996, 2002, 2011, and 2014. The Parish operates under a president-council form of government with seven Councilmembers and a Parish President who are each elected for four-year, concurrent terms.

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

him. The Parish President submits the Parish budget to the Council for approval at least sixty days before the end of the 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 2016 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

Jefferson Parish's future is of continued, controlled, and well-planned growth. This growth includes an active program to attract business and industry to Jefferson Parish, primarily through improving the quality of life throughout the Parish.

Noted below are some of the major initiatives, accomplishments and goals started,

completed or on-going during 2016 in support and furtherance of the priorities and goals of 2017 and the immediately following future years:

- Jefferson Parish has recognized that undoubtedly internet sales have contributed to the lack of sales tax growth and has encouraged congress to pass marketplace fairness legislation (MFA, Marketplace Fairness Act) to allow for the collection of state and local taxes from remote online sellers and enable local “brick and mortar” main street stores to remain competitive with on-line retailers. Local retailers compete at a five to ten percent disadvantage to online sellers by collecting legally required sales tax at the time of purchase. Through discussions with Amazon, Amazon has entered into a Voluntary Collection agreement so that Jefferson Parish will now receive sales taxes on items sold in Jefferson Parish through Amazon. Jefferson Parish continues working with its entire Congressional Delegation to support federal MFA legislation to ensure collection of the tax is the norm and not the exception.
- Ochsner Hospital and Health Systems has begun a \$600 million (\$360 million from Ochsner; \$240 million from joint venture partners) expansion with the addition of seven floors to the medical center west tower, the expansion of the Gayle and Tom Benson Cancer Center, the construction of an outpatient Imaging Center, and the development of a west campus along Jefferson Highway including the construction of a Rehabilitation Hospital and a Physical and Occupational Therapy Clinic. The construction and operations are expected to create some 3,500 jobs once complete while removing blighted areas and reinvesting millions to produce major economic development. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.
- Successful passage of two renewal millage initiatives (Recreation and Drainage) provides resources to undertake much needed services including the construction and maintenance of a new Westwego Sports Complex and improvements to all parks, the addition of two pump stations with enhanced pumping capacity in existing pipes from 32 cfs to 220 cfs (cubic feet per second), and the continuation of these revenue streams through the year 2027.
- In 2017, the renewal of the Library millage was placed on the ballot and passed favorably to support Library operations through 2028. The millage supports 97% of the operations of the Library.
- Upgrading the Financial Management System software from an AS400 environment to New World/Tyler Technology .NET platform to provide a more user friendly environment with greater functionalities and to allow more interdepartmental electronic communication.

- Continuing, improving and expanding the Jefferson Parish Mobile App: “**JP MOBILE**”. It is free and available to download now in App Stores for smart phones, mobile devices, iPads, and tablets. It is an easy and convenient ‘one-touch’ access to a variety of Jefferson Parish Government services, as well as helpful and urgent information. It allows users’ access to the *Jefferson Parish website*, *Parish News Releases*, *Special Notices*, and enables users to watch LIVE JPTV, *Jefferson Parish Government Access Television*, on their smartphone or handheld device or tablet which includes live broadcasts of Jefferson Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming. It also provides immediate access to a comprehensive list of helpful services allowing users to:
 - Apply for a permit,
 - Pay a Jefferson Parish water bill,
 - Report a code violation,
 - Conveniently plan a travel route on Jefferson Transit,
 - Access a directory of all Jefferson Parish departments, municipalities and agencies,
 - Keep up with traffic problems on Live DOTD traffic cameras,
 - And view current dogs and cats available for adoption at our Jefferson Parish Animal Shelters.
- Completed Installation of VOIP (Voice over Internet Protocol) phone system throughout Jefferson Parish Government offices and buildings at an annual savings of \$400,000 each and every year.
- In 2017, as a result of the voters renewing a 7/8th cents sales tax for an additional twenty years in 2016, one additional bond issue will be refinanced and restructured to provide \$120 million for additional road and sewerage projects without an increase in annual debt service. The revenue stream through 2042 will provide funding for improvements in streets, drainage, and sewerage including the Causeway Corridor Improvements which will allow both north and south bound exits off the expressway without leaving Jefferson Parish and continuation of the expressway to Airline Drive and the Airport. Furthermore, in 2019 an additional bond issue will be refinanced and restructured to provide additionally in excess of \$200 million for further road and sewerage projects. In addition to this \$320 million, state and federal supplemental match funds will increase the total project funds to more than \$435 million to be expended over a five year period from the issuance of these bonds.
- Recognizing our employees as valued and important resources to the success of Jefferson Parish and the provision of the highest level of service to its citizens, Jefferson Parish adopted policies allowing employees to utilize their sick time to care for family members.

- Jefferson Parish instituted a social media presence in 2016 with its interactive Facebook and Twitter page.
- The Inspection and Code Enforcement Department's "My Permit Now" software has allowed Jefferson Parish to better serve our customers who can save money and time by applying online, track the progress of their project, request inspections and view the real time status of inspections from any internet enabled device.
- The streamlined electronic code permitting process including education of the public, regular meetings with commercial and residential builders, and increased ease and business friendliness has facilitated the issuance of permits to facilitate \$230 million in construction costs being put in the ground in Jefferson Parish. The electronic code process has also provided Jefferson Parish with an enhanced ability to focus on an increase in the demolition of blighted property.
- Completed construction on a new 30,000 square foot state-of-the art Animal Shelter opened in 2016 to improve the overall welfare of animals, keep the animals healthier, and encourage residents to adopt. The new shelter reflects the progressive direction of animal welfare in Jefferson Parish.
- Continued to improve the recently created E-Procurement system which allows vendors to submit and view bids electronically free of charge.
- Received a \$35 million federal Head Start grant to provide much needed pre-natal care for expecting mothers and to educate children from birth to 5. This initiative includes cooperation with the Jefferson Parish School System to offer early childhood programs in areas of Jefferson Parish that have a need, but do not quite meet federal requirements. In addition, the Head Start Program graduated 383 5-year old children in 2016 and Jefferson Parish has partnered with organizations to provide career path development particularly to those who do not intend to attend college.
- Undertook a collaborative effort to have the Community Development Department, Jefferson Parish Housing Authority and Jefferson Parish Finance Authority implement a First Time Homeowners Program to provide the opportunity for families to utilize Section 8 vouchers toward a down payment to acquire a first home. The Program has identified more than 60 families that may qualify and are on their way to home ownership. In addition, the Community Development Department provides individual grants to homeowners to correct code violations, replace or repair major housing systems, and to increase energy efficiency.
- Refinancing of one bond issue in 2016 saved Jefferson Parish in excess of \$4.9 million.

- Tax Incentive Fund (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue.
- 365 Connect, a growing IT service company that deals with design and maintenance of online platforms for apartment complexes, announced plans to relocate headquarters to Jefferson Parish and opened new offices in 2016.
- Home décor retailer HomeGoods in 2016 opened a 20,652 square foot store in Jefferson Parish creating 65 full and part-time jobs.
- French America Line, a start-up riverboat cruise line with a deluxe 150 passenger vessel entered Jefferson Parish in June 2016, making Jefferson its home port, and will create nearly 100 jobs.
- Jefferson Parish hosted the 2016 Association of Volleyball Professionals (AVP) Olympic Year Tournament Kick Off, AVP is the premier American professional beach volleyball tour.
- All Departments reserve fund balances are increased to 13 percent in the 2017 budget and are maintained at the 12 percent level in the 2016 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances and has directed Department Directors to retain the 13 percent reserve fund balance with the goal of increasing 1 percent per year until those funds reach the 15 percent goal reserve.
- Engaged in a public/private partnership, including the Jefferson parish Chamber of Commerce and the Jefferson Parish Business Council to enact legislation authorizing Application Based Transportation for the entry of such business entities as UBER and LYFT. This initiative considered the entire business and private communities to ensure that traditional for-hire and new app based options are permitted in Jefferson Parish.
- The Louis Armstrong New Orleans International Airport has begun plans to build a new terminal on the north side of the property. Construction is planned and the total project cost is \$826 million and is to be completed by 2018. In 2017, British Airways began direct flights from New Orleans to London providing a tourism economic impact to Jefferson Parish.
- Engaged the Port of New Orleans through State of Louisiana proposed legislation to establish concurrent jurisdiction with the Port of South Louisiana in effort to ensure the Port of New Orleans thrives for Jefferson Parish as well as Orleans Parish. The Board of Commissioners of the Port of New Orleans called for the Parish President to appoint a Jefferson Parish/Port of New Orleans Task Force comprised of seven members to focus the Port on the possibilities in Jefferson Parish. In addition, the Administration has been engaged with

prospective tenants who have expressed interest in the revitalization of Avondale (shipyards), including the Port of New Orleans.

- Jefferson Parish also undertook a \$150 million Pump to the River project (Phase One), funded 65% by the U.S. Corps of Engineers. The project will alleviate drainage congestion by pumping rain water from all areas of Jefferson Parish to the Mississippi River taking water off the street and moving it south to the river. In addition, 2 pump stations will be enhanced increasing pumping capacity in existing pipes from 32 cfs to 220 cfs (cubic feet per second).
- The Eastbank Consolidated Fire Department maintained its class 1 rating with an even higher score, renovated its fire stations, constructed a new 10,469 sq. ft. state of the art station, and acquired a 40,000 sq. ft. facility relocating and expanding its administrative headquarters.
- Jefferson Edge 2020 is Jefferson Parish's long-term economic development plan to promote sustainability, job growth, and investment in Jefferson Parish through a two-tiered approach with focus on targeted industry clusters (industries with the most potential and opportunities for growth, e.g., health care and IT systems industries) and identifying cross-cutting issues to ensure success, e.g., such as permitting, marketing and market expansion, workforce development and mobility, etc. The Plan is complete and in the process of implementation.
- Trader Joe's, Fresh Market (\$1.9 million project) opened in 2016.
- Republic National Distributing Company has undertaken a \$12.5 expansion of their existing facility to add 10 new jobs with construction to be completed by 2017.
- Fabricare, LLC., a custom metal fabricator broke ground in 2016 on a \$3 million construction project for a new facility.
- Healthy Course Meals is currently renovating an existing 60,000 square foot building for expansion of a healthy meal manufacturing and distribution service.
- Xtreme Xperience, the nation's premier supercar racing experience located its national headquarters at the NOLA Motorsports Park hosting events at the racetrack.
- CarMax is planned to open a \$30 million facility bringing 350 jobs to Jefferson Parish to be completed by 2018.
- A ribbon cutting ceremony was held June 19, 2015 for the opening of the Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater which provides Jefferson Parish with a much-needed venue for cultural

functions seating 1,100 people. The Center entered and completed its first full season of productions in 2016.

- TriWest Healthcare Alliance, which provides military veterans and their families with access to quality health care, opened its operation in early 2016 and plans to hire 285 employees in its first year of operations and places priority on hiring veterans.
- SUBMERGED ROADS PROGRAM – This \$100 million federally funded program provides asphalt, concrete, and concrete panel pavement replacements for nearly 2,400 local street blocks. Due to the large number of streets to be repaired, the program was divided into 27 projects with the majority of the projects completed in 2015 and the remainder was completed in the summer of 2016.
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (“CPZ”) program continues to take place and the Regional Planning Commission completed a study for a Master Plan to construct a \$75 million Bike Path throughout the entire Parish. The Plan received the 2016 “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.
- Almost \$1 million in Mardi Gras improvements have been made to develop a site for Mardi Gras amenities named “Family Gras” to accent the family nature of related activities. An estimated 100,000 attended Family Gras in February 2016.
- 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.
- Fairfield Community: Comprised of more than 9,000 acres, containing a business park, school and recreational amenities. A design and marketing plan is being created to attract upscale residential, high-technology and light-industry developments to retain residents and diversify Jefferson’s economy.
- Smoothie King completed the move of its international headquarters to Jefferson Parish. In addition to adding 60 new jobs and launching an international growth plan to build 1,000 stores in five years, Smoothie King has also retained 45 regional jobs.

- NOLA Motorsports Park, a \$70 million, 1,400 acre state-of-the-art sports park with a 2.75 mile racetrack for cars and motorcycles, continues to attract thousands of people to the Westbank in the area of Jefferson Parish that will be re-branded as Fairfield, Louisiana. The Park has hosted major companies such as Subaru, Rotax, Lexus and Ducati and in 2015 hosted the first ever Indy Grand Prix of Louisiana which will draw an estimated 80,000 people to Fairfield over a three year period.
- Elmwood Shopping Center, a 65,000 square foot retail expansion including new retailers has helped boost the local economy and increase sales tax collections and additional retailers continue to be added along Veterans Boulevard where the Parish continues to concentrate beautification efforts through its Commercial Parkway Zone (CPZ) Program.
- Delgado River City Campus and Advanced Manufacturing Center of Excellence broke ground in May 2015 on a 10.5 acre site at the Churchill Technology and Business Park. Starting in 2018, the community college will serve 3000 students enrolled in programs that support Mississippi River commerce, including transportation/logistics, maritime technology and marine engineering.
- Dyno Nobel completed construction of an ammonia production facility with in excess of a \$1 billion investment. The project is complete and created 65 new jobs, retained more than 441 jobs and employs 470 people indirectly. In addition it created over 1,000 construction jobs. Ammonia production began in 2016.
- Southeast Louisiana Urban Flood Control Project (SELA) a \$700 million project for interior drainage improvements is 100 percent designed and construction is at 90 percent complete with total completion anticipated in 2017. The Project will further reduce the risk of damage due to rainfall flooding in Jefferson Parish.

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

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

FINANCIAL POLICIES

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

FISCAL MANAGEMENT AND PLANNING POLICIES

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

RESERVE POLICIES

- All departments and funds maintain a fund balance at least equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish.
- Equipment and capital purchases, including office equipment, commercial equipment, vehicles, fire equipment, etc. are generally conducted on a "pay-as-you-go" basis and are funded from annual operations or reserves within the applicable fund.
- The Parish regularly evaluates its debt service reserves to determine the most cost effective method of maintaining or utilizing these reserves, in a manner consistent with and allowed by the governing bond documents.

CAPITAL POLICIES

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

DEBT POLICIES

- Maintain/improve bond rating to minimize borrowing costs and preserve access to capital.

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

REPORTING POLICIES

- Accounting and Financial Reporting is maintained in accordance with state and federal laws, GAAP, standards of the Government Accounting Standards Board ("GASB"), and the Government Finance Officers Association ("GFOA").
- An annual audit is performed by an independent public accounting firm and completed within six months of year end.
- The Parish prepares an annual Popular Report and Budget in Brief.
- The Comprehensive Annual Financial Report ("CAFR") is submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- 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 2017 and in addition to the on-going initiatives including fund balance reserve increases, additional refinancing savings, and continued economic growth, we do have one easily identifiable 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 need to be considered in order to balance the General Fund in future years. In 2017, the state mandated appropriations amount to approximately 42% of the General Fund's budget with a net cost impact on the General Fund of approximately \$32.4 million.

Sales and use taxes account for approximately 35% of the General Fund budget. While General Fund Sales Taxes have shown very slight increase over the last 5 years, the Parish will have to closely monitor and consider controlling spending whenever practical in future years in order to maintain a healthy fund balance reserve in the General Fund. As stated earlier the voluntary collection agreement with Amazon will result in additional sales tax revenues and with the addition of permitted application based transportation business entities the Parish will recognize additional permit fees and charges for service in the near future.

While the Parish has been conservative in its revenue projections, sales taxes are expected to very modestly exceed or remain flat with these projections. It is also expected to witness similar very modest growth or flat performance in the coming year.

Jefferson Parish remains strong financially. Our bond ratings have remained stable, our fund balances have increased and are healthy and Jefferson Parish is poised to continue to be the rebuilding block for the entire region.

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

AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson Parish for its comprehensive annual financial report for the year ended December 31, 2015. This was the 30th consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both GAAP as well as the reporting requirements of the GFOA.

In addition, Jefferson Parish also received the GFOA's Distinguished Budget Presentation Award for its 2015 Annual Budget. This was the 22nd consecutive year that 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, and operations guide, and a communications device.

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

Respectfully submitted,



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

June 23, 2017



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Jefferson Parish
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015



Executive Director/CEO

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON

December 31, 2016

THE PARISH COUNCIL

Cynthia Lee-Sheng	Council Chairwoman
	Councilmember-at-Large, Division B
Chris L. Roberts	Councilmember-at-Large, Division A
Ricky J. Templet	Councilmember - District 1
Paul D. Johnston	Councilmember - District 2
Mark D. Spears, Jr.	Councilmember - District 3
E. "Ben" Zahn, III	Councilmember - District 4
Jennifer Van Vrancken	Councilmember - District 5

THE EXECUTIVE STAFF

Michael S. Yenni	Parish President
Keith A. Conley	Chief Operating Officer
Natalie D. Newton	Deputy Chief Operating Officer
Jose Gonzales	Public Works Director
Valerie Brolin	C.A.A., Development
Darryl J. Ward	C.A.A., Community Programs
Royce Blanchard	C.A.A., Services
Diane Roussel	C.A.A., Administration
Steve Caraway	C.A.A., Operations
Michael J. Power	Parish Attorney
Timothy Palmatier	Director, Finance

THE DEPARTMENT HEADS

Tara Hazelbaker	Director, Accounting
Lydia Folse	Manager, Alario Center
Robin Beaulieu	Director, Animal Shelter
Victor LaRocca	Director, Budget
Reda Youssef	Director, Capital Projects
Donna Russo	Director, Citizens Affairs
Jedidiah Jackson	Director, Community Action Programs
Tamithia Shaw	Director, Community Development
Ronald Lampard	Director, Community Justice Agency
Vacant	Cross Cultural Coordinator

JEFFERSON PARISH, LOUISIANA
SELECTED OFFICIALS OF THE PARISH OF JEFFERSON
December 31, 2016
THE DEPARTMENT HEADS [CONTINUED]

Mitch Theriot	Director, Drainage
Ridley Boudreaux	Director, Electronic Information Systems
Joe Valiente	Director, Emergency Management
Mark Drewes	Director, Engineering
Mike Lockwood	Director, Environmental
Joseph Greco	Director, Fire
Nick DiGerolamo	Director, Fleet Management
Michelle Gonzales	Director, Floodplain Management
Anthony Francis	Director, General Services
Peggy Barton	Director, Human Resource Management
Aimee Vallot	Director, Inspection & Code Enforcement
Roy Juncker	Director, Juvenile Services
Marylyn Haddican	Director, Library
Barry Sprague	Director, Office of Film Jefferson
C.J. Gibson	Director, Parks & Recreation
Brook Burmaster	Director, Parkways
John Dumas	Director, Personnel
Terri Wilkinson	Director, Planning
Catherine Toppel	Director, Property Maintenance Zoning
Aubrey Keen	Director, Public Safety Grants and Administration
Brenda Campos	Director, Purchasing
Antwan Harris	Director, Public Information Office
William Fortenberry	Director, Risk Management
Gary Hargroder	Director, Security and Blight Eradication
Linda Daly	Director, Sewerage
Randy Nicholson	Director, Streets
Jeb Tate	Director, Telecommunications
Sharon Leader	Director, Transit
Salvador Maffei, Jr.	Director, Water
Sharon Wegner	Director, Workforce Connection
Eula Lopez	Clerk, Parish Council



Parish President and Council

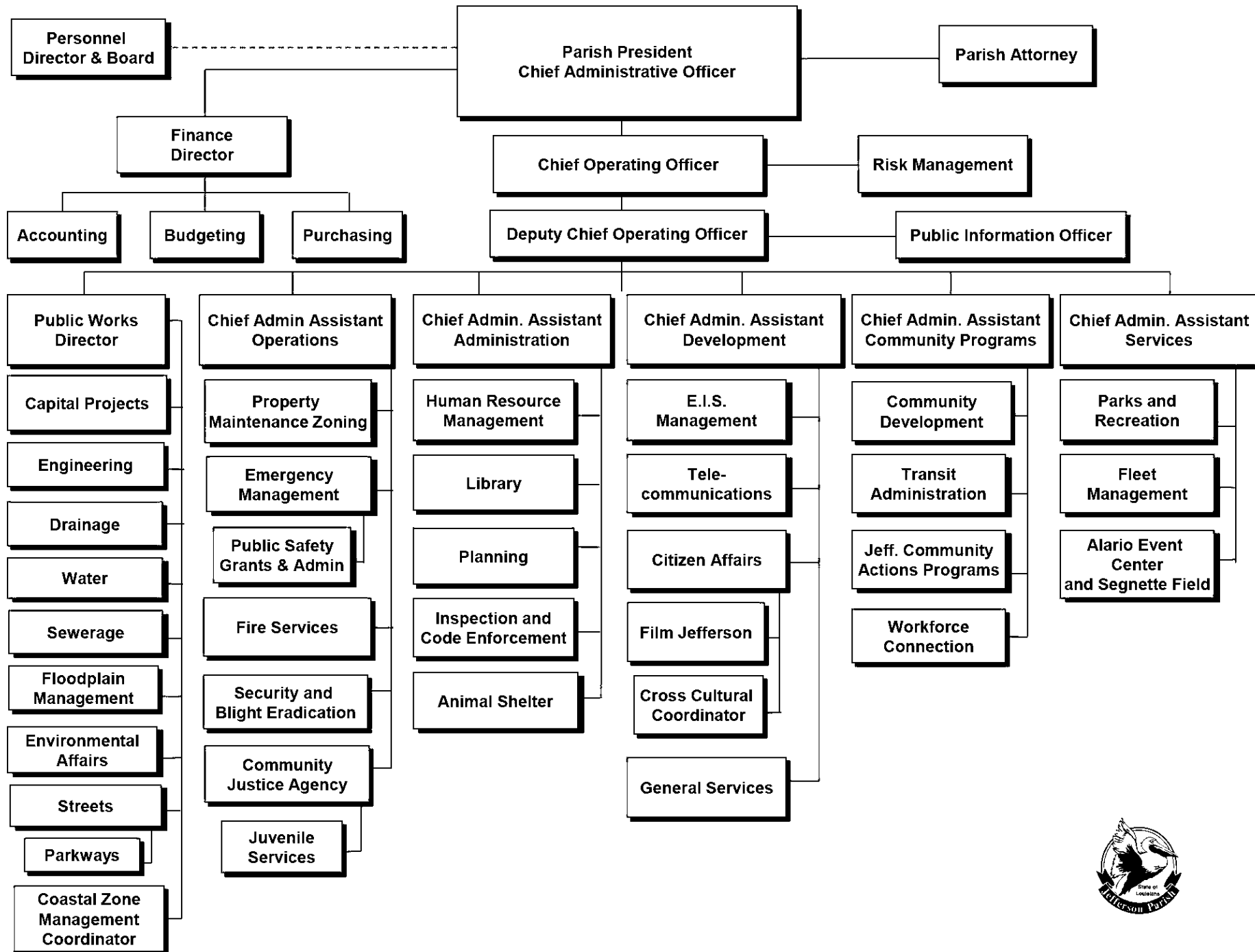


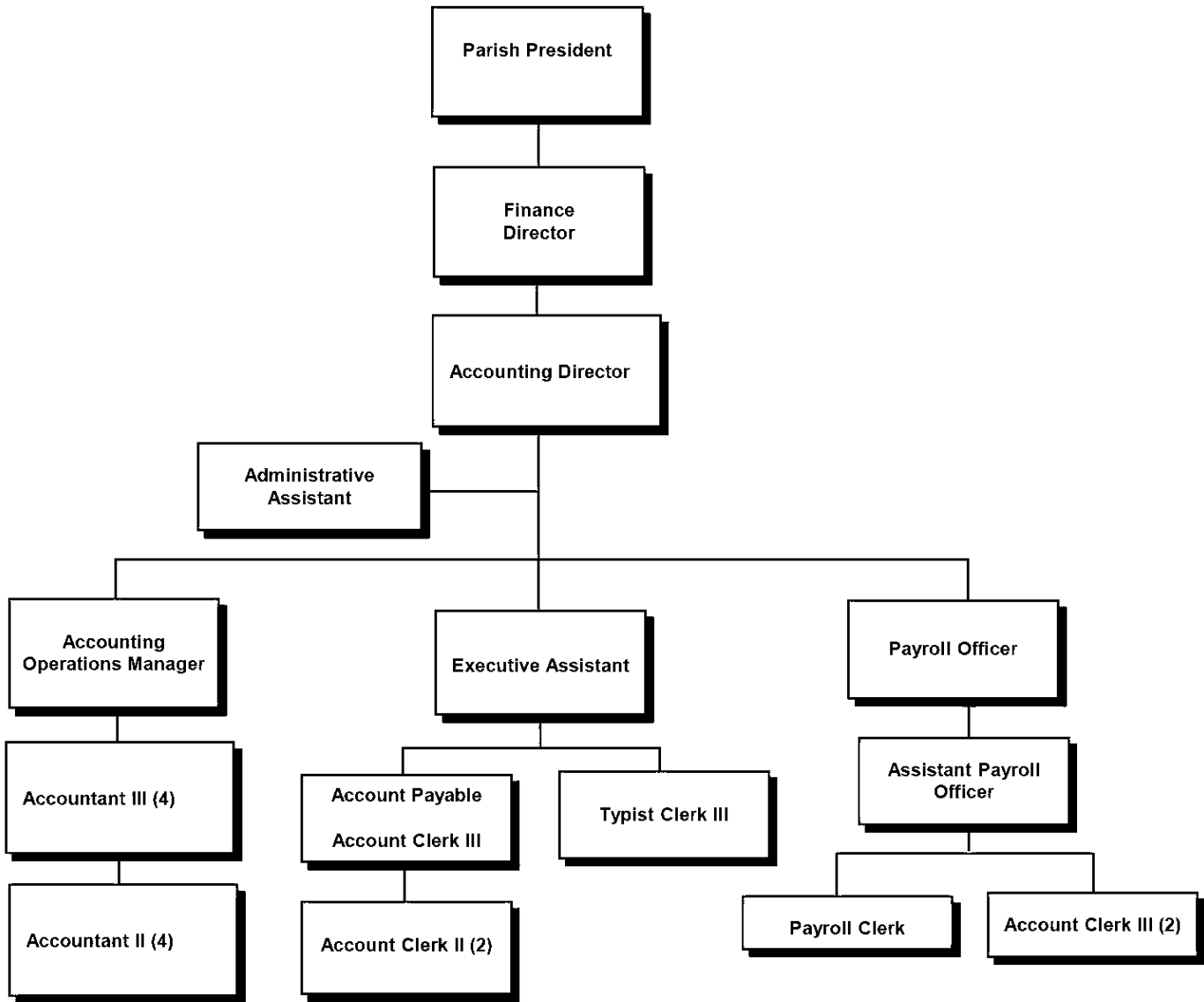
Top row: Parish President Michael S. Yenni, Council Chairwoman Cynthia Lee-Sheng

Middle row: Council members Chris L. Roberts, Ricky J. Templet, and Paul D. Johnston

Bottom row: Council members Mark D Spears Jr., E. “Ben” Zahn III, and Jennifer Van Vranken

Jefferson Parish Administrative Structure





Accounting Department 10010-0061

21 Positions





THOMAS JEFFERSON

Third President of the United States, signer on the Declaration of Independence, played key role in Louisiana Purchase. Jefferson Parish, established in 1825, is named in honor of Thomas Jefferson.

JEFFERSON PARISH, LOUISIANA

Financial

FOR THE YEAR ENDED DECEMBER 31, 2016





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

(504) 833-2436
(504) 484-0807 (fax)
www.CRIcpa.com

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Employees' Retirement System of Jefferson Parish which statements reflect total assets of \$44,214,124 and contributions of \$2,502,910 for the year ended December 31, 2016. We also did not audit the discretely present component units which financial statements reflect total assets of \$518,425,000 as of December 31, 2016 and total revenue of \$371,158,000 for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Employees' Retirement System of Jefferson Parish and the discretely presented governmental and proprietary component units, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-14 and 94-99 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jefferson Parish, Louisiana's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Cary Riggs & Ingram, L.L.C.

Metairie, Louisiana
June, 23, 2017

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended December 31, 2016

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, 2016. 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 \$2,209,650 in 2016 compared to \$2,146,659 in 2015 representing an increase of \$62,991 or 2.9%. Of this amount, \$76,661 is considered unrestricted net position for Governmental Activities and may be used to meet the government's ongoing obligations to citizens and creditors. The Business-type Activities resulted in a net deficit of \$137,373 due primarily to the lease of West Jefferson Medical Center. The net deficit will reduce over time as the proceeds of the lease are recognized as revenue (Additional information can be found in Note H – Lessor Leases and Investment in Joint Venture on page 55 of this report).
- At the close of 2016, the Parish's total governmental funds reported ending fund balances of \$598,098 compared to \$591,688 in 2015, a net increase of \$6,410 or 1.1%, of which, \$13,902 and \$14,956, respectively, are available for spending at the government's discretion (unassigned fund balance).
- At the end of 2016, the Parish's total fund balance for the general fund was \$26,229 compared to \$28,099 in 2015 representing a decrease of \$1,870 or 6.7%. Of these amounts, \$24,379 and \$26,416, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 26.4% and 29.8%, respectively, of total General Fund expenditures. Fiscal policies require a minimum fund balance of 10% of budgeted operating expenditures.
- The total Parish's outstanding debt for governmental activities increased to \$498,990 from \$473,155 representing an increase of \$25,835 or 5.5% from the prior year primarily due to an increase in the net pension liability (Additional information on the Parish's long term debt can be found in Note I – Long Term Debt can be found on pages 56-64 of this report).

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.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

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

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

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

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

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

- Jefferson Parish Economic Development and Port District (JEDCO),
- Jefferson Facilities Inc. (JFI),
- Jefferson Redevelopment Inc. (JRI),
- Jefferson Parish Finance Authority, and
- Hospital Service District No. 2 (East Jefferson General Hospital).

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

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

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

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 20-27 of this report.

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

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

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

The fiduciary fund financial statements can be found on pages 31-32 of this report.

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

The notes to the financial statements can be found on pages of this report 39-92.

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 94-99.

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 108-117 and 166-168, respectively.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

Government-wide Overall Financial Analysis

The following table reflects the Parish's Condensed Statement of Net Position for 2016, with comparative figures from 2015:

Jefferson Parish, Louisiana Condensed Statement of Net Position (in thousands of dollars)						
	Governmental activities		Business-type activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets:						
Current and other assets	\$ 911,773	\$ 909,495	\$ 39,779	\$ 42,691	\$ 951,552	\$ 952,186
Restricted assets	7,830	7,817	211,605	205,047	219,435	212,864
Capital assets	1,377,537	1,315,842	670,025	689,726	2,047,562	2,005,568
Total assets	<u>2,297,140</u>	<u>2,233,154</u>	<u>921,409</u>	<u>937,464</u>	<u>3,218,549</u>	<u>3,170,618</u>
Total deferred outflows of resources	<u>100,317</u>	<u>44,672</u>	<u>17,500</u>	<u>11,559</u>	<u>117,817</u>	<u>56,231</u>
Liabilities:						
Current liabilities	284,153	287,058	38,161	36,948	322,314	324,006
Long-term liabilities	484,105	464,988	309,687	286,701	793,792	751,689
Total liabilities	<u>768,258</u>	<u>752,046</u>	<u>347,848</u>	<u>323,649</u>	<u>1,116,106</u>	<u>1,075,695</u>
Total deferred inflows of resources	<u>9,277</u>	<u>4,096</u>	<u>1,333</u>	<u>399</u>	<u>10,610</u>	<u>4,495</u>
Net Position:						
Net investment in capital assets	1,086,233	991,422	644,096	674,982	1,730,329	1,666,404
Restricted	457,028	443,291	83,005	79,079	540,033	522,370
Unrestricted	76,661	86,971	(137,373)	(129,086)	(60,712)	(42,115)
Total net position	<u>\$ 1,619,922</u>	<u>\$ 1,521,684</u>	<u>\$ 589,728</u>	<u>\$ 624,975</u>	<u>\$ 2,209,650</u>	<u>\$ 2,146,659</u>

Parish's Net Position

The largest portion of the Parish's net position is its investment in capital assets which amounted to \$1,730,329 in 2016 and \$1,666,404 in 2015 representing an increase of \$63,925 or 3.8%. This investment in capital assets represented 78.3% and 77.6% of total net position in 2016 and 2015, 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 \$457,028 from \$443,291 representing an increase of \$13,737 or 3.1%. Governmental unrestricted net position decreased to \$76,661 from \$86,971 representing a decrease of \$10,310 or 11.9%.

Governmental total net position increased to \$1,619,922 from \$1,521,684 representing an increase of \$98,238 or 6.5% which is mostly due to capitalization of the Parish's capital assets.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

The following table reflects the condensed Statement of Changes in Net Position for 2016, with comparative figures from 2015:

JEFFERSON PARISH, LOUISIANA
CONDENSED STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2016
(in thousands of dollars)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 71,994	\$ 71,839	\$ 58,186	\$ 201,228	\$ 130,180	\$ 273,067
Operating grants and contributions	71,092	54,727	1,526	405	72,618	55,132
Capital grants and contributions	46,807	71,282	682	404	47,489	71,686
General revenues:						
Ad valorem taxes	198,951	193,784	20,074	19,982	219,025	213,766
Franchise fees	5,778	5,844	-	-	5,778	5,844
Sales taxes	148,210	148,448	-	-	148,210	148,448
Hotel/Motel taxes	3,652	3,752	-	-	3,652	3,752
Other Taxes	1,708	1,517	-	-	1,708	1,517
Investment Earnings	9,879	6,885	2,390	752	12,269	7,637
Gain on extinguishment of debt	-	-	488	650	488	650
Misc	21,364	64,354	4,542	15,841	25,906	80,195
Total Revenues	\$ 579,435	\$ 622,432	\$ 87,888	\$ 239,262	\$ 667,323	\$ 861,694
Expenses						
General Government	\$ 71,441	\$ 68,180	\$ -	\$ -	\$ 71,441	\$ 68,180
Public Safety	112,767	108,588	-	-	112,767	108,588
Public Works	132,444	128,706	-	-	132,444	128,706
Transit	16,289	17,231	-	-	16,289	17,231
Health and Welfare	65,505	51,142	-	-	65,505	51,142
Culture and Recreation	58,783	50,641	-	-	58,783	50,641
Urban Redevelopment and Housing	6,162	10,551	-	-	6,162	10,551
Interest on Long-Term Debt	16,652	21,623	248	-	16,900	21,623
Water	-	-	44,512	41,618	44,512	41,618
Sewer	-	-	47,752	44,549	47,752	44,549
Hospital District No. 1	-	-	31,777	227,584	31,777	227,584
Total Expenses	\$ 480,043	\$ 456,662	\$ 124,289	\$ 313,751	\$ 604,332	\$ 770,413
Increase in Net Assets before Special Items and Transfers	99,392	165,770	(36,401)	(74,489)	62,991	91,281
Special items						
Loss on CEA assignment of assets and liabilities	-	-	-	(30,323)	-	(30,323)
Contribution of equity interest Hospital District No 2	-	-	-	(2,976)	-	(2,976)
Total special items	-	-	-	(33,299)	-	(33,299)
Transfers	(1,154)	(6,174)	1,154	6,174	-	-
Increase (Decrease) in Net Assets	\$ 98,238	\$ 159,596	\$ (35,247)	\$ (101,614)	\$ 62,991	\$ 57,982
Net Position - January 1	1,521,684	1,362,088	624,975	726,589	2,146,659	2,088,677
Net Position - December 31	<u>\$ 1,619,922</u>	<u>\$ 1,521,684</u>	<u>\$ 589,728</u>	<u>\$ 624,975</u>	<u>\$ 2,209,650</u>	<u>\$ 2,146,659</u>

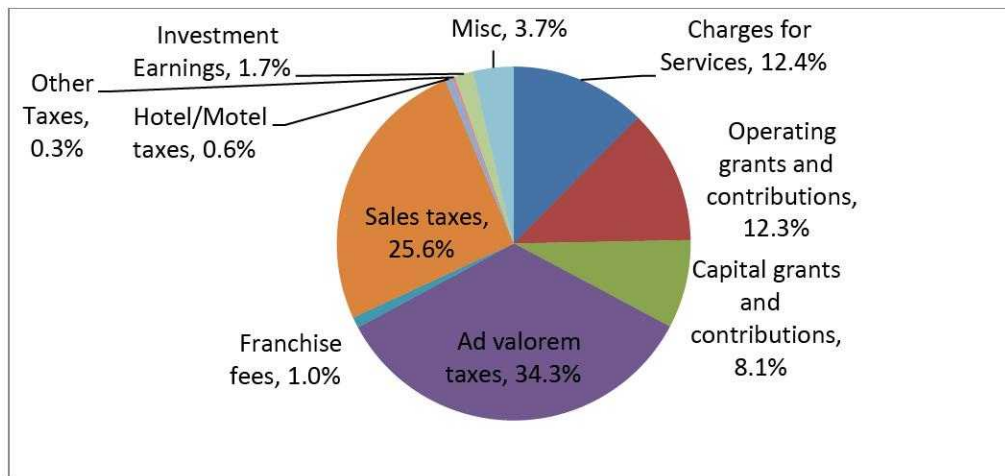
JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

Governmental Activities: Sales taxes decreased to \$148,210 from \$148,448 in 2015 representing a decrease of \$238 or 0.2%. The slight decrease reflects the gradual economic recovery being experienced nationwide. Ad valorem (property) taxes increased to \$198,951 from \$193,784 representing an increase of \$5,167 or 2.7% primarily as a result of the taxes on new home construction and sales.

Charges for Services increased to \$71,994 from \$71,839 representing a slight increase of \$155 or .2%.

Miscellaneous revenues decreased to \$21,364 from \$64,353 representing a decrease of \$42,989 or 66.8% primarily as a result of a prior year legal settlement recorded in the Special Revenue Fund BP Settlement Fund.

Revenues by Source – Governmental Activities (2016)



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

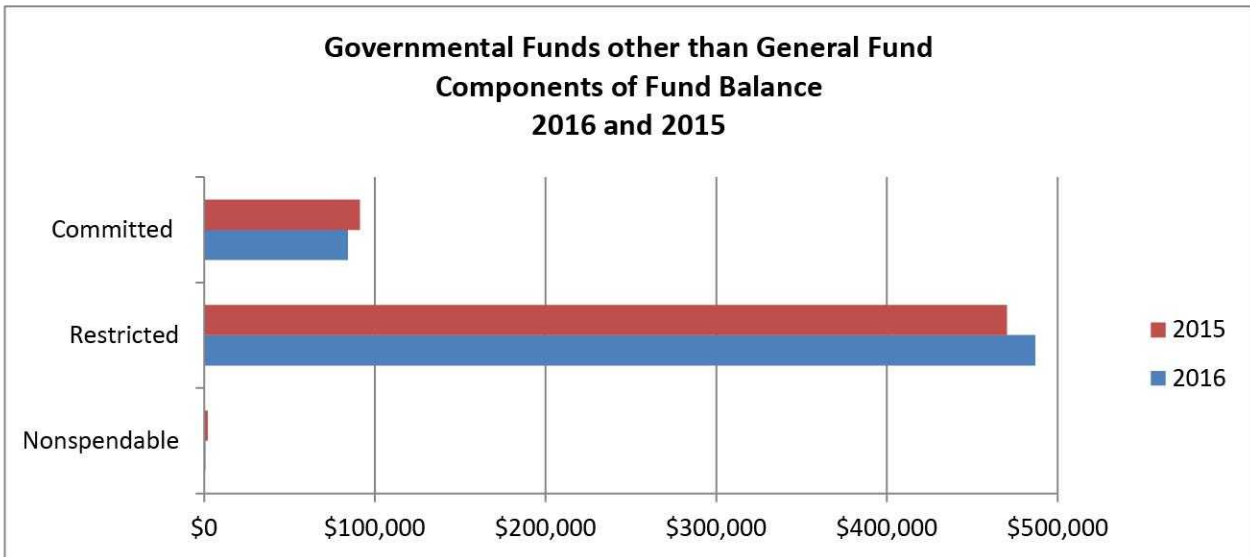
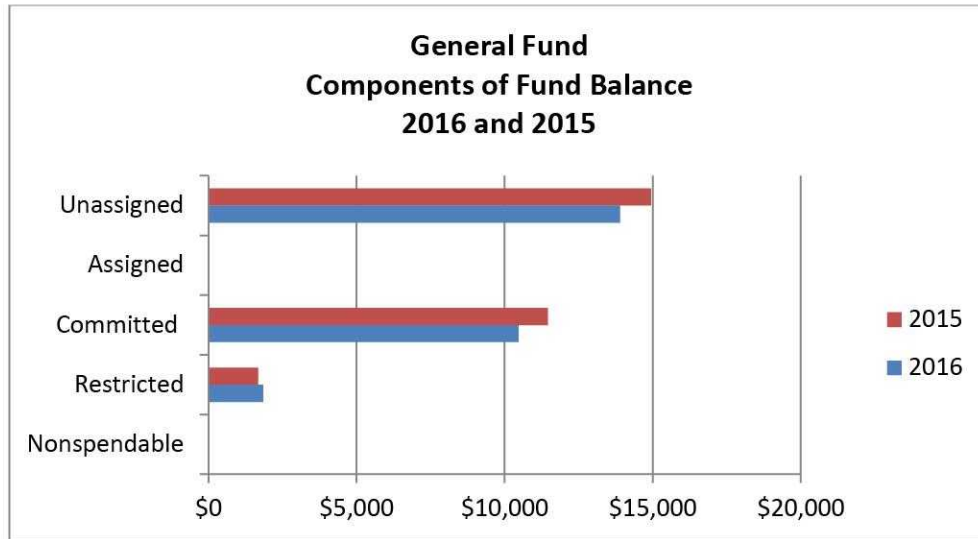
TOTAL AND NET COST OF GOVERNMENTAL ACTIVITIES

(in thousands of dollars)

	<u>Total Cost of Services</u>	<u>Charges for Services</u>	<u>Grant Funding</u>	<u>Net Cost of Services</u>
General Government	71,441	14,913	551	55,977
Public Safety	112,767	16,499	7,149	89,119
Public Works	132,444	23,106	46,969	62,369
Transit	16,289	3,485	3,835	8,969
Health and Welfare	65,505	4,467	54,301	6,737
Culture and Recreation	58,783	9,506	3,064	46,213
Urban Redevelopment	6,162	18	2,030	4,114
Other	16,652	-	-	16,652
Total	480,043	71,994	117,899	290,150

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

The General Fund is the chief operating fund of the Parish. Unassigned fund balance of the general fund in 2016 was \$13,902 as compared to \$14,956 in 2015 representing a decrease of \$1,054 or 7.0%. Total fund balance of the general fund decreased to \$26,229 from \$28,099 in 2015 representing a decrease of \$1,870 or 6.7% as a result of a decrease in fund balance that was designated for subsequent year expenditures from a prior year legal settlement. 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 \$92,399 and \$88,674 in 2016 and 2015, respectively. The general funds' unassigned fund balance and total fund balance was approximately 15.0% and 28.4%, respectively, of total general fund expenditures in 2016 compared to 16.9% and 31.7% in 2015.



JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

Business-Type Activities: Expenditures for the Sewer Department for 2016 in the amount of \$47,752 increased slightly from \$44,549 in 2015. The Water Department expenditures increased slightly from \$41,618 in 2015 to \$44,512 in 2016. In 2016, charges for services for both the Sewer and Water Departments increased slightly to \$58,186 from \$56,874.

As a result of the cooperative endeavor agreement and lease agreement effective October 1, 2015, Hospital District No. 1 saw a reduction in revenues and expenditures. Expenditures for Hospital District No. 1 decreased to \$31,277 in 2016 from \$227,584 in 2015. Correspondingly, revenues decreased to \$5,471 in 2016 from 159,933 in 2015. Additional information related to the lease agreement can be found in Note H – Lessor Leases and Investment in Joint Venture on page 55 of this report.

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, 2016, the Parish's total fund balance for the governmental funds was \$598,098 compared to \$591,688 in 2015 representing an increase of \$6,410 or 1.1%. This increase is primarily due to the conservation of funds for subsequent expenditures in the Drainage and Pump Station Capital Improvements Fund and Road and Street Capital Improvements Capital Project Funds.

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

Of the \$598,098 fund balance, \$13,902 remains unassigned and resides in the General Fund.

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. Library,
5. Drainage and Pump Station Capital Improvements Fund, and
6. Road & Street Capital Improvements Capital Project Fund.

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

- The General Fund is the primary operating fund of the Parish and a budgetary comparison statement has been provided to demonstrate compliance with the annually adopted budget. At the end of the current fiscal year, the General Fund's fund balance is \$26,229 compared to \$28,099 at the end of 2015 representing a decrease of \$1,870 or 6.7%.

This decrease is due a decrease in fund balance that was designated for subsequent year expenditures from a prior year legal settlement.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

Of the \$26,229 and \$28,099 fund balances in 2016 and 2015, respectively, \$24,379 and \$26,416, respectively, are unrestricted (the total of committed, assigned and unassigned components of fund balance) or 26.4% and 29.8% 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 \$7,899 compared to of \$7,545 in 2015 representing a slight increase of \$354 or 4.7% in fund balance for the year ended December 31, 2016.
- The East Bank Consolidated Fire District reported a fund balance of \$14,475 compared to \$15,931 in 2016 representing a \$1,456 decrease or 9.1% primarily due to a transfer of funds to the Fire Capital Improvements Capital Projects fund for improvements at the Fire Training Center.
- The Library Special Revenue Fund reported a fund balance of \$32,142 compared to \$32,580 in 2015 representing a slight decrease of \$438 or 1.3%.
- The Drainage and Pump Station Capital Projects Fund reported a fund balance of \$142,032 compared to \$136,919 in 2015 representing an increase of \$5,113 or 3.7% due to conservation of funds for subsequent year expenditures, efforts to reduce spending and/or budgeting for anticipated expenditures not realized in 2016.
- The Road & Streets Capital Improvements Fund reported a fund balance of \$90,629 compared to \$86,798 in 2015 representing an increase of \$3,831 or 4.4% primarily due to conservation of funds for subsequent year expenditures.

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 \$376,316 compared to \$386,889 in 2015 representing a decrease of \$10,573 or 2.7% due to contributions to capital assets. Most of this fund's net position are capital assets net of related debt in the amount of \$361,228. Unrestricted Net position amounts to \$10,861 with the remaining \$4,121 restricted for future capital improvements and \$106 restricted for debt service.
- *Consolidated Waterworks District No. 1* total Net position was \$244,358 compared to \$242,726 in 2015 representing an increase of \$1,632 or .7% primarily due to conservative fiscal policy to budget for forecasted capital expenditure requirements. Most of this fund's net position are capital assets net of related debt in the amount of \$161,601. Unrestricted net position amounts to \$24,166 with \$58,591 restricted for future capital improvements.
- *Hospital Service District No. 1* total Net deficit was \$30,946. Most of this fund's assets are net investments in capital assets in the amount of \$121,267 and \$20,187 of restricted net position primarily set aside for the settlement of the final specified working capital amount pursuant to the CEA executed on February 26, 2015. Unrestricted Net deficit amounts to \$172,400.

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

General Fund Budgetary Highlights

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

Information showing the Parish's original and final budget compared with actual operating results is provided in the financial statements. The General Fund's final budgeted revenues were less than the original budgeted revenues by \$685 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 \$259. Expenditures are budgeted to account for all possible costs. This conservative approach has allowed the Parish to recognize lower expenditures due to expected costs not materializing.

Final budget compared to Actual. The General Fund's actual revenues exceeded the final budgeted revenues by \$1,654 or 1.9%.

The General Fund's actual expenditures were less than the final budgeted expenditures by \$3,482 or 3.6%.

Capital Assets and Debt Administration

The Parish's total investment in capital assets as of December 31, 2016 amounts to \$2,047,562 (net of accumulated depreciation) compared to \$2,005,568 at December 31, 2015, representing an increase of \$41,994 or 2.1%. 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, 2016 and 2015 (in thousands of dollars):

	Governmental activities		Business-type activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 67,251	\$ 67,251	\$ 39,079	\$ 39,278	\$ 106,330	\$ 106,529
Construction in progress	150,737	135,733	12,000	11,328	162,737	147,061
Buildings	256,135	259,836	87,528	94,162	343,663	353,998
Plants	-	-	135,701	138,812	135,701	138,812
Improvements other than buildings	110,786	111,816	2,079	3,150	112,865	114,966
Vehicles	10,476	10,413	3,272	2,850	13,748	13,263
Machinery & equipment	58,044	53,784	28,453	40,864	86,497	94,648
Infrastructure	724,108	677,009	361,913	359,282	1,086,021	1,036,291
Total	\$ 1,377,537	\$ 1,315,842	\$ 670,025	\$ 689,726	\$ 2,047,562	\$ 2,005,568

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

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 2016</u>
Maplewood Dr / Paillet St Drainage Improvements	Drainage	\$ 8,425
Concrete and Asphalt Repairs Katrina Arbitration Funds	Streets	\$ 7,648
Lower Lafitte Stabilization at Bay Rig	Environmental	\$ 7,407
WB Wastewater Treatment Plant Improvements	Sewerage	\$ 7,298
Elmwood Clearview Drainage Improvements	Drainage	\$ 6,982

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

Long Term Debt

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2016 (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	\$ 234,670	\$ -	\$ 26,535	\$ 208,135	\$ 30,937
Certificates of Indebtedness	4,815	-	765	4,050	780
Loan Programs	89,750	43,010	49,591	83,169	4,707
Bond Premium	7,013	7,462	1,520	12,955	-
Capital Leases	2,536	-	488	2,048	497
Compensated Absences	22,127	8,434	8,804	21,757	635
Landfill Postclosure Costs	18,792	-	1,486	17,306	-
Net Pension Liability	51,302	52,436	-	103,738	-
Net Post-Employment Obligation	40,227	3,756	-	43,983	-
Pension Payable - Judges Annuities	1,923	-	74	1,849	-
Total governmental activities	<u>\$ 473,155</u>	<u>\$ 115,098</u>	<u>\$ 89,263</u>	<u>\$ 498,990</u>	<u>\$ 37,556</u>
<u>Business-type Activities:</u>					
Bonds	\$ 16,420	\$ 12,891	\$ 2,185	\$ 27,126	\$ 1,640
Special Assessments	531	-	66	465	66
Net Pension Liability	61,921	17,181	-	79,102	-
Total business type activities	<u>78,872</u>	<u>30,072</u>	<u>2,251</u>	<u>106,693</u>	<u>1,706</u>

The total debt increased \$53,656 or 9.7% primarily due to an increase in the net pension liability.

Seen below is the significant long term debt transaction for the year:

- The Parish issued \$43,010,000 of LCDA Revenue Refunding Bonds (Series 2016) for the purpose of redeeming \$43,585,000 of the LCDA Revenue Refunding Bonds (Series 2009A).

JEFFERSON PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
Year Ended December 31, 2016

Jefferson Parish maintains an "AA" rating from both Standard & Poor's and Fitch Ratings.

Additional information on the Parish's long term debt can be found in Note I – Long Term Debt can be found on pages 56-64 of this report.

Economic Factors and Next Year's Budgets and Rates

According to the Bureau of Labor Statistics, at the end of 2016, Jefferson Parish's unemployment rate was at 5.2% compared to the statewide rate of 5.9% and the nationwide rate of 4.7%.

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 2017 Budget was adopted by the Parish Council on December 7, 2016 with parishwide revenues of \$599,791 and parishwide expenditures of \$613,158. 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. Property tax projections were based on current taxable assessments and average percent collection in each taxing district.

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

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

Requests for Information

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

BASIC FINANCIAL STATEMENTS



JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

December 31, 2016

(in thousands of dollars)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 5,855	\$ 2,543	\$ 8,398	\$ 14,364
Investments	70,208	-	70,208	83,844
Share of pooled assets	567,626	14,108	581,734	-
Receivables, net of allowances for estimated uncollectibles:				
Interest	171	-	171	112
Ad valorem tax	198,590	9,130	207,720	-
Accounts	5,494	6,074	11,568	47,671
Notes	-	-	-	9,586
Mortgage loans	-	-	-	-
Intergovernmental	61,964	3	61,967	5
Other	-	-	-	7,837
Inventories	1,865	7,742	9,607	10,460
Prepaid items	-	179	179	11,656
Restricted assets:				
Cash and cash equivalents	-	25,029	25,029	-
Investments	-	111,741	111,741	75,003
Share of pooled assets	-	61,314	61,314	-
Investment in joint venture	-	150	150	-
Receivables	-	13,371	13,371	-
Total current assets	911,773	251,384	1,163,157	260,538
Noncurrent assets:				
Restricted assets:				
Deposits and other assets	7,830	-	7,830	7,227
Mortgage loans receivable	-	-	-	22,885
Capital assets not being depreciated	217,988	51,079	269,067	-
Capital assets being depreciated, net	1,159,549	618,946	1,778,495	227,775
Total noncurrent assets	1,385,367	670,025	2,055,392	257,887
TOTAL ASSETS	2,297,140	921,409	3,218,549	518,425
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges on debt refunding	14,068	-	14,068	-
Deferred charges acquisition costs	-	2,882	2,882	-
Pension-related deferred outflows	86,249	14,618	100,867	2,158
TOTAL DEFERRED OUTFLOWS OF RESOURCES	100,317	17,500	117,817	2,158

(Continued)

JEFFERSON PARISH, LOUISIANA
STATEMENT OF NET POSITION - CONTINUED

December 31, 2016
(in thousands of dollars)

	Primary Government			Component
	Governmental	Business-type	Total	Units
	Activities	Activities		
LIABILITIES				
Current liabilities:				
Accounts and contracts payable	\$ 27,325	\$ 994	\$ 28,319	\$ 24,226
Claims and judgments payable	6,753	-	6,753	-
Intergovernmental payable	2,703	1,185	3,888	-
Current portion of long term debt	37,556	1,707	39,263	-
Deposits	73	-	73	-
Accrued salaries payable	2,464	3,108	5,572	-
Accrued interest payable	5	-	5	75
Other payables and accruals	5,879	4,229	10,108	16,713
Unearned revenue	201,395	9,396	210,791	-
Advanced lease and other payments from CEA	-	4,556	4,556	-
Payable from restricted assets:				
Accounts payable	-	1,466	1,466	-
Retainage payable	-	298	298	-
Accrued interest payable	-	-	-	4,612
Current portion of long term debt	-	-	-	3,924
Unearned revenue	-	11,222	11,222	-
Total current liabilities	284,153	38,161	322,314	49,550
Noncurrent liabilities:				
Net pension liability	103,738	79,102	182,840	32,425
Other long term liabilities	-	5,270	5,270	-
Customers' deposits	-	9,565	9,565	-
Advanced lease and other payments from CEA	-	189,866	189,866	-
Due in more than one year	380,367	25,884	406,251	193,233
Total noncurrent liabilities	484,105	309,687	793,792	225,658
TOTAL LIABILITIES	768,258	347,848	1,116,106	275,208
DEFERRED INFLOWS OF RESOURCES				
Pension-related deferred inflows of resources	9,277	1,333	10,610	68
NET POSITION				
Net Investment in capital assets	1,086,233	644,096	1,730,329	73,145
Restricted for:				
Judges annuities	1,850	-	1,850	-
General Government	233	-	233	-
Public Safety	51,493	-	51,493	-
Public Works	39,349	-	39,349	-
Transit	24,505	-	24,505	-
Health and Welfare	12,038	20,037	32,075	-
Culture and Recreation	79,694	-	79,694	-
Economic Development	10,446	-	10,446	-
Urban redevelopment and housing	1,314	-	1,314	12,735
Construction	232,661	62,712	295,373	-
Debt service	-	106	106	46,457
Investment in joint venture	-	150	150	-
Claims and judgments payable	3,445	-	3,445	-
Unrestricted	76,661	(137,373)	(60,712)	112,970
Total Net Position	\$ 1,619,922	\$ 589,728	\$ 2,209,650	\$ 245,307

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2016

(in thousands of dollars)

Functions/Programs	Expenses	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	\$ 71,441	\$ 14,913	\$ 311	\$ 240	\$ (55,977)	\$	\$ (55,977)	\$
Public safety	112,767	16,499	6,711	438	(89,119)		(89,119)	
Public works	132,444	23,106	4,951	42,018	(62,369)		(62,369)	
Transit	16,289	3,485	471	3,364	(8,969)		(8,969)	
Health and welfare	65,505	4,467	54,301	-	(6,737)		(6,737)	
Culture and recreation	58,783	9,506	2,317	747	(46,213)		(46,213)	
Urban redevelopment and housing	6,162	18	2,030	-	(4,114)		(4,114)	
Interest on long-term debt	16,652	-	-	-	(16,652)		(16,652)	
Total governmental activities	480,043	71,994	71,092	46,807	(290,150)		(290,150)	
Business-type activities								
Consolidated Waterworks District No. 1	44,512	33,854	927	28	-	(9,703)	(9,703)	
Consolidated Sewerage District No 1	47,752	24,332	594	654	-	(22,172)	(22,172)	
Hospital District No. 1	31,777	-	5	-	-	(31,772)	(31,772)	
Total business-type activities	124,041	58,186	1,526	682	-	(63,647)	(63,647)	
Total primary government	\$ 604,084	\$ 130,180	\$ 72,618	\$ 47,489	(290,150)	(63,647)	(353,797)	
Component units								
JEDCO	2,906	396	2,403	609				502
Jefferson Facilities, Inc	632	417	-	-				(215)
Jefferson Redevelopment, Inc	251	-	-	-				(251)
Jefferson Parish Finance Authority	2,289	-	-	-				(2,289)
Hospital District No. 2	374,043	329,582	-	-				(44,461)
Total component units	\$ 380,121	\$ 330,395	\$ 2,403	\$ 609				(46,714)
General revenues								
Taxes								
Ad valorem					198,951	20,074	219,025	-
Alcoholic beverage					253	-	253	-
Chain store					269	-	269	-
Franchise fees					5,778	-	5,778	-
Sales					148,210	-	148,210	-
Hotel/Motel					3,652	-	3,652	-
Auto Rental					183	-	183	-
Severance					1,003	-	1,003	-
Unrestricted investment earnings					9,879	2,390	12,269	5,559
Interest expense					-	(248)	(248)	-
Miscellaneous					21,364	4,542	25,906	32,192
Gain/(Loss) on Extinguishment of Debt					-	488	488	-
Transfers					(1,154)	1,154	-	-
Total general revenues, special items and transfers					388,388	28,400	416,788	37,751
Change in net position					98,238	(35,247)	62,991	(8,963)
Net position - beginning					1,521,684	624,975	2,146,659	254,270
Net position - ending					\$ 1,619,922	\$ 589,728	\$ 2,209,650	\$ 245,307

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDSDecember 31, 2016
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
ASSETS								
Assets								
Cash and cash equivalents	\$ 13	\$ -	\$ -	\$ -	\$ 1,358	\$ 4	\$ 4,383	\$ 5,758
Investments	-	-	-	-	13,322	12,925	3,566	29,813
Share of pooled assets	18,467	2,907	17,323	32,627	127,581	79,465	264,465	542,835
Receivables, net of allowances for estimated uncollectibles	-	-	-	-	39	35	5	79
Interest	-	-	-	-	-	-	-	-
Ad valorem tax	4,143	-	38,561	21,001	15,803	-	119,082	198,590
Accounts	986	-	1	-	-	-	4,507	5,494
Intergovernmental	15,112	21,326	-	12	3,460	650	21,380	61,940
Inventories	-	-	-	-	-	-	651	651
Deposits and other assets	805	-	-	-	-	-	-	805
TOTAL ASSETS	\$ 39,526	\$ 24,233	\$ 55,885	\$ 53,640	\$ 161,563	\$ 93,079	\$ 418,039	\$ 845,965
LIABILITIES								
Liabilities								
Accounts and contracts payable	\$ 3,149	\$ 5,457	\$ 2,343	\$ 136	\$ 3,566	\$ 2,450	\$ 9,302	\$ 26,403
Intergovernmental payable	12	329	2	-	2	-	2,358	2,703
Due to other funds	-	10,548	-	-	-	-	866	11,414
Deposits	73	-	-	-	-	-	-	73
Other payables and accruals	5,879	-	-	-	-	-	-	5,879
TOTAL LIABILITIES	9,113	16,334	2,345	136	3,568	2,450	12,526	46,472
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	4,184	-	39,065	21,362	15,963	-	120,821	201,395
TOTAL DEFERRED INFLOWS OF RESOURCES	4,184	-	39,065	21,362	15,963	-	120,821	201,395
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	651	651
Restricted	1,850	7,899	14,475	32,142	142,032	90,629	199,860	488,887
Committed	10,477	-	-	-	-	-	84,181	94,658
Assigned	-	-	-	-	-	-	-	-
Unassigned	13,902	-	-	-	-	-	-	13,902
TOTAL FUND BALANCES	26,229	7,899	14,475	32,142	142,032	90,629	284,692	598,098
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 39,526	\$ 24,233	\$ 55,885	\$ 53,640	\$ 161,563	\$ 93,079	\$ 418,039	\$ 845,965

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, 2016
(in thousands of dollars)

Amounts reported for governmental funds in the statement of net position are different because:	Primary Government
Total Fund Balances at December 31, 2016 - Governmental Funds	\$ 598,098
Capital Assets net of accumulated depreciation at December 31, 2016	1,373,005
Other assets not available as current resources	3,645
Internal Service Funds Assets and Liabilities	53,124
Deferred outflows of resources were reported in the Statement of Net Position to reflect deferred charges on bond issuance and the impact of pension transactions	100,317
Deferred inflows of resources were reported in the Statement of Net Position to reflect the impact of pension transactions	(9,277)
Long term liabilities at December 31, 2016:	
Bonds payable (net of premiums and discounts)	(221,090)
Loans payable	(83,169)
Certificates of indebtedness payable	(4,050)
Capital lease obligations	(2,048)
Compensated absences payable	(21,757)
Judges annuities payable	(1,849)
Landfill postclosure costs	(17,306)
Net pension liability	(103,738)
Net post-employment benefit obligation	(43,983)
Total long term liabilities	<u>(498,990)</u>
Total Net Position - Governmental Activities	\$ <u>1,619,922</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

FOR THE YEAR ENDED DECEMBER 31, 2016
(in thousands of dollars)

	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Library	Drainage and Pump Station Capital	Road & Street Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 44,441	\$ -	\$ 38,641	\$ 21,014	\$ 28,297	\$ 3,242	\$ 222,664	\$ 358,299
Licenses and permits	14,913	-	-	-	-	-	288	15,201
Intergovernmental	4,489	70,163	2,063	798	11,551	16,983	11,809	117,856
Charges for services	13,812	-	419	167	-	-	47,849	62,247
Fines and forfeitures	6,527	18	-	200	-	-	1,614	8,359
Interest income	1,663	1	326	385	1,375	888	3,100	7,738
Miscellaneous	1,201	848	187	31	-	220	3,822	6,309
TOTAL REVENUES	87,046	71,030	41,636	22,595	41,223	21,333	291,146	576,009
Expenditures								
Current								
General government	40,767	-	-	-	-	-	-	40,767
Public safety	21,104	1,466	36,714	-	-	-	44,929	104,213
Public works	-	13,628	-	-	-	-	93,042	106,670
Transit	-	317	-	-	-	-	14,801	15,118
Health and welfare	2,877	49,777	-	-	-	-	11,297	63,951
Culture and recreation	5,462	-	-	15,575	-	-	26,249	47,286
Urban redevelopment and housing	-	2,489	-	-	-	-	3,638	6,127
Intergovernmental	21,325	-	-	-	-	-	-	21,325
Debt service								
Principal	-	-	-	-	-	-	33,306	33,306
Interest and other charges	-	-	-	-	-	-	16,264	16,264
Capital outlay	864	973	4,445	1,519	40,717	31,525	52,672	132,715
TOTAL EXPENDITURES	92,399	68,650	41,159	17,094	40,717	31,525	296,198	587,742
Excess (deficiency) of revenues over (under) expenditures	(5,353)	2,380	477	5,501	506	(10,192)	(5,052)	(11,733)
Other financing sources (uses)								
Transfers in	5,859	3,153	107	-	4,640	17,687	43,755	75,201
Transfers out	(2,376)	(5,179)	(2,040)	(5,939)	(33)	(3,664)	(38,522)	(57,753)
Issuance of refunding bonds	-	-	-	-	-	-	43,010	43,010
Premium on long term debt	-	-	-	-	-	-	7,462	7,462
Payment to refund bond escrow agent	-	-	-	-	-	-	(49,777)	(49,777)
TOTAL OTHER FINANCING SOURCES (USES)	3,483	(2,026)	(1,933)	(5,939)	4,607	14,023	5,928	18,143
Net change in fund balances	(1,870)	354	(1,456)	(438)	5,113	3,831	876	6,410
Fund balances								
Beginning of year	28,099	7,545	15,931	32,580	136,919	86,798	283,816	591,688
END OF YEAR	\$ 26,229	\$ 7,899	\$ 14,475	\$ 32,142	\$ 142,032	\$ 90,629	\$ 284,692	\$ 598,098

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, 2016
(in thousands of dollars)

Amounts reported for governmental activities in the statement of activities are different because:			Primary Government
Net change in fund balances - total governmental funds		\$	6,410
<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	\$	133,821
	Depreciation expense		<u>(53,531)</u>
			80,290
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations)			(18,614)
<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 and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>			
<p>The following itemizes the differences in the treatment of long-term debt and related items:</p>			
Total Net Position at December 31, 2016 - Governmental Funds			
	Proceeds from long term debt	\$	(50,472)
	Principal and interest payments		33,306
	Payment to refunding bond escrow agent		49,777
	Increase in net pension liability		(6,424)
	Increase in post-employment benefits obligation		(3,756)
	Capital lease payments		487
	Increase in judges annuities		74
	Increase in compensated absences payable		370
	Increase in landfill postclosure costs		1,486
			24,848
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.			587
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.			4,254
The net effect of certain activities of internal service funds is reported with governmental activities.			<u>463</u>
Change in net position of governmental activities.		\$	<u>98,238</u>

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016
(in thousands of dollars)

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 43,380	\$ 43,607	\$ 44,441	\$ 834
Licenses and permits	13,888	13,888	14,874	986
Intergovernmental	5,461	4,444	4,489	45
Charges for services	13,912	13,952	13,812	(140)
Fines and forfeitures	6,269	6,369	6,566	197
Interest income	1,121	1,339	1,612	273
Miscellaneous	2,097	1,844	1,303	(541)
TOTAL REVENUES	86,128	85,443	87,097	1,654
Expenditures				
Current				
General government	42,846	42,099	40,738	1,361
Public safety	22,230	22,055	21,072	983
Health and welfare	3,115	3,177	2,849	328
Culture and recreation	5,048	5,903	5,660	243
Urban development and housing	-	-	-	-
Capital outlay	815	1,008	886	122
Intergovernmental	22,379	21,932	21,487	445
TOTAL EXPENDITURES	96,433	96,174	92,692	3,482
Excess (deficiency) of revenues over (under) expenditures	(10,305)	(10,731)	(5,595)	5,136
Other financing sources (uses)				
Transfers in	4,460	5,858	5,858	-
Transfers out	(1,635)	(2,376)	(2,376)	-
TOTAL OTHER FINANCING SOURCES (USES)	2,825	3,482	3,482	-
NET CHANGES IN FUND BALANCES	(7,480)	(7,249)	(2,113)	5,136
Fund balance				
Beginning of year	28,642	28,642	28,642	-
END OF YEAR	\$ 21,162	\$ 21,393	\$ 26,529	\$ 5,136

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, 2016
(in thousands of dollars)

	FEDERAL AND STATE GRANTS			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	21,454	57,924	66,153	8,229
Interest income	-	1	-	(1)
Miscellaneous	269	949	848	(101)
TOTAL REVENUES	21,723	58,883	67,019	8,136
Expenditures				
Current	24,556	56,229	67,029	(10,800)
Capital outlay	-	-	628	(628)
TOTAL EXPENDITURES	24,556	56,229	67,657	(11,428)
Excess (deficiency) of revenues over (under) expenditures	(2,833)	2,654	(638)	(3,292)
Other financing sources (uses)				
Transfers in	2,917	3,892	3,501	(391)
Transfers out	(85)	(5,534)	(5,526)	8
TOTAL OTHER FINANCING SOURCES (USES)	2,832	(1,642)	(2,025)	(383)
NET CHANGE IN FUND BALANCES	(1)	1,012	(2,663)	(3,675)
Fund balance				
Beginning of year	(3,903)	(3,903)	(3,902)	1
END OF YEAR	\$ (3,904)	\$ (2,891)	\$ (6,565)	\$ (3,674)

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, 2016
(in thousands of dollars)

EAST BANK CONSOLIDATED FIRE DISTRICT

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>BUDGETARY</u>	<u>FINAL BUDGET</u>
			<u>BASIS</u>	<u>POSITIVE/</u>
				<u>(NEGATIVE)</u>
Revenues				
Taxes	\$ 38,202	\$ 38,991	\$ 38,641	\$ (350)
Intergovernmental	2,549	2,459	2,063	(396)
Charges for services	423	423	419	(4)
Interest income	180	289	326	37
Miscellaneous	35	75	186	111
TOTAL REVENUES	41,389	42,237	41,635	(602)
Expenditures				
Current	38,004	39,204	36,628	2,576
Capital outlay	2,389	2,938	2,631	307
TOTAL EXPENDITURES	40,393	42,142	39,259	2,883
Excess (deficiency) of revenues over (under) expenditures	996	95	2,376	2,281
Other financing sources (uses)				
Transfers in	39	41	107	66
Transfers out	-	(2,040)	(2,040)	-
TOTAL OTHER FINANCING SOURCES (USES)	39	(1,999)	(1,933)	66
NET CHANGE IN FUND BALANCES	1,035	(1,904)	443	2,347
Fund balance				
Beginning of year	16,016	16,016	16,016	-
END OF YEAR	\$ 17,051	\$ 14,112	\$ 16,459	\$ 2,347

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, 2016
(in thousands of dollars)

LIBRARY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 20,805	\$ 21,024	\$ 21,014	\$ (10)
Intergovernmental	566	775	798	23
Charges for services	141	141	167	26
Fines and forfeitures	162	162	200	38
Interest income	264	319	385	66
Miscellaneous	29	29	31	2
TOTAL REVENUES	21,967	22,450	22,595	145
Expenditures				
Current	19,122	18,712	15,630	3,082
Capital outlay	1,853	1,827	1,519	308
TOTAL EXPENDITURES	20,975	20,539	17,149	3,390
Excess (deficiency) of revenues over (under) expenditures	992	1,911	5,446	3,535
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(5,939)	(5,939)	(5,939)	-
TOTAL OTHER FINANCING SOURCES (USES)	(5,939)	(5,939)	(5,939)	-
NET CHANGE IN FUND BALANCES	(4,947)	(4,028)	(493)	3,535
Fund balance				
Beginning of year	32,688	32,688	32,688	-
END OF YEAR	\$ 27,741	\$ 28,660	\$ 32,195	\$ 3,535

The accompanying notes are an integral part of this statement

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION
PROPRIETARY FUNDSDecember 31, 2016
(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	\$ -	\$ 1,766	\$ 777	\$ 2,543	\$ 97
Investments	-	-	-	-	40,395
Share of pooled assets	1,043	13,065	-	14,108	24,791
Receivables, net of allowances for estimated uncollectibles:					
Ad valorem tax	9,130	-	-	9,130	-
Interest	-	-	-	-	92
Accounts	1,822	4,016	236	6,074	-
Intergovernmental	2	1	-	3	24
Due from other funds	-	-	-	-	11,414
Inventories	3,423	4,319	-	7,742	1,214
Prepaid items	-	-	179	179	-
Restricted assets:					
Cash and cash equivalents	4,788	204	20,037	25,029	-
Investments	-	15,737	96,004	111,741	-
Share of pooled assets	4,536	56,778	-	61,314	-
Investment in joint venture	-	-	150	150	-
Receivables	2,462	10,909	-	13,371	-
Total current assets	27,206	106,795	117,383	251,384	78,027
Noncurrent assets:					
Restricted assets:					
Deposits	-	-	-	-	910
Capital assets not being depreciated	17,243	7,343	26,493	51,079	-
Capital assets being depreciated, net	368,814	155,358	94,774	618,946	4,532
Total noncurrent assets	386,057	162,701	121,267	670,025	5,442
TOTAL ASSETS	413,263	269,496	238,650	921,409	83,469
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - acquisition costs	-	-	2,882	2,882	-
Pension-related deferred outflows	5,409	6,912	2,297	14,618	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,409	6,912	5,179	17,500	-
LIABILITIES					
Current liabilities:					
Accounts payable	62	159	447	668	922
Claims and judgments payable	-	-	-	-	6,753
Due to other funds	-	-	-	-	-
Retainage payable	-	326	-	326	-
Intergovernmental payable	-	1,185	-	1,185	-
Current portion of bonds payable	1,662	45	-	1,707	-
Accrued payroll expenses	1,328	1,780	-	3,108	-
Accrued expenses and other liabilities	-	-	4,229	4,229	-
Unearned revenue	9,396	-	-	9,396	-
Advanced lease and other payments from CEA	-	-	4,556	4,556	-
Payable from restricted assets:					
Accounts payable	496	970	-	1,466	-
Retainage payable	154	144	-	298	-
Other payables	-	-	-	-	-
Unearned revenue	-	11,222	-	11,222	-
Total current liabilities	13,098	15,831	9,232	38,161	7,675
Noncurrent liabilities:					
Claims and judgments payable	-	-	-	-	22,670
Net pension liability	3,843	4,852	70,407	79,102	-
Other	-	-	5,270	5,270	-
Advanced lease and other payments from CEA	-	-	189,866	189,866	-
Payable from restricted assets:					
Customers' deposits	-	9,565	-	9,565	-
Bonds payable	24,829	1,055	-	25,884	-
Total noncurrent liabilities from restricted assets	28,672	15,472	265,543	309,687	22,670
TOTAL LIABILITIES	41,770	31,303	274,775	347,848	30,345
DEFERRED INFLOWS OF RESOURCES					
Pension-related deferred inflows	586	747	-	1,333	-
NET POSITION					
Net investment in capital assets	361,228	161,601	121,267	644,096	4,532
Restricted for construction	4,121	58,591	-	62,712	-
Restricted for debt service	106	-	-	106	-
Restricted for health and welfare	-	-	20,037	20,037	-
Restricted for investment in joint venture	-	-	150	150	-
Restricted for claims liability	-	-	-	-	3,445
Unrestricted	10,861	24,166	(172,400)	(137,373)	45,147
Total Net Position	\$ 376,316	\$ 244,358	\$ (30,946)	\$ 589,728	\$ 53,124

* Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

FOR THE YEAR ENDED DECEMBER 31, 2016
(in thousands of dollars)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Consolidated Sewerage District No. 1	Consolidated Waterworks District No. 1	Hospital District No. 1*	Total	
OPERATING REVENUES					
Charges for sales and services	\$ 24,332	\$ 33,854	\$ -	\$ 58,186	\$ 29,201
Other operating revenue	-	-	4,475	4,475	274
Premiums	-	-	-	-	14,609
Total operating revenues	24,332	33,854	4,475	62,661	44,084
OPERATING EXPENSES					
Personnel services	12,658	15,800	11,050	39,508	15,828
Contractual services, supplies, materials, and other	20,297	19,692	1,222	41,211	18,932
Depreciation and amortization	14,797	9,020	18,883	42,700	680
Claims	-	-	622	622	4,390
Total operating expenses	47,752	44,512	31,777	124,041	39,830
Operating income/(loss)	(23,420)	(10,658)	(27,302)	(61,380)	4,254
NONOPERATING REVENUES (EXPENSES)					
Taxes	9,141	10,933	-	20,074	-
Intergovernmental revenues	594	955	5	1,554	43
Assessment income	60	-	-	60	-
Investment income/(loss)	-	-	1,451	1,451	-
Interest income	128	811	-	939	621
Interest and other charges	(209)	(39)	-	(248)	-
Gain (loss) on transfer of capital assets	(343)	(10)	4	(349)	-
Gain/(loss) on extinguishment of debt	488	-	-	488	-
Other	72	395	(464)	3	18
Total nonoperating revenues (expenses)	9,931	13,045	996	23,972	682
Income (loss) before contributions and transfers	(13,489)	2,387	(26,306)	(37,408)	4,936
CAPITAL CONTRIBUTIONS					
Capital assets	18,423	-	-	18,423	314
Construction sewer availability fees	654	-	-	654	-
Total capital contributions	19,077	-	-	19,077	314
Transfers in	30	245	-	275	17
Transfers out	(16,191)	(1,000)	-	(17,191)	(550)
Change in net position	(10,573)	1,632	(26,306)	(35,247)	4,717
Total net position - beginning of year	386,889	242,726	(4,640)	624,975	48,407
Total net position - end of year	\$ 376,316	\$ 244,358	(30,946)	\$ 589,728	\$ 53,124

*Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2016
(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	\$ 24,065	\$ 33,626	\$ 118	\$ 57,809	\$ 41,633
Payments to suppliers	(19,961)	(19,984)	(799)	(40,744)	(18,509)
Payments to employees	(12,342)	(15,478)	(85)	(27,905)	(15,828)
Payments from claim settlements	-	-	(566)	(566)	(7,006)
Other revenue sources	-	394	-	394	-
Net cash provided by (used in) operating activities	<u>(8,238)</u>	<u>(1,442)</u>	<u>(1,332)</u>	<u>(11,012)</u>	<u>290</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Taxes from millage	9,218	3	-	9,221	-
Loan Programs	-	(45)	-	(45)	-
Transfers to other funds	(16,190)	(1,000)	-	(17,190)	(550)
Transfers from other funds	30	245	-	275	18
Net cash provided by (used in) noncapital financing activities	<u>(6,942)</u>	<u>(797)</u>	<u>-</u>	<u>(7,739)</u>	<u>(532)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Taxes from millage	-	11,258	-	11,258	-
Intergovernmental revenues	594	955	-	1,549	43
Proceeds from capital debt	13,380	-	-	13,380	-
Purchases of capital assets	-	(1,271)	-	(1,271)	-
Acquisition and construction of capital assets	(949)	(2,894)	-	(3,843)	(386)
Construction sewer availability fees	654	-	-	654	-
Principal and defeasance payments on borrowing	(2,208)	-	-	(2,208)	-
Interest payments	(126)	(38)	-	(164)	-
Grant received related to capital activity	-	-	5	5	-
Insurance proceeds	-	-	-	-	-
Proceeds from sales of capital assets	-	-	475	475	18
Net cash provided by (used in) capital and related financing activities	<u>11,345</u>	<u>8,010</u>	<u>481</u>	<u>19,836</u>	<u>(325)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments	-	9,337	1,300	10,637	32,235
Purchase of investments	-	(11,945)	(2,623)	(14,568)	(40,736)
Interest income and other	128	811	17	956	621
Net cash provided by (used in) investing activities	<u>128</u>	<u>(1,797)</u>	<u>(1,307)</u>	<u>(2,976)</u>	<u>(7,880)</u>
Net increase (decrease) in cash and cash equivalents	(3,707)	3,974	(2,159)	(1,892)	(8,447)
Cash and cash equivalents, January 1, 2016	14,074	67,839	22,973	104,886	33,335
Cash and cash equivalents, December 31, 2016	<u>\$ 10,367</u>	<u>\$ 71,813</u>	<u>\$ 20,814</u>	<u>\$ 102,994</u>	<u>\$ 24,888</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	(23,420)	(10,658)	(27,302)	(61,380)	4,255
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation expense	14,798	9,020	18,883	42,701	680
Bad debt expense	-	-	-	-	-
Other revenue sources	-	394	-	394	-
(Increase) decrease in accounts receivable	(279)	(461)	110	(630)	(62)
(Increase) decrease in intergovernmental receivables	11	6	-	17	-
(Increase) in due from other funds	-	-	-	-	(2,389)
(Increase) decrease in inventories, prepaid and other assets	314	(270)	219	263	111
Decrease in customer deposits	-	228	-	228	-
Increase (decrease) in accounts payable	22	(23)	203	202	311
Decrease in claims and judgements payable	-	-	-	-	(2,616)
Increase/(Decrease) in accrued expense and other liabilities	(7)	(84)	57	(34)	-
Increase (decrease) in deferred charges related to net pension liability	(2,942)	(3,692)	1,147	(5,487)	-
Increase (decrease) in net pension liability	3,265	4,098	9,819	17,182	-
Advance lease payment	-	-	(4,468)	(4,468)	-
Total adjustments	<u>15,182</u>	<u>9,216</u>	<u>25,970</u>	<u>50,368</u>	<u>(3,965)</u>
Net cash provided by (used in) operating activities	<u>\$ (8,238)</u>	<u>\$ (1,442)</u>	<u>\$ (1,332)</u>	<u>\$ (11,012)</u>	<u>\$ 290</u>
Noncash investing, capital, and financing activities:					
Capital asset trade-ins	(343)	(10)	-	(353)	314
Acquisitions of property, plant, and equipment through capital contributions	18,423	-	-	18,423	314

The accompanying notes are an integral part of this statement.

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

December 31, 2016

(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Hospital District No. 1 Employees Retirement Plan	Agency Funds
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 109	\$ 1,451	\$ -
Investments			
Common stocks	20,582	35,374	-
Mutual funds - common stock equities	3,413	14,961	-
Mutual funds - money market/cash reserve	1,286	-	-
Corporate bonds	6,663	-	-
US Treasury obligations	7,089	-	-
US Government agencies	4,923	-	-
Share of pooled assets	-	-	5,749
Receivables			
Interest	113	69	-
Intergovernmental	-	-	917
Contributions	32	-	-
Capital assets (net of accumulated depreciation)	4	-	-
Total Assets	<u>44,214</u>	<u>51,855</u>	<u>6,666</u>
Deferred outflows of resources	<u>77</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Current liabilities:			
Accounts payable	52	-	16
Intergovernmental payable	-	-	848
Other payables and accruals	142	381	5,802
Net pension liability	67	-	-
Total Liabilities	<u>261</u>	<u>381</u>	<u>6,666</u>
Deferred inflows of resources	<u>14</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net position restricted for pension benefits	\$ <u>44,016</u>	\$ <u>51,474</u>	\$ <u>-</u>

***Audited by other auditors**

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS

For the Year Ended December 31, 2016
(in thousands of dollars)

	Employees' Retirement System Pension Trust Fund*	Hospital District No. 1 Employees Retirement Plan
ADDITIONS		
Contributions:		
Employer	\$ 2,497	\$ -
Plan members	6	-
Total contributions	<u>2,503</u>	<u>0</u>
Investment earnings:		
Interest	950	1,197
Dividends	447	-
Realized gains and losses	-	200
Net increase (Decrease) in the fair value of investments	<u>502</u>	<u>2,612</u>
Total investment earnings	1,899	4,009
Less investment expense	<u>(152)</u>	<u>-</u>
Net investment earnings	<u>1,747</u>	<u>4,009</u>
Other Income	<u>1</u>	<u>-</u>
Total additions	4,251	4,009
DEDUCTIONS		
Benefits	2,612	8,743
Refunds and withdrawals	28	-
Administrative expense	<u>406</u>	<u>884</u>
Total deductions	3,046	9,627
Change in net position	1,205	(5,618)
Net position - beginning of year	<u>42,811</u>	<u>57,092</u>
Net position - ending	\$ <u><u>44,016</u></u>	\$ <u><u>51,474</u></u>

*Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

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

December 31, 2016
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES						
	JEDCO *	JEFFERSON FACILITIES, INC *	JEFFERSON REDEVELOPMENT, INC *	JEFFERSON PARISH FINANCE AUTHORITY *	HOSPITAL DISTRICT NO 2 *	TOTAL	TOTAL	
ASSETS AND OTHER DEBITS								
Current Assets								
Cash and cash equivalents	\$ 3,120	\$ 74	\$ -	\$ 1,164	\$ 10,006	\$ 11,244	\$ 14,364	
Investments	2,630	-	-	6,815	74,399	81,214	83,844	
Receivables, net of allowances for estimated uncollectibles								
Interest	-	-	-	112	-	112	112	
Accounts	8	12	-	-	47,651	47,663	47,671	
Notes	9,586	-	-	-	-	-	9,586	
Intergovernmental	5	-	-	-	-	-	5	
Other	-	201	-	500	7,136	7,837	7,837	
Inventories	-	-	-	-	10,460	10,460	10,460	
Prepaid items	37	7	-	-	11,612	11,619	11,656	
Total current assets	15,386	294	-	8,591	161,264	170,149	185,535	
Restricted assets								
Cash and cash equivalents	-	-	-	-	-	-	-	
Investments	-	-	-	5,932	69,071	75,003	75,003	
Total restricted assets	-	-	-	5,932	69,071	75,003	75,003	
Mortgage loans receivable	-	-	-	22,885	-	22,885	22,885	
Capital assets[net]	21,014	-	5,906	-	200,855	206,761	227,775	
Other assets	-	-	-	-	7,227	7,227	7,227	
TOTAL ASSETS	36,400	294	5,906	37,408	438,417	482,025	518,425	
DEFERRED OUTFLOWS OF RESOURCES								
Pension-related deferred outflows	-	-	-	-	2,158	2,158	2,158	

*** Audited by other auditors**

The accompanying notes are an integral part of this statement.

[Continued]

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF NET POSITION - CONTINUED

December 31, 2016
(in thousands of dollars)

	GOVERNMENTAL FUND TYPE	PROPRIETARY FUND TYPES						
	JEDCO *	JEFFERSON FACILITIES, INC *	JEFFERSON REDEVELOPMENT, INC *	JEFFERSON PARISH FINANCE AUTHORITY *	HOSPITAL DISTRICT NO 2 *	TOTAL	TOTAL	
LIABILITIES								
Current Liabilities								
Accounts payable	\$ 96	\$ 17	\$ -	\$ -	\$ 24,113	\$ 24,130	\$ 24,226	
Accrued interest payable	-	-	-	75	-	75	75	
Other payables and accruals	65	-	-	1,451	15,197	16,648	16,713	
Unearned revenue	-	-	-	-	-	-	-	
Total current liabilities	161	17	-	1,526	39,310	40,853	41,014	
Current liabilities payable from restricted assets								
Accrued interest payable	-	-	-	-	4,612	4,612	4,612	
Bonds payable - current	-	36	-	-	3,025	3,061	3,061	
Capital lease obligation - current	-	-	-	-	160	160	160	
Loan payable - current	-	330	-	-	373	703	703	
Total current liabilities payable from restricted assets	-	366	-	-	8,170	8,536	8,536	
Long-term debt less current maturities								
Other payables and accruals	-	131	-	-	10,467	10,598	10,598	
Net pension liability	-	-	-	-	32,425	32,425	32,425	
Bonds payable	2,243	-	-	25,278	148,795	174,073	176,316	
Capital lease obligation	-	-	-	-	-	-	-	
Loan payable	-	6,285	-	-	34	6,319	6,319	
Total long-term debt	2,243	6,416	-	25,278	191,721	223,415	225,658	
TOTAL LIABILITIES	2,404	6,799	-	26,804	239,201	272,804	275,208	
DEFERRED INFLOWS OF RESOURCES								
Pension-related deferred intflows	-	-	-	-	68	68	68	
NET ASSETS								
Net investment in capital assets	18,771	-	5,906	-	48,468	54,374	73,145	
Restricted	12,735	-	-	1,681	44,776	46,457	59,192	
Unrestricted	2,490	(6,505)	-	8,923	108,062	110,480	112,970	
Total net assets	\$ 33,996	\$ (6,505)	\$ 5,906	\$ 10,604	\$ 201,306	\$ 211,311	\$ 245,307	

* Audited by other auditors

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH, LOUISIANA

COMPONENT UNITS*
COMBINING STATEMENT OF ACTIVITIES

Year Ended December 31, 2016
(in thousands of dollars)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets					Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	JEDCO	Jefferson Facilities, Inc	Jefferson Redevelopment, Inc	Jefferson Parish Finance Authority	Hospital District No 2	
Governmental activities										
JEDCO	\$ 2,906	\$ 396	\$ 2,403	\$ 609	\$ 502	\$ -	\$ -	\$ -	\$ -	\$ 502
Total governmental activities	<u>2,906</u>	<u>396</u>	<u>2,403</u>	<u>609</u>	<u>502</u>					<u>502</u>
Business-type activities										
Jefferson Facilities, Inc	632	417	-	-	-	(215)	-	-	-	(215)
Jefferson Redevelopment, Inc	251	-	-	-	-	-	(251)	-	-	(251)
Jefferson Parish Finance Authority	2,289	-	-	-	-	-	-	(2,289)	-	(2,289)
Hospital District No 2	374,043	329,582	-	-	-	-	-	-	(44,461)	(44,461)
Total business type activities	<u>\$ 377,215</u>	<u>\$ 329,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (215)</u>	<u>\$ (251)</u>	<u>\$ (2,289)</u>	<u>\$ (44,461)</u>	<u>\$ (47,216)</u>
Total component units	<u>\$ 380,121</u>	<u>\$ 330,395</u>	<u>\$ 2,403</u>	<u>\$ 609</u>	<u>\$ 502</u>	<u>\$ (215)</u>	<u>\$ (251)</u>	<u>\$ (2,289)</u>	<u>\$ (44,461)</u>	<u>\$ (46,714)</u>
General revenues										
Unrestricted investment earnings					296	-	-	2,986	2,277	5,559
Miscellaneous					2,226	567	11	181	29,207	32,192
Total general revenues and transfers					<u>2,522</u>	<u>567</u>	<u>11</u>	<u>3,167</u>	<u>31,484</u>	<u>37,751</u>
Change in net position					3,024	352	(240)	878	(12,977)	(8,963)
Net position - beginning					30,972	(6,857)	6,146	9,726	214,283	254,270
Net position - ending					<u>\$ 33,996</u>	<u>\$ (6,505)</u>	<u>\$ 5,906</u>	<u>\$ 10,604</u>	<u>\$ 201,306</u>	<u>\$ 245,307</u>

* Audited by other auditors

The accompanying notes are an integral part of this statement



**NOTES TO THE
FINANCIAL STATEMENTS**



JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. REPORTING ENTITY

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

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

a. Blended Component Units

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Discretely Presented Component Units

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

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

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

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

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Related Organizations

The Parish Council is also responsible for appointing the members of the boards of other organizations, but the Parish's accountability for these organizations does not extend beyond making the appointments. The Parish Council appoints the board members of both the Jefferson Parish Human Services Authority and the Jefferson Parish Housing Authority. In 2016, the Parish provided \$1,895,600 in financial support to the Jefferson Parish Human Services Authority, but there is no fiscal dependency on the Parish as the majority of funding comes from the State. The Jefferson Parish Housing Authority did not receive financial support from the Parish in 2016.

d. Jointly Governed Organizations

The Parish, in conjunction with Orleans, Plaquemines, St. Tammany, St. Bernard and Tangipahoa Parishes has created the Regional Planning Commission (RPC). The RPC's board is composed of 21 members, five members from each of participating Parishes plus the Director of the State Department of Highways. The Parish appropriated \$200,638 as an operating grant to the RPC for 2016.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In accordance with Statement No. 34 of the Governmental Accounting Standards Board (GASB), "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", included in the Parish's Comprehensive Annual Financial Report for the year ended December 31, 2016 are the Management Discussion and Analysis (MD&A) and government wide financial statements which include the Statement of Net Position and the Statement of Activities.

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

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

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

The Parish implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" for the year ended December 31, 2011. The Statement clarified the definition of special revenue funds. Accordingly, the Parish consolidated the Landfill Division fund with the Consolidated Garbage District and also consolidated the Parkways Department with the Streets Department. The underlying funding sources for these funds were other financing sources or transfers in.

GASB Statement No. 63 - "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" was adopted for the fiscal year ended December 31, 2012. GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. Concepts Statement No. 4, Elements of Financial Statements introduced and defined those elements as a consumption of net assets by the government that is applicable to a future reporting period and an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial elements, which are distinct from assets and liabilities. Concepts Statements No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This statement amends the net asset reporting requirements in GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Parish implemented GASB Statement No. 61, "The Financial Reporting Entity: Omnibus" for the year ended December 31, 2013. The Statement improved guidance for including, presenting and disclosing information about component units. The statement clarifies that inclusion of component units requires only agencies for which elected officials are financially accountable or whose exclusion would be misleading. The Statement also clarifies the criteria for blended component units to require that the governing authority should have a financial benefit/burden relationship as well as operational responsibility for the activities of the component unit.

The Parish also implemented GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities" for the year ended December 31, 2013. The Statement establishes accounting and reporting standards that reclassify, as deferred outflows or resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. The statement clarifies the appropriate use of these financial statement elements to insure consistency in financial reporting.

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB Statement No. 62 - "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements" was adopted for the fiscal year ended December 31, 2012. This statement supersedes GASB Statement No. 20 "Accounting and Financial Reporting for Proprietary funds and Other Governmental Entities That Use Proprietary Fund Accounting" by bringing governmental accounting and financial literature together in one place, thereby eliminating the need to subjectively determine which FASB and AICPA pronouncement provisions apply to state and local governments.

GASB Statement No. 66 - "Technical Corrections-2012 an amendment of GASB Statements No. 10 and No. 62" was adopted for the fiscal year ended December 31, 2013. This Statement amends Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type allowing decisions to be based on the nature of the activity to be reported. This Statement also amends Statement No. 62 by modifying the specific guidance on accounting for certain lease, investment and mortgage loan transactions.

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

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

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

The Parish reports deferred outflows/inflows of resources on the Statement of Net Position and Balance Sheet. Deferred inflows arise when a potential revenue represents an acquisition of net position that applies to a future period and will not be recognized as a revenue until that time. Conversely, deferred outflows arise when a consumption of net position applies to a future period and will not be recognized as an expense until that time.

Ad valorem (property) taxes revenue levied for the subsequent year are reported as a deferred inflow on the deferred inflows/outflows section of the Balance Sheet. In the subsequent period, the deferred inflow is removed from the Balance Sheet and revenue is recognized.

A deferred charge on refunding is the result of the difference between the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized as an adjustment to interest expense over the shorter of the life of the refunded or the refunding debt. The Parish reports the unamortized portion of these deferred charges as a deferred inflow on the Statement of Net Position.

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

Unearned revenues arise when resources are received by the Parish before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. Unearned revenues are reported in the liabilities section of the Balance Sheet. In subsequent periods, when both revenue recognition criteria are met, or when the Parish has a legal claim to the resources, the liability for unearned revenue is removed from the Balance Sheet and revenue is recognized.

The government reports the following major governmental funds:

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

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

Federal Emergency Management Grants
Health and Human Services Grants
Housing and Urban Development Grants
Justice Grants

Labor Grants
Miscellaneous Grants
Transit Grants

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

The government reports the following major proprietary funds:

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

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

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

Additionally, the government reports the following fund types:

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. BUDGETARY ACCOUNTING

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

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

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

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund and Special Revenue Funds. Encumbrances lapse at year-end however, it is the Parish's intention to honor these encumbrances under authority provided in the subsequent year's budget. Encumbrances outstanding at December 31, 2016 represented by purchase orders, contracts and other commitments were approximately \$9,333,405. These encumbrances are recorded as follows: General Fund \$526,555, Library \$889,278, East Bank Consolidate Fire District \$3,425,613, and Other Governmental Funds \$4,491,959.

6. CASH, INVESTMENTS AND POOLED ASSETS

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

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

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

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

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

Louisiana statutes permit the Parish to invest in United States bonds, treasury notes, or other obligations of the U. S. Government and agencies of the U. S. Government, which are federally sponsored. Other permitted investments include: bonds, debentures, notes or other indebtedness issued by a state of the U. S., investment grade commercial paper of domestic U. S. corporations, certificates of deposit and mutual or trust funds, which are registered and have underlying investments limited to securities of the U. S. Government or its agencies. The Parish investment policy does not include derivative instruments as authorized investments, and as part of the daily monitoring of investment transactions, the Finance Department looks for any unauthorized investments such as derivatives. The Parish did not have any investments in derivative instruments for the year ending December 31, 2016.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2015 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, 2015.

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 Assets.

12. CAPITAL ASSETS

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

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

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

Intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish does not currently have any reportable intangible assets that meet the capitalization threshold for intangible assets since the implementation of GASB 51 "Accounting and Reporting for Intangible Assets" in 2010.

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

13. COMPENSATED ABSENCES

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. LONG-TERM OBLIGATIONS

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

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

15. FUND EQUITY

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

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

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

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

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

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

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

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

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

This Statement also provides guidance for classifying stabilization amounts on the face of the balance sheet and requires disclosure of certain information about stabilization arrangements in the notes to the financial statements. The Parish did not have any stabilization agreements for the year ended December 31, 2015.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. INTERFUND TRANSACTIONS

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

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

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

17. 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.

18. ADOPTION OF NEW ACCOUNTING STANDARDS

For the year ended December 31, 2016, the Parish implemented GASB Statement No. 72 – “Fair Value Measurement and Application”; GASB Statement No. 73 – “Accounting and Financial Reporting for Pension and Related Assets that are not within the Scope of GASB Statement 68 and Amendments to Certain Provision of GASB Statement 67 and 68”; GASB Statement No. 76 – “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments”; GASB Statement No. 77 – “Tax Abatement Disclosures”; and GASB Statement No. 79 – “Certain External Investment Pools and Pool Participants”.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. BUDGET

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

- a. Not less than 60 days before the end of the fiscal year, the Parish President recommends to the Parish Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain citizens' comments.
- c. The operating budget is then legally adopted through Council "ordinance" at the fund/department level.
- d. The Administration may make supplemental budget adjustments within a fund/department with Finance Director approval as long as the adjustment is less than \$20,000 and the total appropriations of the fund/department are not changed. If the adjustment is greater than \$20,000 or it changes the bottom-line of a fund/department (i.e. the legal level of control), the Council must approve the change through an "ordinance". During the year, several supplementary appropriations were made. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through December 31, 2016) is presented below:

	ORIGINAL	REVISED	FAVORABLE/ (UNFAVORABLE)
<u>General Fund</u>			
Revenues and other financing sources	\$ 90,587,120	\$ 91,300,608	\$ 713,488
Expenditures and other financing uses	<u>98,067,637</u>	<u>98,548,534</u>	<u>(480,897)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (7,480,517)</u>	<u>\$ (7,247,926)</u>	<u>\$ 232,591</u>
<u>Federal and State Grants</u>			
Revenues and other financing sources	\$ 24,640,551	\$ 62,774,312	38,133,761
Expenditures and other financing uses	<u>24,640,551</u>	<u>61,762,271</u>	<u>(37,121,720)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 0</u>	<u>\$ 1,012,041</u>	<u>\$ 1,012,041</u>
<u>East Bank Consolidated Fire District</u>			
Revenues and other financing sources	\$ 41,427,493	\$ 42,277,720	\$ 850,227
Expenditures and other financing uses	<u>40,392,676</u>	<u>44,182,506</u>	<u>(3,789,830)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 1,034,817</u>	<u>\$ (1,904,786)</u>	<u>\$ (2,939,603)</u>
<u>Library</u>			
Revenues and other financing sources	\$ 21,968,400	\$ 22,451,414	\$ 483,014
Expenditures and other financing uses	<u>26,913,298</u>	<u>26,477,104</u>	<u>436,194</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ (4,944,898)</u>	<u>\$ (4,025,690)</u>	<u>\$ 919,208</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances-Actual and Budget (Budgetary Basis) - General Fund, Federal and State Grants, Library and East Bank Consolidated Fire District present comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting basis, timing, and entity differences in excess (deficiency) of revenues and other financing sources over expenditures and other financing uses for the year ended December 31, 2016, is presented below:

	GENERAL	FEDERAL AND STATE GRANTS	EAST BANK CONSOLIDATED FIRE DISTRICT	LIBRARY
Net changes in fund balances (budgetary basis)	\$ (2,112,227)	\$ (2,663,875)	\$ 444,173	\$ (\$492,455)
Adjustments:				
Basis differences				
To adjust expenditures for unpaid invoices	292,627	(994,833)	(1,900,586)	54,419
To adjust revenues for accrued/deferred revenues		4,013,112		
To adjust expenditures for capitalized assets	(50,709)			
Net changes in fund balances (GAAP basis)	\$ (1,870,309)	\$ 354,404	\$ (1,456,413)	\$ (438,036)

2. INDIVIDUAL FUND DISCLOSURE

The following funds or departments within funds had expenditures in excess of appropriations for the year ended December 31, 2016:

	EXPENDITURES (BUDGETARY BASIS)	APPROPRIATIONS	EXCESS
<u>SPECIAL REVENUE</u>			
Security Enhancement Districts	\$ 536,485	\$ 536,410	\$ (75)

In 2016, the Security Enhancement Districts expenditures exceeded appropriation as a result of a timing issue in calculation of amounts remitted to enhancement districts.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE C - DEPOSITS AND INVESTMENTS

DEPOSITS

At year-end, the carrying amount of the Parish's deposits was \$41,565,042. The bank balance of the deposits was \$41,578,738 and is categorized as follows:

Amount insured by the FDIC or collateralized with securities held by the Parish's agent in the Parish's name	\$ 41,578,738
Amount collateralized with securities held by the pledging financial institution's trust department or agent in the Parish's name	_____ -
Total Bank Balance	<u>\$ 41,578,738</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.

INVESTMENTS

Custodial Credit Risk – Investments

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

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

	All Investments <u>Carrying Amount</u>	All Investments <u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U. S. Government Agencies	\$ 4,922,881	\$ 4,922,881	\$ 4,922,881	\$ -	\$ -
U. S. Government Securities	513,584,332	511,282,138	511,282,138	-	-
U. S. Instrumentality Securities (FNMA, FHLB, etc.)	277,214,110	276,664,540	276,664,540	-	-
Corporate bonds	21,065,542	21,011,691	21,011,691	-	-
Equity funds	74,331,251	74,331,251	74,331,251	-	-
Mutual funds	1,285,508	1,285,508	1,285,508	-	-
Other	<u>2,743,651</u>	<u>2,743,651</u>	<u>2,743,651</u>	-	-
Total Investments	<u>\$ 895,147,274</u>	<u>\$ 892,241,660</u>	<u>\$ 892,241,660</u>	<u>\$ -</u>	<u>\$ -</u>
Per Combined Statement of Net Position					
Assets					
Investments		\$ 70,207,404			
Restricted assets					
Investments		111,740,589			
Investments included in pooled assets		618,908,386			
Per Combined Statement of Fiduciary Net Position		<u>94,290,895</u>			
Total per above		<u>\$ 895,147,274</u>			

Equity funds in the amount of \$80,541,566 and mutual funds in the amount of \$205,641 are owned by the Employees Retirement System of Jefferson Parish and the Retirement Plan for Employees of West Jefferson Medical Center.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE C - DEPOSITS AND 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) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools).

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

The 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, 2016 (excludes investments held by the Pension Trust Fund and Hospital District No. 1 Employees Retirement Plan):

<u>S&P Rating</u>	<u>Fair Value</u>
A	\$ 6,890,698
A-	1,003,990
A+	18,005,239
A1	2,031,892
A2	4,624,830
A3	149,597
AA	89,399,821
AA-	85,423,807
AA+	367,949,988
Aa1	14,267,046
Aa2	28,620,364
Aa3	9,988,437
Aaa	158,687,541
N/A	10,907,517
	<u>\$ 797,950,767</u>
Total	

NOTE D - POOLED ASSETS

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

<u>Pooled Assets</u>		
Cash and cash equivalents	\$ 26,714,485	
Investments	619,908,386	
Accrued interest and other payables	3,174,542	
Total Pooled Assets	<u>\$ 648,797,413</u>	
<u>Fund Type</u>	<u>Equity in Pool</u>	<u>Advances</u>
General	\$ 18,467,425	\$ -
Special Revenue	206,868,732	10,547,453
Debt Service	22,056,814	866,473
Capital Project	295,441,838	-
Enterprise	75,421,994	-
Internal Service	36,205,217	-
Agency	5,749,319	-
Total Equity	660,211,339	<u>\$ 11,413,926</u>
less: Advances	(11,413,926)	
Total Equity in Pool	<u>\$ 648,797,413</u>	

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE E - RECEIVABLES

All receivables are considered collectible as of December 31, 2016, accordingly, an allowance for estimated uncollectibles is not considered necessary.

The Consolidated Sewerage District No. 1 and the Consolidated Waterworks District No. 1 consider unbilled receivables at year end to be those amounts for services received by customers in the current year, but not actually billed by the Districts until the following year. Unbilled receivables amounted to \$ 2,452,425 and \$ 2,137,035 at December 31, 2016 for each respective District.

NOTE F - RESTRICTED ASSETS

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

	CONSOLIDATED SEWERAGE DISTRICT NO. 1	CONSOLIDATED WATERWORKS DISTRICT NO. 1	HOSPITAL DISTRICT NO. 1	TOTAL
Cash and cash equivalents	\$ -	\$ -	\$ 20,037	\$ 20,037
Investments	-	-	96,004	96,004
Customer Deposits and other assets	4,788	204	-	4,992
Construction Fund	6,998	83,424	-	90,422
	<u>\$ 11,786</u>	<u>\$ 83,628</u>	<u>\$ 116,041</u>	<u>\$ 211,455</u>

NOTE G - CAPITAL ASSETS

The following is a summary of governmental fund-type fixed assets at December 31, 2016 (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	\$ 67,251	\$ -	\$ -	\$ -	\$ -	\$ 67,251
Construction in progress	135,733	129,441	-	(95,349)	(19,088)	150,737
Total capital assets not being depreciated	202,984	129,441	-	(95,349)	(19,088)	217,988
Capital assets being depreciated:						
Buildings	450,521	-	-	9,479	-	460,000
Improvements other than buildings	204,115	1	-	7,401	-	211,517
Vehicles	62,744	4,135	(4,160)	-	2,026	64,745
Machinery & equipment	265,670	1,968	(1,236)	7,322	380	274,104
Infrastructure	3,172,575	-	-	71,147	-	3,243,722
Total capital assets being depreciated	4,155,625	6,104	(5,396)	95,349	2,406	4,254,088
Less accumulated depreciation for:						
Buildings	190,685	13,180	-	-	-	203,865
Improvements other than buildings	92,299	8,432	-	-	-	100,731
Vehicles	52,331	3,896	(3,514)	-	1,556	54,269
Machinery & equipment	211,886	4,654	(857)	-	377	216,060
Infrastructure	2,495,566	24,048	-	-	-	2,519,614
Total accumulated depreciation	3,042,767	54,210	(4,371)	-	1,933	3,094,539
Total capital assets being depreciated, net	1,112,858	(48,106)	(1,025)	95,349	473	1,159,549
Governmental activities capital assets, net	<u>\$ 1,315,842</u>	<u>\$ 81,335</u>	<u>\$ (1,025)</u>	<u>\$ -</u>	<u>\$ (18,615)</u>	<u>\$ 1,377,537</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE G – CAPITAL ASSETS (Continued)

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

	<u>PROJECT AUTHORIZATION</u>	<u>EXPENDED TO DECEMBER 31, 2016</u>	<u>COMMITTED</u>	<u>REQUIRED FUTURE FINANCING</u>
General Government	\$ 1,327	\$ 306	\$ 1,021	\$ -
Public Safety	11,874	8,433	3,441	-
Public Works	231,979	123,057	108,922	-
Health & Welfare	14,904	12,969	1,935	-
Culture & Recreation	27,575	5,972	21,603	-
	<u>\$ 287,659</u>	<u>\$ 150,737</u>	<u>\$ 136,922</u>	<u>\$ -</u>

The following is a summary of proprietary fund-type capital assets at December 31, 2016 (in thousands of dollars):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Completed Construction</u>	<u>Transfers (To) From Other Funds</u>	<u>Ending Balance</u>
Business-type activities:						
Capital assets not being depreciated:						
Land and land improvements	\$ 39,278	\$ -	\$ (199)	\$ -	\$ -	39,079
Construction in progress	11,329	4,128	-	(3,457)	-	12,000
Total capital assets not being depreciated	<u>50,607</u>	<u>4,128</u>	<u>-</u>	<u>(3,457)</u>	<u>-</u>	<u>51,079</u>
Capital assets being depreciated:						
Buildings	246,387	-	(692)	-	-	245,695
Collection and distribution systems	660,496	-	-	2,511	15,282	678,289
Plants	265,385	-	-	780	1,832	267,997
Improvements other than buildings	16,339	-	-	-	-	16,339
Machinery & equipment	227,961	691	(1,240)	166	(151)	227,427
Vehicles	14,107	748	(396)	-	(950)	13,509
Total capital assets being depreciated	<u>1,430,675</u>	<u>1,439</u>	<u>(2,328)</u>	<u>3,457</u>	<u>16,013</u>	<u>1,449,256</u>
Less accumulated depreciation for:						
Buildings	152,226	6,369	(428)	-	-	158,167
Collection and distribution systems	301,214	15,162	-	-	-	316,376
Plant	126,573	5,723	-	-	-	132,296
Improvements other than buildings	13,188	1,102	(30)	-	-	14,260
Machinery & equipment	187,099	13,202	(1,199)	-	(128)	198,974
Vehicles	11,256	1,137	(326)	-	(1,830)	10,237
Total accumulated depreciation	<u>791,556</u>	<u>42,695</u>	<u>(1,983)</u>	<u>-</u>	<u>(1,958)</u>	<u>830,310</u>
Total capital assets being depreciated, net	<u>639,119</u>	<u>(41,256)</u>	<u>(345)</u>	<u>3,457</u>	<u>17,971</u>	<u>618,946</u>
Business-type activities capital assets, net	<u>\$ 689,726</u>	<u>\$ (37,128)</u>	<u>\$ (345)</u>	<u>\$ -</u>	<u>\$ 17,971</u>	<u>\$ 670,025</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE G – CAPITAL ASSETS (Continued)

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

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

Depreciation expense was charged to functions as follows:

General Government	\$ 4,475
Public Safety	5,758
Public Works	30,285
Transit	1,215
Health & Welfare	1,265
Culture & Recreation	<u>11,212</u>

Total Governmental activities depreciation expense \$ 54,210

Business-type activities:

Water	\$ 14,797
Sewer	9,020
Hospital District No. 1	<u>18,883</u>

Total Business-type activities depreciation expense \$ 42,700

NOTE H – LESSOR LEASES AND INVESTMENT IN JOINT VENTURE

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

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

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

The lease agreement terms included payment by LCMC in the amount of \$200,000,000 for prepaid rent under the master hospital lease. The Parish has reported a liability in the amount of \$198,888,889 for unearned portion of the advanced lease and other payments related to the CEA in the Proprietary Funds Statement of Net Position on page 28.

The Parish has also reported restricted cash and cash equivalents and restricted net position in the Proprietary Funds Statement of Net Position on page 28 in the amount of \$20,037,120 for the amount placed in escrow for performance consideration for foreseeable steady financial performance of the hospital business (the operations of the facilities) over a three (3) period and contingent upon the level of annual earnings from operations before interest expense, depreciation and amortization, determined in accordance with generally accepted accounting principles.

For the fiscal year ended December 31, 2015, the Parish reported special items in the Proprietary Funds Statement of Revenues, Expenditures and Changes in Net Position for the loss on the CEA assignment of assets and liabilities in the amount of \$30,323,297 and for the contribution of equity interest in the amount of \$2,975,787.

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

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

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

<u>Year</u>	<u>Amount</u>
2017	\$ 4,556
2018	4,647
2019	4,740
2020	4,835
2021	4,932
2022-2031	55,079
2032-2041	67,141
2042-2051	81,845
2052-2060	86,170
Total	<u>\$ 313,945</u>

NOTE I - LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2016, includes the following serial bonds (in thousands of dollars):

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
SPECIAL TAX AND GENERAL OBLIGATION BONDS						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 1998	5.20-5.25	12/01/16	\$ 2,213	\$ 2,351	\$ 125,466	\$ -
Series 2007 B	5.00	12/01/22	5,110	5,375	75,000	5,375
Series 2009 A	5.25-5.80	12/01/19	6,055	15,335	50,000	29,450
Series 2009 B	4.00-5.00	12/01/22	-	20,805	109,290	82,025
Series 2013	2.09	12/01/22	5,775	6,540	45,085	37,270
Series 2015	2.13	12/01/22	885	7,195	36,165	35,250
Total Special Sales Tax Revenue Bonds					441,006	189,370
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997						
	5.25-5.40	12/01/18	\$ 130	\$ 385	5,735	515

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<u>Public Improvement Revenue Bonds</u>						
Second Parish Court Building Revenue Bond - Series 2014	2.00-4.00	03/01/33	\$ 165	\$ 285	\$ 4,010	\$ 3,680
24th Judicial District Court Revenue Bond - Series 2014	2.00-4.00	04/01/34	340	625	9,010	8,345
LDEQ Consolidated Sewer Series 2013	0.45	02/01/34	78	737	10,588	10,588
LDEQ Taxable Sewer Series 2014	0.45	02/01/35	267	913	11,849	10,936
LDNR Taxable Sewer Series 2014	0.50	02/01/24	225	225	2,252	1,802
LDHH Taxable Water Series 2014	2.95	02/01/34	40	150	3,550	1,101
LDNR Taxable Drainage Series 2014	2.00	02/01/24	212	212	2,118	1,694
LDNR Taxable Sewer Series 2015	2.00	02/01/25	34	300	3,000	2,700
Total Public Improvement Revenue Bonds					46,377	40,846
<u>General Obligation Bonds</u>						
Fire Protection District # 7	3.00-4.00	04/01/20	\$ 340	\$ 410	3,110	1,515
Consolidated Playground Dist.2	3.00-4.00	07/01/20	685	805	6,230	3,015
Total General Obligation Bonds					9,340	4,530
TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS					\$ 502,458	\$ 235,261
<u>CERTIFICATES OF INDEBTEDNESS</u>						
Animal Shelter Project - Series 2013	1.85	03/01/21	\$ 765	840	6,295	4,050
<u>SPECIAL ASSESSMENTS</u>						
Consolidated Sewerage District No 1 Series 2013- Chetta Drive	2.70	04/08/23	\$ 66	\$ 66	663	465
<u>LOAN PROGRAMS</u>						
Louisiana Community Development Authority:						
Series 2007	Variable	04/01/17	\$ 770	\$ 805	17,000	805
Series 2008 A	Variable	06/01/30	270	1,160	6,770	4,900
Series 2009 A	Variable	04/01/31	2,185	2,530	63,850	7,220
Series 2009 B	Variable	04/01/29	130	211	3,100	2,300
Series 2009 C	Variable	04/01/31	245	460	6,500	5,125
Series 2010	Variable	04/01/30	135	220	3,165	2,415
Series 2015	Variable	04/01/27	155	1,220	11,320	11,165
Series 2016	Variable	04/01/31	720	4,775	43,010	42,290
Grand Isle Pavillion - Series 2005	Variable	02/28/19	8	10	1,012	239
West Jefferson Park - Series 2014	3.47	10/01/29	405	630	7,545	6,710
Total Loan Programs					163,272	83,169
TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS AND LOAN PROGRAMS					\$ 672,688	\$ 322,945

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

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

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

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

In 2005, the Parish issued \$80,000,000 of Special Sales Tax Revenue Bonds Series 2005 to provide funding for the completion of the third phase of the Road Improvement Program.

In 2007, the Parish issued \$100,340,000 of Special Sales Tax Refunding Bonds Series 2007 for the purpose of redeeming \$39,135,000 aggregate principal amount of the Series 1998 Refunding Bonds, \$31,290,000 aggregate principal amount of the Series 2001 Revenue Bonds and \$22,785,000 aggregate principal amount of the Series 2002 Revenue Refunding Bonds. Also, in 2007, the Parish issued \$75,000,000 of Special Sales Tax Bonds Series 2007B to provide funding for the final phase of the Road Bond Improvement Program.

In 2009, the Parish issued \$50,000,000 of Special Sales Tax Revenue Bonds Series 2009A (Build America Bonds). The Series 2009A Bonds were issued for the purpose of constructing, improving or maintaining public roads, streets or highways and various drains, drainage lines, drainage canals, ditches, pumps and pumping stations located in the Parish. The Parish also issued \$109,290,000 of Special Sales Tax Revenue Refunding Bonds Series 2009B for the purpose of refunding \$98,340,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007.

In 2013, the Parish issued \$45,085,000 of Special Sales Tax Revenue Refunding Bonds Series 2013 for the purpose of redeeming \$39,815,000 aggregate principal amount of the Series 2005 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$2,070,933 and resulted in an economic impact of \$1,902,849.

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

At December 31, 2016, \$189,370,000 of such bonds remained outstanding and \$26,015,314 was available in the various Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 1997 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 2016, \$515,000 of such bonds remained outstanding and \$1,213,335 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds

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

In 2014, the Parish issued \$4,010,000 of Revenue Refunding Bonds for the purpose of redeeming \$3,885,000 aggregate principal amount of the series 2003 Second Parish Court Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$319,982 and resulted in an economic impact of \$232,799. At December 31, 2016, \$3,680,000 of such bonds remained outstanding.

The 24th Judicial District Court Series 2004 Revenue Bonds in the amount of \$10,500,000 were issued April 20, 2004. The 24th Judicial District Court Series 2004 Revenue Bonds are secured by an irrevocable pledge and dedication of the 24th Judicial District Revenues and, to such extent that 24th Judicial District Revenues are insufficient, any legally available funds of the Parish.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

In 2014 the Parish issued \$9,010,000 Revenue Refunding Bonds for the purpose of redeeming \$8,385,000 aggregate principal amount of the 24th Judicial District Court Series 2004 Revenue Bonds. This refunding was undertaken to reduce total debt service payment by \$846,549 and resulted in an economic impact of \$734,223. As of December 31, 2016, \$8,345,000 of such bonds remained outstanding and \$965,917 was available in a Debt Service Fund to service the debt.

The Taxable Sewer Revenue Bonds 2013 Series issued by the Louisiana Department of Environmental Quality (LDEQ) authorized a loan amount of \$15,250,000. The Taxable Sewer Revenue 2013 Bonds are secured by and payable from a pledge and dedication of revenues derived from the sewerage system and user fees of the Proprietary Fund Consolidated Sewerage District No. 1. Since 2013, loan proceeds totaling \$13,795,234 were drawn down. As of December 31, 2016, \$10,587,696 remained outstanding due to principal forgiven in the amount of \$1,808,538.

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, 2016 total loan proceeds of \$ 11,849,260 were drawn down and \$10,936,260 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. 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, 2016, \$1,801,728 of such bonds remained outstanding.

The Taxable Water Revenue Bonds 2014 Series issued by the Louisiana Department of Health and Hospitals (LDHH) authorized a loan amount of \$3,550,000. 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 Sewerage District No. 1. As of December 31, 2016, \$1,100,737 of such bonds remained 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. 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, 2016, \$1,694,432 of such bonds remained 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. 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, 2016, \$2,700,000 of such bonds remained outstanding.

4. General Obligation Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue.

In 2011, the Parish issued \$3,110,000 of General Obligation Refunding Bonds for the purpose of redeeming \$3,060,000 aggregate principal amount of the Fire Protection District No. 7 - Series 2000. As of December 31, 2016, \$1,515,000 of such bonds remained outstanding.

In 2011, the Parish issued \$6,230,000 of General Obligation Refunding Bonds for the purpose of redeeming \$6,590,000 aggregate principal amount of the Consolidated Playground District No. 2, Sub No. 1 - Series 2000. As of December 31, 2016, \$3,015,000 of such bonds remained outstanding.

At December 31, 2016, \$4,530,000 of General Obligation Bonds remained outstanding and \$55,581 was available to service the debt.

5. Certificates of Indebtedness

The Animal Shelter Building Project Series 2013 Certificates of Indebtedness were issued in the amount of \$6,295,000 on July 30, 2013 for the purpose of constructing a new animal control facility. The certificates are secured by the pledge and dedication of the not to exceed two and 26/100 (2.26) mills on all property subject to taxation in the Parish for a period of ten (10) years, beginning with the year 2011. At December 31, 2016, \$4,050,000 of such certificates remained outstanding.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

6. Special Assessment Debt

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

In 2013, the Consolidated Sewerage District No. 1 issued interest bearing Sewerage Certificates in the principal amount of \$663,442 to represent the assessments or deferred payments to cover the unpaid cost of constructing sewerage improvements on and along certain streets within the corporate limits of the District. At December 31, 2016, \$464,410 of such certificates remained outstanding and \$106,453 was available in the Proprietary Fund Consolidated Waterworks District No. 1 to service the debt.

Loan Programs

Louisiana Community Development Authority Loan

In 2005, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds (Capital Projects and Acquisition Program) Series 2005 authorized a loan amount of \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. Loan proceeds of \$1,011,731 have been drawn down under this agreement. At December 31, 2016, \$238,531 of such loans remained outstanding and \$153,508 was available in a Debt Service Fund to service the debt.

The LCDA Revenue Bonds (Jefferson Recreation and Cultural Facilities Project) Series 2007 authorized a loan amount of \$17,000,000 for the purpose of construction, acquisition and improvement to certain public parks and cultural facilities. At December 31, 2016, \$805,000 of such loans remained outstanding. In 2015, the Parish issued \$11,320,000 LCDA Revenue Refunding Bonds Series 2015 for the purpose of redeeming \$10,265,000 aggregate principal amount of the Series 2007 LCDA Revenue Bonds. This was undertaken to reduce total debt service payment by \$731,617 and resulted in an economic impact of \$644,622. At December 31, 2016, \$11,165,000 of the LCDA Revenue Refunding Bonds Series 2015 remained outstanding.

In 2008, the Parish executed two loan agreements with the Louisiana Local Government Environment Facilities and Community Development Authority (the LCDA). The LCDA Revenue Refunding Bonds Series 2008-A Bonds authorized a loan amount of \$6,770,000. The LCDA Revenue Refunding Bonds Series 2008-B Bonds authorized a loan amount of \$6,455,000 to provide for advance refunding of the Issuer's Outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing Program) 2001 Series-D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87 % and repaid over the next 22 years. At December 31, 2016 \$4,900,000 of the LCDA Series 2008A loans and \$0 of the LCDA 2008B loans remained outstanding.

In 2009, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009A authorized a loan amount of \$63,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrowers Notes for Safehouse Series 2006 and Safehouse Series 2007. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009B authorized a loan amount of \$3,100,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish, and paying the costs of issuance associated with Bonds. In 2016, the Parish issued \$43,010,000 LCDA Revenue Refunding Bonds Series 2016 for the purpose of advance refunding the LCDA 2009A Series in the aggregate principal amount of \$43,585,000. This was undertaken to reduce total debt service payment by \$4,933,090 and resulted in an economic impact of \$4,080,825. At December 31, 2016, \$7,220,000 of LCDA Series 2009A loans and \$ 2,300,000 of LCDA Series 2009B loans remained outstanding with \$6,897,700 available in the Debt Service Fund to service the debts. At December 31, 2016, \$42,290,000 remained outstanding for the LCDA Series 2016 Bonds with \$5,914,993 available in the Debt Service Fund to service the debts.

The Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA") in 2010 for Series 2009C. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009C authorized a loan amount of \$6,500,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish of Jefferson, and paying the costs of issuance associated with Bonds. At December 31, 2016 \$5,125,000 of LCDA Series 2009C loans remained outstanding.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2010 (CPZ) authorized a loan amount of \$3,165,000 to provide funds to finance the Jefferson CPZ beautification improvements within the Parish of Jefferson. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.25% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish. At December 31, 2016, \$2,415,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$46,384 available in the Debt Service Fund to service the debts.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

The West Jefferson Park and Recreation District 2004 bonds in the amount of \$10,000,000 were issued on October 19, 2004. The bonds were secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. In 2014, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) West Jefferson Park and Playground District Revenue Bonds Series 2014 authorized a loan amount of \$7,545,000 for the purpose of redeeming \$7,120,000 aggregate principal of the West Jefferson Park and Community Center and Playground District Bonds Series 2004 and pay all legally incurred cost and expenses of the Bonds. This refunding was undertaken to reduce total debt service payment by \$517,683 and resulted in an economic impact of \$93,500. As of December 31, 2016, \$6,710,000 of West Jefferson Park and Playground District Series 2014 loans remained outstanding and \$236,297 was available in the Debt Service Fund to service the debt.

GENERAL DEBT

Capital Leases

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

The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$90,338 at December 31, 2016.

YEAR ENDED DECEMBER 31	CAPITAL LEASES (IN THOUSANDS OF DOLLARS)
2017	\$ 535
2018	535
2019	534
2020	534
Total minimum lease payments	2,138
Less amount representing interest	90
Present value of net minimum lease payments	\$ 2,048

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, 2016 in accordance with GASB Statement No. 16 for those employees hired after April 1, 1986.

At December 31, 2016, the amount of accumulated annual and sick leave and salary-related costs was \$21,756,439 for all governmental funds. The current liability related to annual and sick leave for 2016 is \$635,305. 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 \$2,270,127 of internal service funds compensated absences is included in the total for all governmental funds.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

Landfill Closure and Postclosure Care

The Parish opened the Jefferson Parish Landfill in 1981. The landfill was divided into four phases, with each phase being further divided into "cells". Phase I initially stopped accepting waste in 1988. Phase II was opened and accepted waste from August 1988 to September 1993. Upon closure of Phase II, Phase I was reopened through a "vertical" expansion. The Phase I expansion ceased operations on December 31, 1997 and is considered to be at 100% capacity. Phase III of the landfill commenced operations January 2, 1998 and is now at 100% capacity. Phase IV was permitted by LADEQ on January 22, 2010. At December 31, 2016, the combined post closure cost for Phases III and IV are estimated to be \$32,023,180 and will be recognized as the remaining estimated capacity is filled. The estimated remaining useful life as of December 31, 2016 is 19 years.

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

Although the postclosure care costs will not be paid until near or after the date of closure, the Parish is required to report a portion of these costs as a liability at December 31, 2016 based on the amount of landfill capacity used. Because the Parish reports its landfill operations in a governmental fund, the modified accrual basis of accounting is applied to the recognition of expenditures relating to the amortization of the postclosure care liability. Accordingly, no liabilities are due within the next year.

The \$17,305,976 postclosure care liability on phases in operation at December 31, 2016 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%	43%	100%
Total estimated postclosure care costs	\$ 4,950,507	\$ 5,148,528	\$ 7,722,792	\$ 13,201,353	\$ <u>32,023,180</u>
Estimated capacity used	100%	100%	100%	11%	
Cumulative liability	4,950,507	5,148,528	7,722,792	1,452,149	
Less cost previously recognized	<u>-</u>	<u>1,968,000</u>	<u>-</u>	<u>-</u>	
Liability at year end	\$ <u>4,950,507</u>	\$ <u>3,180,528</u>	\$ <u>7,722,792</u>	\$ <u>1,452,149</u>	\$ <u>17,305,976</u>

The amounts noted above are based on what it would have cost to perform all postclosure care in 2016. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations.

The Parish is currently operating under financial assurance guidelines established by The Environmental Protection Agency (EPA) Resource Conservation and Recovery Act. While Phase II is not subject to these requirements, the Parish has established a trust account to accumulate monies to pay for the postclosure care costs. At December 31, 2016, \$190,341 is in escrow for these purposes.

Judges' Annuities

The parish is responsible for paying retirement benefits to First and Second Parish Court judges, and their surviving spouses, who served on the bench prior to 1987, and who were not participants in the State Retirement System. These benefits are paid from the General Fund. At the discretion of the Parish, it anticipates funding the benefits from the anticipated income on the previously purchased annuities. Based on estimates made, \$2,655,117 is required as of December 31, 2016. The Parish has \$805,476 in accumulated value of previously purchased annuities as of December 31, 2016 leaving an unfunded amount of \$1,849,641.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

CHANGES IN LONG-TERM DEBT

The following is a summary of the Parish's long-term debt transactions for the year ended December 31, 2016 (In thousands of dollars):

	BEGINNING OF YEAR	ADDITIONS	REDUCTIONS	BALANCE AT YEAR END	DUE WITHIN ONE YEAR
<u>Governmental Activities:</u>					
Bonds	\$ 234,670	\$ -	\$ 26,535	\$ 208,135	\$ 30,937
Certificates of Indebtedness	4,815	-	765	4,050	780
Loan Programs	89,750	43,010	49,591	83,169	4,707
Bond Premium	7,013	7,462	1,520	12,955	-
Capital Leases	2,536	-	488	2,048	497
Compensated Absences	22,127	8,434	8,804	21,757	635
Landfill Postclosure Costs	18,792	-	1,486	17,306	-
Net Pension Liability	51,302	52,436	-	103,738	-
Net Post-Employment Obligation	40,227	3,756	-	43,983	-
Pension Payable - Judges Annuities	1,923	-	74	1,849	-
Total governmental activities	<u>\$ 473,155</u>	<u>\$ 115,098</u>	<u>\$ 89,263</u>	<u>\$ 498,990</u>	<u>\$ 37,556</u>
<u>Business-type Activities:</u>					
Bonds	\$ 16,420	\$ 12,891	\$ 2,185	\$ 27,126	\$ 1,640
Special Assessments	531	-	66	465	66
Net Pension Liability	61,921	17,181	-	79,102	-
Total business type activities	<u>78,872</u>	<u>30,072</u>	<u>2,251</u>	<u>106,693</u>	<u>1,706</u>

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

Annual debt service to maturity on bonds and certificates, including interest of \$59,783 are as follows (in thousands of dollars):

Year Ending December 31,	Governmental Activities					Business-Type Activities		
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds	Certificates of Indebtedness	Loan Programs	Revenue Bonds	Special Assessment Debt	Total Primary Government
2017	\$ 36,605	\$ 1,176	\$ 1,220	\$ 848	\$ 8,054	\$ 1,821	\$ 79	\$ 49,803
2018	36,111	1,177	1,232	848	7,910	2,388	77	49,743
2019	35,856	1,169	1,237	848	7,814	2,390	75	49,389
2020	35,764	1,168	1,255	848	7,780	2,393	74	49,282
2021	35,761	1,157	-	848	7,771	2,395	72	48,004
2022-2026	35,766	5,312	-	-	38,952	11,263	138	91,431
2027-2031	-	4,659	-	-	32,148	5,517	-	42,324
2032-2036	-	2,503	-	-	-	249	-	2,752
Total debt service to maturity	\$ 215,863	\$ 18,321	\$ 4,944	\$ 4,240	\$ 110,429	\$ 28,416	\$ 515	\$ 382,728
Less amounts representing interest:								
2017	\$ 7,449	\$ 454	\$ 160	\$ 68	\$ 3,348	\$ 181	\$ 13	\$ 11,673
2018	6,131	440	127	53	3,157	170	11	10,089
2019	4,946	422	87	38	2,965	155	9	8,622
2020	3,724	401	40	23	2,779	139	7	7,113
2021	2,501	381	-	8	2,586	124	5	5,605
2022-2026	1,226	1,517	-	-	9,475	390	5	12,613
2027-2031	-	854	-	-	2,950	116	-	3,920
2032-2036	-	133	-	-	-	15	-	148
Total interest	<u>\$ 25,977</u>	<u>\$ 4,602</u>	<u>\$ 414</u>	<u>\$ 190</u>	<u>\$ 27,260</u>	<u>\$ 1,290</u>	<u>\$ 50</u>	<u>\$ 59,783</u>
Total principal	<u>\$ 189,886</u>	<u>\$ 13,719</u>	<u>\$ 4,530</u>	<u>\$ 4,050</u>	<u>\$ 83,169</u>	<u>\$ 27,126</u>	<u>\$ 465</u>	<u>\$ 322,945</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE I - LONG-TERM DEBT (Continued)

ADVANCE AND CURRENT REFUNDINGS

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

The debt outstanding at December 31, 2016 related to these defeasances is as follows (in thousands of dollars):

East Bank Hotel Occupancy Tax Bonds Series 1992 A & B	\$ 820
Special Sales Tax Bonds Series 2007 B	31,490
LCDA Series 2007 Park & Culture	10,265
LCDA Series 2009A Jefferson Parish Projects	43,585
Hospital Revenue Refunding Bonds Series 1998B	25,000
Hospital Revenue Refunding Bonds Series 2011A	<u>107,060</u>
Total Defeased Debt	<u>\$ 218,220</u>

NOTE J - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2016 is as follows:

	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
Federal and State Grants	\$ -	\$ 10,547,453
Other Governmental Funds	-	866,473
General Liability Internal Service Fund	<u>11,413,926</u>	<u>-</u>
Total	<u>\$ 11,413,926</u>	<u>\$ 11,413,926</u>

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

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

Interfund transfers:

(in thousands of dollars)

	Transfers in:									Total
	General Fund	Federal and State Grants	East Bank Consolidated Fire District	Drainage and Pump Station Capital Improvements	Road & Street Capital Improvements	Nonmajor Governmental Funds	Consolidated Sewerage District No. 1 Enterprise Fund	Consolidated Waterworks District No. 1 Enterprise Fund	Governmental Activities-Internal Service Funds	
Transfers out:										
General Fund	\$ -	\$ 85	\$ -	\$ -	\$ -	\$ 2,291	\$ -	\$ -	\$ -	\$ 2,376
Federal and State Grants	93	-	66	-	-	5,015	-	-	5	5,179
East Bank Consolidated Fire District	-	40	-	-	-	2,000	-	-	-	2,040
Library	-	-	-	-	-	5,939	-	-	-	5,939
Drainage and Pump Station Capital Improvements	-	-	-	-	-	33	-	-	-	33
Road & Street Capital Improvements	100	-	-	1,284	-	2,280	-	-	-	3,664
Nonmajor Governmental Funds	5,666	3,028	41	3,356	14,788	11,355	30	245	13	38,522
Consolidated Sewerage District No. 1 Enterprise Fund	-	-	-	-	1,899	14,292	-	-	-	16,191
Consolidated Waterworks District No. 1 Enterprise Fund	-	-	-	-	1,000	-	-	-	-	1,000
Governmental Activities - Internal Service Funds	-	-	-	-	-	550	-	-	-	550
Total	\$ 5,859	\$ 3,153	\$ 107	\$ 4,640	\$ 17,687	\$ 43,755	\$ 30	\$ 245	\$ 18	\$ 75,494

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, 2016

NOTE K - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES/NET POSITION

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

1. FUND BALANCE

	NON SPENDABLE	RESTRICTED	COMMITTED	UNASSIGNED	TOTAL GOVERNMENTAL FUNDS
Primary Government:					
General Fund:					
Judges' annuities	\$ -	\$ 1,850	\$ -	\$ -	1,850
Subsequent year's expenditures	-	-	10,477	-	10,477
Uncommitted	-	-	-	13,902	13,902
	<u>-</u>	<u>1,850</u>	<u>10,477</u>	<u>13,902</u>	<u>26,229</u>
Special Revenue Funds:					
Inventory	651	-	-	-	651
General Government	-	233	-	-	233
Public Safety	-	51,493	-	-	51,493
Public Works	-	38,698	-	-	38,698
Transit	-	24,505	-	-	24,505
Health and Welfare	-	12,038	-	-	12,038
Culture and Recreation	-	79,694	-	-	79,694
Economic Development	-	10,446	-	-	10,446
Urban Redevelopment and Housing	-	1,314	-	-	1,314
	<u>651</u>	<u>218,421</u>	<u>-</u>	<u>-</u>	<u>219,072</u>
Debt Service Funds:					
Debt service	-	35,955	-	-	35,955
Capital Projects Funds:					
Capital Projects	-	316,842	-	-	316,842
Total Fund Balance	<u>\$ 651</u>	<u>\$ 573,068</u>	<u>\$ 10,477</u>	<u>\$ 13,902</u>	<u>\$ 598,098</u>

2. NET POSITION

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	FIDUCIARY FUNDS	COMPONENT UNITS	TOTAL REPORTING ENTITY
Net Investment in Capital Assets	\$ 1,086,233	\$ 644,096	\$ -	\$ 73,145	\$ 1,803,474
Restricted for:					
Judges' annuities	1,850	-	-	-	1,850
General Government	233	-	-	-	233
Public Safety	51,493	-	-	-	51,493
Public Works	38,117	-	-	-	38,117
Transit	24,505	-	-	-	24,505
Health and Welfare	12,038	20,037	-	-	32,075
Culture and Recreation	79,694	-	-	-	79,694
Economic Development	10,446	-	-	-	10,446
Urban Redevelopment and Housing	1,314	-	-	12,735	14,049
Construction	233,893	62,712	-	-	296,605
Debt Service	-	106	-	46,457	46,563
Investment in joint venture	-	150	-	-	150
Claims and judgments payable	3,445	-	-	-	3,445
Employees Pension Benefits	-	-	95,490	-	95,490
Unrestricted	<u>76,661</u>	<u>(137,373)</u>	<u>-</u>	<u>112,970</u>	<u>52,258</u>
Total Net Position	<u>\$ 1,619,922</u>	<u>\$ 589,728</u>	<u>\$ 95,490</u>	<u>\$ 245,307</u>	<u>\$ 2,550,447</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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 2015 property tax which was levied to finance the budget for 2016 and was recorded as revenue for the year 2016. The 2016 property tax which was levied to finance the budget for 2017 will be recorded as revenue in 2017.

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			
	2016 BUDGET		2017 BUDGET	
	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS	MAINTENANCE AND OPERATION	DEBT SERVICE AND CAPITAL IMPROVEMENTS
Jefferson Parish (excluding City of Kenner)	1.35	-	1.31	-
Jefferson Parish (Kenner)	.67	-	.65	-
Jefferson Parish Library	6.36	-	6.17	-
Jefferson Parish Health Unit	2.21	-	2.14	-
Juvenile Detention	3.42	-	3.32	-
Consolidated Garbage District #1	4.00	-	3.86	-
Consolidated Road Lighting	3.00	-	2.90	-
Road Lighting District #7	5.00	-	5.50	-
East Bank Consolidated Fire District	25.00	-	24.01	-
Fire District #3	20.00	-	19.20	-
Fire District #4	16.72	-	16.65	-
Fire District #5	20.00	-	19.09	-
Fire District #6	23.92	-	23.36	-
Fire District #7	24.36	2.46	23.98	2.96
Fire District #8	24.45	-	24.05	-
Fire District #9	19.20	-	21.10	-
Consolidated Waterworks District No. 1	-	3.54	-	3.43
Consolidated Sewerage District No. 1	3.58	-	3.46	-
Consolidated Recreation and Community Center and Playground District	8.08	-	7.80	-
Sub District No.1 of Consolidated Playground District #2	-	2.56	-	2.71
Playground District #16	10.00	-	10.99	-
Consolidated Drainage District #2	4.79	-	4.64	-
Consolidated Drainage District #2 (SELA)	4.89	-	4.73	-
Ambulance District #2	10.00	-	10.99	-
Transportation System	1.96	-	1.90	-
Transportation System-Disabled	.98	-	.95	-
Culture & Parks	1.00	-	.97	-
Special Services District	2.50	-	2.42	-
Office of Inspector General	.50	-	.48	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE M - SALES TAX

At December 31, 2016, the total sales tax levied in Jefferson Parish was 9 3/4 percent. The state sales tax is 5 percent of this 9 3/4 percent. Sales taxes, except sales tax on motor vehicles, are collected by the Sheriff of Jefferson Parish (a separate entity) who receives commission of 9 1/2 to 11 percent of the amount collected. The sales taxes on motor vehicles are collected by the State of Louisiana which remits to the Parish its share.

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

1 1/2 percent is levied by the Jefferson Parish School Board.

The Jefferson Parish School Board is a separate legal entity for which the Parish is not accountable and is not included in this report.

1/4 percent is levied by the Jefferson Parish Sheriff.

The Jefferson Parish Sheriff is a separate legal entity for which the Parish is not accountable and is not included in the report.

3 percent is levied by the Jefferson Parish Council.

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

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE M - SALES TAX (Continued)

- 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 ½ % Sales and Use Tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 24101 dated August 31, 2011 established an annual baseline of \$80,485 and any sales tax received over this amount should now be credited to the newly established fund.
- 2008 Ordinance # 23449 dated December 10, 2008, was adopted by the Parish Council establishing the Metairie CBD Economic Development District No. 1. The district is comprised of that portion of unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard. This district is considered a tax increment financing district (TIF) whereby a baseline of specific revenue collected in a specific area is determined and any revenues collected in this district over and above that baseline should now be deposited in the special trust fund, and are dedicated to the District solely for the purpose of paying the costs of infrastructure and economic development projects in the area within the described boundaries, or for the payment of debt service on bonds or other indebtedness incurred for economic development projects. This baseline includes a portion of the Sales and Use Tax levied and collected by the State of Louisiana, in an amount equal to a ½% Sales and Use Tax; and ½% Sales and Use tax levied by the Parish of Jefferson pursuant to an election approving the levy and collection of said Sales and Use Tax held on May 3, 1966. Ordinance # 23507 dated March 18, 2009 established a baseline of zero as the Parish's share, as no sales taxes were collected within the boundaries of the District during the 2007 fiscal year, and any sales tax received over this amount should be now credited to the newly established fund.

NOTE N - TAX ABATEMENTS

As of December 31, 2016, 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 three (3) active PILOT programs in the Parish. Payments received or due at December 31, 2016 under these PILOT agreements amounted to \$1,226,096 and were allocated to the following agencies:

<u>Taxing Agency</u>	<u>2016 PILOT Payments</u>
Jefferson Parish	\$ 822,591
Jefferson Parish School Board	246,115
Jefferson Parish Sheriff's Office	88,949
Jefferson Parish Coroner	16,222
East Jefferson Levee District	7,139
West Jefferson Levee District	45,080

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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 anyone year. The amounts shown are the estimated maximum amount of taxes that would be abated if the full contract value as adjusted for depreciation were added to the assessed value (which would hardly ever be the case). The actual amount of taxes abated can be substantially less than what is noted. There was 1 new abatement contract awarded in 2016 and at year end, there are 14 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 often (10) years of full exemption from local property taxes. The program is available only to manufacturers. Manufacturing businesses are defined as those with a North American Industry Classification System (NAICS) code of 31, 32, or 33. General categories include food manufacturers and manufacturers of durable and non-durable goods. The types of specific businesses eligible to receive ITEP exemptions are varied, including fertilizer and pesticide manufacturers, petrochemical manufacturers, industrial equipment and machinery manufacturers, and even breweries. Up until now, Louisiana has had no job creation or capital investment thresholds required for eligibility. The exemption applies to all improvements to land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. Maintenance capital (i.e., property replacements and refurbishments) is also eligible for the exemption. The land on which the manufacturing establishment is located is not eligible for the exemption. An advance notification of intent to apply for the tax exemption is filed with the Louisiana Office of Economic Development (LED) Office of Business Development. The LED then presents the application to the Louisiana Board of Commerce and Industry for review and approval. The applicant files an annual report with the Parish Assessor listing the exempted property so that it may be separately listed on the tax rolls. While the ITEP program is still available and being used, the recent Governor's Executive Order has placed several limitations and new criteria on the ITEP program until the statute could be revisited. There were 6 new ITEP contracts awarded in 2016 and at year end, there are 189 active ITEP abatements in the Parish.
- **The Enterprise Zone (EZ) program** is a jobs program that gives tax incentives to a business hiring from certain specified targeted groups of individuals. The program is authorized under LRS 51:1787. Fifty (50) percent of the net new jobs created must be filled with individuals meeting one of the program's four certification requirements. The business does not need to be located in an Enterprise Zone, but merely creating additional jobs. Minimum qualifications require the business to create at least five (5) jobs within 2 years or to increase its nationwide workforce by 10 percent within one year, whichever is less. EZ incentives include income tax and corporate franchise tax credits at the state level, as well as partial sales/use tax rebates or refundable investment income tax credits on state and local sales taxes charged for construction materials, machinery and equipment during the stated project period. EZ incentives are in addition to other state-sponsored incentives, such as the ITEP or RTA program incentives. During 2016, there were -0- companies claiming EZ refunds on local sales taxes from the Parish.

The amount of tax abatements granted during 2016 under each program is as follows:

<u>Source/Tax Abatement Program</u>	<u>Type of Tax</u>	<u>Total Amount of Abated Taxes</u>	<u>Parish's Share of Taxes Abated</u>
Parish/Local Abatements			
Payment in Lieu of Tax (PILOT) program	Ad Valorem	\$ 216,495	\$ 138,727
State Level Abatements			
Restoration Tax Abatement (RTA) program	Ad Valorem	1,513,121	987,810
Industrial Tax Exemption Program (ITEP)	Ad Valorem	12,515,784	8,362,408
Enterprise Zone (EZ) program	Sales Tax	-	-

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE O - 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 2016 amounted to \$735,779 for grant programs and \$10,335,733 for other funds.

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, 2016, the outstanding claims liability was \$29,059,731, which includes an estimated liability for incurred but not reported claims of \$12,022,917. 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, 2016 is shown on the Statement of Net Position. The current portion of the liability is \$6,510,750 and the noncurrent portion is \$22,548,981. Changes in the Fund's claims liability amount for the years ended December 31, 2014, 2015 and 2016 were:

	BEGINNING OF YEAR <u>LIABILITY</u>	CURRENT YEAR CLAIMS AND <u>ESTIMATES</u>	CLAIM <u>PAYMENTS</u>	BALANCE AT YEAR <u>END</u>
2014	\$ 33,941,627	\$ 977,145	\$ (5,278,871)	\$ 29,639,901
2015	29,639,901	6,880,410	(6,223,718)	30,296,593
2016	30,296,593	5,560,920	(6,797,782)	29,059,731

HEALTH INSURANCE

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

UNEMPLOYMENT COMPENSATION

The Parish is self-insured for unemployment claims filed with the state. To account for and finance these claims, the Parish has established an Unemployment Compensation Fund (an internal service fund) whereby each fund contributes .40 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, 2016 is shown on the Statement of Net Position. The current portion of the liability is \$242,112 and the noncurrent portion is \$121,056. Changes in the Fund's claims liability amount for the years ended December 31, 2014, 2015 and 2016 were:

	BEGINNING OF YEAR <u>LIABILITY</u>	CURRENT YEAR CLAIMS AND <u>ESTIMATES</u>	CLAIM <u>PAYMENTS</u>	BALANCE AT YEAR <u>END</u>
2014	\$ 1,085,000	\$ 560,231	\$ (269,231)	\$ 1,376,000
2015	1,376,000	582,698	(216,698)	1,742,000
2016	1,742,000	(1,170,586)	(208,246)	363,168

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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 \$800,000,000. Because of differences in Federal authorizations for this program, the Parish has been required to pay 25% of some work, 0% for some work and 35% of other work. The Parish has been allowed to contribute a percentage of its share in the form of in-kind services and the remaining amount had to be paid to the Federal Government in cash. As of December 31, 2016, the Parish has disbursed \$85,000,000, inclusive of \$34,819,527 paid to the Corps of Engineers as the Parish's match. Since Hurricane Katrina, up to \$100,000,000 of the total project cost will be 100% federal funding. When the \$100,000,000 post Katrina funding is exhausted the remaining SELA work will be cost shared 35% and 65%. Total project costs may vary due to construction cost escalation.

FUTURE COMMITMENT – JEFFERSON FACILITIES INC (JFI)

In 2001, the Parish entered into a lease agreement with JFI for 200 parking spaces in the parking garage located at the Parish Courthouse Campus. The lease agreement stipulates that the obligation of the Parish is to make lease payments equal to the amount of any shortfall in debt service owed on the bonds issued by the issuer (JFI) to finance construction of the facility should the net revenues of the facility be insufficient. The total amount of the bonds issued on August 1, 2001 was \$ 9,315,000. The Parish will appropriate in its annual budget submitted each year to the Council an amount estimated to be sufficient to pay such lease payment and shall expend only as much of the amount appropriated as is necessary to pay such shortfall. For the year ended December 31, 2016 the Parish made a payment in the amount of \$547,894 for debt service based on this agreement and an amount of \$623,000 has been appropriated for debt service for 2017.

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, 2016. Additional rebate calculations are scheduled to be performed in 2017.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

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

On-behalf payments recorded as revenues and expenditures in the 2016 financial statements are as follows:

General Fund	
Parish Court Judges retirement supplement	\$ 21,199
Justices of Peace and Constables	19,200
Special Revenue Fund	
Fire employees supplemental salaries	<u>1,588,500</u>
Total on-behalf payments	<u>\$ 1,628,899</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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.

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

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

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

Prior to that, the Parish recognized the cost of providing post-employment medical and life benefits (the Parish's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2016, The Parish's portion of health care funding cost for retired employees totaled \$6,993,509, and the life insurance totaled \$293,108.

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

Annual Required Contribution (ARC). The Parish's Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the medical and life insurance benefits. The total ARC for the fiscal year beginning January 1, 2016 is \$11,384,594 for medical, and \$434,661 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 2,437,988	\$ 85,311
30-year AAL amortization amount	8,772,869	342,566
Interest	<u>173,737</u>	<u>6,784</u>
Annual required contribution (ARC)	<u>\$ 11,384,594</u>	<u>\$ 434,661</u>

Net Post-employment Benefit Obligation. The table below shows the Parish's Net Other Post-employment Benefit (OPEB) Obligation for fiscal year ending December 31, 2016:

	Medical	Life
Annual Required Contribution	\$ 11,384,594	\$ 434,661
Less: ARC Adjustment	(2,359,144)	(54,269)
Interest on Net OPEB Obligation	<u>1,600,088</u>	<u>36,807</u>
Annual Post-Employment Benefit Cost	10,625,538	417,199
Contributions:		
Current year retiree premiums	<u>(6,993,509)</u>	<u>(293,108)</u>
Increase(Decrease) in Benefit Obligation	3,632,029	124,091
Net Post-employment Benefit Obligation, Beginning of year	<u>39,346,320</u>	<u>880,968</u>
Net Post-Employment Benefit Obligation End of year	<u>\$ 42,978,349</u>	<u>\$ 1,005,059</u>

The Parish has set up an internal service fund as a dedicated reserve for the post employment benefit obligation. As of December 31, 2016, \$41,296,726 has been dedicated in the Internal Service Fund Post Employment Benefits for this purpose.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

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

<u>Medical</u>				<u>Life</u>			
Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
2014	\$ 10,453,703	57.3%	\$ 34,762,283	2014	\$ 377,250	73.4%	\$ 738,079
2015	10,721,949	57.3%	39,346,320	2015	428,085	66.6%	880,968
2016	10,625,538	66.6%	42,978,349	2016	417,199	70.3%	1,005,069

Funded Status and Funding Progress. As of December 31, 2016, the Parish made an annual required contribution to its post employment benefits plan based on actuarial calculations with the assumption of a 4% annual investment return. As of January 1, 2015, the most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$151,700,735 (medical) and \$5,923,670 (life), which is defined as the portion, as determined by a particular actuarial cost method (the Parish uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	<u>Medical</u>	<u>Life</u>
Actuarial Accrued Liability (AAL)	\$ 151,700,735	\$ 5,923,670
Actuarial Value of Plan Assets	0	0
Unfunded Actuarial Accrued Liability (UAAL)	<u>151,700,735</u>	<u>5,923,670</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Total Payroll	\$ 114,490,734	\$ 114,490,734
UAAL as a percentage of covered payroll	132.5%	5.2%

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio Percentage	Covered Payroll	UAAL as % of Covered Payroll
12/31/2014	\$ 0	\$ 139,956,740	\$ 139,956,740	0%	\$ 122,191,247	114.5%
12/31/2015	0	154,464,656	154,464,656	0%	111,156,052	139.0%
12/31/2016	0	157,624,405	157,624,405	0%	114,490,734	137.7%

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

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

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE R – POST-EMPLOYMENT BENEFITS (Continued)

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

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

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

Age	Percent Turnover
18 – 25	31.7 – 35.0%
26 – 40	23.3 – 31.0%
41 – 54	16.0 – 23.0%
55+	0.0 – 10.0%

Post employment Benefit Plan Eligibility Requirements. It is assumed that entitlement to benefits will commence three years after earliest eligibility for retirement. Eligibility for retirement has been assumed to be the earliest of: for employees hired prior to January 1, 2007, (1), 30 years of service at any age, (2) age 55 and 25 years of service, (3) age 60 and 10 years of service or (4) age 65 and 7 years of service; for employees hired after January 1, 2007, (1) age 55 and 30 years of service, (2) age 62 and 10 years of service or (3) age 67 and 7 years of service. Entitlement to benefits continues through Medicare to death.

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

Future Cost Increase (Trend) Rate. The expected rate of increase in medical cost is based on 9% in the first year of the valuation. Future increases are expected to grade uniformly down to an ultimate trend rate of 5% over 8 years. Retiree life insurance premiums are paid 100% by the Parish. The rate for retirees is \$1.84 per \$1000 of insurance in force per month. The same actuarial assumptions as those used for medical benefits were used to value life insurance post-employment except that a zero trend factor assumption was used.

Mortality Rate. The RP-2014 Combined Mortality Table (fully generational), (projections use scale MP-2014). This mortality table is required and approved by the Internal Revenue Code Sec 430, defining minimum required contribution for a defined benefit plan.

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

COST OF LIVING PLAN

In addition to the health care and life insurance benefits noted above, the Parish also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). A total of 299 retirees received the cost of living adjustment from the Parish in 2016. The total calculated benefits to be paid to the Parish retirees in 2016 were \$355,758. This amount was reduced by \$74,682 in cost of living adjustments paid by the Parochial Employees' Retirement System of Louisiana, leaving the Parish to make \$281,076 in cost of living adjustment payments.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S – PENSION PLANS

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

PLAN DESCRIPTIONS

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

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

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

The following employee membership data is actuarially determined and is a categorized listing of the total number of members on whom the System retains liability as of December 31, 2016

Retired plan members or beneficiaries currently receiving benefits	379
Retired plan members with contingent survivor benefits	245
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>7</u>
Total	<u>648</u>

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, 2015 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, 2015 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, 2015.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

PLAN DESCRIPTIONS (Continued)

FIREFIGHTERS' RETIREMENT SYSTEM

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

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

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report for the fiscal year ended June 30, 2014 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).

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 Medical Center has the right under the Plan to discontinue its contributions at any time and to terminate the Plan.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

CONTRIBUTIONS

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

Employer contributions for the Retirement Plan for Employees of West Jefferson Medical Center are actuarially determined. No employer contributions have been made for the year ended December 31, 2016. Employer contributions are to be deposited in trust after year end.

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 Nonemployer Contributing Entities</u>
Employees' Retirement System of Jefferson Parish	6.05%	1.6%	-
Parochial Employees' Retirement System of Louisiana	9.5%	14.5%	\$1,448,619
Firefighters' Retirement System	10.0%	25.25%	\$2,187,655
Hospital District No. 1	0%	100%	0%

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

NET PENSION LIABILITY

The Parish's net pension liability at December 31, 2016 is comprised of the entire net pension liability 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 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, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as follows shown below. The Parish's proportionate share of the net pension liability 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.

The following table presents the changes in the Parish's net pension liability for the year ended December 31, 2016 (in thousands):

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1	Total
Total Pension Liability:					
Service cost	\$ 20	\$ 18,352	\$ 4,326	\$ -	22,698
Interest	2,474	46,333	12,964	7,886	69,657
Changes in Parish's proportionate share	N/A	(193)	4,014	N/A	3,821
Differences between expected and actual experience	285	(8,954)	(580)	598	(8,651)
Changes of assumptions	1	15,569	-	5,766	21,336
Benefit payments	(2,612)	(32,493)	(8,290)	(10,049)	(53,444)
Refunds of member contributions	(28)	(2,185)	(120)	-	(2,333)
Other	1	176	83	-	260
Net change in total pension liability	141	36,798	12,397	4,201	53,344
Total pension liability - beginning	46,265	660,231	158,047	117,680	982,223
Total pension liability - ending (a)	\$ 46,406	\$ 698,836	\$ 170,444	\$ 121,881	\$ 1,035,567
Plan Fiduciary Net Position:					
Contributions - employer	\$ 2,498	\$ 16,370	\$ 5,423	\$ -	\$ 24,591
Contributions - member	8	10,395	1,989	-	12,390
Net investment income	1,747	(3,737)	(2,840)	4,009	(821)
Contributions - nonemployer contributing entities	-	1,449	2,188	-	3,637
Benefit payments	(2,612)	(32,493)	(8,290)	(8,743)	(52,138)
Refunds of member contributions	(28)	(2,185)	(120)	-	(2,333)
Administrative expenses	(406)	(266)	(129)	(884)	(1,685)
Other	1	2	83	-	86
Net change in plan fiduciary net position	1,206	(10,165)	(1,696)	(5,618)	(16,273)
Plan fiduciary net position - beginning	42,811	654,595	114,501	57,092	868,999
Plan fiduciary net position - ending	\$ 44,017	\$ 644,430	\$ 112,805	51,474	\$ 852,726
Parish net pension liability - ending	\$ 2,389	\$ 52,406	\$ 57,639	\$ 70,407	\$ 182,841
Parish proportion (%) of net pension liability	N/A	19.9%	8.81%	N/A	
Actuarial valuation date	12/31/2016	12/31/2015	6/30/2016	12/31/2016	

The net pension liability is based on the fiduciary net position for each of the plans as of the valuation dates shown above. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Parish's net pension liability is available for the Parochial Employees Retirement System of Louisiana here http://persla.org/new_pdf/GASB%2068%20Reports/GASB%2068%20Report2015.pdf and for the Firefighters Retirement System here <http://www.lafirefightersret.com/pdf/FYE%20June%2030%202016%20GASB%2068.pdf>.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

Actuarial Assumptions

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

	Employees' Retirement System of Jefferson Parish	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No. 1
Date of experience study on which significant assumptions are based	N/A	1/1/10 – 12/31/10	7/1/09 – 6/30/14	12/31/2016
Projected Salary Increase	5.0%	5.25%	Variable 4.75 - 15 %	N/A
Inflation rate	2.5%	2.5%	2.875%	2.2%
Source of mortality assumptions	(1) & (2)	(3)	(4) & (5)	(6)

- (1) RP-2000 Employee Mortality Table for active members
- (2) RP-2000 Healthy Annuitant Table for males and females for annuitant and beneficiary
- (3) RP-2000 Healthy Annuitant Sex Distinct Tables projected to 2031 using Scale AA were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females was selected. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected for disabled annuitants.
- (4) RP-2000 Combined Health with Blue Collar Adjustment Sex Distinct Tables projected to 2031 were selected for employee, annuitant, and beneficiary mortality
- (5) RP-2000 Disabled Lives Mortality Table set back 5 years for males 3 years for females
- (6) RP-2000 with generational projection using scale AA

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

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2015 was 7.25% and overall salary scale was 5.25%. For the Firefighters' Retirement System changes from the year ended June 30, 2015 include the date of the experience study on which significant assumptions are based was July 1, 2004 thru June 30, 2009, the inflation rate used was 3.0% and the projected salary increase variation was from 15% in the first two years of service to 4.75% after 25 years.

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	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Hospital District No.1
Discount Rate	5.5%	7.0%	7.5%	7.0%
Sensitivity of the Net Position Liability to Changes in the Discount Rate				
Net Pension Liability	\$ 2,388	\$ 52,406	\$ 57,639	\$ 70,407
Net Pension Liability Assuming a 1% decrease In the discount rate	\$ 7,957	\$ 131,295	\$ 78,529	\$ 84,131
Net Pension Liability/(Benefit Assuming a 1% increase in the discount rate	\$ (2,262)	\$ (14,266)	\$ 40,071	\$ 53,326

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

Target Allocation

The **Employees Retirement System of Jefferson Parish** gave consideration to several factors in determining the valuation interest rate. First, consensus estimates of rates of return, standard deviations, and correlation coefficients for asset classes derived from various asset consulting firms were developed. These factors were used to derive forward estimates of the Fund's portfolio earnings rate. Given recognition to the expected variance in returns, the assumed rate of return for the valuation was set at 5.5%. 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 2.5% 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%.

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

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

	Market Value	Actuarial Value	
2007	10.60%	12.10%	*
2008	-22.40%	-1.30%	
2009	17.60%	-0.70%	
2010	14.90%	1.50%	
2011	-1.00%	10.10%	
2012	11.20%	7.80%	
2013	21.80%	10.70%	
2014	5.90%	12.60%	
2015	1.40%	8.80%	
2016	4.1%	3.00%	

- Includes effect of change in asset valuation method. Effective with the 2007 valuation the method was changed from smoothing capital gains and losses over three years to smoothing investment earnings above or below the valuation interest rate over three years.

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 2016, the fund earned \$948,891 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 \$950,714. This income was offset by investment expenses of \$152,224. The geometric mean of the market value rates of return measured over the last ten years was 5.7%. For the last twenty-five years, the geometric mean return was 7.1%. The actuarial rate of return is presented for comparison to the assumed long-term rate of return of 5.5% used for the valuation. This rate is calculated based on the actuarial value of assets and the market value income adjusted for actuarial smoothing. Investment income used to calculate this yield is based upon a smoothing of investment income above or below the valuation interest rate over a three year period subject to constraints. The difference between rates of return on an actuarial and market value basis results from the smoothing utilized. Yields in excess of the 5.5% assumption will reduce future costs; yields below 5.5% will increase future costs. For fiscal 2016, the system experienced net actuarial investment earnings of \$1,098,553 below the actuarial assumed earnings rate of 5.5% which produced an actuarial loss and increased the interest-adjusted amortization payments on the system's UAL by \$141,892.

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 CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% and 8.11% for the year ended December 31, 2015 and 2014 respectively.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

Target Allocation (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Expected Portfolio Real Rate of Return</u>
Fixed income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	.74%
Real assets	3%	.19%
Totals	100%	5.55%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.55%

The discount rate used to measure the total pension liability was 7.0%. 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 PERSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' Retirement System determined the estimated long-term expected rate of return on pension plan investments by using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected a real rate of return was 8.34% and 8.24% as of June 30, 2016 and 2015, respectively. Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Expected Portfolio Real Rate of Return</u>
Fixed income	24%	1.85%
Equity	58%	6.77%
Alternatives	8%	6.67%
Other	10%	4.30%
Totals	100%	5.34%
Inflation		3.00%
Expected Arithmetic Nominal Return		8.34%

The discount rate used to measure the total pension liability was 7.50% at June 30, 2016 and 2015. 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 PRSAC taking into consideration the recommendation of FRS' actuary. Based on those 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.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE S - PENSION PLANS (Continued)

The Retirement Plan for Employees of West Jefferson Medical Center

Asset Allocation

The following table illustrates the assumed asset allocation and the expected real rates of return for each of the major asset classes as of the measurement date. An inflation assumption of 2.20% was assumed in deriving the expected nominal rate of return. This information is based on an investment policy that is anticipated to be adopted during 2017. Rates shown are on an arithmetic basis.

<u>Asset Class</u>	<u>Assumed Allocation</u>	<u>Expected Real Rate of Return</u>
U.S Large Cap Equity	13%	4.1%
U.S Small Cap Equity	4%	4.6%
Global Equity (Developed & Emerging)	12%	5.1%
International (non-US) Equity (Developed)	13%	4.7%
Emerging Markets Equity	4%	5.4%
Real Estate	7%	3.1%
Core Bonds	33%	1.6%
Return-Seeking Credit	14%	3.3%
Total	100%	

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2016, the Parish recognized \$18,117 (in thousands) in pension expense related to all defined benefit plans in which it participates. The Parochial Employees' Retirement System of Louisiana and Firefighters' Retirement System recognized \$3,637 (in thousands) from non-employer contributing entities. At December 31, 2016, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources (in thousands):

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ 63,696	\$ -
Differences between expected and actual experience in the measurement of the total pension liability	2,296	10,610
Changes in assumptions	12,157	-
Changes in proportion	4,233	-
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	18,485	-
Total	<u>\$ 100,867</u>	<u>\$ 10,610</u>

Deferred outflows of resources resulting from employer contributions subsequent to the measurement date in the amount of \$18,485 (in thousands) will be recognized as a reduction of the net pension liability during the year ended December 31, 2017. 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):

<u>Year ended December 31:</u>	<u>Net Amount Recognized in Pension Expense</u>
2017	\$ 18,846
2018	18,846
2019	20,471
2020	12,736
2021	425
2022	448
Total	<u>\$ 71,772</u>

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

NOTE T – SELECTED DISCLOSURES ON DISCRETELY PRESENTED COMPONENT UNITS

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

1. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits

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

	TOTAL BANK BALANCE	TOTAL CARRYING AMOUNT
JEDCO	\$ 3,953	\$ 3,120
Jefferson Facilities, Inc.	74	74
J P Finance Authority	1,164	1,164
Hospital District No. 2	10,006	10,006
Totals	<u>\$ 15,197</u>	<u>\$ 14,364</u>

Custodial Credit Risk – Investments

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

	CARRYING AMOUNT	FAIR VALUE
U.S Government Agencies	\$ -	\$ -
U.S Government Securities	63,894	63,894
Certificates of Deposit	250	250
Total	64,144	<u>\$ 64,144</u>
Mutual Funds	20,539	
Louisiana Asset Management Pool (LAMP)	2,630	
Others	12,747	
Total Investments	<u>\$ 100,060</u>	
Per Combined Balance Sheet		
Current Assets - Investments	\$ 90,512	
Restricted Assets - Investments	83,923	
Total per Combined Balance Sheet	<u>\$ 174,435</u>	

Hospital District No.2 owns \$20,539,124 of mutual funds. The \$2,629,986 invested in LAMP is owned by JEDCO. The \$12,747,000 in other investments is owned by the J P Finance Authority. These amounts are not evidenced by securities that exist in physical or book entry form. The Authority is subject to credit risk for each of the financial institutions ability to pay the guaranteed investment contracts. The Authority requires its trust indentures relating to its debt issues that the financial institutions meet a minimum credit rating. Failure of the financial institutions to meet minimum credit ratings requires the institutions to provide collateral to support the investment contract. At year end, the financial institutions met the investment rating requirements and, as a result no collateral is currently pledged for any program.

JEFFERSON PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

Interest Rate Risk – The Component Units limit interest rate risk by limiting the maturities of its investments to less than one year. The J P Finance Authority's investments in guaranteed investment contracts are not subject to interest rate risk since the financial institutions guarantee the principal and interest on the investment. Hospital District No. 2 reported investments in U.S. government securities with maturities between one and five years totaling \$71.1 million and maturities between six and ten years totaling \$118 thousand.

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

2. MORTGAGE LOANS RECEIVABLE

At year end, the J P Finance Authority had \$40,572 in mortgage loans receivable relating to its single-family mortgage programs. These mortgages take the form of whole mortgages or fully modified mortgage pass-through certificates (GNMA and FNMA certificates). A breakdown of the receivable by program year is as follows (in thousands of dollars):

PROGRAM YEAR	TYPE	INTEREST RATE	RECEIVABLE
1991	GNMA & FNMA Certificates	7.125	\$ 1,194
2006C	GNMA & FNMA Certificates	5.13	-
2006D	GNMA & FNMA Certificates	5.34	-
2007B	GNMA & FNMA Certificates	6.89	3,961
2007C	GNMA & FNMA Certificates	5.86	-
2008B	GNMA & Certificates	6.25	1,416
2009ACF	GNMA & Certificates	3.40	16,314
			<u>\$ 22,885</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, 2016

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

3. LONG TERM DEBT

Long-term debt of the Component Units at December 31, 2016, includes the following serial bonds and certificates (in thousands of dollars):

DESCRIPTION	RATES	FINAL	RANGE OF ANNUAL		ISSUED	OUT- STANDING
		MATURITY DATE	PRINCIPAL PAYMENTS FROM	TO		
<u>JEDCO</u>						
Revenue Bonds						
Revenue Bonds Series 2015	4.15	5/01/30	\$121	\$143	<u>\$ 2,420</u>	<u>\$ 2,243</u>
<u>Jefferson Facilities, Inc.</u>						
Revenue Bonds						
Jefferson Facilities, Inc. – Jefferson Parking Garage Project	4.55	09/01/31	\$335	\$2,400	<u>\$ 9,315</u>	<u>\$ 6,285</u>
<u>J P Finance Authority</u>						
Revenue Bonds						
Single Family Mortgage Revenue Refunding Bonds Series-2007B	5.7+	12/01/48	-	3,495	\$ 20,000	\$ 3,495
Single Family Mortgage Revenue Refunding Bonds Series-2007C	4.25-5.7	12/01/39	110	3,460	30,000	4,965
Single Family Mortgage Revenue Refunding Bonds Series-2008B	6.03+	12/01/40	-	1,258	10,000	1,258
Single Family Mortgage Revenue Refunding Bonds Series 2009ACF	2.32	12/01/41	894	7,251	<u>25,000</u>	<u>15,560</u>
Total Jefferson Finance Authority					<u>\$ 85,000</u>	<u>\$ 25,278</u>
<u>Hospital District No. 2</u>						
Revenue Bonds						
East Jefferson General Hospital (Series 2011)	3.35-6.375	2041	3,025	11.515	\$ 170,000	\$ 151,820
EJASC Bank Note	4.75	2021	147		<u>2,420</u>	<u>607</u>
Total Hospital District No. 2					<u>172,420</u>	<u>152,427</u>
Total all component units					<u>\$ 269,155</u>	<u>\$ 183,233</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

3. LONG TERM DEBT (Continued)

Annual debt service to maturity, including interest of \$170,520 is as follows (in thousands of dollars):

YEAR ENDING DECEMBER 31,	JEDCO	JEFFERSON FACILITIES, INC.	JEFFERSON PARISH FINANCE AUTHORITY	HOSPITAL DISTRICT NO. 2	TOTAL
2017	\$ 212	\$ 546	\$ 1,979	\$ 12,792	\$ 15,317
2018	211	550	2,542	12,283	15,375
2019	212	549	2,464	12,249	15,262
2020	211	549	2,388	12,246	15,183
2021	212	548	2,314	12,250	15,112
2022-2026	1,056	2,186	10,522	61,239	73,947
2027-2031	842	2,741	4,709	61,241	68,691
2032-2036	-	533	2,331	61,227	64,091
2037-2041	-	-	6,590	61,239	67,829
2042-2046	-	-	995	-	995
2047-2051	-	-	3,893	-	3,893
Total debt service to maturity	<u>\$ 2,956</u>	<u>\$ 8,202</u>	<u>\$ 40,727</u>	<u>\$ 306,766</u>	<u>\$ 355,695</u>
Less amount representing interest:					
2017	91	211	900	9,235	10,346
2018	85	205	873	9,123	10,201
2019	80	194	834	9,009	10,037
2020	74	184	796	8,881	9,861
2021	69	218	759	8,740	9,717
2022-2026	248	546	3,271	40,639	44,456
2027-2031	66	341	2,420	33,616	36,377
2032-2036	-	18	2,331	23,742	26,091
2037-2041	-	-	1,872	10,169	12,041
2042-2046	-	-	995	-	995
2047-2051	-	-	398	-	398
Total debt service to maturity	<u>\$ 713</u>	<u>\$ 1,917</u>	<u>\$ 15,449</u>	<u>\$ 153,154</u>	<u>\$ 170,520</u>
Total principal	<u>\$ 2,243</u>	<u>\$ 6,285</u>	<u>\$ 25,278</u>	<u>\$ 153,612</u>	<u>\$ 185,175</u>

There are a number of limitations and restrictions contained in the various bond indentures. The Component Units are in compliance with all significant limitations and restrictions. Included in Hospital District No. 2 debt service to maturity are capital lease obligations with principal balances of \$159,607.

ADVANCE REFUNDING

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

The debt outstanding at December 31, 2016 relating to defeasances is as follows (in thousands of dollars):

Revenue Bonds	
Jefferson Home Mortgage Compound Interest Revenue Bonds-Series 1985	<u>\$ 32,595</u>
Total Defeased Debt	<u>\$ 32,595</u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

3. LONG TERM DEBT (Continued)

NOTES PAYABLE

Hospital District No.2 has notes payable to the bank of \$1,014,302. A note payable agreement for the acquisition of a PET Scanner with a balance of \$407,211 and another notes payable for EJASC with a balance of \$607,091. These notes are secured by furniture, equipment and accounts receivable of the district.

GENERAL DEBT

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

On August 1, 2014, JEDCO entered into a Lease Agreement and Agreement to Issue Bonds (the Lease Agreement) with a private company to issue taxable revenue bonds of up to \$70,000,000. The bonds are for the purpose of financing the acquisition, construction and equipping, a 528 unit apartment complex (separated into two phases), on behalf of a local company located in Jefferson Parish. As of December 31, 2016, no bonds have been issued for the Project. Under the agreement with JEDCO, the company has agreed to the payment of rent in lieu of ad valorem taxes (PILOT Rent).

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

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

CAPITAL LEASES

Hospital District No. 2 has a capital lease obligation on various facilities and equipment. The outstanding balance on these lease obligations at December 31, 2016 was \$159,607. The following is a summary of the annual requirements to retire long-term obligations for capital leases including interest of \$2,667 at December 31, 2016.

<u>Year Ended</u>	<u>Capital Leases</u>
2017	<u>\$ 226,978</u>
Total minimum lease payments	226,978
Less executory costs	<u>64,704</u>
Net minimum leased payments	162,274
Less amount representing interest	<u>2,667</u>
Present value of net minimum lease payments	<u><u>\$ 159,607</u></u>

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

4. PENSION PLANS

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

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

Plan Description

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

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

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

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

Summary of Significant Accounting Policies

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

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

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

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

Annual Pension Costs – The Hospital made contributions of approximately \$2,815,000 in 2016 and is fully funded according to Internal Revenue Service funding limitations. Significant actuarial assumptions used to compute the contribution required are the same as those used to compute the standardized measure of the pension obligation.

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

4. PENSION PLANS (Continued)

The East Jefferson General Hospital net pension liability for each plan was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as follows shown below.

<u>Total Pension Liability:</u>	East Jefferson General Hospital
Interest	\$ 5,428
Differences between expected and actual experience	(395)
Changes of assumptions	3,858
Benefit payments	(4,350)
	<hr/>
Net change in total pension liability	4,540
Total pension liability - beginning	75,869
Total pension liability - ending (a)	<hr/> \$ 80,409 <hr/>
<u>Plan Fiduciary Net Position:</u>	
Contributions - employer	\$ 2,815
Net investment income	2,851
Benefit payments	(4,350)
Other	(54)
	<hr/>
Net change in plan fiduciary net position	1,261
Plan fiduciary net position - beginning	43,921
	<hr/>
Plan fiduciary net position - ending	<hr/> \$ 45,183 <hr/>
East Jefferson General Hospital net pension liability - ending	<hr/> \$ 35,226 <hr/>
East Jefferson General Hospital proportion (%) of net pension liability	N/A
 Actuarial valuation date	 12/31/2016

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

4. PENSION PLANS (Continued)

Actuarial Assumptions

The supplementary information presented in the Required Supplemental Information for retirement plans was determined as part of the actuarial valuations at the dates indicated. The following are the methods and assumptions used to determine total pension liability as of December 31, 2016:

Valuation Date	December 31, 2016
Measurement Date	December 31, 2016
Actuarial Cost Method	Entry age normal
Asset Valuation Method	Market value
Actuarial Assumptions:	
Investment rate of return	7.0% per annum
Amortization method	Level dollar
Amortization period	30 years remaining (closed basis)
Salary increase rate	None
Mortality	RP 2000 system table for males and females, with floating Scale AA projections to valuation year plus 15 years for Employee mortality and to valuation year plus 7 years for annuitant mortality

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash and cash equivalents	0.88%
Fixed income	2.05
Domestic equities	5.74
International equities	6.98
Emerging markets equities	8.72
Real estate	5.47

JEFFERSON PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2016

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

4. PENSION PLANS (Continued)

Discount Rate

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

	1% Decrease (6.0%)	Current Discount (7.0%)	1% Increase (8.0%)
Net Pension Liability	\$ 43,797,725	\$ 35,226,736	\$ 27,975,605

NOTE U – SUBSEQUENT EVENTS

Ordinance 25292 adopted January 11, 2017, authorized the issuance of Taxable Sewer Revenue Bonds Series 2017 in an amount not to exceed \$20,000,000 for the purpose of operating and maintain the sewerage system.

Resolution 128568 adopted January 11, 2017 ordered and called a special election to be held in the Parish of Jefferson, State of Louisiana (the "Parish") on October 14, 2017 for authority to renew the levy and collection an ad valorem tax for the purpose of purchasing, acquiring, constructing, improving, providing, maintaining and operating library facilities and equipment within and for the Parish. The estimated amount to be collected from the taxes in 2018 is \$21,420,265.

Resolution 129286 adopted May 24, 2017 provided for canvassing the returns and declaring the result of the special election held in the Parish of Jefferson, State of Louisiana (the "Parish") on April 29, 2017 for authority to renew the levy and collection an ad valorem tax for the purpose of purchasing, acquiring, constructing, improving, providing, maintaining and operating library facilities and equipment within and for the Parish. It was shown that a majority of votes were cast for the renewal.

Resolution 128640 adopted February 1, 2017 ordered and called a special election to be held in Council District 4 in Jefferson Parish on October 14, 2017 to fill the vacancy in the office of Jefferson Parish Councilmember, District 4 which became vacant upon the formal notice of resignation provided to the Secretary of State.

Ordinance 25311 adopted February 22, 2017 authorized the issuance of Sales Tax Revenue and Refunding Bonds Series 2017 in an amount not to exceed \$160,000,000 to be used a) for the purpose of maintaining and improving sewerage, road and drainage projects b) to refund all or a portion of the outstanding 2007B Bonds and the Series 2015 Bonds and c) to pay all legally incurred costs bond issuance costs.

Resolution 129073 adopted April 1, 2017 ordered and called a special election to be held in the Parish of Jefferson, State of Louisiana (the "Parish") on October 14, 2017 for authority to renew the levy and collection an ad valorem tax for the purpose of purchasing, acquiring, constructing, improving, providing, maintaining and operating the Public Transportation System in the Parish. The estimated amount to be collected from the taxes in 2019 is \$6,830,482.

Resolution 129074 adopted April 1, 2017 ordered and called a special election to be held in the Parish of Jefferson, State of Louisiana (the "Parish") on October 14, 2017 for authority to renew the levy and collection an ad valorem tax for the purpose of purchasing, acquiring, constructing improving, providing, maintaining and operating the Public Transportation System for the exclusive benefit of the mobility impaired, the physically disadvantaged and the elderly in the Parish. The estimated amount to be collected from the taxes in 2019 is \$3,415,241.

Subsequent events have been evaluated through June 23, 2017, which is the date the financial statements were available to be issued.

**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*

DECEMBER 31, 2016

SCHEDULE OF NET PENSION LIABILITY

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 46,405,336	\$ 46,264,820	\$ 44,595,146
Plan Fiduciary Net Position, restated	<u>44,016,483</u>	<u>42,811,188</u>	<u>42,708,017</u>
Total Pension Liability	<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	94.85%	92.54%	95.77%
Covered-Employee Payroll	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	386.25%	349.37%	159.34%

SCHEDULE OF CONTRIBUTIONS

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	\$ 1,201,826	\$ 1,880,008	\$ 1,771,652
Contributions in Relation to the Actuarially Determined Contribution	<u>2,497,301</u>	<u>2,387,312</u>	<u>2,323,478</u>
Contribution Deficiency/(Excess)	<u>\$ (1,295,475)</u>	<u>\$ (507,304)</u>	<u>\$ (551,826)</u>
Covered-Employee Payroll	\$ 618,467	\$ 988,525	\$ 1,184,353
Contributions as a Percentage of Covered-Employee Payroll	403.79%	241.50%	196.18%

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, 2016
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.5%
Projected salary increases	5.0%
Investment rate of return	5.5%

The Employees Retirement System of Jefferson Parish expected rate of return for the year ended December 31, 2015 was 5.5% and overall salary scale was 5.0%

*Audited by other auditors

JEFFERSON PARISH, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

THE EMPLOYEES' RETIREMENT SYSTEM OF JEFFERSON PARISH*

DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:			
Service cost	\$ 20,045	\$ 19,260	\$ 23,266
Interest	2,474,064	2,817,938	2,835,082
Changes of benefit terms	-	-	-
Differences between expected and actual experience	285,538	(367,601)	(555,723)
Changes of assumptions	-	1,763,465	-
Benefit payments	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(27,755)	(25,539)	(64,382)
Other	702	6,365	-
Net Change in Total Pension Liability	<u>140,516</u>	<u>1,669,674</u>	<u>(258,758)</u>
Total Pension Liability - Beginning	<u>46,264,820</u>	<u>44,595,146</u>	<u>44,853,904</u>
Total Pension Liability - Ending (a)	<u>\$ 46,405,336</u>	<u>\$ 46,264,820</u>	<u>\$ 44,595,146</u>
Plan Fiduciary Net Position:			
Contributions - Member	\$ 5,609	\$ 7,953	\$ 9,663
Contributions - Employer	2,497,301	2,387,312	2,323,478
Contributions - Nonemployer contributing entities	-	-	-
Net investment income	1,747,381	573,394	2,379,009
Other Income	702	6,365	-
Benefit payments	(2,612,078)	(2,544,214)	(2,497,001)
Refunds of member contributions	(27,755)	(25,539)	(64,382)
Administrative expenses	(405,865)	(302,100)	(319,817)
Net Change in Plan Fiduciary Net Position	<u>1,205,295</u>	<u>103,171</u>	<u>1,830,950</u>
Plan Fiduciary Net Position - Beginning	<u>42,811,188</u>	<u>42,708,017</u>	<u>40,877,067</u>
(2014 balance was restated due to GASB 68)			
Plan Fiduciary Net Position - Ending (b)	<u>44,016,483</u>	<u>42,811,188</u>	<u>42,708,017</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 2,388,853	\$ 3,453,632	\$ 1,887,129
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.85%	92.54%	95.77%
Covered-Employee Payroll	\$ 618,467	\$ 988,525	\$ 1,184,353
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	386.25%	349.37%	159.34%

*Audited by other auditors

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

SCHEDULE OF NET PENSION LIABILITY

For the fiscal year ended December 31,	<u>2016</u>	<u>2015*</u>	<u>2014*</u>	<u>2013*</u>
Total Pension Liability	\$ 121,881,490	\$ 117,680,324	\$ 112,206,090	\$ 97,327,968
Plan Fiduciary Net Position, restated	<u>51,474,344</u>	<u>57,091,925</u>	<u>60,837,664</u>	<u>58,900,046</u>
Total Pension Liability	<u>\$ 70,407,146</u>	<u>\$ 60,588,399</u>	<u>\$ 51,368,426</u>	<u>\$ 38,427,922</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	42.23%	48.51%	54.22%	60.52%
Covered-Employee Payroll	N/A	\$ 28,963,544	\$ 26,812,234	\$ 28,416,747
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	N/A	209.19%	191.59%	135.23%

SCHEDULE OF CONTRIBUTIONS

Actuarially Determined Contribution (Determined as of Prior Fiscal Year)	<u>\$ 5,653,720</u>	<u>\$ 4,265,707</u>	<u>\$ 3,601,769</u>
Contributions in Relation to the Actuarially Determined Contribution	<u>-</u>	<u>-</u>	<u>3,601,769</u>
Contribution Deficiency/(Excess)	<u>\$ 5,653,720</u>	<u>\$ 4,265,707</u>	<u>\$ -</u>
Covered-Employee Payroll	\$ -	\$ 28,963,544	\$ 26,812,234
Contributions as a Percentage of Covered-Employee Payroll	N/A	0.00%	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, 2016
Actuarial cost method	Individual Entry Age Normal
Actuarial assumptions:	
Inflation	2.2%
Projected salary increases	N/A
Investment rate of return	7.0%

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

***Audited by other auditors**

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

For the fiscal year ended December 31,	<u>2016</u>	<u>2015*</u>	<u>2014*</u>
Total Pension Liability:			
Service cost	\$ -	\$ 391,500	\$ 323,166
Interest	7,885,910	7,782,801	7,580,434
Changes of benefit terms	-	-	-
Differences between expected and actual experience	597,931	3,601,431	1,737,592
Changes of assumptions	5,766,246	-	11,028,337
Benefit payments	(10,048,921)	(6,301,498)	(5,791,407)
Refunds of member contributions	-	-	-
Other	-	-	-
Net Change in Total Pension Liability	<u>4,201,166</u>	<u>5,474,234</u>	<u>14,878,122</u>
Total Pension Liability - Beginning	<u>117,680,324</u>	<u>112,206,090</u>	<u>97,327,968</u>
Total Pension Liability - Ending (a)	<u>\$ 121,881,490</u>	<u>\$ 117,680,324</u>	<u>\$ 112,206,090</u>
Plan Fiduciary Net Position:			
Contributions - Member	\$ -	\$ -	\$ -
Contributions - Employer	-	3,601,769	3,457,582
Contributions - Nonemployer contributing entities	-	-	-
Net investment income	4,009,145	(54,972)	4,471,241
Other Income	-	-	-
Benefit payments	(8,743,022)	(6,751,174)	(5,791,407)
Refunds of member contributions	-	-	-
Administrative expenses	(883,704)	(541,362)	(199,798)
Net Change in Plan Fiduciary Net Position	<u>(5,617,581)</u>	<u>(3,745,739)</u>	<u>1,937,618</u>
Plan Fiduciary Net Position - Beginning	<u>57,091,925</u>	<u>60,837,664</u>	<u>58,900,046</u>
Plan Fiduciary Net Position - Ending (b)	<u>51,474,344</u>	<u>57,091,925</u>	<u>60,837,664</u>
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 70,407,146	\$ 60,588,399	\$ 51,368,426
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	42.23%	48.51%	54.22%
Covered-Employee Payroll	\$ -	\$ 28,963,544	\$ 26,812,234
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	N/A	209.19%	191.59%

***Audited by other auditors**

****The Parish 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 PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS*

For the fiscal year ended December 31,

	<u>2016</u>		<u>2015</u>		<u>2014</u>	
	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement <u>System</u>	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of Louisiana	State of Louisiana Firefighters' Retirement System
Contractually required contribution	\$ 16,573,230	\$ 5,751,199	\$ 18,792,597	\$ 5,015,400	\$ 18,300,203	\$ 4,574,650
Contributions in relation to the contractually required contribution	<u>16,573,230</u>	<u>5,751,199</u>	<u>18,792,597</u>	<u>5,015,400</u>	<u>18,300,203</u>	<u>4,574,650</u>
Contribution deficiency/(excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 114,298,005	\$ 21,105,319	\$ 117,450,203	\$ 17,146,667	\$ 109,254,912	\$ 16,193,451
Contributions as a (%) of covered employee payroll	14.5%	27.25%	16.00%	29.25%	16.75%	28.25%

The above contributions 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 actuarilly 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>2016</u>		<u>2015</u>		<u>2014</u>	
	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System	Parochial Employees' Retirement System of <u>Louisiana</u>	State of Louisiana Firefighters' Retirement System
Parish proportion (%) of net pension liability	19.91%	8.81%	20.60%	8.08%	20.06%	7.92%
Proportionate share of the net pension liability	\$ 52,405,712	\$ 57,639,238	\$ 5,635,746	\$ 43,545,576	\$ 1,425,287	\$35,233,053
Covered employee payroll	\$ 114,298,005	\$ 21,105,319	\$ 117,450,203	\$ 17,146,667	\$ 109,254,912	\$ 16,193,451
Proportionate share of the net pension liability (%) of covered employee payroll	45.85%	273.10%	4.80%	253.96%	1.30%	217.58%
Plan fiduciary net position as a (%) of the total pension liability	99.15%	72.45%	99.15%	72.45%	99.77%	76.02%

**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.

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

URBAN REDEVELOPMENT & HOUSING

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

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

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

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 Catahouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and Westbank Expressway in Jefferson Parish, to promote economic development in the Churchill Technology and Business Park and any authorized purpose of the District.

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

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

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

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

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

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

DEBT SERVICE FUNDS

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

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

- Special Sales Tax Revenue Series 1998
- Special Sales Tax Revenue Refunding Series 2005
- Special Sales Tax Revenue Series 2007 B
- Special Sales Tax Revenue Series 2009 A
- Special Sales Tax Revenue Refunding Series 2009 B
- Special Sales Tax Revenue Refunding Series 2012 A
- Special Sales Tax Revenue Refunding Series 2013
- Special Sales Tax Revenue Refunding Series 2015

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

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
- LDNR Taxable Sewer Revenue Bonds Series 2014
- LDNR Taxable Sewer Revenue Bonds Series 2014
- LDHH Taxable Water Revenue Bonds Series 2014
- LDNR Taxable Drainage Revenue Bonds Series 2014

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

- Animal Shelter Project Series 2013

General Obligation Bond Funds account for the property tax levies both Parishwide and in individual districts, needed to comply with the interest and principal redemption requirements of the following bond indentures:

- Consolidated Playground District # 2, Sub # 1 Series 2011
- Fire District # 7 Series 2011

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

- Louisiana Community Development Authority Loans

CAPITAL PROJECTS FUNDS

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

GENERAL GOVERNMENT

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

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

PUBLIC SAFETY

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

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

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

PUBLIC WORKS

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, 2016

FUND	ASSETS									
	RECEIVABLES							INVENTORY OPERATING SUPPLIES	TOTAL	
	CASH AND EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM TAX	ACCOUNTS	INTER- GOVERNMENTAL			
SPECIAL REVENUE:										
Ambulance District #2	\$	\$	\$	67,892	\$	538,343	\$	14	\$	606,249
Juvenile Services				10,015,617		11,300,257		898	13,804	21,330,576
Emergency Communications District				857,994			1,368,439	17,829		2,244,262
Security Enhancement Districts				16,312		536,896				553,208
24th Judicial District										
Court Commissioners				14,447			53,023	6,932		74,402
Fire District #3				3,342,758		3,075,002	39,715			6,457,475
Fire District #4				405,203		561,399	2,622	2,079		1,071,302
Fire District #5				4,643,814		3,364,168	7,756	415		8,016,153
Fire District #6				9,606,924		4,410,123	2,399	3,763		14,023,209
Fire District #7				1,186,895		3,620,082	40,371	2,975		4,850,323
Fire District #8				3,268,773		7,413,643	2,616	8,543		10,693,575
Fire District #9				256,296		1,033,579	251	26		1,290,152
Criminal Justice				230,463		4,192,243		935		4,423,641
Inspector General				1,230,484		1,255,756		144		2,486,384
Off Duty Witness Fees				3,067,753			120	27,191		3,095,064
Streets Department				3,188,070				7,350,730	165,252	10,704,052
Comprehensive Zoning Overlay				711,490						711,490
Consolidated Road Lighting District				3,987,397		7,586,923		4,580		11,578,900
Road Lighting District #7				1,394,903		269,428		7		1,664,338
Consolidated Garbage District #1	190,341			8,045,674		10,096,636	2,008,392	2,332		20,343,375
Consolidated Drainage District #2	2,046,373			10,345,388		15,502,590		3,394,418	485,567	31,774,336
Transit Operations				13,500,890		6,467,115	11,841	39,702		20,019,548
Transit - Mobility Impaired				7,780,103		3,233,614		1,751		11,015,468
Animal Shelter				3,294,912		4,661,715	1,275	2,632		7,960,534
Mosquito Control				1,040,112			477,028			1,517,140
Health Unit				673,999		728,393		411		1,402,803
Human Services Authority				829,369		1,893,822	5,705	1,069		2,729,965
Senior Services				631,755		1,273,919		279		1,905,953
Public Education & Government Programming				2,431,703			46,635			2,478,338
BPSettlement Fund				29,462,741						29,462,741
Consolidated Jefferson Recreation and Community Center and Playground District	25			13,492,324		20,399,727		5,660		33,897,736
Alario Center				740,482						740,482
Playground District #16				305,923		538,343		14		844,280
West Jefferson Park and Community Center and Playground District				416,204			133,727			549,931
Lafreniere Park Recreation District				697,071			178,868			875,939
LaSalle Park				1,347,049						1,347,049
Culture and Parks				1,391,165		2,918,324		16,492		4,325,981
Off Track Betting				595,403						595,403
Video Poker				1,214,897				142,760		1,357,657
Tourism				2,016,477				191,071		2,207,548
Riverboat Gaming				1,832,639			125,562			1,958,201
Health Premium Return				255,941						255,941
Economic Development				911,357		1,273,919		279		2,185,555
Terrytown Redevelopment				2,610,330				105,067		2,715,397
Metairie CBD District				545,616				49,543		595,159
Churchhill Economic Development District				109,513				11,857		121,370
TOTAL SPECIAL REVENUE	\$ 2,236,739	\$	\$ 154,012,522	\$	\$ 118,245,958	\$ 4,507,243	\$ 11,405,304	\$ 650,819	\$	291,058,585

[CONTINUED]

JEFFERSON PARISH, LOUISIANA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016

FUND	ASSETS								
	RECEIVABLES								TOTAL
	CASH AND EQUIVALENTS	INVESTMENTS	SHARE OF POOLED ASSETS	INTEREST	AD VALOREM TAX	ACCOUNTS	INTER- GOVERNMENTAL	INVENTORY OPERATING SUPPLIES	
DEBT SERVICE:									
Special Sales Tax Revenue Bonds	\$ 688,741	\$ 3,114,724	\$ 13,301,485	\$ 5,223	\$	\$	\$ 8,905,141	\$	\$ 26,015,314
Hotel Occupancy Tax Bonds			1,051,156				162,179		1,213,335
Public Improvement Revenue Bonds	1,395,263						437,127		1,832,390
Certificates of Indebtedness	1		1,126						1,127
General Obligation Bonds	54,912		4,692		835,642		1,319		896,565
Loan Programs	5,456		7,698,355						7,703,811
TOTAL DEBT SERVICE	\$ 2,144,373	\$ 3,114,724	\$ 22,066,814	\$ 5,223	\$ 835,642	\$	\$ 9,505,766	\$	\$ 37,662,542
CAPITAL PROJECTS:									
Courthouse Complex	\$	\$	\$ 4,515,677	\$	\$	\$	\$	\$	\$ 4,515,677
General Government Misc Capital Improvements			5,785,190				423,432		6,208,622
Fire Capital Improvements	2,173	451,719	12,547,061	175					13,001,128
Prison Expansion									
Public Safety Misc Capital Improvements			4,725,214						4,725,214
Sewer Capital Improvements			15,652,492				29,871		15,682,363
Environmental & Landfill Improvements			14,388,183						14,388,183
Playground & Library Improvements			25,257,529				10		25,257,539
Lasalle Park			1,839,894						1,839,894
Culture & Recreation Misc Capital Improvements			3,684,579				15,835		3,700,414
TOTAL CAPITAL PROJECTS	\$ 2,173	\$ 451,719	\$ 88,395,819	\$ 175	\$	\$	\$ 469,148	\$	\$ 89,319,034
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 4,383,285	\$ 3,566,443	\$ 264,465,155	\$ 5,398	\$ 119,081,600	\$ 4,507,243	\$ 21,380,218	\$ 650,819	\$ 418,040,161

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

December 31, 2016

FUND	LIABILITIES AND FUND BALANCES															
	ACCOUNTS AND CONTRACTS PAYABLE	INTER- GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNAVAILABLE REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL						
						NON- SPENDABLE	RESTRICTED	COMMITTED								
SPECIAL REVENUE:																
Ambulance District #2	\$		\$	\$	540,034	\$	540,034	\$	66,215	\$	66,215	\$	606,249			
Juvenile Services		115,602			11,430,565		11,546,167		9,784,409		9,784,409		21,330,576			
Emergency Communications District			2,226,756				2,226,756		17,506		17,506		2,244,262			
Security Enhancement Districts		7,756			539,436		547,192		6,016		6,016		553,208			
24th Judicial District																
Court Commissioners		1,041					1,041		73,361		73,361		74,402			
Fire District #3			636		3,136,108		3,136,744		3,320,731		3,320,731		6,457,475			
Fire District #4					665,397		665,397		405,905		405,905		1,071,302			
Fire District #5					3,404,749		3,404,749		4,611,404		4,611,404		8,016,153			
Fire District #6					4,434,540		4,434,540		9,588,669		9,588,669		14,023,209			
Fire District #7					3,647,628		3,647,628		1,202,695		1,202,695		4,850,323			
Fire District #8					7,490,019		7,490,019		3,203,556		3,203,556		10,693,575			
Fire District #9					1,036,826		1,036,826		253,326		253,326		1,290,152			
Criminal Justice					4,234,127		4,234,127		189,514		189,514		4,423,641			
Inspector General		11,725			1,268,395		1,280,120		1,206,264		1,206,264		2,486,384			
Off Duty Witness Fees		6,500					6,500		3,088,564		3,088,564		3,095,064			
Streets Department		380,670					380,670	165,252	10,158,130		10,323,382		10,704,052			
Comprehensive Zoning Overlay		21,107					21,107		690,383		690,383		711,490			
Consolidated Road Lighting District		204,874			7,730,085		7,934,959		3,643,941		3,643,941		11,578,900			
Road Lighting District #7		7,513			270,730		278,243		1,386,095		1,386,095		1,664,338			
Consolidated Garbage District #1		1,916,615			10,271,103		12,187,718		8,155,657		8,155,657		20,343,375			
Consolidated Drainage District #2		757,239			15,867,108		16,624,347	485,567	14,664,422		15,149,989		31,774,336			
Transit Operations		20,003			6,531,469		6,551,472		13,468,076		13,468,076		20,019,548			
Transit - Mobility Impaired					3,265,790		3,265,790		7,749,678		7,749,678		11,015,468			
Animal Shelter		105,259			4,761,165		4,866,424		3,094,110		3,094,110		7,960,534			
Mosquito Control		337,218					337,218		1,179,922		1,179,922		1,517,140			
Health Unit		30,432			743,932		774,364		628,439		628,439		1,402,803			
Human Services Authority					1,934,224		1,934,224		795,741		795,741		2,729,965			
Senior Services		55,749			1,286,667		1,342,416		563,537		563,537		1,905,953			
Public Education & Government Programming									2,478,338		2,478,338		2,478,338			
BP Settlement Fund		32,345					32,345		29,430,396		29,430,396		29,462,741			
Consolidated Jefferson Recreation and Community Center and Playground District		192,364			20,716,128		20,908,492		12,989,244		12,989,244		33,897,736			
Alario Center		16,071					16,071		724,411		724,411		740,482			
Playground District #16					540,034		540,034		304,246		304,246		844,280			
West Jefferson Park and Community Center and Playground District		20,875					20,875		529,056		529,056		549,931			
Lafreniere Park Recreation District		2,089	15,195				17,284		858,655		858,655		875,939			
LaSalle Park		7,288					7,288		1,339,761		1,339,761		1,347,049			
Culture and Parks		1,785			2,947,460		2,949,245		1,376,736		1,376,736		4,325,981			
Off Track Betting		1,500					1,500		593,903		593,903		595,403			
Video Poker									1,357,657		1,357,657		1,357,657			
Tourism									2,207,548		2,207,548		2,207,548			
Riverboat Gaming		2,500					2,500		1,955,701		1,955,701		1,958,201			
Health Premium Return		23,364					23,364		232,577		232,577		255,941			
Economic Development					1,286,667		1,286,667		898,888		898,888		2,185,555			
Terrytown Redevelopment									2,715,397		2,715,397		2,715,397			
Metairie CBD District									595,159		595,159		595,159			
Churchhill Economic Development District									121,370		121,370		121,370			
TOTAL SPECIAL REVENUE	\$	4,279,484	\$	2,242,587	\$	119,980,386	\$	126,502,457	\$	650,819	\$	163,905,309	\$	164,556,128	\$	291,058,585

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

December 31, 2016

FUND	LIABILITIES AND FUND BALANCES										
	ACCOUNTS AND CONTRACTS PAYABLE	INTER- GOVERNMENTAL PAYABLE	DUE TO OTHER FUNDS	UNAVAILABLE REVENUE	TOTAL LIABILITIES	FUND BALANCES (DEFICITS)			TOTAL FUND BALANCE	TOTAL	
						NON- SPENDABLE	RESTRICTED	COMMITTED			
DEBT SERVICE:											
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	\$	26,015,314	\$	26,015,314	\$ 26,015,314
Hotel Occupancy Tax Bonds								1,213,335		1,213,335	1,213,335
Public Improvement Revenue Bonds			866,473		866,473			965,917		965,917	1,832,390
Certificates of Indebtedness								1,127		1,127	1,127
General Obligation Bonds				840,984	840,984			55,581		55,581	896,565
Loan Programs								7,703,811		7,703,811	7,703,811
TOTAL DEBT SERVICE	\$	\$	\$ 866,473	\$ 840,984	\$ 1,707,457	\$	\$	35,955,085	\$	35,955,085	\$ 37,662,542
CAPITAL PROJECTS:											
Courthouse Complex	\$ 259,980	\$ 2,365	\$	\$	262,345	\$	\$	4,253,332	\$ 4,253,332	\$	4,515,677
General Government Misc Capital Improvements	649,096				649,096			5,559,526	5,559,526		6,208,622
Fire Capital Improvements	1,113,219				1,113,219			11,887,909	11,887,909		13,001,128
Prison Expansion											
Public Safety Misc Capital Improvements	28,940				28,940			4,696,274	4,696,274		4,725,214
Sewer Capital Improvements	2,089,296				2,089,296			13,593,067	13,593,067		15,682,363
Environmental & landfill Improvements	66,422				66,422			14,321,761	14,321,761		14,388,183
Playground & Library Improvements	707,393	112,573			819,966			24,437,573	24,437,573		25,257,539
Lasalle Park	6,032				6,032			1,833,862	1,833,862		1,839,894
Culture & Recreation Misc Capital Improvements	102,225				102,225			3,598,189	3,598,189		3,700,414
TOTAL CAPITAL PROJECTS	\$ 5,022,603	\$ 114,938	\$	\$	\$ 5,137,541	\$	\$	\$ 84,181,493	\$ 84,181,493	\$	\$ 89,319,034
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 9,302,087	\$ 2,357,525	\$ 866,473	\$ 120,821,370	\$ 133,347,455	\$ 650,819	\$ 199,860,394	\$ 84,181,493	\$ 284,692,706	\$	\$ 418,040,161

JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2016

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER- GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	TOTAL
SPECIAL REVENUE:								
Ambulance District #2	\$ 491,652	\$	\$	\$	\$	3,217	\$	494,869
Juvenile Services	11,295,953		432,754	43,397	19,726	148,278	133	11,940,241
Emergency Communications District			154,542	7,230,711		7,168		7,392,421
Security Enhancement Districts	529,780					2,310		532,090
24th Judicial District								
Court Commissioners					1,123,288		4,537	1,127,825
Fire District #3	3,097,661		195,988	363,853		51,323		3,708,825
Fire District #4	676,223		14,832			6,164		697,219
Fire District #5	3,450,850		138,020			55,683		3,644,553
Fire District #6	4,343,494		122,872			108,018	3,032	4,577,416
Fire District #7	3,565,301		110,842	314,074		25,726	24,939	4,040,882
Fire District #8	7,417,408		237,540			60,967	3,032	7,718,947
Fire District #9	945,105		24,409			6,344		975,858
Criminal Justice	4,191,170					3,706		4,194,876
Inspector General	1,265,168					16,750		1,281,918
Off Duty Witness Fees					457,940	29,838		487,778
Streets Department	32,281,724	288,367	1,634,692	26,502		5,660	411,848	34,648,793
Comprehensive Zoning Overlay						8,253	592,307	600,560
Consolidated Road Lighting District	7,594,080		201,736			57,969	17,847	7,871,632
Road Lighting District #7	246,125		1,168			13,931	5,868	267,092
Consolidated Garbage District #1	10,119,443		342,845	22,791,819		113,646	67,797	33,435,550
Consolidated Drainage District #2	33,112,906		2,770,474			169,819	158,398	36,211,597
Transit Operations	6,474,807		467,439	3,277,917		162,693	21	10,382,877
Transit - Mobility Impaired	3,237,434		3,462	207,471		85,840		3,534,207
Animal Shelter	4,671,790		157,836	272,829	13,042	42,306	47,703	5,205,506
Mosquito Control			252,706	4,181,182		9,712		4,443,600
Health Unit	729,968		24,239			8,749	45,310	808,266
Human Services Authority	1,897,918		63,019			15,722		1,976,659
Senior Services	1,273,013					11,349	32	1,284,394
Public Education & Government Programming	570,881					22,714		593,595
BP Settlement Fund						317,454		317,454
Consolidated Jefferson Recreation and Community Center and Playground District	20,443,075		855,944	886,534		208,056	137,964	22,531,573
Alario Center			302,387	762,403		7,198	176,340	1,248,328
Playground District #16	492,212					4,485		496,697
West Jefferson Park and Community Center and Playground District				977,567		1,145		978,712
Lafreniere Park Recreation District			5,491	2,030,967		6,265	8,614	2,051,337
LaSalle Park	400,000		354,681	120,129		13,706	2,488	891,004
Culture and Parks	2,979,321					17,868		2,997,189
Off Track Betting				559,287		6,727		566,014
Video Poker				1,621,480		10,613		1,632,093
Tourism	1,307,775					21,125		1,328,900
Riverboat Gaming				2,180,788		17,356		2,198,144
Health Premium Return						2,532		2,532
Economic Development	1,273,015					14,712		1,287,727
Terrytown Redevelopment	224,613					25,957		250,570
Metairie CBD District	179,722					13,928		193,650
Churchhill Economic Development District	30,245					911		31,156
TOTAL SPECIAL REVENUE	\$ 170,809,832	\$ 288,367	\$ 8,869,918	\$ 47,848,910	\$ 1,613,996	\$ 1,943,893	\$ 1,708,210	\$ 233,083,126

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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, 2016

REVENUES

FUND	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES AND FORFEITURES	INTEREST INCOME	MISCELLANEOUS	TOTAL
DEBT SERVICE:								
Special Sales Tax Revenue Bonds	\$ 37,286,402	\$	\$	\$	\$	164,131	\$ 713,251	\$ 38,163,784
Hotel Occupancy Tax Bonds	730,316					13,502		743,818
Public Improvement Revenue Bonds			705,472			5,364		710,836
Certificates of Indebtedness						921		921
General Obligation Bonds	1,140,833					4,791		1,145,624
Loan Programs	5,588,396					97,680		5,686,076
TOTAL DEBT SERVICE	\$ 44,745,947	\$	\$ 705,472	\$	\$	286,389	\$ 713,251	\$ 46,451,059
CAPITAL PROJECTS:								
Courthouse Complex	\$	\$	\$ 5,308	\$	\$	48,419	\$	\$ 53,727
General Government Misc Capital Improvements			234,296			77,149	162,316	473,761
Fire Capital Improvements	126		437,992			157,925	65,362	661,405
Prison Expansion								
Public Safety Misc Capital Improvements						45,832		45,832
Sewer Capital Improvements	7,050,000		165,660			82,590		7,298,250
Environmental & Landfill Improvements			643,716			146,397	636,543	1,426,656
Playground & Library Improvements	(3,530)		109,889			256,831	383,792	746,982
Lasalle Park			142,818			17,964	51,561	212,343
Culture & Recreation Misc Capital Improvements	61,164		494,190			36,715	100,835	692,904
TOTAL CAPITAL PROJECTS	\$ 7,107,760	\$	\$ 2,233,869	\$	\$	869,822	\$ 1,400,409	\$ 11,611,860
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 222,663,539	\$ 288,367	\$ 11,809,259	\$ 47,848,910	\$ 1,613,996	\$ 3,100,104	\$ 3,821,870	\$ 291,146,045

JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2016

FUND	EXPENDITURES										EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL	
SPECIAL REVENUE:											
Ambulance District #2	\$ 600,837	\$	\$	\$	\$	\$	\$	\$	\$	600,837	\$ (105,968)
Juvenile Services	10,499,550								146,733	10,646,283	1,293,958
Emergency Communications District	7,385,127									7,385,127	7,294
Security Enhancement Districts	535,440									535,440	(3,350)
24th Judicial District											
Court Commissioners	1,350,077									1,350,077	(222,252)
Fire District #3	3,821,221									3,821,221	(112,396)
Fire District #4	665,800									665,800	31,419
Fire District #5	2,682,318									2,682,318	962,235
Fire District #6	3,447,686									3,447,686	1,129,730
Fire District #7	3,958,320									3,958,320	82,562
Fire District #8	7,459,575									7,459,575	259,372
Fire District #9	999,260									999,260	(23,402)
Criminal Justice	120,107									120,107	4,074,769
Inspector General	1,071,236								4,251	1,075,487	206,431
Off Duty Witness Fees	332,578									332,578	155,200
Streets Department		25,176,849							835,064	26,011,913	8,636,880
Comprehensive Zoning Overlay		339,237								339,237	261,323
Consolidated Road Lighting District		5,457,703							7,254	5,464,957	2,406,675
Road Lighting District #7		80,132								80,132	186,960
Consolidated Garbage District #1		28,705,444							33,747	28,739,191	4,696,359
Consolidated Drainage District #2		33,282,678					211,804	3,442	36,862	33,534,786	2,676,811
Transit Operations			11,868,190						2,876	11,871,066	(1,488,189)
Transit - Mobility Impaired			2,932,603							2,932,603	601,604
Animal Shelter				3,239,607					71,110	3,310,717	1,894,789
Mosquito Control				4,286,259						4,286,259	157,341
Health Unit				625,637						625,637	182,629
Human Services Authority				1,911,593						1,911,593	65,066
Senior Services				1,005,754					984	1,006,738	277,656
Public Education & Government Programming				52,771					216,744	269,515	324,080
BP Settlement Fund				175,870						175,870	141,584
Consolidated Jefferson Recreation and Community Center and Playground District					21,299,156				255,898	21,555,054	976,519
Alario Center					1,183,756					1,183,756	64,572
Playground District #16					380,413					380,413	116,284
West Jefferson Park and Community Center and Playground District					93,431				17,387	110,818	867,894
Lafreniere Park Recreation District					1,915,701					1,915,701	135,636
LaSalle Park					683,448				67,954	751,402	139,602
Culture and Parks					693,214				2,455	695,669	2,301,520
Off Track Betting						331,297				331,297	234,717
Video Poker						1,153,311				1,153,311	478,782
Tourism						616,771				616,771	712,129
Riverboat Gaming						785,448				785,448	1,412,696
Health Premium Return						33,364				33,364	(30,832)
Economic Development						601,332				601,332	686,395
Terrytown Redevelopment						46				46	250,524
Metairie CBD District						116,409			915,000	1,031,409	(837,759)
Churchhill Economic Development District											31,156
TOTAL SPECIAL REVENUE	\$ 44,929,132	\$ 93,042,043	\$ 14,800,793	\$ 11,297,491	\$ 26,249,119	\$ 3,637,978	\$ 211,804	\$ 3,442	\$ 2,614,319	\$ 196,786,121	\$ 36,297,005

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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, 2016

FUND	EXPENDITURES										EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES
	PUBLIC SAFETY	PUBLIC WORKS	TRANSIT	HEALTH AND WELFARE	CULTURE AND RECREATION	URBAN REDEVELOPMENT AND HOUSING	DEBT SERVICE PRINCIPAL	INTEREST AND OTHER CHARGES	CAPITAL OUTLAY	TOTAL	
DEBT SERVICE:											
Special Sales Tax Revenue Bonds	\$	\$	\$	\$	\$	\$	24,428,315	\$ 11,955,915	\$	\$ 36,384,230	\$ 1,779,554
Hotel Occupancy Tax Bonds							365,000	46,963		411,963	331,855
Public Improvement Revenue Bonds							505,000	437,938		942,938	(232,102)
Certificates of Indebtedness							765,000	85,102		850,102	(849,181)
General Obligation Bonds							1,025,000	202,822		1,227,822	(82,198)
Loan Programs							6,006,300	3,531,551		9,537,851	(3,851,775)
TOTAL DEBT SERVICE	\$	\$	\$	\$	\$	\$	33,094,615	\$ 16,260,291	\$	\$ 49,354,906	\$ (2,903,847)
CAPITAL PROJECTS:											
Courthouse Complex	\$	\$	\$	\$	\$	\$			\$ 1,111,906	\$ 1,111,906	\$ (1,058,179)
General Government Misc Capital Improvements									7,787,074	7,787,074	(7,313,313)
Fire Capital Improvements									8,310,944	8,310,944	(7,649,539)
Prison Expansion											
Public Safety Misc Capital Improvements									455,451	455,451	(409,619)
Sewer Capital Improvements									23,152,038	23,152,038	(15,853,788)
Environmental & Landfill Improvements									2,827,324	2,827,324	(1,400,668)
Playground & Library Improvements									5,027,815	5,027,815	(4,280,833)
Lasalle Park									334,026	334,026	(121,683)
Culture & Recreation Misc Capital Improvements									1,050,776	1,050,776	(357,872)
TOTAL CAPITAL PROJECTS	\$	\$	\$	\$	\$	\$			\$ 50,057,354	\$ 50,057,354	\$ (38,445,494)
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 44,929,132	\$ 93,042,043	\$ 14,800,793	\$ 11,297,491	\$ 26,249,119	\$ 3,637,978	\$ 33,306,419	\$ 16,263,733	\$ 52,671,673	\$ 296,198,381	\$ (5,052,336)

JEFFERSON PARISH, LA

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

FOR THE YEAR ENDED DECEMBER 31, 2016

OTHER FINANCING SOURCES (USES)

FUND	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL	NET CHANGES IN FUND BALANCES	FUND BALANCE	
								BEGINNING OF YEAR	END OF YEAR
SPECIAL REVENUE:									
Ambulance District #2	\$	\$	\$	\$	\$	\$	\$ (105,968)	\$ 172,183	\$ 66,215
Juvenile Services				(1,389,082)		(1,389,082)	(95,124)	9,879,533	9,784,409
Emergency Communications District							7,294	10,212	17,506
Security Enhancement Districts			7,756			7,756	4,406	1,610	6,016
24th Judicial District									
Court Commissioners			250,000			250,000	27,748	45,613	73,361
Fire District #3				(38,568)		(38,568)	(150,964)	3,471,695	3,320,731
Fire District #4							31,419	374,486	405,905
Fire District #5							962,235	3,649,169	4,611,404
Fire District #6							1,129,730	8,458,939	9,588,669
Fire District #7				(326,938)		(326,938)	(244,376)	1,447,071	1,202,695
Fire District #8							259,372	2,944,184	3,203,556
Fire District #9							(23,402)	276,728	253,326
Criminal Justice			106,152	(4,507,307)		(4,401,155)	(326,386)	515,900	189,514
Inspector General							206,431	999,833	1,206,264
Off Duty Witness Fees							155,200	2,933,364	3,088,564
Streets Department			961,344	(9,007,260)		(8,045,916)	590,964	9,732,418	10,323,382
Comprehensive Zoning Overlay				(274,276)		(274,276)	(12,953)	703,336	690,383
Consolidated Road Lighting District			4,916	(510,000)		(505,084)	1,901,591	1,742,350	3,643,941
Road Lighting District #7							186,960	1,199,135	1,386,095
Consolidated Garbage District #1				(2,766,532)		(2,766,532)	1,929,827	6,225,830	8,155,657
Consolidated Drainage District #2			15,388	(4,036,431)		(4,021,043)	(1,344,232)	16,494,221	15,149,989
Transit Operations			4,510,611	(2,416,959)		2,093,652	605,463	12,862,613	13,468,076
Transit - Mobility Impaired			504,106			504,106	1,105,710	6,643,968	7,749,678
Animal Shelter				(1,050,102)		(1,050,102)	844,687	2,249,423	3,094,110
Mosquito Control			7,450			7,450	164,791	1,015,131	1,179,922
Health Unit				(175,000)		(175,000)	7,629	620,810	628,439
Human Services Authority							65,066	730,675	795,741
Senior Services			20,000	(194,371)		(174,371)	103,285	460,252	563,537
Public Education & Government Programming							324,080	2,154,258	2,478,338
BP Settlement Fund				(4,777,067)		(4,777,067)	(4,635,483)	34,065,879	29,430,396
Consolidated Jefferson Recreation and Community Center and Playground District			352,562			352,562	1,329,081	11,660,163	12,989,244
Alario Center			45,000			45,000	109,572	614,839	724,411
Playground District #16							116,284	187,962	304,246
West Jefferson Park and Community Center and Playground District				(700,891)		(700,891)	167,003	362,053	529,056
Lafreniere Park Recreation District							135,636	723,019	858,655
LaSalle Park							139,602	1,200,159	1,339,761
Culture and Parks				(1,647,451)		(1,647,451)	654,069	722,667	1,376,736
Off Track Betting				(462,013)		(462,013)	(227,296)	821,199	593,903
Video Poker			241,474	(692,303)		(450,829)	27,953	1,329,704	1,357,657
Tourism			22,452	(640,225)		(617,773)	94,356	2,113,192	2,207,548
Riverboat Gaming			142,170	(1,372,074)		(1,229,904)	182,792	1,772,909	1,955,701
Health Premium Return			26,000			26,000	(4,832)	237,409	232,577
Economic Development				(50,000)		(50,000)	636,395	262,493	898,888
Terrytown Redevelopment				(115,312)		(115,312)	135,212	2,580,185	2,715,397
Metairie CBD District							(837,759)	1,432,918	595,159
Churchhill Economic Development District							31,156	90,214	121,370
TOTAL SPECIAL REVENUE	\$	\$	\$ 7,217,381	\$ (37,150,162)	\$	\$ (29,932,781)	\$ 6,364,224	\$ 158,191,904	\$ 164,556,128

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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, 2016

OTHER FINANCING SOURCES (USES)

FUND	OTHER FINANCING SOURCES (USES)						NET CHANGES IN FUND BALANCES	FUND BALANCE	
	ISSUANCE OF REFUNDING BONDS	PREMIUM ON LONG TERM DEBT	TRANSFERS IN	TRANSFERS OUT	PAYMENT TO REFUND BOND ESCROW AGENT	TOTAL		BEGINNING OF YEAR	END OF YEAR
DEBT SERVICE:									
Special Sales Tax Revenue Bonds	\$	\$	\$	\$ (933,157)	\$	\$ (933,157)	\$ 846,397	\$ 25,168,917	\$ 26,015,314
Hotel Occupancy Tax Bonds				(175,000)		(175,000)	156,855	1,056,480	1,213,335
Public Improvement Revenue Bonds							(232,102)	1,198,019	965,917
Certificates of Indebtedness			850,102			850,102	921	206	1,127
General Obligation Bonds			4,938			4,938	(77,260)	132,841	55,581
Loan Programs	43,010,000	7,462,182	3,998,834		(49,777,459)	4,693,557	841,782	6,862,029	7,703,811
TOTAL DEBT SERVICE	\$ 43,010,000	\$ 7,462,182	\$ 4,853,874	\$ (1,108,157)	\$ (49,777,459)	\$ 4,440,440	\$ 1,536,593	\$ 34,418,492	\$ 35,955,085
CAPITAL PROJECTS:									
Courthouse Complex	\$	\$	292,000	\$	\$	292,000	(766,179)	5,019,511	4,253,332
General Government Misc Capital Improvements			1,014,627	(100,000)		914,627	(6,398,686)	11,958,212	5,559,526
Fire Capital Improvements			2,322,000	(48,506)		2,273,494	(5,376,045)	17,263,954	11,887,909
Prison Expansion									
Public Safety Misc Capital Improvements			421,393	(32,700)		388,693	(20,926)	4,717,200	4,696,274
Sewer Capital Improvements			17,157,571	(56,693)		17,100,878	1,247,090	12,345,977	13,593,067
Environmental & Landfill Improvements			3,366,532			3,366,532	1,965,864	12,355,897	14,321,761
Playground & Library Improvements			6,603,300			6,603,300	2,322,467	22,115,106	24,437,573
Lasalle Park			265,000			265,000	143,317	1,690,545	1,833,862
Culture & Recreation Misc Capital Improvements			242,002	(26,000)		216,002	(141,870)	3,740,059	3,598,189
TOTAL CAPITAL PROJECTS	\$	\$	\$ 31,684,425	\$ (263,899)	\$	\$ 31,420,526	\$ (7,024,968)	\$ 91,206,461	\$ 84,181,493
TOTAL NON MAJOR GOVERNMENTAL FUNDS	\$ 43,010,000	\$ 7,462,182	\$ 43,755,680	\$ (38,522,218)	\$ (49,777,459)	\$ 5,928,185	\$ 875,849	\$ 283,816,857	\$ 284,692,706



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

AMBULANCE DISTRICT #2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 400,100	\$ 492,100	\$ 491,652	\$ (448)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,100	2,100	3,217	1,117
Miscellaneous	0	0	0	0
TOTAL REVENUES	402,200	494,200	494,869	669
Expenditures				
Current	392,279	600,859	600,838	21
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	392,279	600,859	600,838	21
Excess (deficiency) of revenues over (under) expenditures	9,921	(106,659)	(105,969)	690
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	9,921	(106,659)	(105,969)	690
Fund balance				
Beginning of year	172,184	172,184	172,184	0
END OF YEAR	\$ 182,105	\$ 65,525	\$ 66,215	\$ 690

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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, 2016

JUVENILE SERVICES				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 11,188,000	\$ 11,306,000	\$ 11,295,953	\$ (10,047)
Licenses and permits	0	0	0	0
Intergovernmental	453,000	438,460	432,754	(5,706)
Charges for services	51,000	51,000	43,398	(7,602)
Fines and forfeitures	35,000	35,000	19,726	(15,274)
Interest income	80,000	119,000	148,278	29,278
Miscellaneous	1,000	1,000	133	(867)
TOTAL REVENUES	11,808,000	11,950,460	11,940,242	(10,218)
Expenditures				
Current	12,116,781	12,048,452	10,546,212	1,502,240
Capital outlay	231,320	268,019	146,382	121,637
TOTAL EXPENDITURES	12,348,101	12,316,471	10,692,594	1,623,877
Excess (deficiency) of revenues over (under) expenditures	(540,101)	(366,011)	1,247,648	1,613,659
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(1,389,082)	(1,389,082)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(1,389,082)	(1,389,082)	0
NET CHANGE IN FUND BALANCES	(540,101)	(1,755,093)	(141,434)	1,613,659
Fund balance				
Beginning of year	9,982,028	9,982,028	9,982,028	0
END OF YEAR	\$ 9,441,927	\$ 8,226,935	\$ 9,840,594	\$ 1,613,659

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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, 2016

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	170,339	170,394	154,542	(15,852)
Charges for services	7,333,000	6,933,000	7,230,711	297,711
Fines and forfeitures	0	0	0	0
Interest income	3,400	6,400	7,168	768
Miscellaneous	0	0	0	0
TOTAL REVENUES	7,506,739	7,109,794	7,392,421	282,627
Expenditures				
Current	7,506,354	7,506,354	7,385,126	121,228
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,506,354	7,506,354	7,385,126	121,228
Excess (deficiency) of revenues over (under) expenditures	385	(396,560)	7,295	403,855
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	385	(396,560)	7,295	403,855
Fund balance				
Beginning of year	10,213	10,213	10,213	0
END OF YEAR	\$ 10,598	\$ (386,347)	\$ 17,508	\$ 403,855

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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, 2016

SECURITY ENHANCEMENT DISTRICTS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 538,000	\$ 525,000	\$ 529,780	\$ 4,780
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	2,310	1,310
Miscellaneous	0	0	0	0
TOTAL REVENUES	539,000	526,000	532,090	6,090
Expenditures				
Current	539,000	536,410	536,485	(75)
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	539,000	536,410	536,485	(75)
Excess (deficiency) of revenues over (under) expenditures	0	(10,410)	(4,395)	6,015
Other financing sources (uses)				
Transfers in	0	7,756	7,756	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	7,756	7,756	0
NET CHANGE IN FUND BALANCES	0	(2,654)	3,361	6,015
Fund balance				
Beginning of year	2,655	2,655	2,655	0
END OF YEAR	\$ 2,655	\$ 1	\$ 6,016	\$ 6,015

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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, 2016

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	120,000	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	1,207,100	1,122,100	1,123,288	1,188
Interest income	1,000	1,000	0	(1,000)
Miscellaneous	28,000	13,000	4,537	(8,463)
TOTAL REVENUES	1,356,100	1,136,100	1,127,825	(8,275)
Expenditures				
Current	1,338,972	1,393,972	1,349,036	44,936
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,338,972	1,393,972	1,349,036	44,936
Excess (deficiency) of revenues over (under) expenditures	17,128	(257,872)	(221,211)	36,661
Other financing sources (uses)				
Transfers in	0	250,000	250,000	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	250,000	250,000	0
NET CHANGE IN FUND BALANCES	17,128	(7,872)	28,789	36,661
Fund balance				
Beginning of year	45,614	45,614	45,614	0
END OF YEAR	\$ 62,742	\$ 37,742	\$ 74,403	\$ 36,661

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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, 2016

	FIRE DISTRICT #3			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 3,048,000	\$ 3,102,000	\$ 3,097,661	\$ (4,339)
Licenses and permits	0	0	0	0
Intergovernmental	228,241	195,988	195,988	0
Charges for services	373,000	373,000	363,853	(9,147)
Fines and forfeitures	0	0	0	0
Interest income	22,000	37,000	51,324	14,324
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,671,241	3,707,988	3,708,826	838
Expenditures				
Current	2,611,471	3,821,376	3,821,221	155
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,611,471	3,821,376	3,821,221	155
Excess (deficiency) of revenues over (under) expenditures	1,059,770	(113,388)	(112,395)	993
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(38,568)	(38,568)	(38,568)	0
TOTAL OTHER FINANCING SOURCES (USES)	(38,568)	(38,568)	(38,568)	0
NET CHANGE IN FUND BALANCES	1,021,202	(151,956)	(150,963)	993
Fund balance				
Beginning of year	3,471,694	3,471,694	3,471,694	0
END OF YEAR	\$ 4,492,896	\$ 3,319,738	\$ 3,320,731	\$ 993

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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, 2016

	FIRE DISTRICT #4			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 672,600	\$ 672,600	\$ 676,223	\$ 3,623
Licenses and permits	0	0	0	0
Intergovernmental	16,673	14,832	14,832	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	3,000	3,000	6,165	3,165
Miscellaneous	0	0	0	0
TOTAL REVENUES	692,273	690,432	697,220	6,788
Expenditures				
Current	667,697	665,856	665,800	56
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	667,697	665,856	665,800	56
Excess (deficiency) of revenues over (under) expenditures	24,576	24,576	31,420	6,844
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	24,576	24,576	31,420	6,844
Fund balance				
Beginning of year	374,486	374,486	374,486	0
END OF YEAR	\$ 399,062	\$ 399,062	\$ 405,906	\$ 6,844

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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, 2016

	FIRE DISTRICT #5			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 3,453,000	\$ 3,465,000	\$ 3,450,850	\$ (14,150)
Licenses and permits	0	0	0	0
Intergovernmental	161,455	138,020	138,020	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	23,000	42,000	55,683	13,683
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,637,455	3,645,020	3,644,553	(467)
Expenditures				
Current	2,699,152	2,685,685	2,682,318	3,367
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,699,152	2,685,685	2,682,318	3,367
Excess (deficiency) of revenues over (under) expenditures	938,303	959,335	962,235	2,900
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	938,303	959,335	962,235	2,900
Fund balance				
Beginning of year	3,649,170	3,649,170	3,649,170	0
END OF YEAR	\$ 4,587,473	\$ 4,608,505	\$ 4,611,405	\$ 2,900

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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, 2016

FIRE DISTRICT #6				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,322,000	\$ 4,347,000	\$ 4,343,494	\$ (3,506)
Licenses and permits	0	0	0	0
Intergovernmental	140,323	121,809	122,873	1,064
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	50,000	76,000	108,018	32,018
Miscellaneous	0	0	3,032	3,032
TOTAL REVENUES	4,512,323	4,544,809	4,577,417	32,608
Expenditures				
Current	3,461,807	3,448,250	3,447,686	564
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	3,461,807	3,448,250	3,447,686	564
Excess (deficiency) of revenues over (under) expenditures	1,050,516	1,096,559	1,129,731	33,172
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	1,050,516	1,096,559	1,129,731	33,172
Fund balance				
Beginning of year	8,458,938	8,458,938	8,458,938	0
END OF YEAR	\$ 9,509,454	\$ 9,555,497	\$ 9,588,669	\$ 33,172

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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, 2016

	FIRE DISTRICT #7			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 3,877,000	\$ 3,540,000	\$ 3,565,301	\$ 25,301
Licenses and permits	0	0	0	0
Intergovernmental	121,620	106,837	110,842	4,005
Charges for services	309,000	309,000	314,074	5,074
Fines and forfeitures	0	0	0	0
Interest income	15,000	21,000	25,726	4,726
Miscellaneous	0	0	24,939	24,939
TOTAL REVENUES	4,322,620	3,976,837	4,040,882	64,045
Expenditures				
Current	4,088,187	4,045,072	3,958,320	86,752
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,088,187	4,045,072	3,958,320	86,752
Excess (deficiency) of revenues over (under) expenditures	234,433	(68,235)	82,562	150,797
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(322,000)	(326,938)	(326,938)	0
TOTAL OTHER FINANCING SOURCES (USES)	(322,000)	(326,938)	(326,938)	0
NET CHANGE IN FUND BALANCES	(87,567)	(395,173)	(244,376)	150,797
Fund balance				
Beginning of year	1,447,072	1,447,072	1,447,072	0
END OF YEAR	\$ 1,359,505	\$ 1,051,899	\$ 1,202,696	\$ 150,797

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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, 2016

FIRE DISTRICT #8				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,547,000	\$ 7,326,000	\$ 7,417,408	\$ 91,408
Licenses and permits	0	0	0	0
Intergovernmental	277,845	237,293	237,540	247
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	34,000	52,000	60,967	8,967
Miscellaneous	0	0	3,032	3,032
TOTAL REVENUES	7,858,845	7,615,293	7,718,947	103,654
Expenditures				
Current	7,434,429	7,461,749	7,459,575	2,174
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	7,434,429	7,461,749	7,459,575	2,174
Excess (deficiency) of revenues over (under) expenditures	424,416	153,544	259,372	105,828
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	424,416	153,544	259,372	105,828
Fund balance				
Beginning of year	2,944,183	2,944,183	2,944,183	0
END OF YEAR	\$ 3,368,599	\$ 3,097,727	\$ 3,203,555	\$ 105,828

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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, 2016

	FIRE DISTRICT #9			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 768,800	\$ 946,800	\$ 945,105	\$ (1,695)
Licenses and permits	0	0	0	0
Intergovernmental	10,765	22,192	24,409	2,217
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	3,100	3,100	6,344	3,244
Miscellaneous	0	0	0	0
TOTAL REVENUES	782,665	972,092	975,858	3,766
Expenditures				
Current	743,152	999,524	999,260	264
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	743,152	999,524	999,260	264
Excess (deficiency) of revenues over (under) expenditures	39,513	(27,432)	(23,402)	4,030
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	39,513	(27,432)	(23,402)	4,030
Fund balance				
Beginning of year	276,727	276,727	276,727	0
END OF YEAR	\$ 316,240	\$ 249,295	\$ 253,325	\$ 4,030

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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, 2016

	CRIMINAL JUSTICE			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 4,160,000	\$ 4,190,000	\$ 4,191,170	\$ 1,170
Licenses and permits	0	0	0	0
Intergovernmental	50,000	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	10,000	6,000	3,705	(2,295)
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,220,000	4,196,000	4,194,875	(1,125)
Expenditures				
Current	225,422	170,753	120,107	50,646
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	225,422	170,753	120,107	50,646
Excess (deficiency) of revenues over (under) expenditures	3,994,578	4,025,247	4,074,768	49,521
Other financing sources (uses)				
Transfers in	0	106,152	106,152	0
Transfers out	(4,452,638)	(4,507,307)	(4,507,307)	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,452,638)	(4,401,155)	(4,401,155)	0
NET CHANGE IN FUND BALANCES	(458,060)	(375,908)	(326,387)	49,521
Fund balance				
Beginning of year	515,900	515,900	515,900	0
END OF YEAR	\$ 57,840	\$ 139,992	\$ 189,513	\$ 49,521

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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, 2016

	INSPECTOR GENERAL			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,261,000	\$ 1,266,000	\$ 1,265,168	\$ (832)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	9,000	13,000	16,750	3,750
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,270,000	1,279,000	1,281,918	2,918
Expenditures				
Current	1,197,173	1,286,993	1,064,563	222,430
Capital outlay	15,000	15,000	4,251	10,749
TOTAL EXPENDITURES	1,212,173	1,301,993	1,068,814	233,179
Excess (deficiency) of revenues over (under) expenditures	57,827	(22,993)	213,104	236,097
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	57,827	(22,993)	213,104	236,097
Fund balance				
Beginning of year	1,000,861	1,000,861	1,000,861	0
END OF YEAR	\$ 1,058,688	\$ 977,868	\$ 1,213,965	\$ 236,097

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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, 2016

OFF DUTY WITNESS

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	454,100	454,100	457,939	3,839
Interest income	14,000	22,000	29,838	7,838
Miscellaneous	0	0	0	0
TOTAL REVENUES	468,100	476,100	487,777	11,677
Expenditures				
Current	233,378	401,778	332,578	69,200
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	233,378	401,778	332,578	69,200
Excess (deficiency) of revenues over (under) expenditures	234,722	74,322	155,199	80,877
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	234,722	74,322	155,199	80,877
Fund balance				
Beginning of year	2,933,364	2,933,364	2,933,364	0
END OF YEAR	\$ 3,168,086	\$ 3,007,686	\$ 3,088,563	\$ 80,877

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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, 2016

STREETS DEPARTMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 32,118,677	\$ 32,167,877	\$ 32,281,724	\$ 113,847
Licenses and permits	167,750	167,750	288,367	120,617
Intergovernmental	1,336,000	1,348,691	1,634,692	286,001
Charges for services	20,000	20,000	26,502	6,502
Fines and forfeitures	0	0	0	0
Interest income	13,000	13,000	5,660	(7,340)
Miscellaneous	14,000	176,723	411,848	235,125
TOTAL REVENUES	33,669,427	33,894,041	34,648,793	754,752
Expenditures				
Current	27,874,869	28,345,072	25,273,196	3,071,876
Capital outlay	1,061,427	843,977	811,264	32,713
TOTAL EXPENDITURES	28,936,296	29,189,049	26,084,460	3,104,589
Excess (deficiency) of revenues over (under) expenditures	4,733,131	4,704,992	8,564,333	3,859,341
Other financing sources (uses)				
Transfers in	400,000	961,344	961,344	0
Transfers out	(6,824,886)	(9,007,260)	(9,007,260)	0
TOTAL OTHER FINANCING SOURCES (USES)	(6,424,886)	(8,045,916)	(8,045,916)	0
NET CHANGE IN FUND BALANCES	(1,691,755)	(3,340,924)	518,417	3,859,341
Fund balance				
Beginning of year	9,886,227	9,886,227	9,886,227	0
END OF YEAR	\$ 8,194,472	\$ 6,545,303	\$ 10,404,644	\$ 3,859,341

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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, 2016

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
Interest income	6,000	6,000	8,253	2,253
Miscellaneous	601,333	601,333	592,307	(9,026)
TOTAL REVENUES	607,333	607,333	600,560	(6,773)
Expenditures				
Current	544,654	605,971	360,895	245,076
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	544,654	605,971	360,895	245,076
Excess (deficiency) of revenues over (under) expenditures	62,679	1,362	239,665	238,303
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(229,189)	(274,276)	(274,276)	0
TOTAL OTHER FINANCING SOURCES (USES)	(229,189)	(274,276)	(274,276)	0
NET CHANGE IN FUND BALANCES	(166,510)	(272,914)	(34,611)	238,303
Fund balance				
Beginning of year	726,041	726,041	726,041	0
END OF YEAR	\$ 559,531	\$ 453,127	\$ 691,430	\$ 238,303

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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, 2016

CONSOLIDATED ROAD LIGHTING DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 7,565,000	\$ 7,598,000	\$ 7,594,080	\$ (3,920)
Licenses and permits	0	0	0	0
Intergovernmental	194,562	201,735	201,736	1
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	25,000	44,000	57,969	13,969
Miscellaneous	0	13,920	17,847	3,927
TOTAL REVENUES	7,784,562	7,857,655	7,871,632	13,977
Expenditures				
Current	6,772,476	6,771,986	5,493,059	1,278,927
Capital outlay	2,100	7,506	7,254	252
TOTAL EXPENDITURES	6,774,576	6,779,492	5,500,313	1,279,179
Excess (deficiency) of revenues over (under) expenditures	1,009,986	1,078,163	2,371,319	1,293,156
Other financing sources (uses)				
Transfers in	0	4,916	4,916	0
Transfers out	0	(510,000)	(510,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(505,084)	(505,084)	0
NET CHANGE IN FUND BALANCES	1,009,986	573,079	1,866,235	1,293,156
Fund balance				
Beginning of year	1,834,908	1,834,908	1,834,908	0
END OF YEAR	\$ 2,844,894	\$ 2,407,987	\$ 3,701,143	\$ 1,293,156

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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, 2016

ROAD LIGHTING DISTRICT #7				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 201,000	\$ 249,000	\$ 246,125	\$ (2,875)
Licenses and permits	0	0	0	0
Intergovernmental	1,394	1,168	1,168	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	6,000	10,000	13,931	3,931
Miscellaneous	0	0	5,868	5,868
TOTAL REVENUES	208,394	260,168	267,092	6,924
Expenditures				
Current	150,921	150,921	80,132	70,789
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	150,921	150,921	80,132	70,789
Excess (deficiency) of revenues over (under) expenditures	57,473	109,247	186,960	77,713
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	57,473	109,247	186,960	77,713
Fund balance				
Beginning of year	1,199,134	1,199,134	1,199,134	0
END OF YEAR	\$ 1,256,607	\$ 1,308,381	\$ 1,386,094	\$ 77,713

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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, 2016

CONSOLIDATED GARBAGE DISTRICT #1

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 10,086,000	\$ 10,138,000	\$ 10,119,443	\$ (18,557)
Licenses and permits	0	0	0	0
Intergovernmental	272,733	326,285	342,845	16,560
Charges for services	19,800,000	19,800,000	22,829,528	3,029,528
Fines and forfeitures	0	0	0	0
Interest income	72,000	86,000	113,647	27,647
Miscellaneous	76,000	76,000	67,797	(8,203)
TOTAL REVENUES	30,306,733	30,426,285	33,473,260	3,046,975
Expenditures				
Current	30,306,746	30,274,814	29,006,323	1,268,491
Capital outlay	16,000	30,662	15,747	14,915
TOTAL EXPENDITURES	30,322,746	30,305,476	29,022,070	1,283,406
Excess (deficiency) of revenues over (under) expenditures	(16,013)	120,809	4,451,190	4,330,381
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(2,100,000)	(2,766,533)	(2,766,532)	1
TOTAL OTHER FINANCING SOURCES (USES)	(2,100,000)	(2,766,533)	(2,766,532)	1
NET CHANGE IN FUND BALANCES	(2,116,013)	(2,645,724)	1,684,658	4,330,382
Fund balance				
Beginning of year	8,353,414	8,353,414	8,353,414	0
END OF YEAR	\$ 6,237,401	\$ 5,707,690	\$ 10,038,072	\$ 4,330,382

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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, 2016

CONSOLIDATED DRAINAGE DISTRICT #2				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 32,842,740	\$ 32,972,740	\$ 33,112,906	\$ 140,166
Licenses and permits	0	0	0	0
Intergovernmental	779,144	735,303	724,100	(11,203)
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	138,000	155,000	169,819	14,819
Miscellaneous	109,500	109,500	158,398	48,898
TOTAL REVENUES	33,869,384	33,972,543	34,165,223	192,680
Expenditures				
Current	35,335,007	35,914,508	31,460,502	4,454,006
Debt Service				
Principal		211,805	211,804	1
Interest		32,831	32,830	1
Capital outlay	92,357	51,800	34,613	17,187
TOTAL EXPENDITURES	35,427,364	36,210,944	31,739,749	4,471,195
Excess (deficiency) of revenues over (under) expenditures	(1,557,980)	(2,238,401)	2,425,474	4,663,875
Other financing sources (uses)				
Transfers in	0	15,388	15,388	0
Transfers out	0	(4,036,431)	(4,036,431)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(4,021,043)	(4,021,043)	0
NET CHANGE IN FUND BALANCES	(1,557,980)	(6,259,444)	(1,595,569)	4,663,875
Fund balance				
Beginning of year	16,830,182	16,830,182	16,830,182	0
END OF YEAR	\$ 15,272,202	\$ 10,570,738	\$ 15,234,613	\$ 4,663,875

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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, 2016

TRANSIT OPERATIONS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 6,415,000	\$ 6,482,000	\$ 6,474,807	\$ (7,193)
Licenses and permits	0	0	0	0
Intergovernmental	360,000	387,492	467,439	79,947
Charges for services	3,360,000	3,360,000	3,277,917	(82,083)
Fines and forfeitures	0	0	0	0
Interest income	100,000	131,000	162,693	31,693
Miscellaneous	0	0	21	21
TOTAL REVENUES	10,235,000	10,360,492	10,382,877	22,385
Expenditures				
Current	12,370,975	12,415,640	11,870,795	544,845
Capital outlay	0	12,051	2,877	9,174
TOTAL EXPENDITURES	12,370,975	12,427,691	11,873,672	554,019
Excess (deficiency) of revenues over (under) expenditures	(2,135,975)	(2,067,199)	(1,490,795)	576,404
Other financing sources (uses)				
Transfers in	0	3,500,000	4,510,611	1,010,611
Transfers out	(2,416,959)	(2,416,959)	(2,416,959)	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,416,959)	1,083,041	2,093,652	1,010,611
NET CHANGE IN FUND BALANCES	(4,552,934)	(984,158)	602,857	1,587,015
Fund balance				
Beginning of year	12,868,562	12,868,562	12,868,562	0
END OF YEAR	\$ 8,315,628	\$ 11,884,404	\$ 13,471,419	\$ 1,587,015

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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, 2016

TRANSIT - MOBILITY IMPAIRED				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 3,207,000	\$ 3,241,000	\$ 3,237,434	\$ (3,566)
Licenses and permits	0	0	0	0
Intergovernmental	0	3,461	3,461	0
Charges for services	200,000	200,000	207,471	7,471
Fines and forfeitures	0	0	0	0
Interest income	45,000	67,000	85,840	18,840
Miscellaneous	0	0	0	0
TOTAL REVENUES	3,452,000	3,511,461	3,534,206	22,745
Expenditures				
Current	3,343,375	3,340,196	2,932,603	407,593
Capital outlay	0	4,151	0	4,151
TOTAL EXPENDITURES	3,343,375	3,344,347	2,932,603	411,744
Excess (deficiency) of revenues over (under) expenditures	108,625	167,114	601,603	434,489
Other financing sources (uses)				
Transfers in	0	375,000	504,106	129,106
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	375,000	504,106	129,106
NET CHANGE IN FUND BALANCES	108,625	542,114	1,105,709	563,595
Fund balance				
Beginning of year	6,643,969	6,643,969	6,643,969	0
END OF YEAR	\$ 6,752,594	\$ 7,186,083	\$ 7,749,678	\$ 563,595

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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, 2016

ANIMAL SHELTER				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 4,629,600	\$ 4,677,600	\$ 4,671,790	\$ (5,810)
Licenses and permits	0	0	0	0
Intergovernmental	198,135	157,732	157,836	104
Charges for services	135,000	235,000	271,949	36,949
Fines and forfeitures	15,000	15,000	13,042	(1,958)
Interest income	23,000	35,000	42,306	7,306
Miscellaneous	30,000	30,000	47,703	17,703
TOTAL REVENUES	5,030,735	5,150,332	5,204,626	54,294
Expenditures				
Current	3,789,843	3,802,058	3,210,830	591,228
Capital outlay	52,089	97,278	71,110	26,168
TOTAL EXPENDITURES	3,841,932	3,899,336	3,281,940	617,396
Excess (deficiency) of revenues over (under) expenditures	1,188,803	1,250,996	1,922,686	671,690
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(950,002)	(1,050,102)	(1,050,102)	0
TOTAL OTHER FINANCING SOURCES (USES)	(950,002)	(1,050,102)	(1,050,102)	0
NET CHANGE IN FUND BALANCES	238,801	200,894	872,584	671,690
Fund balance				
Beginning of year	2,290,998	2,290,998	2,290,998	0
END OF YEAR	\$ 2,529,799	\$ 2,491,892	\$ 3,163,582	\$ 671,690

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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, 2016

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	232,000	232,965	252,706	19,741
Charges for services	4,100,000	4,100,000	4,181,182	81,182
Fines and forfeitures	0	0	0	0
Interest income	4,300	6,300	9,712	3,412
Miscellaneous	0	0	0	0
TOTAL REVENUES	4,336,300	4,339,265	4,443,600	104,335
Expenditures				
Current	4,393,444	4,400,894	4,273,384	127,510
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,393,444	4,400,894	4,273,384	127,510
Excess (deficiency) of revenues over (under) expenditures	(57,144)	(61,629)	170,216	231,845
Other financing sources (uses)				
Transfers in	0	7,450	7,450	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	7,450	7,450	0
NET CHANGE IN FUND BALANCES	(57,144)	(54,179)	177,666	231,845
Fund balance				
Beginning of year	1,016,816	1,016,816	1,016,816	0
END OF YEAR	\$ 959,672	\$ 962,637	\$ 1,194,482	\$ 231,845

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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, 2016

	HEALTH UNIT			
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 724,300	\$ 731,300	\$ 729,968	\$ (1,332)
Licenses and permits	0	0	0	0
Intergovernmental	30,958	24,239	24,239	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	5,500	7,500	8,749	1,249
Miscellaneous	45,310	45,310	45,310	0
TOTAL REVENUES	806,068	808,349	808,266	(83)
Expenditures				
Current	735,254	732,230	650,060	82,170
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	735,254	732,230	650,060	82,170
Excess (deficiency) of revenues over (under) expenditures	70,814	76,119	158,206	82,087
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(175,000)	(175,000)	(175,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	(175,000)	(175,000)	(175,000)	0
NET CHANGE IN FUND BALANCES	(104,186)	(98,881)	(16,794)	82,087
Fund balance				
Beginning of year	648,839	648,839	648,839	0
END OF YEAR	\$ 544,653	\$ 549,958	\$ 632,045	\$ 82,087

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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, 2016

HUMAN SERVICES AUTHORITY				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,877,400	\$ 1,896,400	\$ 1,897,918	\$ 1,518
Licenses and permits	0	0	0	0
Intergovernmental	80,493	63,019	63,019	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	11,000	11,000	15,722	4,722
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,968,893	1,970,419	1,976,659	6,240
Expenditures				
Current	1,911,705	1,911,705	1,911,593	112
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,911,705	1,911,705	1,911,593	112
Excess (deficiency) of revenues over (under) expenditures	57,188	58,714	65,066	6,352
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	57,188	58,714	65,066	6,352
Fund balance				
Beginning of year	730,675	730,675	730,675	0
END OF YEAR	\$ 787,863	\$ 789,389	\$ 795,741	\$ 6,352

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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, 2016

	SENIOR SERVICES			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 1,267,000	\$ 1,273,000	\$ 1,273,014	\$ 14
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	6,000	8,000	11,349	3,349
Miscellaneous	0	0	32	32
TOTAL REVENUES	1,273,000	1,281,000	1,284,395	3,395
Expenditures				
Current	1,218,712	1,217,668	986,057	231,611
Capital outlay	0	4,196	2,179	2,017
TOTAL EXPENDITURES	1,218,712	1,221,864	988,236	233,628
Excess (deficiency) of revenues over (under) expenditures	54,288	59,136	296,159	237,023
Other financing sources (uses)				
Transfers in	0	20,000	20,000	0
Transfers out	(12,500)	(195,445)	(194,371)	1,074
TOTAL OTHER FINANCING SOURCES (USES)	(12,500)	(175,445)	(174,371)	(1,074)
NET CHANGE IN FUND BALANCES	41,788	(116,309)	121,788	238,097
Fund balance				
Beginning of year	497,333	497,333	497,333	0
END OF YEAR	\$ 539,121	\$ 381,024	\$ 619,121	\$ 238,097

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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, 2016

PUBLIC EDUCATION AND GOVERNMENT PROGRAMING				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 468,000	\$ 468,000	\$ 570,881	\$ 102,881
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	9,000	16,000	22,715	6,715
Miscellaneous	0	0	0	0
TOTAL REVENUES	477,000	484,000	593,596	109,596
Expenditures				
Current	80,726	84,501	53,918	30,583
Capital outlay	231,500	232,500	216,744	15,756
TOTAL EXPENDITURES	312,226	317,001	270,662	46,339
Excess (deficiency) of revenues over (under) expenditures	164,774	166,999	322,934	155,935
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	164,774	166,999	322,934	155,935
Fund balance				
Beginning of year	2,155,405	2,155,405	2,155,405	0
END OF YEAR	\$ 2,320,179	\$ 2,322,404	\$ 2,478,339	\$ 155,935

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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, 2016

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
Interest income	0	275,000	317,454	42,454
Miscellaneous	0	0	0	0
TOTAL REVENUES	0	275,000	317,454	42,454
Expenditures				
Current	0	181,936	161,965	19,971
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	181,936	161,965	19,971
Excess (deficiency) of revenues over (under) expenditures	0	93,064	155,489	62,425
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(4,777,068)	(4,777,068)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(4,777,068)	(4,777,068)	0
NET CHANGE IN FUND BALANCES	0	(4,684,004)	(4,621,579)	62,425
Fund balance				
Beginning of year	34,065,879	34,065,879	34,065,879	0
END OF YEAR	\$ 34,065,879	\$ 29,381,875	\$ 29,444,300	\$ 62,425

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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, 2016

CONSOLIDATED JEFFERSON RECREATION AND COMMUNITY
CENTER AND PLAYGROUND DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 20,392,000	\$ 20,498,000	\$ 20,443,075	\$ (54,925)
Intergovernmental	416,373	784,160	855,944	71,784
Charges for services	674,000	674,000	886,534	212,534
Interest income	120,000	165,000	208,056	43,056
Miscellaneous	61,500	61,500	137,964	76,464
TOTAL REVENUES	21,663,873	22,182,660	22,531,573	348,913
Expenditures				
Current	23,376,673	24,017,095	21,267,898	2,749,197
Capital outlay	275,000	324,573	249,678	74,895
TOTAL EXPENDITURES	23,651,673	24,341,668	21,517,576	2,824,092
Excess (deficiency) of revenues over (under) expenditures	(1,987,800)	(2,159,008)	1,013,997	3,173,005
Other financing sources (uses)				
Transfers in	227,562	352,562	352,562	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	227,562	352,562	352,562	0
NET CHANGE IN FUND BALANCES	(1,760,238)	(1,806,446)	1,366,559	3,173,005
Fund balance				
Beginning of year	11,721,330	11,721,330	11,721,330	0
END OF YEAR	\$ 9,961,092	\$ 9,914,884	\$ 13,087,889	\$ 3,173,005

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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, 2016

ALARIO CENTER

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	415,000	415,000	302,387	(112,613)
Charges for services	606,000	617,765	762,403	144,638
Fines and forfeitures	0	0	0	0
Interest income	4,000	5,000	7,198	2,198
Miscellaneous	30,000	163,281	176,340	13,059
TOTAL REVENUES	1,055,000	1,201,046	1,248,328	47,282
Expenditures				
Current	1,345,117	1,346,142	1,181,441	164,701
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	1,345,117	1,346,142	1,181,441	164,701
Excess (deficiency) of revenues over (under) expenditures	(290,117)	(145,096)	66,887	211,983
Other financing sources (uses)				
Transfers in	45,000	45,000	45,000	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	45,000	45,000	45,000	0
NET CHANGE IN FUND BALANCES	(245,117)	(100,096)	111,887	211,983
Fund balance				
Beginning of year	616,632	616,632	616,632	0
END OF YEAR	\$ 371,515	\$ 516,536	\$ 728,519	\$ 211,983

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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, 2016

PLAYGROUND DISTRICT #16

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 402,300	\$ 500,300	\$ 492,212	\$ (8,088)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	2,700	2,700	4,485	1,785
Miscellaneous	0	0	0	0
TOTAL REVENUES	405,000	503,000	496,697	(6,303)
Expenditures				
Current	380,432	380,432	380,413	19
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	380,432	380,432	380,413	19
Excess (deficiency) of revenues over (under) expenditures	24,568	122,568	116,284	(6,284)
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	24,568	122,568	116,284	(6,284)
Fund balance				
Beginning of year	187,963	187,963	187,963	0
END OF YEAR	\$ 212,531	\$ 310,531	\$ 304,247	\$ (6,284)

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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, 2016

WEST JEFFERSON PARK AND COMMUNITY CENTER
AND PLAYGROUND DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	944,000	944,000	977,567	33,567
Fines and forfeitures	0	0	0	0
Interest income	1,000	1,000	1,145	145
Miscellaneous	0	0	0	0
TOTAL REVENUES	945,000	945,000	978,712	33,712
Expenditures				
Current	167,807	154,641	93,432	61,209
Capital outlay	0	113	0	113
TOTAL EXPENDITURES	167,807	154,754	93,432	61,322
Excess (deficiency) of revenues over (under) expenditures	777,193	790,246	885,280	95,034
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(700,891)	(700,891)	(700,891)	0
TOTAL OTHER FINANCING SOURCES (USES)	(700,891)	(700,891)	(700,891)	0
NET CHANGE IN FUND BALANCES	76,302	89,355	184,389	95,034
Fund balance				
Beginning of year	362,053	362,053	362,053	0
END OF YEAR	\$ 438,355	\$ 451,408	\$ 546,442	\$ 95,034

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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, 2016

LAFRENIERE PARK RECREATION DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	2,616	5,491	2,875
Charges for services	1,975,500	1,975,500	2,030,967	55,467
Fines and forfeitures	0	0	0	0
Interest income	3,500	4,500	6,265	1,765
Miscellaneous	0	0	8,614	8,614
TOTAL REVENUES	1,979,000	1,982,616	2,051,337	68,721
Expenditures				
Current	2,142,286	2,146,085	1,915,827	230,258
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	2,142,286	2,146,085	1,915,827	230,258
Excess (deficiency) of revenues over (under) expenditures	(163,286)	(163,469)	135,510	298,979
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	(163,286)	(163,469)	135,510	298,979
Fund balance				
Beginning of year	723,733	723,733	723,733	0
END OF YEAR	\$ 560,447	\$ 560,264	\$ 859,243	\$ 298,979

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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, 2016

LASALLE PARK				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	440,000	390,418	354,681	(35,737)
Charges for services	89,000	89,000	120,129	31,129
Fines and forfeitures	0	0	0	0
Interest income	8,000	10,000	13,706	3,706
Miscellaneous	0	0	2,488	2,488
TOTAL REVENUES	937,000	889,418	891,004	1,586
Expenditures				
Current	820,393	808,249	677,832	130,417
Capital outlay	0	68,067	67,954	113
TOTAL EXPENDITURES	820,393	876,316	745,786	130,530
Excess (deficiency) of revenues over (under) expenditures	116,607	13,102	145,218	132,116
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	116,607	13,102	145,218	132,116
Fund balance				
Beginning of year	1,201,420	1,201,420	1,201,420	0
END OF YEAR	\$ 1,318,027	\$ 1,214,522	\$ 1,346,638	\$ 132,116

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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, 2016

	CULTURE AND PARKS			
	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 2,894,000	\$ 2,966,200	\$ 2,979,320	\$ 13,120
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	11,000	11,000	17,868	6,868
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,905,000	2,977,200	2,997,188	19,988
Expenditures				
Current	1,247,631	1,172,362	691,467	480,895
Capital outlay	8,400	8,360	2,455	5,905
TOTAL EXPENDITURES	1,256,031	1,180,722	693,922	486,800
Excess (deficiency) of revenues over (under) expenditures	1,648,969	1,796,478	2,303,266	506,788
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(754,851)	(1,647,451)	(1,647,451)	0
TOTAL OTHER FINANCING SOURCES (USES)	(754,851)	(1,647,451)	(1,647,451)	0
NET CHANGE IN FUND BALANCES	894,118	149,027	655,815	506,788
Fund balance				
Beginning of year	722,668	722,668	722,668	0
END OF YEAR	\$ 1,616,786	\$ 871,695	\$ 1,378,483	\$ 506,788

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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, 2016

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	590,000	570,000	559,287	(10,713)
Fines and forfeitures	0	0	0	0
Interest income	5,000	5,000	6,727	1,727
Miscellaneous	0	0	0	0
TOTAL REVENUES	595,000	575,000	566,014	(8,986)
Expenditures				
Current	8,376	449,238	347,297	101,941
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	8,376	449,238	347,297	101,941
Excess (deficiency) of revenues over (under) expenditures	586,624	125,762	218,717	92,955
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	(236,620)	(462,013)	(462,013)	0
TOTAL OTHER FINANCING SOURCES (USES)	(236,620)	(462,013)	(462,013)	0
NET CHANGE IN FUND BALANCES	350,004	(336,251)	(243,296)	92,955
Fund balance				
Beginning of year	837,199	837,199	837,199	0
END OF YEAR	\$ 1,187,203	\$ 500,948	\$ 593,903	\$ 92,955

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, 2016

VIDEO POKER

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE/ (NEGATIVE)
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	1,630,000	1,630,000	1,621,480	(8,520)
Fines and forfeitures	0	0	0	0
Interest income	5,800	6,800	10,613	3,813
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,635,800	1,636,800	1,632,093	(4,707)
Expenditures				
Current	11,120	1,335,629	1,173,471	162,158
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	11,120	1,335,629	1,173,471	162,158
Excess (deficiency) of revenues over (under) expenditures	1,624,680	301,171	458,622	157,451
Other financing sources (uses)				
Transfers in	0	241,474	241,474	0
Transfers out	(474,750)	(692,303)	(692,303)	0
TOTAL OTHER FINANCING SOURCES (USES)	(474,750)	(450,829)	(450,829)	0
NET CHANGE IN FUND BALANCES	1,149,930	(149,658)	7,793	157,451
Fund balance				
Beginning of year	1,349,863	1,349,863	1,349,863	0
END OF YEAR	\$ 2,499,793	\$ 1,200,205	\$ 1,357,656	\$ 157,451

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, 2016

TOURISM				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,294,000	\$ 1,294,000	\$ 1,307,775	\$ 13,775
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	24,000	16,000	21,125	5,125
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,318,000	1,310,000	1,328,900	18,900
Expenditures				
Current	4,948	1,029,857	616,771	413,086
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	4,948	1,029,857	616,771	413,086
Excess (deficiency) of revenues over (under) expenditures	1,313,052	280,143	712,129	431,986
Other financing sources (uses)				
Transfers in	0	22,452	22,452	0
Transfers out	0	(640,225)	(640,225)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(617,773)	(617,773)	0
NET CHANGE IN FUND BALANCES	1,313,052	(337,630)	94,356	431,986
Fund balance				
Beginning of year	2,113,192	2,113,192	2,113,192	0
END OF YEAR	\$ 3,426,244	\$ 1,775,562	\$ 2,207,548	\$ 431,986

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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, 2016

RIVERBOAT GAMING				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	2,100,000	2,100,000	2,180,788	80,788
Fines and forfeitures	0	0	0	0
Interest income	20,000	14,000	17,356	3,356
Miscellaneous	0	0	0	0
TOTAL REVENUES	2,120,000	2,114,000	2,198,144	84,144
Expenditures				
Current	14,732	1,137,245	794,124	343,121
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	14,732	1,137,245	794,124	343,121
Excess (deficiency) of revenues over (under) expenditures	2,105,268	976,755	1,404,020	427,265
Other financing sources (uses)				
Transfers in	0	142,169	142,169	0
Transfers out	0	(1,372,074)	(1,372,074)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(1,229,905)	(1,229,905)	0
NET CHANGE IN FUND BALANCES	2,105,268	(253,150)	174,115	427,265
Fund balance				
Beginning of year	1,781,585	1,781,585	1,781,585	0
END OF YEAR	\$ 3,886,853	\$ 1,528,435	\$ 1,955,700	\$ 427,265

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, 2016

HEALTH PREMIUM RETURNS				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	0	1,000	2,533	1,533
Miscellaneous	0	0	0	0
TOTAL REVENUES	0	1,000	2,533	1,533
Expenditures				
Current	0	76,000	10,000	66,000
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	0	76,000	10,000	66,000
Excess (deficiency) of revenues over (under) expenditures	0	(75,000)	(7,467)	67,533
Other financing sources (uses)				
Transfers in	0	26,000	26,000	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	26,000	26,000	0
NET CHANGE IN FUND BALANCES	0	(49,000)	18,533	67,533
Fund balance				
Beginning of year	237,409	237,409	237,409	0
END OF YEAR	\$ 237,409	\$ 188,409	\$ 255,942	\$ 67,533

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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, 2016

ECONOMIC DEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 1,266,000	\$ 1,272,000	\$ 1,273,014	\$ 1,014
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	6,500	9,500	14,712	5,212
Miscellaneous	0	0	0	0
TOTAL REVENUES	1,272,500	1,281,500	1,287,726	6,226
Expenditures				
Current	620,891	781,921	601,332	180,589
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	620,891	781,921	601,332	180,589
Excess (deficiency) of revenues over (under) expenditures	651,609	499,579	686,394	186,815
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(50,000)	(50,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(50,000)	(50,000)	0
NET CHANGE IN FUND BALANCES	651,609	449,579	636,394	186,815
Fund balance				
Beginning of year	262,493	262,493	262,493	0
END OF YEAR	\$ 914,102	\$ 712,072	\$ 898,887	\$ 186,815

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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, 2016

TERRYTOWN REDEVELOPMENT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 292,567	\$ 202,567	\$ 224,613	\$ 22,046
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	12,000	19,000	25,957	6,957
Miscellaneous	0	0	0	0
TOTAL REVENUES	304,567	221,567	250,570	29,003
Expenditures				
Current	46	46	46	0
Capital outlay	0	0	0	0
TOTAL EXPENDITURES	46	46	46	0
Excess (deficiency) of revenues over (under) expenditures	304,521	221,521	250,524	29,003
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	(115,312)	(115,312)	0
TOTAL OTHER FINANCING SOURCES (USES)	0	(115,312)	(115,312)	0
NET CHANGE IN FUND BALANCES	304,521	106,209	135,212	29,003
Fund balance				
Beginning of year	2,580,184	2,580,184	2,580,184	0
END OF YEAR	\$ 2,884,705	\$ 2,686,393	\$ 2,715,396	\$ 29,003

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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, 2016

METAIRIE CBD DISTRICT				
	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 215,977	\$ 180,977	\$ 179,723	\$ (1,254)
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	6,000	10,000	13,928	3,928
Miscellaneous	0	0	0	0
TOTAL REVENUES	221,977	190,977	193,651	2,674
Expenditures				
Current	116,410	116,410	116,410	0
Capital outlay	0	915,000	915,000	0
TOTAL EXPENDITURES	116,410	1,031,410	1,031,410	0
Excess (deficiency) of revenues over (under) expenditures	105,567	(840,433)	(837,759)	2,674
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	105,567	(840,433)	(837,759)	2,674
Fund balance				
Beginning of year	1,432,918	1,432,918	1,432,918	0
END OF YEAR	\$ 1,538,485	\$ 592,485	\$ 595,159	\$ 2,674

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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, 2016

CHURCHILL ECONOMIC DEVELOPMENT DISTRICT

	BUDGETED AMOUNTS		ACTUAL ON BUDGETARY BASIS	VARIANCE WITH FINAL BUDGET POSITIVE/ (NEGATIVE)
	ORIGINAL	FINAL		
Revenues				
Taxes	\$ 20,685	\$ 20,685	\$ 30,245	\$ 9,560
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	0	0	0
Fines and forfeitures	0	0	0	0
Interest income	1,200	1,200	910	(290)
Miscellaneous	0	0	0	0
TOTAL REVENUES	21,885	21,885	31,155	9,270
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	21,885	21,885	31,155	9,270
Other financing sources (uses)				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0
NET CHANGE IN FUND BALANCES	21,885	21,885	31,155	9,270
Fund balance				
Beginning of year	90,214	90,214	90,214	0
END OF YEAR	\$ 112,099	\$ 112,099	\$ 121,369	\$ 9,270

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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Central Fleet Maintenance maintains motorized and heavy equipment, provides motor fuels for all departments, and maintains and stocks tires and provides record keeping regarding tire usage for all Parish vehicles.

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 Parish annual required contribution for the Post Employment Benefit obligation.

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

December 31, 2016

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	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE			TOTAL
							GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	
ASSETS										
Current assets:										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,172	\$ 97,172
Investments	-	-	-	-	-	-	-	-	40,394,854	40,394,854
Share of pooled assets	91,978	11,439	405,761	239,888	151,317	427,041	20,566,469	2,184,375	713,023	24,791,291
Interest Receivable	-	-	-	-	-	-	-	-	91,676	91,676
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Intergovernmental Receivable	14,583	9,671	-	-	154	-	-	-	-	24,408
Due from other funds	-	-	-	-	-	-	11,413,925	-	-	11,413,925
Inventories	135,054	-	-	1,079,604	-	-	-	-	-	1,214,658
Total current assets	241,615	21,110	405,761	1,319,492	151,471	427,041	31,980,394	2,184,375	41,296,725	78,027,984
Noncurrent assets:										
Deposits	-	-	-	-	-	-	909,866	-	-	909,866
Capital assets (net of accumulated depreciation)	677,156	2,785,836	359,744	256,089	66,153	383,733	3,707	-	-	4,532,418
Total noncurrent assets	677,156	2,785,836	359,744	256,089	66,153	383,733	913,573	-	-	5,442,284
TOTAL ASSETS	\$ 918,771	\$ 2,806,946	\$ 765,505	\$ 1,575,581	\$ 217,624	\$ 810,774	\$ 32,893,967	\$ 2,184,375	\$ 41,296,725	\$ 83,470,268
LIABILITIES										
Current liabilities:										
Accounts payable	\$ 93,316	\$ 89,379	272,529	\$ 102,217	\$ 34,096	\$ 51,351	\$ 273,425	\$ 6,000	\$ -	\$ 922,313
Claims and judgements payable	-	-	-	-	-	-	6,510,750	242,112	-	6,752,862
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total current liabilities	93,316	89,379	272,529	102,217	34,096	51,351	6,784,175	248,112	-	7,675,175
Noncurrent liabilities:										
Claims and judgements payable	-	-	-	-	-	-	22,548,981	121,056	-	22,670,037
TOTAL LIABILITIES	93,316	89,379	272,529	102,217	34,096	51,351	29,333,156	369,168	-	30,345,212
NET POSITION										
Net investment in capital assets	677,156	2,785,836	359,744	256,089	66,153	383,733	3,707	-	-	4,532,418
Restricted	-	-	-	-	-	-	3,445,463	-	-	3,445,463
Unrestricted	148,299	(68,269)	133,232	1,217,275	117,375	375,690	111,641	1,815,207	41,296,725	45,147,175
Total Net Position	\$ 825,455	\$ 2,717,567	\$ 492,976	\$ 1,473,364	\$ 183,528	\$ 759,423	\$ 3,560,811	\$ 1,815,207	\$ 41,296,725	\$ 53,125,056

JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

	CENTRAL FLEET MAINTENANCE		CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE		POST EMPLOYMENT BENEFITS	TOTAL
Operating revenues								GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION		
Charges for sales and services	\$ 6,489,266	\$ 2,108,078	\$ 4,487,475	\$ 8,822,721	\$ 2,269,110	\$ 2,997,494	\$ 2,027,308	\$ -	\$ -	\$ -	\$ 29,201,452
Miscellaneous income	77		100	2,235	2		272,032	-	-	-	274,446
Premiums	-	-	-	-	-	-	11,219,951	648,530	2,740,588		14,609,069
Total operating revenues	6,489,343	2,108,078	4,487,575	8,824,956	2,269,112	2,997,494	13,519,291	648,530	2,740,588		44,084,967
Operating expenses											
Personnel services	3,409,938	322,530	1,923,469	5,966,170	1,748,058	2,254,853	203,182	-	-		15,828,200
Contractual services, supplies, materials and other	3,073,155	1,614,067	2,328,258	2,841,014	436,793	403,982	8,183,351	24,000	26,708		18,931,328
Depreciation and amortization	98,207	85,586	167,378	104,495	27,938	195,493	1,202	-	-		680,299
Claims	-	-	-	-	-	-	5,560,920	(1,170,586)	-		4,390,334
Total operating expenses	6,581,300	2,022,183	4,419,105	8,911,679	2,212,789	2,854,328	13,948,655	(1,146,586)	26,708		39,830,161
Operating income (loss)	(91,957)	85,895	68,470	(86,723)	56,323	143,166	(429,364)	1,795,116	2,713,880		4,254,806
Nonoperating revenues (expenses)											
Intergovernmental	941	-	-	19,480	-	22,256	-	-	-		42,677
Interest income	-	-	-	-	-	-	319,239	19,867	281,901		621,007
Other	15,166	-		3,057		-	-	-	-		18,223
Total nonoperating revenues (expenses)	16,107	-		22,537		22,256	319,239	19,867	281,901		681,907
Income (loss) before contributions and transfers	(75,850)	85,895	68,470	(64,186)	56,323	165,422	(110,125)	1,814,983	2,995,781		4,936,713
Capital Contributions-Capital Assets	(16,000)	-	406	(5,479)	-	335,267	-	-	-		314,194
Transfers in	-	-	-	-	25	17,633	-	-	-		17,658
Transfers out	-	(161,393)	(279,000)	-	-	-	(110,000)	-	-		(550,393)
Change in net assets	(91,850)	(75,498)	(210,124)	(69,665)	56,348	518,322	(220,125)	1,814,983	2,995,781		4,718,172
Total net position - beginning of year	917,305	2,793,065	703,100	1,543,029	127,180	241,101	3,780,936	224	38,300,944		48,406,884
Total net position - end of year	\$ 825,455	\$ 2,717,567	\$ 492,976	\$ 1,473,364	\$ 183,528	\$ 759,423	\$ 3,560,811	\$ 1,815,207	\$ 41,296,725	\$	53,125,056

JEFFERSON PARISH, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Year Ended December 31, 2016

	CENTRAL FLEET MAINTENANCE	CENTRAL TELEPHONE	ELECTRONIC INFORMATION SYSTEMS	ENGINEERING	ENVIRONMENTAL	PUBLIC WORKS ADMINISTRATION AND WAREHOUSE	SELF INSURANCE GENERAL LIABILITY	UNEMPLOYMENT COMPENSATION	POST EMPLOYMENT BENEFITS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	\$ 6,489,343	\$ 2,130,296	\$ 4,487,575	\$ 8,824,956	\$ 2,269,266	\$ 2,997,494	\$ 11,045,769	\$ 648,530	\$ 2,740,588	\$ 41,633,817
Payments to suppliers	(3,068,031)	(1,634,934)	(2,176,110)	(2,734,995)	(434,599)	(389,208)	(8,026,985)	(18,000)	(26,708)	(18,509,570)
Payments to employees	(3,409,938)	(322,530)	(1,923,469)	(5,966,170)	(1,748,058)	(2,254,853)	(203,182)	-	-	(15,828,200)
Payment from claims settlements	-	-	-	-	-	-	(6,797,781)	(208,246)	-	(7,006,027)
Net cash provided by (used for) operating activities	11,374	172,832	387,996	123,791	86,609	353,433	(3,982,179)	422,284	2,713,880	290,020
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Transfers to other funds	-	(161,393)	(279,000)	-	-	-	(110,000)	-	-	(550,393)
Transfers from other funds	-	-	-	-	25	17,633	-	-	-	17,658
Net cash provided by (used for) noncapital financing activities	-	(161,393)	(279,000)	-	25	17,633	(110,000)	-	-	(532,735)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Intergovernmental revenues	941	-	-	19,480	-	22,256	-	-	-	42,677
Purchases of capital assets	(87,667)	-	(30,540)	(79,923)	(46,159)	(141,370)	-	-	-	(385,659)
Proceeds from sales of capital assets	15,166	-	-	3,057	-	-	-	-	-	18,223
Net cash provided by (used for) capital and related financing activities	(71,560)	-	(30,540)	(57,386)	(46,159)	(119,114)	-	-	-	(324,759)
CASH FLOWS FROM INVESTING ACTIVITIES										
Proceeds from sales and maturities of investments	-	-	-	-	-	-	-	-	32,235,402	32,235,402
Purchase of investments	-	-	-	-	-	-	-	-	(40,735,667)	(40,735,667)
Interest and dividends received	-	-	-	-	-	-	319,239	19,867	281,901	621,007
Net cash provided by (used for) investing activities	-	-	-	-	-	-	319,239	19,867	(8,218,364)	(7,879,258)
Net increase (decrease) in cash and cash equivalents	(60,186)	11,439	78,456	66,405	40,475	251,952	(3,772,940)	442,151	(5,504,484)	(8,446,732)
Cash and cash equivalents, January 1, 2016	152,164	-	327,305	173,483	110,842	175,089	24,339,409	1,742,224	6,314,679	33,335,195
Cash and cash equivalents, December 31, 2016	\$ 91,978	\$ 11,439	\$ 405,761	\$ 239,888	\$ 151,317	\$ 427,041	\$ 20,566,469	\$ 2,184,375	\$ 810,195	\$ 24,888,463
Reconciliation of operating income to net cash provided by (used for) operating activities:										
Operating income (loss)	(91,957)	85,895	68,470	(86,723)	56,323	143,166	(429,364)	1,795,116	2,713,880	4,254,806
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:										
Depreciation expense	98,207	85,586	167,378	104,495	27,938	195,493	1,202	-	-	680,299
(Decrease) in accounts receivable	-	-	-	-	-	-	(62,399)	-	-	(62,399)
Increase in intergovernmental receivables	-	-	-	-	154	-	-	-	-	154
Increase (decrease) in due from other funds	-	22,218	-	-	-	-	(2,411,123)	-	-	(2,388,905)
Decrease in inventories	13,445	-	-	97,488	-	-	-	-	-	110,933
Increase (decrease) in accounts payable	(8,321)	(20,867)	152,148	8,531	2,194	14,774	156,366	6,000	-	310,825
(Decrease) in claims and judgements payable	-	-	-	-	-	-	(1,236,861)	(1,378,832)	-	(2,615,693)
Total adjustments	103,331	86,937	319,526	210,514	30,286	210,267	(3,552,815)	(1,372,832)	-	(3,964,786)
Net cash provided by (used for) operating activities	\$ 11,374	\$ 172,832	\$ 387,996	\$ 123,791	\$ 86,609	\$ 353,433	\$ (3,982,179)	\$ 422,284	\$ 2,713,880	\$ 290,020
Noncash investing, capital, and financing activities:										
Gain (loss) on sale of fixed assets	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Acquisitions of property, plant, and equipment through capital contributions	(16,000)		406	(5,479)		335,267				314,194

AGENCY FUNDS

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

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

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

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

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

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

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

24th Judicial District Court Grants Fund accounts for Federal and State grant reimbursements for those grants under the 24th Judicial District Court's control.

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

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

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

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

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

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

First Parish Court Agency Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JEFFERSON PARISH, LOUISIANA

**AGENCY FUNDS
COMBINING BALANCE SHEET**

Year ended December 31, 2016

	AGENCY					
	District Court	First Parish Court	Second Parish Court	District Attorney Grants	Firefighter's Emergency Relief Fund	Total
<u>ASSETS</u>						
Share of pooled assets	\$ 89,899	\$ 2,050,662	\$ 3,565,798	\$ -	\$ 42,960	\$ 5,749,319
Receivables						
Intergovernmental	3,591	122,061	101,118	689,912	-	916,681
Total Assets	<u>\$ 93,490</u>	<u>\$ 2,172,723</u>	<u>\$ 3,666,916</u>	<u>\$ 689,912</u>	<u>\$ 42,960</u>	<u>\$ 6,666,000</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 754	\$ 12,320	\$ 3,261	\$ -	\$ -	\$ 16,335
Intergovernmental payable	600	81,872	75,845	689,912	-	848,228
Other payables and accruals	92,136	2,078,531	3,587,810	-	42,960	5,801,437
Total Liabilities	<u>93,490</u>	<u>2,172,723</u>	<u>3,666,916</u>	<u>689,912</u>	<u>42,960</u>	<u>6,666,000</u>
<u>FUND BALANCE</u>						
Total Liabilities and Fund Balances	<u>\$ 93,490</u>	<u>\$ 2,172,723</u>	<u>\$ 3,666,916</u>	<u>\$ 689,912</u>	<u>\$ 42,960</u>	<u>\$ 6,666,000</u>

***Audited by other auditors**

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
Indigent Transcript Fund				
ASSETS				
Share of pooled assets	\$ 61,717	89,299	61,717	\$ 89,299
Receivables				
Intergovernmental	4,646	3,591	4,646	3,591
Total Assets	<u>\$ 66,363</u>	<u>92,890</u>	<u>66,363</u>	<u>\$ 92,890</u>
LIABILITIES				
Accounts payable	\$ -	754	-	\$ 754
Intergovernmental payable	-	-	-	-
Other liabilities	66,363	92,136	66,363	92,136
Total Liabilities	<u>\$ 66,363</u>	<u>92,890</u>	<u>66,363</u>	<u>\$ 92,890</u>
24th Judicial District Intensive Probation Drug Court				
ASSETS				
Share of pooled assets	\$ 400,767	-	400,767	\$ -
Receivables				
Intergovernmental	129,101	-	129,101	-
Total Assets	<u>\$ 529,868</u>	<u>-</u>	<u>529,868</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	529,868	-	529,868	-
Total Liabilities	<u>\$ 529,868</u>	<u>-</u>	<u>529,868</u>	<u>\$ -</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
24th Judicial District Court Intensive Probation Services				
ASSETS				
Share of pooled assets	\$ -	600	-	\$ 600
Receivables				
Intergovernmental	12,618	-	12,618	-
Total Assets	<u>\$ 12,618</u>	<u>600</u>	<u>12,618</u>	<u>\$ 600</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	12,618	600	12,618	600
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 12,618</u>	<u>600</u>	<u>12,618</u>	<u>\$ 600</u>
24th Judicial District Court Grants				
ASSETS				
Share of pooled assets	\$ 22,621	-	22,621	\$ -
Receivables				
Intergovernmental	-	-	-	-
Total Assets	<u>\$ 22,621</u>	<u>-</u>	<u>22,621</u>	<u>\$ -</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	22,621	-	22,621	-
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 22,621</u>	<u>-</u>	<u>22,621</u>	<u>\$ -</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
24th Judicial District DWI Court				
ASSETS				
Share of pooled assets	\$ 7,675	-	7,675	\$ -
Receivables				
Intergovernmental	62,020	-	62,020	-
Total Assets	\$ <u>69,695</u>	<u>-</u>	<u>69,695</u>	\$ <u>-</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	69,695	-	69,695	-
Other liabilities	-	-	-	-
Total Liabilities	\$ <u>69,695</u>	<u>-</u>	<u>69,695</u>	\$ <u>-</u>
<u>DISTRICT COURT(Cont.)</u>				
24th Judicial District Court Drug Lab				
ASSETS				
Share of pooled assets	\$ 213,830	-	213,830	\$ -
Receivables				
Intergovernmental	359	-	359	-
Total Assets	\$ <u>214,189</u>	<u>-</u>	<u>214,189</u>	\$ <u>-</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables				
Other liabilities	214,189	-	214,189	-
Total Liabilities	\$ <u>214,189</u>	<u>-</u>	<u>214,189</u>	\$ <u>-</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 706,610	89,899	706,610	\$ 89,899
Receivables				
Intergovernmental	208,744	3,591	208,744	3,591
Total Assets	<u>\$ 915,354</u>	<u>93,490</u>	<u>915,354</u>	<u>\$ 93,490</u>
LIABILITIES				
Accounts payable	\$ -	754	0	\$ 754
Intergovernmental payables	104,934	600	104,934	600
Other liabilities	810,420	92,136	810,420	92,136
Total Liabilities	<u>\$ 915,354</u>	<u>93,490</u>	<u>915,354</u>	<u>\$ 93,490</u>
FIRST PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 584,432	532,224	584,432	\$ 532,224
Receivables				
Intergovernmental	7,469	14,477	7,469	14,477
Total Assets	<u>\$ 591,901</u>	<u>546,701</u>	<u>591,901</u>	<u>\$ 546,701</u>
LIABILITIES				
Accounts payable	\$ 2,694	11,690	2,694	\$ 11,690
Intergovernmental payables	-	-	-	-
Other liabilities	589,207	535,011	589,207	535,011
Total Liabilities	<u>\$ 591,901</u>	<u>546,701</u>	<u>591,901</u>	<u>\$ 546,701</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 197,351	232,699	197,351	\$ 232,699
Receivables				
Intergovernmental	6,881	5,729	6,881	5,729
Total Assets	<u>\$ 204,232</u>	<u>238,428</u>	<u>204,232</u>	<u>\$ 238,428</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	204,232	238,428	204,232	238,428
Total Liabilities	<u>\$ 204,232</u>	<u>238,428</u>	<u>204,232</u>	<u>\$ 238,428</u>
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	14,450	12,313	14,450	12,313
Total Assets	<u>\$ 14,450</u>	<u>12,313</u>	<u>14,450</u>	<u>\$ 12,313</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	14,450	12,313	14,450	12,313
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 14,450</u>	<u>12,313</u>	<u>14,450</u>	<u>\$ 12,313</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
FIRST PARISH COURT(cont.)				
Section 894-Probation Fund				
ASSETS				
Share of pooled assets	\$ 248,613	270,959	248,613	\$ 270,959
Receivables				
Intergovernmental	3,578	2,366	3,578	2,366
Total Assets	<u>\$ 252,191</u>	<u>273,325</u>	<u>252,191</u>	<u>\$ 273,325</u>
LIABILITIES				
Accounts payable	\$ -	630	-	\$ 630
Intergovernmental payables	-	-	-	-
Other liabilities	252,191	272,695	252,191	272,695
Total Liabilities	<u>\$ 252,191</u>	<u>273,325</u>	<u>252,191</u>	<u>\$ 273,325</u>
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 922,619	1,014,780	922,619	\$ 1,014,780
Receivables				
Intergovernmental	27,136	17,617	27,136	17,617
Total Assets	<u>\$ 949,755</u>	<u>1,032,397</u>	<u>949,755</u>	<u>\$ 1,032,397</u>
LIABILITIES				
Accounts payable	\$ 88	-	88	\$ -
Intergovernmental payables				
Other liabilities	949,667	1,032,397	949,667	1,032,397
Total Liabilities	<u>\$ 949,755</u>	<u>1,032,397</u>	<u>949,755</u>	<u>\$ 1,032,397</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
FIRST PARISH COURT(cont.)				
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	69,559	-	-	69,559
Total Assets	<u>\$ 69,559</u>	<u>-</u>	<u>-</u>	<u>\$ 69,559</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	69,559	-	-	69,559
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 69,559</u>	<u>-</u>	<u>-</u>	<u>\$ 69,559</u>
All Agency Funds				
ASSETS				
Share of pooled assets	\$ 1,953,015	2,050,662	1,953,015	\$ 2,050,662
Receivables				
Intergovernmental	129,073	52,502	59,514	122,061
Total Assets	<u>\$ 2,082,088</u>	<u>2,103,164</u>	<u>2,012,529</u>	<u>\$ 2,172,723</u>
LIABILITIES				
Accounts payable	\$ 2,782	12,320	2,782	\$ 12,320
Intergovernmental payables	84,009	12,313	14,450	81,872
Other liabilities	1,995,297	2,078,531	1,995,297	2,078,531
Total Liabilities	<u>\$ 2,082,088</u>	<u>2,103,164</u>	<u>2,012,529</u>	<u>\$ 2,172,723</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
SECOND PARISH COURT				
Expense Fund				
ASSETS				
Share of pooled assets	\$ 1,466,008	1,363,432	1,466,008	\$ 1,363,432
Receivables				
Intergovernmental	13,408	9,566	13,408	9,566
Total Assets	<u>\$ 1,479,416</u>	<u>1,372,998</u>	<u>1,479,416</u>	<u>\$ 1,372,998</u>
LIABILITIES				
Accounts payable	\$ -	3,261	-	\$ 3,261
Intergovernmental payables				
Other liabilities	1,479,416	1,369,737	1,479,416	1,369,737
Total Liabilities	<u>\$ 1,479,416</u>	<u>1,372,998</u>	<u>1,479,416</u>	<u>\$ 1,372,998</u>
DWI Programs Fund				
ASSETS				
Share of pooled assets	\$ 193,270	143,080	193,270	\$ 143,080
Receivables				
Intergovernmental	1,175	424	1,175	424
Total Assets	<u>\$ 194,445</u>	<u>143,504</u>	<u>194,445</u>	<u>\$ 143,504</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	194,446	143,504	194,446	143,504
Total Liabilities	<u>\$ 194,446</u>	<u>143,504</u>	<u>194,446</u>	<u>\$ 143,504</u>

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JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
Computer Cost Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	8,696	6,285	8,696	6,285
Total Assets	<u>\$ 8,696</u>	<u>6,285</u>	<u>8,696</u>	<u>\$ 6,285</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	8,696	6,285	8,696	6,285
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 8,696</u>	<u>6,285</u>	<u>8,696</u>	<u>\$ 6,285</u>

SECOND PARISH COURT(cont.)**Section 894-Probation Fund**

ASSETS				
Share of pooled assets	\$ 114,539	122,706	114,539	\$ 122,706
Receivables				
Intergovernmental	985	826	985	826
Total Assets	<u>\$ 115,524</u>	<u>123,532</u>	<u>115,524</u>	<u>\$ 123,532</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	115,524	123,532	115,524	123,532
Total Liabilities	<u>\$ 115,524</u>	<u>123,532</u>	<u>115,524</u>	<u>\$ 123,532</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
Section 895-Probation Fund				
ASSETS				
Share of pooled assets	\$ 1,727,737	1,782,661	1,727,737	\$ 1,782,661
Receivables				
Intergovernmental	17,881	13,767	17,881	13,767
Total Assets	<u>\$ 1,745,618</u>	<u>1,796,428</u>	<u>1,745,618</u>	<u>\$ 1,796,428</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	1,745,618	1,796,428	1,745,618	1,796,428
Total Liabilities	<u>\$ 1,745,618</u>	<u>1,796,428</u>	<u>1,745,618</u>	<u>\$ 1,796,428</u>
<u>SECOND PARISH COURT(cont.)</u>				
Driving School Fund				
ASSETS				
Share of pooled assets	\$ 195,509	153,919	195,509	\$ 153,919
Receivables				
Intergovernmental	1,060	690	1,060	690
Total Assets	<u>\$ 196,569</u>	<u>154,609</u>	<u>196,569</u>	<u>\$ 154,609</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	-	-	-	-
Other liabilities	196,569	154,609	196,569	154,609
Total Liabilities	<u>\$ 196,569</u>	<u>154,609</u>	<u>196,569</u>	<u>\$ 154,609</u>
[CONTINUED]				

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
Traffic Light Enforcement				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	69,560	-	-	69,560
Total Assets	<u>\$ 69,560</u>	<u>-</u>	<u>-</u>	<u>\$ 69,560</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payables	69,560	-	-	69,560
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 69,560</u>	<u>-</u>	<u>-</u>	<u>\$ 69,560</u>

SECOND PARISH COURT(cont.)**All Agency Funds**

ASSETS				
Share of pooled assets	\$ 3,697,062	3,565,798	3,697,062	\$ 3,565,798
Receivables				
Intergovernmental	112,765	31,558	43,205	101,118
Total Assets	<u>\$ 3,809,828</u>	<u>3,597,356</u>	<u>3,740,267</u>	<u>\$ 3,666,916</u>
LIABILITIES				
Accounts payable	\$ -	3,261	-	\$ 3,261
Intergovernmental payables	78,256	6,285	8,696	75,845
Other liabilities	3,731,571	3,587,810	3,731,571	3,587,810
Total Liabilities	<u>\$ 3,809,827</u>	<u>3,597,356</u>	<u>3,740,267</u>	<u>\$ 3,666,916</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
<u>DISTRICT ATTORNEY</u>				
Grants Fund				
ASSETS				
Share of pooled assets	\$ -	-	-	\$ -
Receivables				
Intergovernmental	1,595,746	689,912	1,595,746	689,912
Total Assets	<u>\$ 1,595,746</u>	<u>689,912</u>	<u>1,595,746</u>	<u>\$ 689,912</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	1,595,746	689,912	1,595,746	689,912
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>\$ 1,595,746</u>	<u>689,912</u>	<u>1,595,746</u>	<u>\$ 689,912</u>
<u>FIRE DEPARTMENT</u>				
Firefighters' Emergency Relief Fund				
ASSETS				
Share of pooled assets	\$ 42,960	-	-	\$ 42,960
Receivables				
Intergovernmental	-	-	-	-
Total Assets	<u>\$ 42,960</u>	<u>-</u>	<u>-</u>	<u>\$ 42,960</u>
LIABILITIES				
Accounts payable	\$ -	-	-	\$ -
Intergovernmental payable	-	-	-	-
Other liabilities	42,960	-	-	42,960
Total Liabilities	<u>\$ 42,960</u>	<u>-</u>	<u>-</u>	<u>\$ 42,960</u>

[CONTINUED]

JEFFERSON PARISH, LOUISIANA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 2016

	BALANCE JANUARY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 2016
<u>TOTAL ALL FUNDS</u>				
ASSETS				
Share of pooled assets	\$ 6,399,647	5,706,359	6,356,687	\$ 5,749,319
Receivables				
Intergovernmental	2,046,328	777,563	1,907,209	916,682
Total Assets	<u>\$ 8,445,975</u>	<u>6,483,922</u>	<u>8,263,896</u>	<u>\$ 6,666,001</u>
LIABILITIES				
Accounts payable	\$ 2,782	16,335	2,782	\$ 16,335
Intergovernmental payables	1,862,945	709,110	1,723,826	848,229
Other liabilities	6,580,248	5,758,477	6,537,288	5,801,437
Total Liabilities	<u>\$ 8,445,975</u>	<u>6,483,922</u>	<u>\$ 8,263,896</u>	<u>\$ 6,666,001</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, 2016

Governmental Funds Capital Assets

Land	\$ 67,251,394
Buildings	459,369,034
Improvements other than buildings	211,516,575
Vehicles	59,187,240
Machinery and equipment	268,458,954
Infrastructure	3,240,374,252
Construction in progress	<u>150,736,707</u>
 Total Governmental Funds Capital Assets	 \$ <u><u>4,456,894,156</u></u>

Investment In Governmental Funds Capital Assets By Source

General fund	\$ 78,186,691
Special revenue fund	486,180,233
Capital projects funds	3,889,879,490
Donations	<u>2,647,743</u>
 Total Investment In Governmental Funds Capital Assets	 \$ <u><u>4,456,894,156</u></u>

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
December 31, 2016

Function And Activity	Total	Land	Buildings	Improvements Other Than Buildings	Vehicles	Machinery And Equipment	Infrastructure
General Government							
Legislative	\$ 348,304	\$ -	\$ -	\$ -	\$ 296,647	\$ 51,657	\$ -
Judicial	2,257,252	-	-	440,437	32,531	1,784,284	-
Executive	147,837	-	-	-	-	147,837	-
Elections	61,317	-	-	-	43,160	18,157	-
Finance	153,343,746	6,238,546	131,756,417	11,856,585	386,849	3,105,349	-
General Services	4,869,353	-	-	-	3,756,004	1,113,349	-
Total General Government	161,027,809	6,238,546	131,756,417	12,297,022	4,515,191	6,220,633	-
Public Safety	161,171,475	10,149,027	104,630,525	23,864,226	17,490,657	5,037,040	-
Public Works	3,591,330,854	14,914,665	45,367,400	29,863,271	16,335,750	244,475,516	3,240,374,252
Health and Welfare	34,161,375	3,079,448	27,859,830	1,087,555	749,580	1,384,962	-
Culture and Recreation	330,510,315	32,522,702	144,119,946	142,819,308	3,851,186	7,197,173	-
Transit	27,859,827	302,150	5,634,916	1,585,193	16,220,505	4,117,063	-
Urban Redevelopment and Housing	95,794	44,856	-	-	24,371	26,567	-
Total Governmental Funds							
Capital Assets Allocated to Functions	\$ 4,306,157,449	\$ 67,251,394	\$ 459,369,034	\$ 211,516,575	\$ 59,187,240	\$ 268,458,954	\$ 3,240,374,252
Construction in Progress	150,736,707						
Total Governmental Funds							
Capital Assets	\$ 4,456,894,156						

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

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF CHANGES IN CAPITAL ASSETS
USED IN THE OPERATION OF GOVERNMENTAL FUNDS
BY FUNCTION AND ACTIVITY*
YEAR ENDED DECEMBER 31, 2016

Function And Activity	Capital Assets January 1, 2016	Additions	Deductions	Capital Assets December 31, 2016
General Government				
Legislative	\$ 291,796	\$ 87,097	\$ 30,589	\$ 348,304
Judicial	2,113,429	143,823	-	2,257,252
Executive	147,313	26,485	25,961	147,837
Elections	61,317	0	0	61,317
Finance	153,011,299	332,447	-	153,343,746
General Services	4,812,204	57,148	0	4,869,353
Total General Government	160,437,359	647,001	56,550	161,027,809
Public Safety	156,112,276	25,514,437	20,455,238	161,171,475
Public Works	3,509,967,575	81,952,202	588,923	3,591,330,854
Health and Welfare	33,968,276	193,099	0	34,161,375
Culture and Recreation	319,794,897	12,321,680	1,606,263	330,510,315
Transit	28,008,890	7,548	156,611	27,859,827
Urban Redevelopment and Housing	71,423	24,371	0	95,794
Construction in Progress	135,732,805	128,772,127	113,768,225	150,736,707
Total Governmental Funds				
Capital Assets	\$ 4,344,093,501	\$ 249,432,466	\$ 136,631,811	\$ 4,456,894,156

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

SUPPLEMENTAL INFORMATION



JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE (NEGATIVE)
REVENUES				
TAXES				
Ad valorem	\$ 4,153,000	\$ 4,180,000	\$ 4,136,618	\$ (43,382)
Alcoholic beverage	265,000	265,000	253,357	(11,643)
Chain store	200,000	200,000	269,483	69,483
Franchise Fees	5,200,000	5,200,000	5,777,970	577,970
Sales	31,588,949	31,588,949	31,786,413	197,464
Hotel/ Motel	1,000,000	1,200,000	1,214,413	14,413
Auto Rental Tax	600	600	0	(600)
PEG Fees	0	0	0	0
Severance	972,000	972,000	1,003,135	31,135
TOTAL TAXES	43,379,549	43,606,549	44,441,389	834,840
LICENSES, PERMITS AND FEES				
Licenses				
Occupational	7,500,000	7,500,000	7,756,928	256,928
Alcoholic beverages	370,000	370,000	354,892	(15,108)
Electrical	61,000	61,000	54,701	(6,299)
Gas	55,000	55,000	41,751	(13,249)
Insurance	1,925,000	1,925,000	1,931,357	6,357
Mechanical	50,000	50,000	35,626	(14,374)
Plumbing	30,000	30,000	24,651	(5,349)
Homebuilder	10,000	10,000	4,150	(5,850)
Other	2,000	2,000	2,500	500
	10,003,000	10,003,000	10,206,556	203,556
Permits and fees				
Building	1,900,000	1,900,000	2,741,447	841,447
Electrical	425,000	425,000	412,761	(12,239)
Gas	220,000	220,000	179,359	(40,641)
Mechanical	250,000	250,000	269,334	19,334
Plumbing	428,000	428,000	480,451	52,451
Taxi	50,000	50,000	51,245	1,245
Garage Sale	12,000	12,000	12,256	256
Environmental	50,000	50,000	36,100	(13,900)
Zoning fees and appeals	100,000	100,000	87,074	(12,926)
Other	450,000	450,000	397,567	(52,433)
	3,885,000	3,885,000	4,667,594	782,594
TOTAL LICENSES, PERMITS AND FEES	13,888,000	13,888,000	14,874,150	986,150
INTERGOVERNMENTAL				
State revenue sharing	291,000	227,504	227,504	0
State grant	125,000	1,961,130	2,009,301	48,171
Other	5,045,016	2,255,350	2,252,063	(3,287)
TOTAL INTERGOVERNMENTAL	5,461,016	4,443,984	4,488,868	44,884
CHARGES FOR SERVICES				
Grass cutting	600,000	600,000	612,465	12,465
Indirect costs	11,051,309	11,051,309	11,071,512	20,203
Other	2,260,457	2,300,457	2,127,868	(172,589)
TOTAL CHARGES FOR SERVICES	13,911,766	13,951,766	13,811,845	(139,921)

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

	BUDGETED AMOUNTS		ACTUAL ON	VARIANCE WITH
	ORIGINAL	FINAL	BUDGETARY	FINAL BUDGET
			BASIS	POSITIVE (NEGATIVE)
FINES AND FORFEITURES				
Bond forfeitures	160,000	220,000	485,809	265,809
Court fines	3,121,000	3,121,000	3,087,385	(33,615)
Court costs and fees	484,000	484,000	497,802	13,802
Other	2,503,700	2,543,700	2,494,783	(48,917)
TOTAL FINES AND FORFEITURES	6,268,700	6,368,700	6,565,779	197,079
INTEREST INCOME	1,121,000	1,339,000	1,611,986	272,986
MISCELLANEOUS				
Oil and gas royalties	1,175,000	975,000	538,498	(436,502)
Rental income	205,000	285,000	279,969	(5,031)
Other income	717,451	584,188	484,902	(99,286)
TOTAL MISCELLANEOUS	2,097,451	1,844,188	1,303,369	(540,819)
TOTAL REVENUES	86,127,482	85,442,187	87,097,386	1,655,199
EXPENDITURES				
GENERAL GOVERNMENT				
Legislative				
Council	6,108,235	6,119,029	5,981,947	137,082
TOTAL LEGISLATIVE	6,108,235	6,119,029	5,981,947	137,082
Judicial				
Law	4,655,213	4,311,892	4,254,643	57,249
First Parish Court	3,286,881	3,268,800	3,097,602	171,198
Second Parish Court	3,266,270	3,034,877	2,966,194	68,683
Justice of the Peace	263,294	262,158	256,470	5,688
Pre-trial Release of Prisoners	317,605	277,605	265,050	12,555
Miscellaneous Judicial	2,482,544	2,745,863	2,606,460	139,403
TOTAL JUDICIAL	14,271,807	13,901,195	13,446,419	454,776
Executive				
Parish President	2,679,691	2,961,886	2,828,497	133,389
Gov & Ethics Compliance	191,302	191,302	185,162	6,140
TOTAL EXECUTIVE	2,870,993	3,153,188	3,013,659	139,529
Elections				
Voter Registration	624,131	623,917	600,901	23,016
Elections	52,000	45,105	45,104	1
TOTAL ELECTIONS	676,131	669,022	646,005	23,017
Financial Administration				
Finance Director	604,001	606,744	595,351	11,393
Planning	1,663,443	1,637,268	1,592,981	44,287
Accounting & Payroll	1,612,803	1,618,546	1,606,167	12,379
Personnel	1,488,407	1,452,021	1,440,442	11,579
Purchasing	1,011,239	994,955	957,211	37,744
Human Resource Management	1,629,058	1,629,910	1,595,248	34,662
Property Management	7,807,134	7,421,546	7,049,055	372,491
Internal Audit	201,119	201,119	193,672	7,447
Budget Director	326,170	327,305	304,006	23,299
Planning Advisory Board	297,011	296,308	272,827	23,481
TOTAL FINANCIAL ADMINISTRATION	16,640,385	16,185,722	15,606,960	578,762

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
General Services				
Legislative Delegation	299,083	299,083	286,288	12,795
Central Printing	206,391	155,419	117,060	38,359
Surplus Property	183,616	183,815	180,220	3,595
Photo Lab	0	0	0	0
Miscellaneous General Services	2,036,159	2,183,439	2,107,844	75,595
TOTAL GENERAL SERVICES	2,725,249	2,821,756	2,691,412	130,344
TOTAL GENERAL GOVERNMENT	43,292,800	42,849,912	41,386,402	1,463,510
Less: Capital outlay	(446,679)	(751,023)	(648,548)	(102,475)
TOTAL GENERAL GOVERNMENT-CURRENT	42,846,121	42,098,889	40,737,854	1,361,035
PUBLIC SAFETY				
Zoning Appeals	219,985	219,939	211,035	8,904
Constables	225,417	225,417	221,175	4,242
Volunteer Fire	527,395	518,235	472,451	45,784
Inspection & Code Enforcement	6,513,034	6,116,515	5,857,675	258,840
Bureau of Admin Adjudication	88,806	88,806	83,685	5,121
Property Maintenance-Weed Control	3,298,876	3,414,156	3,026,789	387,367
Emergency Management	1,110,497	1,115,985	1,135,813	(19,828)
Community Justice Agency	561,656	605,544	610,172	(4,628)
Correctional Center Operation	7,719,888	7,662,376	7,623,804	38,572
Home Detention	972,582	972,801	953,428	19,373
Weed Control & Lot Fill	0	0	0	0
Dangerous Building Abatement	608,512	600,926	487,995	112,931
Public Safety Grants & Adm	493,331	514,492	448,068	66,424
Miscellaneous Public Safety	223,250	223,251	148,192	75,059
TOTAL PUBLIC SAFETY	22,563,229	22,278,443	21,280,282	998,161
Less: Capital outlay	(333,598)	(223,870)	(208,404)	(15,466)
TOTAL PUBLIC SAFETY-CURRENT	22,229,631	22,054,573	21,071,878	982,695
HEALTH AND WELFARE				
County Agent	77,316	75,144	73,621	1,523
Serviceman's Assistance	64,807	62,942	63,045	(103)
Jeff CAP	1,647,434	1,830,144	1,514,216	315,928
Miscellaneous Health and Welfare	1,353,568	1,233,568	1,219,382	14,186
TOTAL HEALTH AND WELFARE	3,143,125	3,201,798	2,870,264	331,534
Less: Capital outlay	(28,000)	(24,751)	(21,505)	(3,246)
TOTAL HEALTH AND WELFARE-CURRENT	3,115,125	3,177,047	2,848,759	328,288
CULTURE AND RECREATION				
Special Events	823,314	801,361	795,589	5,772
Miscellaneous Culture and Recreation	4,231,600	5,109,164	4,872,241	236,923
TOTAL CULTURE AND RECREATION	5,054,914	5,910,525	5,667,830	242,695
Less: Capital outlay	(7,000)	(7,880)	(7,790)	(90)
TOTAL CULTURE AND RECREATION-CURRENT	5,047,914	5,902,645	5,660,040	242,605

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JEFFERSON PARISH, LOUISIANA

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

Year Ended December 31, 2016

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL ON BUDGETARY BASIS</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
URBAN DEVELOPMENT AND HOUSING JEDCO	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL URBAN DEVELOPMENT AND HOUSING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CURRENT EXPENDITURES	<u>73,238,791</u>	<u>73,233,154</u>	<u>70,318,531</u>	<u>2,914,623</u>
DEBT SERVICE				
Interest and other charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL DEBT SERVICE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	<u>815,277</u>	<u>1,007,524</u>	<u>886,247</u>	<u>121,277</u>
INTERGOVERNMENTAL EXPENDITURES				
District Attorney	13,208,798	12,835,364	12,348,498	486,866
District Courts	5,573,868	5,518,593	5,513,077	5,516
Juvenile Court	3,596,310	3,577,928	3,625,711	(47,783)
Clerk of Court	0	0	0	0
Write-Off	0	0	0	0
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>22,378,976</u>	<u>21,931,885</u>	<u>21,487,286</u>	<u>444,599</u>
TOTAL EXPENDITURES	<u>96,433,044</u>	<u>96,172,563</u>	<u>92,692,064</u>	<u>3,480,499</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,459,638	5,858,421	5,858,422	1
Transfers out	(1,634,593)	(2,375,971)	(2,375,971)	0
Issuance of long term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,825,045</u>	<u>3,482,450</u>	<u>3,482,451</u>	<u>1</u>
NET CHANGES IN FUND BALANCES	<u>(7,480,517)</u>	<u>(7,247,926)</u>	<u>(2,112,227)</u>	<u>5,135,699</u>
Fund balance Beginning of year	<u>28,641,799</u>	<u>28,641,799</u>	<u>28,641,799</u>	<u>0</u>
END OF YEAR	\$ <u>21,161,282</u>	\$ <u>21,393,873</u>	\$ <u>26,529,572</u>	\$ <u>5,135,699</u>

JEFFERSON PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

Year Ended December 31, 2016

AGENCY HEAD: Parish President Michael S. Yenni

<u>PURPOSE</u>	<u>AMOUNT</u>
Salary	\$ 145,993
Benefits-insurance	0
Benefits-retirement	18,979
Benefits-other:	
FICA	2,266
Workmen's Compensation	521
Life Insurance	152
FUTA	625
Expense allowances:	
Car allowance	3,524
Cell phone allowance	1,897
Expense allowance	4,743
Travel Reimbursements:	
Airfare	608
Hotel	410
Ground Transportation	123
Food	<u>44</u>
Total	<u>\$ 179,885</u>

JEFFERSON PARISH, LOUISIANA
SCHEDULE OF COUNCILMEMBER'S COMPENSATION

Year Ended December 31, 2016

(UNAUDITED)

<u>COUNCILMEMBER</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>	<u>EXPENSE ALLOWANCES</u>
Cynthia Lee Sheng, Chairwoman	365 ¹	111,214	13,620
Chris Roberts	365	112,211	5,520
Rickey Templet	365	74,808	13,620
Paul Johnston	365	74,808	13,620
Mark Spears, Jr	365	74,808	5,520
E. "Ben" Zahn, III	365	74,808	13,620
Jennifer Van Vrancken	359 ²	72,830	13,458

¹Served as Councilmember - District 5 before new term as Councilmember-at-Large, Division B began January 6, 2016.

²Effective date for new council term as Councilmember – District 5 began January 6, 2016.



THOMAS JEFFERSON

Third President of the United States, signer on the Declaration of Independence, played key role in Louisiana Purchase. Jefferson Parish, established in 1825, is named in honor of Thomas Jefferson.

JEFFERSON PARISH, LOUISIANA Statistical FOR THE YEAR ENDED DECEMBER 31, 2016



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.	199
Revenue Capacity	
These schedules contain information to help the reader assess the Parish's most significant local revenue source, the property (ad valorem) tax.	205
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.	210
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.	217
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.	219

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, 2016

Table A-2

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JEFFERSON PARISH, LOUISIANA
NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Unaudited)

(in thousands of dollars)

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>	<u>2015</u>	<u>2016</u>
Governmental Activities										
Net Investment in capital assets	\$ 465,611	\$ 508,772	\$ 539,284	\$ 582,432	\$ 635,076	\$ 673,311	\$ 800,435	\$ 877,954	\$ 991,422	\$ 1,086,233
Restricted	51,767	49,981	48,635	43,565	408,327	373,644	380,678	399,519	443,291	457,028
Unrestricted	500,489	484,407	449,441	441,883	66,723	99,538	93,297	84,683	86,971	76,661
Total governmental activities net position	<u>\$ 1,017,867</u>	<u>\$ 1,043,160</u>	<u>\$ 1,037,360</u>	<u>\$ 1,067,880</u>	<u>\$ 1,110,126</u>	<u>\$ 1,146,493</u>	<u>\$ 1,274,410</u>	<u>\$ 1,362,156</u>	<u>\$ 1,521,684</u>	<u>\$ 1,619,922</u>
Business-type Activities										
Net investment in capital assets	\$ 538,856	\$ 546,349	\$ 556,188	\$ 550,378	\$ 543,426	\$ 545,339	\$ 546,657	\$ 536,687	\$ 674,982	\$ 644,096
Restricted	51,135	52,228	46,251	43,541	45,018	44,104	45,318	52,135	79,079	83,005
Unrestricted	20,923	6,494	10,860	20,904	23,470	32,670	36,233	40,639	(129,086)	(137,373)
Total business-type activities net position	<u>\$ 610,914</u>	<u>\$ 605,071</u>	<u>\$ 613,299</u>	<u>\$ 614,823</u>	<u>\$ 611,914</u>	<u>\$ 622,113</u>	<u>\$ 628,208</u>	<u>\$ 629,461</u>	<u>\$ 624,975</u>	<u>\$ 589,728</u>
Primary Government										
Net Investment in capital assets	\$ 1,004,467	\$ 1,055,121	\$ 1,095,472	\$ 1,132,810	\$ 1,178,502	\$ 1,218,650	\$ 1,347,092	\$ 1,414,641	\$ 1,666,404	\$ 1,730,329
Restricted	102,902	102,209	94,886	87,106	453,345	417,748	425,996	451,654	522,370	540,033
Unrestricted	521,412	490,901	460,301	462,787	90,193	132,208	129,530	125,322	(42,115)	(60,712)
Total primary government net position	<u>\$ 1,628,781</u>	<u>\$ 1,648,231</u>	<u>\$ 1,650,659</u>	<u>\$ 1,682,703</u>	<u>\$ 1,722,040</u>	<u>\$ 1,768,606</u>	<u>\$ 1,902,618</u>	<u>\$ 1,991,617</u>	<u>\$ 2,146,659</u>	<u>\$ 2,209,650</u>

*Restated

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

	2007	2008	2009	2010	2011	2012	2013	2014*	2015	2016
Expenses										
Governmental activities:										
General government	\$ 58,471	\$ 64,043	\$ 66,383	\$ 64,471	\$ 66,072	\$ 70,547	\$ 70,963	\$ 65,065	\$ 68,180	\$ 71,441
Public safety	82,562	83,775	83,512	88,646	85,586	94,726	97,982	135,084	108,588	112,767
Public works	190,223	193,455	171,715	165,633	147,795	150,452	140,983	130,633	128,706	132,444
Transit	11,559	13,843	13,631	17,106	17,520	16,748	17,938	17,933	17,231	16,289
Health and welfare	31,257	51,961	54,571	79,944	71,821	61,672	53,854	47,262	51,142	65,505
Culture and recreation	37,631	42,335	41,887	43,050	43,488	45,489	47,510	45,777	50,641	58,783
Economic development	-	-	-	-	-	-	-	-	-	-
Urban redevelopment and housing	11,175	8,929	10,817	9,185	6,441	4,668	5,580	9,261	10,551	6,162
Interest on long-term debt	21,291	24,276	31,483	25,056	23,837	21,957	25,759	19,721	21,623	16,652
Total governmental activities expenses	<u>444,169</u>	<u>482,617</u>	<u>473,999</u>	<u>493,091</u>	<u>462,560</u>	<u>466,259</u>	<u>460,569</u>	<u>470,736</u>	<u>456,662</u>	<u>480,043</u>
Business-type activities:										
Water	31,896	35,593	35,469	36,256	36,635	38,928	39,186	37,232	41,618	44,512
Sewer	39,089	47,455	42,797	42,905	43,536	42,968	50,426	43,443	44,549	47,752
Hospital District No. 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	191,722	31,777
Total business-type activities expenses	<u>70,985</u>	<u>83,048</u>	<u>78,266</u>	<u>79,161</u>	<u>80,171</u>	<u>81,896</u>	<u>89,612</u>	<u>80,675</u>	<u>277,889</u>	<u>124,041</u>
Total primary government expenses	<u>\$ 515,154</u>	<u>\$ 565,665</u>	<u>\$ 552,265</u>	<u>\$ 572,252</u>	<u>\$ 542,731</u>	<u>\$ 548,155</u>	<u>\$ 550,181</u>	<u>\$ 551,411</u>	<u>\$ 734,551</u>	<u>\$ 604,084</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 13,930	\$ 14,512	\$ 13,514	\$ 13,347	\$ 13,354	\$ 13,898	\$ 13,529	\$ 15,168	\$ 15,470	\$ 14,913
Public safety	18,684	19,633	19,895	19,824	16,506	16,027	15,744	16,261	16,881	16,499
Public works	13,905	14,272	16,969	20,088	19,909	19,665	20,415	20,297	22,238	23,106
Transit	2,437	2,586	2,633	3,314	3,343	3,480	3,666	3,589	3,652	3,485
Health and welfare	1,942	3,751	4,185	4,156	4,495	4,118	4,218	4,266	4,280	4,467
Culture and recreation	4,367	4,224	4,366	4,179	4,238	4,500	4,657	9,033	9,318	9,506
Urban redevelopment and housing	-	-	-	-	-	-	-	-	-	18
Operating grants and contributions	48,740	60,952	61,185	70,657	60,896	53,942	58,391	48,151	54,727	71,092
Capital grants and contributions	31,963	46,299	36,894	55,574	40,882	46,684	49,280	58,354	71,282	46,807
Total governmental activities program revenues	<u>135,968</u>	<u>166,229</u>	<u>159,641</u>	<u>191,139</u>	<u>163,623</u>	<u>162,314</u>	<u>169,900</u>	<u>175,119</u>	<u>197,848</u>	<u>189,893</u>
Business-type activities:										
Charges for services										
Water	25,573	25,120	26,701	28,212	30,433	33,259	32,944	32,984	33,138	33,854
Sewer	18,319	17,667	18,899	20,510	21,655	24,990	24,078	24,005	23,736	24,332
Hospital District No. 1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	144,354	-
Operating grants and contributions	-	-	-	-	-	-	-	-	-	1,526
Capital grants and contributions	1,442	2,295	4,582	1,656	1,058	1,020	6,661	839	809	682
Total business-type activities program revenues	<u>45,334</u>	<u>45,082</u>	<u>50,182</u>	<u>50,378</u>	<u>53,146</u>	<u>59,269</u>	<u>63,683</u>	<u>57,828</u>	<u>202,037</u>	<u>60,394</u>
Total primary government program revenues	<u>\$ 181,302</u>	<u>\$ 211,311</u>	<u>\$ 209,823</u>	<u>\$ 241,517</u>	<u>\$ 216,769</u>	<u>\$ 221,583</u>	<u>\$ 233,583</u>	<u>\$ 232,947</u>	<u>\$ 399,885</u>	<u>\$ 250,287</u>

*Restated

(Continued)

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

Exhibit B-2
(Continued)

	2007	2008	2009	2010	2011	2012	2013	2014*	2015	2016
Net (Expense)/Revenue										
Governmental activities	\$ (308,201)	\$ (316,388)	\$ (314,358)	\$ (301,952)	\$ (298,937)	\$ (303,945)	\$ (290,669)	\$ (295,617)	\$ (258,814)	\$ (290,150)
Business-type activities	(25,651)	(37,966)	(28,084)	(28,783)	(27,025)	(22,627)	(25,929)	(22,847)	(75,852)	(63,647)
Total primary government net expense	<u>\$ (333,852)</u>	<u>\$ (354,354)</u>	<u>\$ (342,442)</u>	<u>\$ (330,735)</u>	<u>\$ (325,962)</u>	<u>\$ (326,572)</u>	<u>\$ (316,598)</u>	<u>\$ (318,464)</u>	<u>\$ (334,666)</u>	<u>\$ (353,797)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem	\$ 114,328	\$ 141,508	\$ 151,016	\$ 158,067	\$ 161,434	\$ 172,460	\$ 187,717	\$ 191,583	\$ 193,784	\$ 198,951
Alcoholic beverage	330	319	270	248	163	252	269	424	260	253
Chain store	181	312	219	302	174	302	272	199	251	269
Franchise fees	3,944	4,097	4,180	4,584	5,334	5,009	5,141	5,515	5,844	5,778
Sales	151,359	143,494	129,005	127,062	136,991	138,672	146,059	148,018	148,448	148,210
Hotel/Motel	2,605	2,965	2,552	2,720	2,849	3,510	3,515	3,651	3,752	3,652
Auto Rental	219	257	223	240	226	163	183	-	-	183
Severance	850	875	908	908	923	953	971	986	1,006	1,003
Unrestricted investment earnings	33,474	20,501	5,820	3,317	3,980	3,339	3,955	4,784	6,885	9,879
Miscellaneous	28,838	38,121	34,464	40,981	33,366	28,427	27,278	29,676	-	-
Gain on extinguishment of debt	-	-	-	-	-	-	50,241	-	64,354	21,364
Transfers	(21,861)	(10,768)	(15,277)	(5,957)	(4,257)	(12,775)	(6,832)	(1,541)	(6,174)	(1,154)
Total governmental activities	<u>314,267</u>	<u>341,681</u>	<u>313,380</u>	<u>332,472</u>	<u>341,183</u>	<u>340,312</u>	<u>418,769</u>	<u>383,295</u>	<u>418,410</u>	<u>388,388</u>
Business-type activities:										
Taxes	16,727	18,487	19,411	23,723	19,303	19,453	19,456	19,831	19,982	20,074
Unrestricted investment earnings	3,788	2,096	517	201	208	235	278	347	752	2,390
Miscellaneous	821	772	1,107	426	348	363	889	1,195	15,841	4,542
Interest Expense	-	-	-	-	-	-	-	-	(5,769)	(248)
Gain/(Loss) on extinguishment of debt	-	-	-	-	-	-	4,569	1,175	(29,443)	488
Special items:										
Loss on CEA assignment of assets and liabilities	-	-	-	-	-	-	-	-	(30,323)	-
Contribution of equity interest Hospital District No. 2	-	-	-	-	-	-	-	-	(2,976)	-
Transfers	21,861	10,768	15,277	5,957	4,257	12,775	6,832	1,541	6,174	1,154
Total business-type activities	<u>43,197</u>	<u>32,123</u>	<u>36,312</u>	<u>30,307</u>	<u>24,116</u>	<u>32,826</u>	<u>32,024</u>	<u>24,089</u>	<u>(25,762)</u>	<u>28,400</u>
Total primary government	<u>\$ 357,464</u>	<u>\$ 373,804</u>	<u>\$ 349,692</u>	<u>\$ 362,779</u>	<u>\$ 365,299</u>	<u>\$ 373,138</u>	<u>\$ 450,793</u>	<u>\$ 407,384</u>	<u>\$ 392,648</u>	<u>\$ 416,788</u>
Change in net position										
Governmental activities	6,066	25,293	(978)	30,520	42,246	36,367	128,100	87,678	159,596	98,238
Business-type activities	17,546	(5,843)	8,228	1,524	(2,909)	10,199	6,095	1,242	(101,614)	(35,247)
Total primary government	<u>\$ 23,612</u>	<u>\$ 19,450</u>	<u>\$ 7,250</u>	<u>\$ 32,044</u>	<u>\$ 39,337</u>	<u>\$ 46,566</u>	<u>\$ 134,195</u>	<u>\$ 88,920</u>	<u>\$ 57,982</u>	<u>\$ 62,991</u>

*Restated

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund (per GASB 54) *										
Nonspendable					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					1,380	1,855	1,681	1,862	1,683	1,850
Committed					-	8,727	9,912	5,016	11,460	10,477
Assigned					8,942	-	-	-	-	-
Unassigned					11,047	14,702	14,374	16,626	14,956	13,902
General Fund (prior GASB 54) **										
Reserved	\$ 1,530	\$ 1,640	\$ 1,352	\$ 1,251						
Unreserved	24,854	24,188	22,685	21,217						
Total general fund	<u>\$ 26,384</u>	<u>\$ 25,828</u>	<u>\$ 24,037</u>	<u>\$ 22,468</u>	<u>\$ 21,369</u>	<u>\$ 25,284</u>	<u>\$ 25,967</u>	<u>\$ 23,504</u>	<u>\$ 28,099</u>	<u>\$ 26,229</u>
Other Governmental Funds (per GASB 54) *										
Nonspendable					\$ 1,481	\$ 1,646	\$ 1,740	\$ 2,049	\$ 2,089	\$ 651
Restricted					386,915	396,534	403,159	427,596	470,294	487,037
Committed					106,615	89,722	94,164	93,431	91,206	84,181
Assigned					-	-	-	-	-	-
Unassigned					-	-	-	-	-	-
Other Governmental Funds (prior GASB 54) **										
Reserved	\$ 50,237	\$ 48,341	\$ 47,283	\$ 42,314						
Unreserved, reported in:										
Special revenue funds	115,661	96,122	90,483	101,351						
Capital projects funds	422,568	398,012	379,151	359,961						
Debt service funds	-	-	-	-						
Total other governmental funds	<u>\$ 588,466</u>	<u>\$ 542,475</u>	<u>\$ 516,917</u>	<u>\$ 503,626</u>	<u>\$ 495,011</u>	<u>\$ 487,902</u>	<u>\$ 499,063</u>	<u>\$ 523,076</u>	<u>\$ 563,589</u>	<u>\$ 571,869</u>

* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

** Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34.

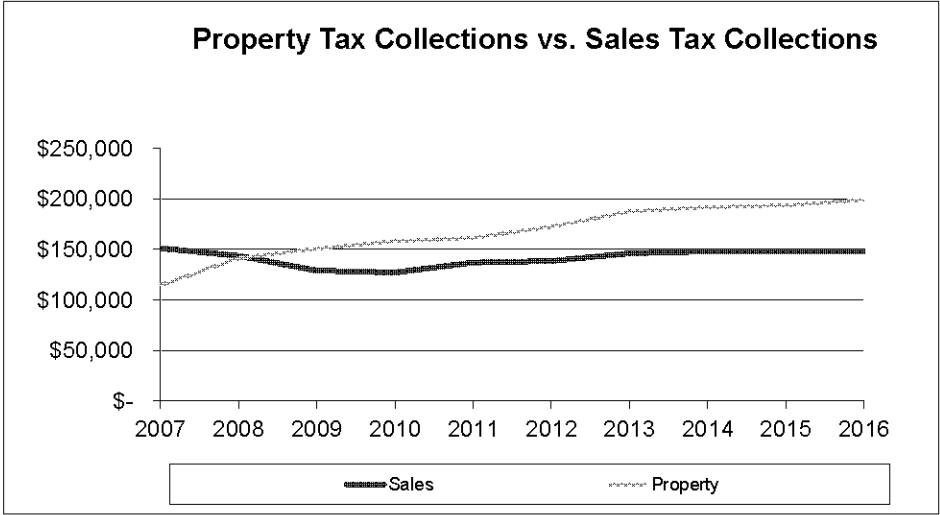
JEFFERSON PARISH, LOUISIANA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Unaudited)
(in thousands of dollars)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes (See Table B-5)	\$ 273,815	\$ 293,827	\$ 288,374	\$ 294,130	\$ 308,095	\$ 321,320	\$ 343,943	\$ 350,376	\$353,346	\$358,299
Licenses and permits	14,004	14,638	13,781	13,747	13,565	14,008	13,698	15,417	15,662	15,201
Intergovernmental	80,703	107,250	97,888	126,192	101,708	100,538	106,835	108,338	125,953	117,856
Charges for services	43,800	47,044	51,017	53,791	52,574	51,169	54,049	57,731	61,116	62,247
Fines and forfeitures	8,374	8,445	8,658	9,199	8,212	7,907	7,612	8,046	8,600	8,359
Interest income	31,239	18,817	4,746	2,167	2,330	2,058	2,627	3,407	5,362	7,738
Special assessment	-	-	-	-	-	-	15	-	-	-
Miscellaneous	17,624	22,635	20,032	27,354	18,570	16,405	14,067	9,725	49,318	6,309
TOTAL REVENUES	469,559	512,656	484,496	526,580	505,054	513,405	542,846	553,040	619,357	576,009
Expenditures										
Current										
General government	36,799	39,524	39,644	36,324	38,644	39,308	38,512	38,795	38,967	40,767
Public safety	79,255	81,104	81,605	85,767	82,803	92,541	95,092	99,207	100,786	104,213
Public works	80,620	98,984	93,094	91,026	88,517	105,475	99,514	106,436	100,172	106,670
Transit	10,634	13,166	12,981	15,672	15,477	14,472	15,141	15,323	14,897	15,118
Health and welfare	30,759	51,510	54,262	79,711	71,573	60,941	53,009	46,200	50,253	63,951
Culture and recreation	34,472	39,325	38,412	39,168	39,755	40,478	41,644	42,843	43,420	47,286
Urban redevelopment and housing	11,185	8,895	10,802	9,221	6,447	4,664	5,561	9,420	10,504	6,127
Intergovernmental	14,407	15,565	16,646	17,694	18,139	18,286	19,524	20,773	20,697	21,325
Debt service										
Principal	46,690	28,524	33,511	30,581	30,342	26,803	27,761	29,576	30,569	33,306
Interest and other charges	20,191	22,565	31,507	25,307	23,792	22,414	20,923	19,347	17,970	16,264
Capital outlay	138,602	159,345	160,756	121,212	99,065	93,204	123,794	116,432	132,715	132,715
TOTAL EXPENDITURES	503,614	558,507	573,220	551,683	514,554	518,586	540,475	544,352	560,950	587,742
Excess of revenues over (under) expenditures	(34,055)	(45,851)	(88,724)	(25,103)	(9,500)	(5,181)	2,371	8,688	32,548	(11,733)
Other financing sources (uses)										
Transfers in	96,313	112,511	67,912	48,050	56,844	56,406	66,202	78,519	74,953	75,201
Transfers out	(94,890)	(110,187)	(67,343)	(47,472)	(56,615)	(54,433)	(63,048)	(65,582)	(62,997)	(57,753)
Proceeds from long term debt	205,057	13,225	226,240	9,665	9,340	13,380	51,380	20,565	47,485	43,010
Proceeds from refunding bonds	-	-	(63,751)	-	(10,037)	-	-	(7,651)	(11,107)	-
Payment to refund bond escrow agent	(98,715)	(16,245)	(100,039)	-	-	(13,534)	(45,061)	(13,127)	(35,774)	(49,777)
Premium on long term debt	4,241	-	3,171	-	255	168	-	138	7,462	7,462
TOTAL OTHER FINANCING SOURCES (USES)	112,006	(696)	66,190	10,243	(213)	1,987	9,473	12,862	20,022	18,143
Net change in fund balances	\$ 77,951	\$ (46,547)	\$ (22,534)	\$ (14,860)	\$ (9,713)	\$ (3,194)	\$ 11,844	\$ 21,550	\$ 52,570	\$ 6,410
Debt service as a percentage of noncapital expenditures	18.3%	12.8%	15.8%	13.0%	13.0%	11.6%	11.7%	11.4%	11.3%	10.9%

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

Year	Property	Sales	Severance	Miscellaneous	Total
2007	114,328	151,359	850	7,278	273,815
2008	141,508	143,494	875	7,950	293,827
2009	151,016	129,005	908	5,727	286,656
2010	158,067	127,062	908	8,094	294,131
2011	161,434	136,991	923	8,746	308,094
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944
2014	191,583	148,018	986	9,789	350,376
2015	193,784	148,448	1,006	10,107	353,345
2016	198,951	148,210	1,003	9,952	358,116

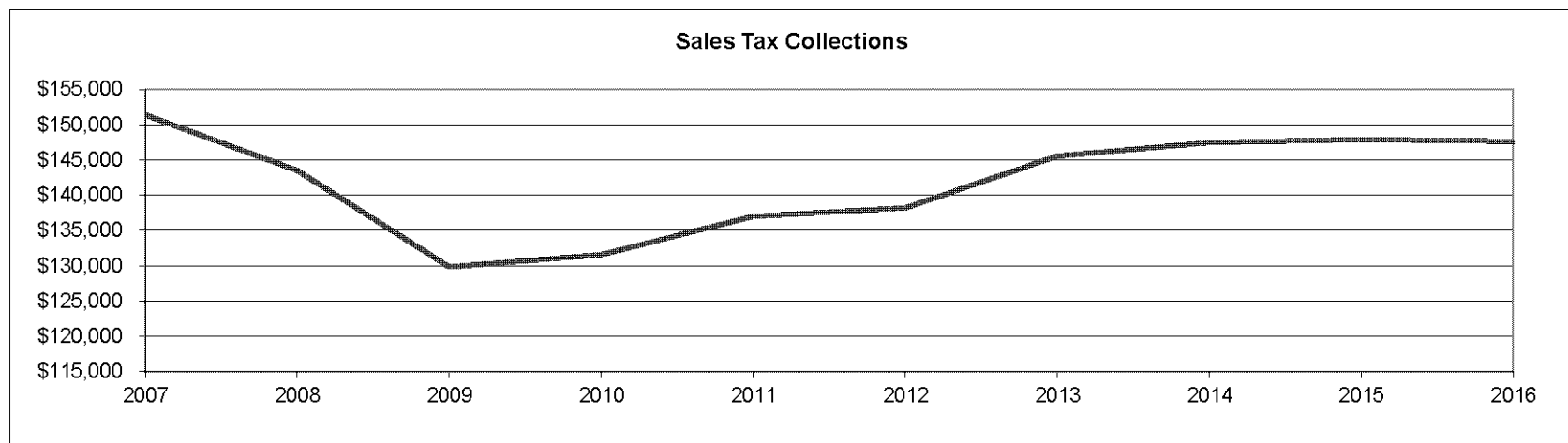
Note: Sales tax collections exceeded property (ad valorem) tax collections due to reconstruction spending. Ad valorem tax collections fell in 2006 and 2007 due to reductions in property values to damaged properties as a result of the hurricanes that hit Jefferson Parish in 2005.



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

Year	1/2 of One Cent General Fund Undedicated	1/2 of One Cent Terrytown Redevelopment	1/2 of One Cent Metairie CBD District	1/2 of One Cent Churchill Economic Dev District	1/2 of One Cent Public Roads	1/2 of One Cent Drainage M & O 1/3	1/2 of One Cent Drainage & Sewerage 2/3	7/8 of One Cent Sewerage/ Roads/Drainage	TOTAL	Total Direct Rate
2007	32,771	-	-	-	32,771	13,695	22,159	49,963	151,359	2.375
2008	30,635	473	-	-	31,108	12,995	21,088	47,195	143,494	2.375
2009	27,725	363	198	-	28,286	11,853	19,218	42,162	129,805	2.375
2010	27,986	395	208	-	28,589	11,988	19,492	42,904	131,562	2.375
2011	29,141	382	218	-	29,741	12,477	20,301	44,731	136,991	2.375
2012	29,471	306	223	-	30,000	12,585	20,523	45,071	138,179	2.375
2013	30,853	301	232	97	31,483	13,196	21,589	47,800	145,551	2.375
2014	31,508	293	216	101	32,118	13,417	21,919	47,901	147,473	2.375
2015	31,723	274	198	28	32,223	13,518	22,058	47,858	147,880	2.375
2016	31,786	225	180	30	32,221	13,592	22,025	47,579	147,638	2.375

Note: Sales tax collections spiked in 2006 and 2007 due to reconstruction spending as a result of the hurricanes that hit Jefferson Parish in 2005.
Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.



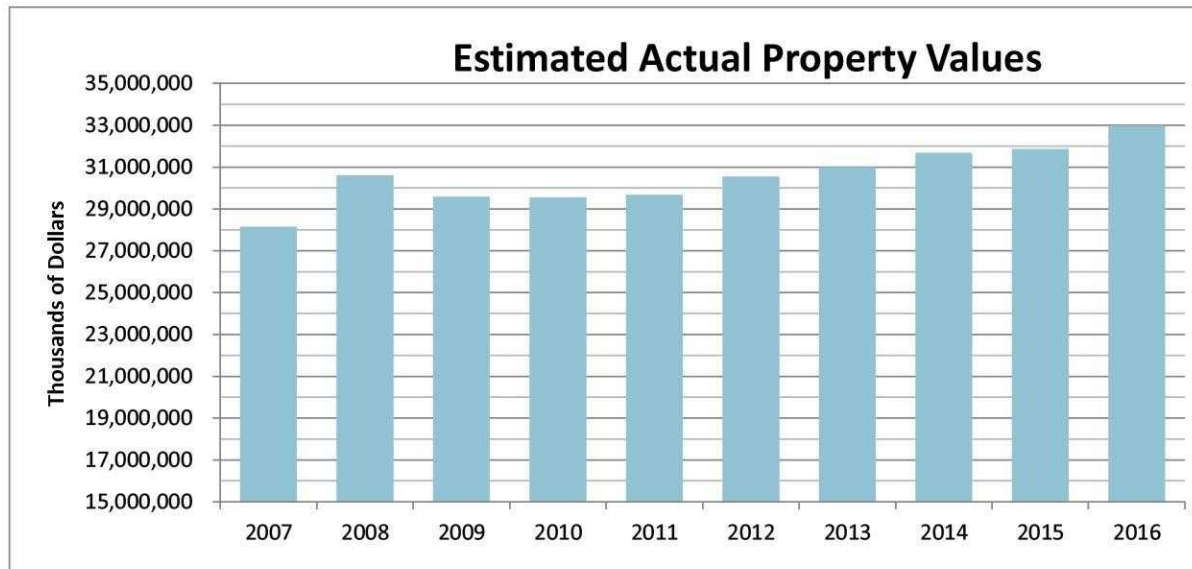
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
(in thousands of dollars)

Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value		
2007	2,294,733	22,947,330	778,942	5,192,947	744,420	2,329,255	28,140,277	8.28	1.15
2008	2,503,865	25,038,650	836,165	5,574,434	739,284	2,600,745	30,613,084	8.50	1.18
2009	2,378,695	23,786,950	869,167	5,794,447	766,827	2,481,036	29,581,397	8.39	1.31
2010	2,398,574	23,985,740	835,985	5,573,234	765,647	2,468,912	29,558,974	8.35	1.31
2011	2,407,292	24,072,920	840,268	5,601,787	757,359	2,490,201	29,674,707	8.39	1.44
2012	2,486,282	24,862,820	851,743	5,678,287	751,271	2,586,753	30,541,107	8.47	1.39
2013	2,518,798	25,187,980	870,668	5,804,454	746,756	2,642,710	30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507	2,725,613	31,671,634	8.61	1.41
2015	2,587,497	25,874,970	898,954	5,993,027	741,598	2,744,853	31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,647	740,238	2,850,946	32,976,517	8.65	1.39

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

* Taxes are based on prior year tax roll.



Jefferson Parish, Louisiana
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)

Last Ten Years
(Unaudited)

Year	Jefferson Parish				Overlapping Rates		
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Total
2007	0.13	1.02	-	1.15	1.74	0.75	3.64
2008	0.13	1.05	-	1.18	1.78	0.77	3.73
2009	0.11	1.20	-	1.31	1.85	0.80	3.96
2010	0.11	1.20	-	1.31	1.85	0.80	3.96
2011	0.11	1.33	-	1.44	1.86	0.80	4.10
2012	0.11	1.28	-	1.39	1.87	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	4.09
2014	0.11	1.30	-	1.41	1.89	0.81	4.11
2015	0.11	1.31	-	1.42	1.89	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	4.15

**Jefferson Parish, Louisiana
Principal Taxpayers**

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

Taxpayer	Type of Business	2016			2007		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Services Inc	Utility	\$ 53,804	1	1.50%	\$ 59,972	1	1.95%
Causeway Associates	Retail Property Mgmt	27,087	2	0.75%	16,100	4	0.52%
Atmos Energy Louisiana	Utility	24,987	3	0.70%	14,807	6	0.48%
Lakeway Associates LLC	Retail Property Mgmt	19,353	4	0.54%			
Bellsouth	Utility	18,525	5	0.52%	38,130	2	1.24%
Elmwood Retail Property	Retail	13,509	6	0.38%			
Whitney National Bank	Banking	12,614	7	0.35%	14,447	7	0.47%
Richards Clearview	Retail Property Mgmt	11,447	8	0.32%			
J W Stone Oil Dist LLC	Industry	17,057	9	0.47%			
Lapeyre Properties LLC	Retail Property Mgmt	8,441	10	0.24%			
Capital One	Banking				29,035	3	0.94%
Regions Bank	Banking				15,313	5	0.50%
J P Morgan Chase Bank	Banking				13,181	8	0.43%
Avondale Shipyards	Shipbuilding				12,646	9	0.41%
Cox Communication	Utility				10,154	10	0.33%
		<u>206,824</u>		<u>5.76%</u>	<u>89,978</u>		<u>7.59%</u>

(1) Source: Jefferson Parish Assessor's Office

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

Last Ten Years

(Unaudited)

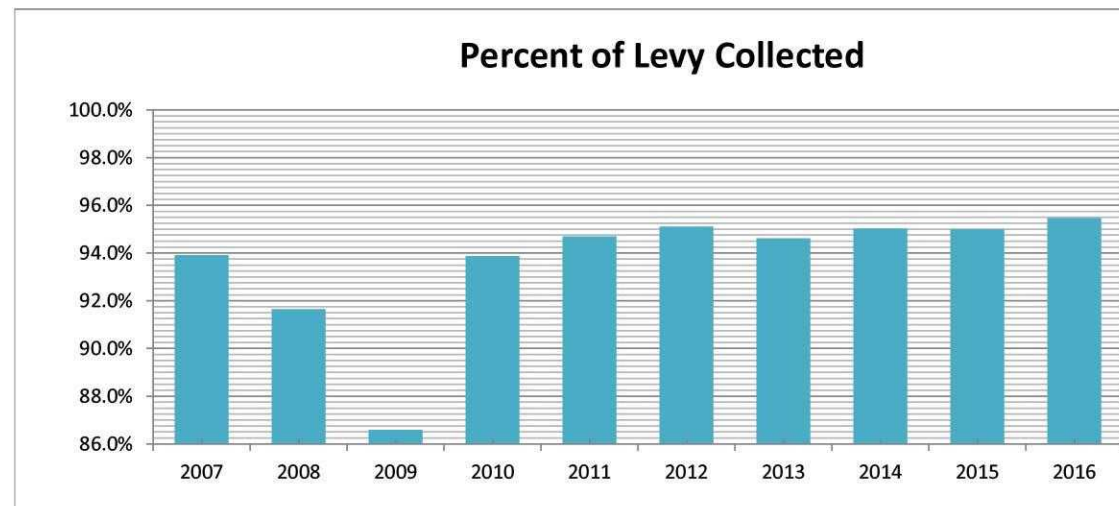
(in thousands of dollars)

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					
2007	136,196	127,901	93.91	926	128,827	94.59	7,369	5.41
2008	172,838	158,408	91.65	1,904	160,312	92.75	12,526	7.25
2009	193,501	167,566	86.60	3,674	171,240	88.50	22,261	11.50
2010	185,027	173,704	93.88	3,090	176,794	95.55	8,233	4.45
2011	187,335	177,390	94.69	2,239	179,629	95.89	7,706	4.11
2012	198,622	188,900	95.11	1,707	190,607	95.96	8,015	4.04
2013	215,513	203,918	94.62	1,500	205,418	95.32	10,095	4.68
2014	219,444	208,538	95.03	413	208,951	95.22	10,493	4.78
2015	223,218	212,071	95.01	16	212,087	95.01	11,131	4.99
2016	228,402	218,070	95.48	-	218,070	95.48	10,332	4.52

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					
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds (c)	Certificates of Indebtedness	Loan Programs (b)	Capital Lease	Loan Programs (b)	Revenue Bonds	Special Assessment Debt	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2007	338,390	26,885	11,900	5,840	153,454	4,649	4,569	-	-	545,687	2.89	1.27
2008	316,699	25,390	11,270	4,850	147,191	4,421	4,569	-	-	514,390	2.72	1.19
2009	353,806	23,770	10,605	3,830	146,470	4,177	4,569	-	-	547,227	2.89	1.23
2010	327,621	22,795	9,895	2,770	153,476	3,915	4,569	-	-	525,041	2.66	1.21
2011	302,255	21,790	9,578	2,120	148,964	3,634	4,569	-	-	492,910	2.55	1.14
2012	281,425	20,775	8,648	1,445	144,954	3,333	4,569	-	-	465,149	2.40	1.08
2013	264,315	20,095	7,500	7,035	90,427	3,482	-	4,126	663	397,643	2.04	0.92
2014	233,220	24,612	6,545	5,565	93,606	3,014	-	9,475	596	376,633	1.89	0.87
2015	214,678	14,436	5,555	4,815	89,750	-	-	16,420	531	346,185	1.73	0.79
2016	189,885	13,719	4,530	4,050	83,169	-	-	27,126	464	322,943	1.58	0.74

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(b) \$54.8 million for Special Community Disaster Loan awarded through FEMA for loss revenue due to Hurricane Katrina was forgiven in 2013.

(c) General obligation bonds funded through property taxes.

Jefferson Parish, Louisiana
Ratio of Net General Obligation Bonded Debt To Assessed Value

Last Ten Years
(Unaudited)

Fiscal Year Ended December 31,	Tax Roll	Population (1) *	Assessed Value *	General Obligation Bonds (2) *	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2007	2006	430	3,073,675	11,900	155	11,745	0.38	27.31
2008	2007	433	3,340,030	11,270	114	11,156	0.33	25.76
2009	2008	444	3,247,863	10,605	265	10,340	0.32	23.29
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53
2011	2010	431	3,247,560	9,340	302	9,038	0.28	20.97
2012	2011	432	3,338,024	8,435	252	8,183	0.25	18.94
2013	2012	433	3,389,466	7,500	179	7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64
2015	2014	435	3,486,451	5,555	133	5,422	0.16	12.46
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31

* Amounts expressed in thousands

(1) Source: The Jefferson EDGE

(2) General obligation bonds repaid with property taxes

Jefferson Parish, Louisiana
Computation of Direct and Overlapping Debt
December 31, 2016
(unaudited)
(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	<u>322,944</u>		<u>322,944</u>
Total Direct Parish Debt	<u>\$ 322,944</u>	100%	<u>\$ 322,944</u>
Overlapping:			
Jefferson Parish School Board	<u>\$ 218,992</u>		<u>\$ 218,992</u>
Total Overlapping debt	<u>\$ 218,992</u>	100%	<u>\$ 218,992</u>
Total Direct and Overlapping debt	<u>\$ 541,936</u>		<u>\$ 541,936</u>
		2016 Population	433,634

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

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Jefferson Parish, Louisiana
Legal Debt Margin**

**General Obligation Debt
(Unaudited)
(in thousands of dollars)**

Year *	Total Gross Assessed Value	Debt Limit (1)	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2007	3,073,675	307,368	(11,744)	295,624	3.82
2008	3,340,030	334,003	(11,155)	322,848	3.34
2009	3,970,542	397,054	(10,340)	386,714	2.60
2010	3,234,560	323,456	(9,800)	313,656	3.03
2011	3,247,561	324,756	(9,038)	315,718	2.78
2012	3,338,024	333,802	(8,183)	325,619	2.45
2013	3,389,466	338,947	(7,321)	331,626	2.16
2014	3,468,121	346,812	(6,369)	340,443	1.84
2015	3,486,451	348,645	(5,422)	343,223	1.56
2016	3,591,184	359,118	(4,474)	354,644	1.25

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

<u>Year</u>	<u>Gross</u>	<u>Expenses ⁽²⁾</u>	<u>Available for</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
	<u>Revenue ⁽¹⁾</u>			<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2007	58,038,565	6,380,362	51,658,203	16,060,000	10,237,923	26,297,923	1.96
2008	53,842,438	6,054,827	47,787,611	16,750,000	14,830,300	31,580,300	1.51
2009	47,517,624	5,331,311	42,186,313	21,731,390	16,456,384	38,187,774	1.10
2010	48,272,010	5,359,457	42,912,553	20,651,553	17,134,630	37,786,183	1.14
2011	50,294,763	5,581,246	44,713,518	19,208,537	16,530,571	35,739,108	1.25
2012	50,682,365	5,616,761	45,065,604	19,910,901	15,647,628	35,558,529	1.27
2013	53,745,352	5,969,728	47,775,624	20,974,653	15,310,441	36,285,094	1.32
2014	53,881,658	5,970,335	47,911,323	21,999,735	14,290,587	36,290,322	1.32
2015	53,907,276	5,961,750	47,945,527	22,870,975	12,474,621	35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32

B - Hotel Occupancy Tax Bonds

<u>Year</u>	<u>Gross</u>	<u>Expenses ⁽²⁾</u>	<u>Available for</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
	<u>Revenue ⁽¹⁾</u>			<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2007	940,539	109,484	831,055	225,000	108,256	333,256	2.49
2008	1,052,449	118,819	933,630	235,000	101,619	336,619	2.77
2009	915,276	102,680	812,596	250,000	166,730	416,730	1.95
2010	959,247	106,267	852,980	265,000	140,980	405,980	2.10
2011	1,003,763	111,164	892,599	280,000	127,730	407,730	2.19
2012	1,249,030	137,393	1,111,636	295,000	113,450	408,450	2.72
2013	1,244,555	137,901	1,106,654	310,000	98,258	408,258	2.71
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82
2015	1,311,870	144,306	1,167,565	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,316	365,000	46,963	411,963	2.74

(Continued)

Table D-5
(Continued)

Jefferson Parish, Louisiana
Pledged Revenue Coverage

Last Ten Years
(Unaudited)

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ⁽³⁾

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	24,897,360	2,738,710	22,158,650	3,680,000	495,335	4,175,335	5.31
2008	23,694,413	2,606,385	21,088,028	3,845,000	414,375	4,259,375	4.95
2009	21,593,630	2,375,299	19,218,331	4,035,000	211,351	4,246,351	4.53
2010 **	21,901,225	2,416,385	19,484,840	5,445,000	4,319,213	9,764,213	2.00
2011	22,810,431	2,519,897	20,290,534	6,610,000	3,654,456	10,264,456	1.98
2012	23,059,653	2,546,062	20,513,591	2,215,000	3,368,356	5,583,356	3.67
2013	24,257,564	2,677,832	21,579,732	2,280,000	3,303,156	5,583,156	3.87
2014	24,628,151	2,718,597	21,909,554	2,355,000	3,230,606	5,585,606	3.92
2015	24,784,090	2,718,597	22,065,493	2,450,000	3,133,619	5,583,619	3.95
2016	24,747,281	2,731,701	22,015,579	3,280,000	2,094,822	5,374,822	4.10

D - Public Improvement Revenue Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2007	7,616,341	1,894,714	5,721,627	3,506,000	1,055,153	4,561,153	1.25
2008	7,992,296	163,774	7,828,522	2,180,000	1,476,389	3,656,389	2.14
2009	3,476,834	284,078	3,192,756	2,405,000	1,317,334	3,722,334	0.86
2010	3,463,763	31,344	3,432,419	1,765,000	1,239,384	3,004,384	1.14
2011	3,425,690	23,872	3,401,818	1,865,000	1,185,823	3,050,823	1.12
2012	2,915,117	33,228	2,881,889	1,935,000	1,133,956	3,068,956	0.94
2013	3,143,091	30,473	3,112,618	1,660,000	1,072,850	2,732,850	1.14
2014	3,198,431	226,930	2,971,501	1,540,000	582,252	2,122,252	1.40
2015	3,921,780	18,487	3,903,293	2,725,000	1,098,778	3,823,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	4,056,957	0.90

(Continued)

**Table D-5
(Continued)**

**Jefferson Parish, Louisiana
Pledged Revenue Coverage**

**Last Ten Years
(Unaudited)**

E - Special Assessments

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	38,846	-	38,846	-	-	-	N/A
2014	184,317	-	184,317	66,344	17,913	84,257	2.19
2015	70,193	-	70,193	66,344	16,122	82,466	0.85
2016	60,495	-	60,495	66,344	14,330	80,675	0.75

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

⁽²⁾ Includes commission expense (not recorded in reporting entity) and investment expenses.

⁽³⁾ Paid out in 2011.

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

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

**Last Ten Years
(Unaudited)**

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2007	429,994	18,498,697	42,010	63,950	3.7
2008	433,483	18,996,431	43,140	65,860	4.8
2009	444,049	18,269,996	41,088	63,173	6.5
2010	435,334	19,445,705	43,862	64,930	6.6
2011	431,426	18,687,270	43,315	65,082	6.8
2012	431,732	19,391,284	44,821	46,108 *	6.2
2013	433,676	19,536,629	45,049	45,048 *	5.8
2014	434,767	19,969,663	45,932	45,979 *	6.0
2015	435,689	20,022,745	45,954	48,126 *	5.7
2016	433,634	20,471,082	46,922	45,671 *	5.2

(1) Source: Treasurer of the State of Louisiana

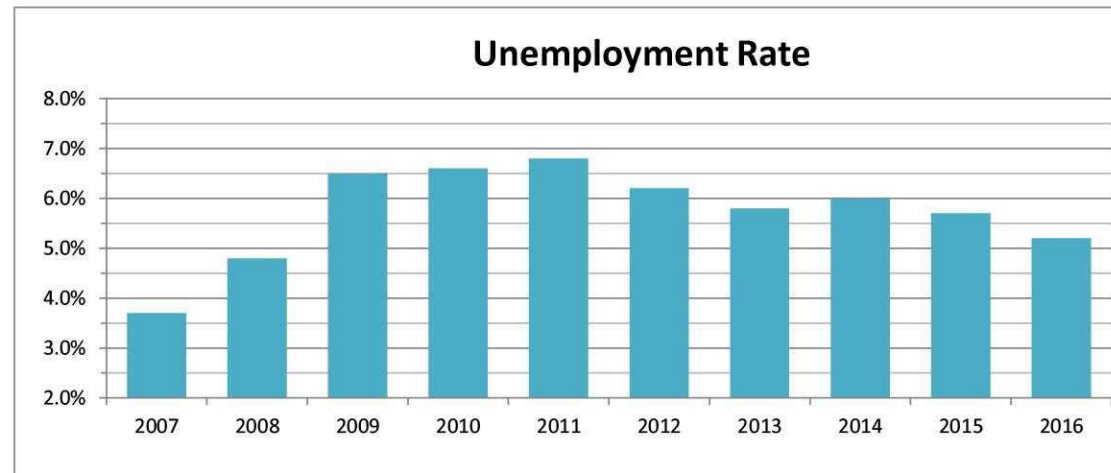
(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

The data for the most recent years' per capita income and personal income was based on previous year.

(3) Source: Jefferson Parish School Systems

* Data available for Public Schools only not including charter and private schools.

(4) Source: JEDCO Jefferson Parish Economic file



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

Exhibit E-2

Employer	2016			2007		
	Employees ⁽¹⁾	Rank	Percentage of Total Parish Employment	Employees ⁽²⁾	Rank	Percentage of Total Parish Employment
Ochsner Health System	16,771	1	8.17 %	7,462	1	4.16 %
Jefferson Parish School Board	6,387	2	3.11	7,000	2	3.90
East Jefferson General Hospital	3,000	3	1.46	2,420	5	1.35
Jefferson Parish	2,485	4	1.21	3,671	4	2.05
Acme Truck Line	2,100	5	1.02			
The Laitram Corporation	2,065	6	1.01			
West Jefferson Medical Center	2,000	7	0.97	1,654	9	0.92
Jefferson Parish Sheriff	1,440	8	0.70	1,655	8	0.92
Al Copeland Investments	1,352	9	0.66			
Cox Communications	1,300	10	0.63			
Northrop Grumman Avondale Industries				5,200	3	2.90
American Nursing Services, Inc				2,250	6	1.25
Wal-Mart Store East				1,750	7	0.97
Universal Sodexho (USA) Inc				1,233	10	0.69
Total	<u>38,900</u>		<u>18.93 %</u>	<u>34,295</u>		<u>19.11 %</u>

⁽¹⁾ Source: Jefferson Parish Economic Development Commission

⁽²⁾ Source: Book of Lists, New Orleans City Business

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

Full-time Equivalent Employees Allotted in Annual Budget										
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund:										
Legislative	59	65	66	65	66	65	65	65	65	66
Judicial	441	445	458	442	435	441	438	449	453	456
Executive	23	24	23	23	24	24	24	24	24	24
Elections	17	17	17	17	17	17	17	17	17	17
Finance	179	181	176	171	172	175	173	173	173	174
General Services	7	7	7	7	7	7	7	7	7	6
Total General Fund	726	739	747	725	721	729	724	735	739	743
Special Funds:										
Public Safety	550	552	591	572	588	589	584	585	586	588
Public Works	528	529	515	510	546	537	538	540	540	546
Transit	4	5	5	4	4	4	4	4	4	3
Health and Welfare	60	68	69	74	75	74	77	77	79	72
Culture and Recreation	529	550	548	561	560	572	585	589	584	585
Total Special Funds	1,671	1,704	1,728	1,721	1,773	1,776	1,788	1,795	1,793	1,794
Business-type Funds:										
Water	258	259	260	207	262	264	264	264	269	269
Sewer	194	192	192	262	208	200	198	199	200	200
Total Business-type Funds	452	451	452	469	470	464	462	463	469	469
Total All Funds	2,849	2,894	2,927	2,915	2,964	2,969	2,974	2,993	3,001	3,006

Source: Jefferson Parish Budget Department

*Excludes 238 Internal Cost Center Employees and
excludes Limited Term Grant Employees

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fire:										
Inspections	1,000	3,463	7,169	4,457	3,394	3,348	3,825	6,482	3,235	3,866
Scheduled training (classes)	25	52	1,156	904	1,347	1,387	1,296	1,414	1,432 ***	1,432
Department training (in-house)	20	59	3,955	5,055	4,075	4,474	4,331	4,308	4,157 ***	4,157
Other public works:										
Residential garbage (tons)	227,457	230,000	245,000	224,000	197,747	199,300	194,282	185,819	196,735	192,104
Recycling (tons)	1,600	1,500	20,000	N/A	1,542	5,774	8,554	10,062	8,728	8,500
Culture and recreation:										
Athletics participants	21,750	21,800	21,800	21,800	21,959	20,651	27,210	23,352	22,250	21,639
Leisure service participants	16,907	17,800	12,550	18,900	17,618	12,175	10,418	16,523	16,124	22,273
Libraries:										
Expenditures per circulation	9.46	9.87	10.70	10.46	9.93	9.01	10.07	10.77	12.68	14.71
Average circulation per location	106,388	110,242	110,428	117,000	110,939	124,074	121,639	110,968	105,782	104,623
Collection turnover rate	1.86	1.90	1.90	2.00	2.30	2.03	2.00	1.79	1.71	1.69
Computer Usage	N/A	N/A	N/A	N/A	N/A	N/A	N/A *	367,942	370,494	321,093
Downloads/Streams/Views	N/A	N/A	N/A	N/A	N/A	N/A	N/A *	87,452	167,452	180,247
Water Department:										
Work orders completed	11,626	12,718	13,086	13,500	3,296	13,272	13,361	13,239	14,423	14,014
New meters installed	1,118	876	788	850	144	920	481	555	609	689
Water produced (mg)	23,231	20,522	20,000	20,000	23,360	21,109	20,749	21,362	21,267	21,656
Drainage:										
Open channel maint/excavation	59,000	N/A	50,000	45,000	53,800	47,166	55,304 **	115.20	115.20 **	15,602
Canal Bank repair & Reinforcement	30,095	N/A	25,000	30,000	20,812	32,732	40,275	22,686	22,686	3,754
Grass Cutting in Acres	7,106	6,800	15,500	15,500	7,587	21,271	20,414 **	49,904	49,904	5,614
Pumping Capacity	44,146	45,403	47,946	47,946	46,272	46,170	46,959	46,959	47,485	21,409
Million gallons pumped	330,369	355,294	140,100	140,100	116,780	172,576	142,680	142,681	149,410	167,247
Transit:										
Passengers	1,943,315	2,100,000	1,983,923	1,912,072	1,969,667	2,047,645	2,146,216	2,106,364	2,165,616	2,025,850

* 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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government:										
Number of general government buildings	31	31	31	33	31	28	27	26	26	27
Public safety:										
Number of fire stations	60	60	60	60	61	53	53	53	53	53
Number of fire personnel and officers	* 250 *	250 *	250 *	250 *	269 *	283 *	284 *	281 *	281 *	285
Correction facilities	1	1	1	1	1	1	1	1	1	1
Public Works:										
Miles of Parish roads-centerline mileage	905	913	915	917	918	918	920	920	921	921
Number of street lights	34,311	34,797	34,247	34,839	35,141	35,203	35,243	38,000	38,000	38,000
Number of traffic signals	142	145	144	146	146	147	148	149	152	154
Number of traffic flashers	84	84	86	91	91	91	114	87	96	106
Transit:										
Buses	32	43	42	60	42	41	42	41	41	41
PARA Transit	14	16	16	16	16	16	16	17	17	17
Culture and recreation:										
Libraries	16	16	16	16	16	16	16	16	16	16
Parks and Playgrounds	53	53	58	58	61	61	47	47	47	47
Acreage	703.18	703.18	703.23	703.23	1316.49	1316.49	1674	1647	1647	1647
Fields Baseball/Softball	112	112	112	112	113	113	104	104	104	104
Fields Football/Soccer	63	63	41	41	35	35	31	31	31	31
Community Centers	30	30	30	30	31	31	31	31	31	31
Water Department:										
Number of active accounts	145,477	145,603	145,319	145,582	145,850	146,147	146,284	147,069	148,026	148,645
Average daily production (MGD)	63.2	55.9	56	59.8	64	57.7	56.84	58.5	58.3	59.2
Miles of water lines	1,758	1,766	1,768	1,770	1,774	1,777	1,777	1,780	1,782	1,782
Number of hydrants	16,162	16,265	16,285	16,300	16,342	16,362	16,364	16,370	16,386	16,379
Drainage:										
Number of large pumping stations	22	22	22	23	24	24	24	24	24	24
Number of small pumping stations	28	28	28	29	29	29	42	42	47	49
Education (Public Schools Only):										
Number of schools	87	87	87	87	87	79	80	77	78	78
Number of classrooms	3,100	3,100	3,100	3,100	3,123	2,945	3,005	2,920	2,928	2,928
Number of teachers	3,551	3,589	3,407	3,153	3,058	2,989	2,936	3,034	3,057	3,097
Number of students	43,899	43,835	44,854	45,385	45,997	46,460	46,437	45,908	45,922	45,671

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

Jefferson Parish, Louisiana

SINGLE AUDIT REPORT

DECEMBER 31, 2016



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com



JEFFERSON PARISH, LOUISIANA
SINGLE AUDIT TABLE OF CONTENTS
DECEMBER 31, 2016

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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Members of the Parish Council
Jefferson Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson Parish, Louisiana, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Jefferson Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 23, 2017.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not

identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jefferson Parish, Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 23, 2017

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

Members of the Parish Council
Jefferson Parish, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Jefferson Parish, Louisiana's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jefferson Parish, Louisiana's major federal programs for the year ended December 31, 2016. Jefferson Parish, Louisiana's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Jefferson Parish, Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jefferson Parish, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Jefferson Parish, Louisiana's compliance.

Opinion on Each Major Federal Program

In our opinion, Jefferson Parish, Louisiana, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control over Compliance

Management of Jefferson Parish, Louisiana, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Jefferson Parish, Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jefferson Parish, Louisiana's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Caru, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 23, 2017

Jefferson Parish, LA
Schedule of Expenditures of Federal Awards (Continued)
December 31, 2016

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Number</u>	<u>Expenditures From Pass through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>	<u>Passed through to Sub- Recipients</u>	<u>Note</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
Passed through State Office of Elderly Affairs:							
Retired Senior Volunteer Program	94.002	14SRWLA00	\$ 56,571	\$ -	\$ 56,571	\$ -	
			56,571	-	56,571	-	
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			56,571	-	56,571	-	
DEPARTMENT OF AGRICULTURE							
Child Nutrition Cluster:							
Passed through State Department of Education:							
School Breakfast Program	10.553		17,040	-	17,040	-	
National School Lunch Program	10.555		26,330	-	26,330	-	
Child and Adult Care Food Program - Child Care Food Program	10.558j	92-535	481,781	-	481,781	-	
Child and Adult Care Food Program - Child Care Food Program	10.558k	92-535	194,770	-	194,770	-	
Total Child Nutrition Cluster			719,921	-	719,921	-	
TOTAL DEPARTMENT OF AGRICULTURE			719,921	-	719,921	-	
DEPARTMENT OF COMMERCE							
Passed through State Department of Natural Resources:							
Coastal Zone Management	11.419	2000099310	39,047	-	39,047	-	
Coastal Zone Management	11.419	2000196012	13,016	-	13,016	-	
			52,063	-	52,063	-	
TOTAL DEPARTMENT OF COMMERCE			52,063	-	52,063	-	
DEPARTMENT OF ENERGY							
Passed through State Department of Natural Resources:							
State Energy Program	81.041	DE-EE0000124b	104,783	-	104,783	-	4,6
State Energy Program	81.041	DE-EE0000124dc	64,527	-	64,527	-	4,6
			169,310	-	169,310	-	
TOTAL DEPARTMENT OF ENERGY			169,310	-	169,310	-	

The accompanying notes are an integral part of this statement.

Jefferson Parish, LA
Schedule of Expenditures of Federal Awards (Continued)
December 31, 2016

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Number</u>	<u>Expenditures From Pass through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>	<u>Passed through to Sub- Recipients</u>	<u>Note</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Direct Programs:							
Head Start	93.600	06CH010434-01	-	3,829,829	3,829,829	144,000	
Head Start	93.600	06CH5098/49	-	22,313	22,313	-	
Head Start	93.600	06CH5098/50	-	3,804,413	3,804,413	-	
			-	7,656,555	7,656,555	144,000	
Passed through Louisiana Housing Corporation:							
Weatherization Assistance for Low income Persons	81.042	2015 DHHS/WAP	413,763	-	413,763	-	
Low-Income Home Energy Assistance	93.568	LIHEAP PY2015	121,125	-	121,125	-	
Low-Income Home Energy Assistance	93.568	LIHEAP PY2016	91,643	-	91,643	-	
			626,531	-	626,531	-	
Passed through State Department of Labor:							
TANF/STEP Program	93.558		52,470	-	52,470	-	
TANF/STEP Program	93.558	2000123677	63,009	-	63,009	-	
Community Service Block Grant	93.569	2016P0001	215,457	-	215,457	-	
Community Service Block Grant	93.569	733026	923,958	-	923,958	-	
			1,254,894	-	1,254,894	-	
Passed through State Department of Public Safety and Corrections:							
Title IV-E Foster Care Program	93.658	0301-LA-1401	336,025	-	336,025	-	
			336,025	-	336,025	-	
Passed through State Dept of Health and Hospitals:							
Public Health Emergency Preparedness	93.069	711444	604	-	604	-	
Public Health Emergency Preparedness	93.069	7178713	987	-	987	-	
			1,591	-	1,591	-	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,219,041	7,656,555	9,875,596	144,000	
DEPARTMENT OF HOMELAND SECURITY							
Passed through State Department of Public Safety and Corrections:							
Homeland Security Program	97.056	EMW-2014-PU-00074	404,072	-	404,072	-	
Emergency Management Performance Grant	97.067	2008 EM-08-0047	5,405	-	5,405	-	
Emergency Management Performance Grant	97.067	2009 ET-E9-0004	70,845	-	70,845	-	
			480,322	-	480,322	-	
Passed through State Dept of Homeland Security and Preparedness:							
Homeland Security Program	97.042	EMW-2015-EP-00009-S01	56,294	-	56,294	-	
Homeland Security Program	97.067	2011-SS-00124-S01	1,491	-	1,491	-	
Urban Area Security Initiative	97.067	2014-SS-00045-S01	269,880	-	269,880	269,880	
Homeland Security Program	97.067	EMW-2014-00045-S01	102,776	-	102,776	102,776	
Homeland Security Program	97.067	EMW-2015-00043-S01	135,818	-	135,818	52,570	
			566,259	-	566,259	425,226	
TOTAL DEPARTMENT OF HOMELAND SECURITY			1,046,581	-	1,046,581	425,226	

The accompanying notes are an integral part of this statement.

Jefferson Parish, LA
Schedule of Expenditures of Federal Awards (Continued)
December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Award Number	Expenditures From Pass through Awards	From Direct Awards	Total	Passed through to Sub- Recipients	Note
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Direct Programs:							
Housing Counseling Assistance Program	14.169	HC14-0841-003	-	31,540	31,540	-	
Community Development Block Grant	14.218	B10-UC-22-0001	-	13,181	13,181	-	
Community Development Block Grant	14.218	B12-UC-22-0001	-	127,861	127,861	106,745	
Community Development Block Grant	14.218	B13-UC-22-0001	-	3,863	3,863	-	
Community Development Block Grant	14.218	B14-UC-22-0001	-	1,249,143	1,249,143	113,032	
Community Development Block Grant	14.218	B15-UC-22-0001	-	1,885,966	1,885,966	647,609	
CDBG - Disaster Recovery Program	14.228	B-13-US-22-0001	-	1,131,221	1,131,221	-	
Emergency Shelter Grant	14.231	E11-UC-22-0001	-	8,760	8,760	-	
Emergency Shelter Grant	14.231	E13-UC-22-0001	-	33,553	33,553	3,585	
Emergency Shelter Grant	14.231	E14-UC-22-0001	-	122,809	122,809	53,559	
Emergency Shelter Grant	14.231	E15-UC-22-0001	-	135,662	135,662	38,512	
Emergency Shelter Grant	14.231	S12-UC-22-0001	-	9,933	9,933	-	
Shelter Plus Care	14.238	LA85L6H03	-	186,907	186,907	168,275	
HOME Program	14.239	M05-DC-22-0207	-	35,256	35,256	-	
HOME Program	14.239	M09-DC-22-0207	-	541,658	541,658	541,658	
HOME Program	14.239	M10-DC-22-0207	-	38,628	38,628	11,750	
HOME Program	14.239	M11-DC-22-0207	-	11,227	11,227	-	
HOME Program	14.239	M12-DC-22-0207	-	128,089	128,089	-	
HOME Program	14.239	M13-DC-22-0207	-	17,792	17,792	-	
HOME Program	14.239	M14-DC-22-0207	-	107,575	107,575	-	
HOME Program	14.239	M15-DC-22-0207	-	85,027	85,027	-	
			-	5,905,651	5,905,651	1,684,725	
Passed through State Office of Community Development:							
CDBG - Disaster Recovery Program	14.228	664502	442,837	-	442,837	293,836	
CDBG - Disaster Recovery Program	14.228	681634	6,451,587	-	6,451,587	4,033,234	
CDBG - Disaster Recovery Program	14.228	724785	1,748,485	-	1,748,485	-	
			<u>8,642,909</u>	<u>-</u>	<u>8,642,909</u>	<u>4,327,070</u>	
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>8,642,909</u>	<u>5,905,651</u>	<u>14,548,560</u>	<u>6,011,795</u>	
DEPARTMENT OF JUSTICE							
Direct Programs:							
Jefferson Parish Protection Orders Project	16.59	2011-WE-AX-0065	-	2,131	2,131	-	
			-	2,131	2,131	-	
Passed through State Commission on Law Enforcement:							
Crime Victim's Assistance	16.575	2015-VA-99-2878	61	-	61	-	
			<u>61</u>	<u>-</u>	<u>61</u>	<u>-</u>	
TOTAL DEPARTMENT OF JUSTICE			<u>61</u>	<u>2,131</u>	<u>2,192</u>	<u>-</u>	

The accompanying notes are an integral part of this statement.

Jefferson Parish, LA
Schedule of Expenditures of Federal Awards (Continued)
December 31, 2016

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Number</u>	<u>Expenditures From Pass through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>	<u>Passed through to Sub- Recipients</u>	<u>Note</u>
DEPARTMENT OF LABOR							
WIA Cluster:							
Passed through State Department of Labor:							
Workforce Investment Act	17.258	2000115277	431,070	-	431,070	-	
Workforce Investment Act	17.258	2000190368	410,741	-	410,741	-	
Workforce Investment Act	17.259	2000115277	427,331	-	427,331	-	
Workforce Investment Act	17.259	2000190368	403,284	-	403,284	-	
Workforce Investment Act	17.278	2000115277	394,892	-	394,892	-	
Workforce Investment Act	17.278	2000190368	218,107	-	218,107	-	
		Total WIA Cluster	<u>2,285,425</u>	<u>-</u>	<u>2,285,425</u>	<u>-</u>	
		TOTAL DEPARTMENT OF LABOR	<u>2,285,425</u>	<u>-</u>	<u>2,285,425</u>	<u>-</u>	
DEPARTMENT OF THE INTERIOR							
Direct Programs:							
Coastal Impact Assistance Program	15.426	M07AF16059	-	7,407,245	7,407,245	-	
			<u>-</u>	<u>7,407,245</u>	<u>7,407,245</u>	<u>-</u>	
		TOTAL DEPARTMENT OF THE INTERIOR	<u>-</u>	<u>7,407,245</u>	<u>7,407,245</u>	<u>-</u>	
DEPARTMENT OF TRANSPORTATION							
Federal Transit Cluster:							
Direct Programs:							
Federal Transit Formula Grant	20.500	LA-A4-0004	-	780	780	-	
New Freedom Program	20.507	LA-2016-017	-	448,119	448,119	-	
Federal Transit Formula Grant	20.507	LA-90-0411	-	350,819	350,819	-	
Federal Transit Formula Grant	20.507	LA-90-X309	-	48,553	48,553	-	
Federal Transit Formula Grant	20.507	LA-90-X353-00	-	16,893	16,893	-	
Federal Transit Formula Grant	20.507	LA-90-X374	-	5,742	5,742	-	
Federal Transit Formula Grant	20.507	LA-90-X395	-	26,092	26,092	-	
Federal Transit Formula Grant	20.507	LA-90-X428	-	2,110,995	2,110,995	-	
Federal Transit Formula Grant	20.507	LA-90-X436-00	-	3,169	3,169	-	
Federal Transit Formula Grant	20.516	LA-37-X048	-	26,042	26,042	-	
Federal Transit Formula Grant	20.516	LA-57-X044	-	117,713	117,713	-	
Federal Transit Formula Grant	20.521	LA-57-X046	-	38,477	38,477	-	
Federal Transit Formula Grant	20.525	LA-54-0002	-	33,034	33,034	-	
		Total Federal Transit Cluster	<u>-</u>	<u>3,226,428</u>	<u>3,226,428</u>	<u>-</u>	
Highway Planning and Construction Cluster:							
Passed through State Department of Transportation and Development:							
Highway Planning and Construction	20.205	H.007209	6,588	-	6,588	-	
Highway Planning and Construction	20.205	H.007219	13,319	-	13,319	-	
Highway Planning and Construction	20.205	H.007177	3,189,648	-	3,189,648	-	
Recreational Trails Program	20.219	H.010589 & H.009351	1,372	-	1,372	-	
		Total Highway Planning and Construction Cluster	<u>3,210,927</u>	<u>-</u>	<u>3,210,927</u>	<u>-</u>	
		TOTAL DEPARTMENT OF TRANSPORTATION	<u>3,210,927</u>	<u>3,226,428</u>	<u>6,437,355</u>	<u>-</u>	

The accompanying notes are an integral part of this statement.

Jefferson Parish, LA
Schedule of Expenditures of Federal Awards (Continued)
December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Award Number	Expenditures From Pass through Awards	From Direct Awards	Total	Passed through to Sub- Recipients	Note
ENVIRONMENTAL PROTECTION AGENCY							
Passed through State Department of Environmental Quality:							
Clean Water State Revolving Funds	66.458		1,129,500	-	1,129,500	-	4,6
			1,129,500	-	1,129,500	-	
Passed through UNO Research and Technology Foundation:							
Lake Pontchartrain Basin Restoration Program	66.125		85,304	-	85,304	-	
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	58556I	31,000	-	31,000	-	
Lake Pontchartrain Basin Restoration Program (PRP)	66.125	58558N	5,500	-	5,500	-	
			121,804	-	121,804	-	
TOTAL ENVIRONMENTAL PROTECTION AGENCY			1,251,304	-	1,251,304	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY							
Passed through State Dept of Homeland Security and Emergency Preparedness:							
Flood Mitigation Assistance	97.029	FMA-PJ-06-2008-002	190,870	-	190,870	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2013-014	1,897,389	-	1,897,389	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-004	1,209,458	-	1,209,458	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-007	533,574	-	533,574	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-009	1,508,215	-	1,508,215	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2014-010	535,639	-	535,639	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-001	27,470	-	27,470	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-013	531,250	-	531,250	-	
Flood Mitigation Assistance	97.029	FMA-PJ-06-LA-2015-016	621,181	-	621,181	-	
Disaster Relief	97.036	FEMA-1603-DR-LA	17,402,524	-	17,402,524	-	
Disaster Relief	97.036	FEMA-1786-DR-LA	71,062	-	71,062	-	
Disaster Relief	97.036	FEMA-1792-DR-LA	10,080	-	10,080	-	
Disaster Relief	97.036	FEMA-4041-DR-LA	151	-	151	-	
Disaster Relief	97.036	FEMA-4080-DR-LA	216,007	-	216,007	-	
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0006	673,949	-	673,949	-	
Hazard Mitigation Assistance	97.039	HMGP 1603-051-0007	292	-	292	-	
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0013	26,037	-	26,037	-	
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0020	8,118,156	-	8,118,156	-	
Hazard Mitigation Assistance	97.039	HMGP 1603C-051-0026	919,307	-	919,307	-	
Hazard Mitigation Assistance	97.039	HMGP 1603n-051-0027	8,001,280	-	8,001,280	-	
Hazard Mitigation Assistance	97.039	HMGP 1603x-051-0022	448,697	-	448,697	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0001	29,639	-	29,639	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0002	289,725	-	289,725	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0004	1,282	-	1,282	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0006	396,633	-	396,633	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0007	11,525	-	11,525	-	
Hazard Mitigation Assistance	97.039	HMGP 1607-051-0008	248,398	-	248,398	-	
Hazard Mitigation Assistance	97.039	HMGP 1786-051-0001	1,966,158	-	1,966,158	-	
Hazard Mitigation Assistance	97.039	HMGP 4080-051-0001	1,626,995	-	1,626,995	-	
Pre-Disaster Mitigation	97.047	LDPM-PJ-06-LA-2009-001	131,129	-	131,129	-	
Repetitive Flood Claims	97.092	RFC-PJ-06-LA-2012-005	343,825	-	343,825	-	
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-005	83,328	-	83,328	-	
Severe Repetitive Loss Program	97.110	SRL PJ-06-LA-2008-006	14,717	-	14,717	-	
Severe Repetitive Loss Program	97.110	SRL-PJ-06-LA-2011-003	47,609	-	47,609	-	
			48,133,551	-	48,133,551	-	
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			48,133,551	-	48,133,551	-	
GRAND TOTAL			\$ 67,787,664	\$ 24,198,010	\$ 91,985,674	\$ 6,581,021	

The accompanying notes are an integral part of this statement.

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

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of the federal awards of Jefferson Parish, Louisiana ("the Parish") and is presented on the accrual basis of accounting. The Parish's reporting entity is defined in Note 1 to the Parish's financial statements for the year ended December 31, 2016. All federal awards received from federal agencies are included on the schedule.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the same basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The Parish did not elect to use the 10 percent (10%) de minimis indirect cost rate.

Note 3 – PROGRAM COSTS

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

NOTE 4 – LOAN PROGRAMS

The federal loan programs listed subsequently are administered directly by the Government, and balances and transactions relating to these programs are included in the Governments basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding at December 31, 2016 consist of:

CFDA Number	Program/Custer Name	Outstanding Balance at December 31, 2016
81.041	State Energy Program	\$ 1,801,728
81.041	State Energy Program	\$ 1,694,432
81.041	State Energy Program	\$ 2,700,000



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

NOTE 4 – LOAN PROGRAMS (CONTINUED)

The Environmental Protection Agency has issued a compliance supplement regarding the programs for the Drinking Water State Revolving Fund (CFDA 66.468) and Clean Water State Revolving Fund (CFDA 66.458). For subrecipients of these loans in years after the subrecipient has expended loan proceeds and completed construction, and the subrecipient's only ongoing financial activity of the program is the payment of principal and interest on outstanding balances, the prior loan balances at the subrecipient level are not considered to have continuing compliance requirements.

NOTE 5 - MATCHING REQUIREMENTS

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

NOTE 6 - AMERICAN RECOVERY and REINVESTMENT ACT (ARRA) of 2009

Expenditures for this program were funded by ARRA.

Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016

(1) Summary of Auditors' Results

- (a) The type of report issued on the basic financial statements: Unmodified opinion
- (b) Significant deficiencies in internal control were disclosed by the audit of the financial statements: No;
Material weaknesses: No;
- (c) Noncompliance which is material to the financial statements: No;
- (d) Significant deficiencies in internal control over major programs: No;
Material weaknesses: No;
- (e) The type of report issued on compliance for major programs: Unmodified opinion;
- (f) Any audit findings which are required to be reported under 2 CFR Section 200.516(a) of Uniform Guidance: No;
- (g) Major programs:

<u>Name of Federal Program (or Cluster)</u>	<u>CFDA No.</u>
Highway Planning and Construction Cluster	20.205
Community Development Block Grants	14.218
Coastal Impact Assistance Program	15.668
Hazard Mitigation Grant	97.039

- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$2,758,099
- (i) Auditee qualified as a low-risk auditee under Section 200.520 of Uniform Guidance: No

(2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*:

2016-001: FRAUD INCIDENT- FUND MISAPPROPRIATION

Condition: On September 19, 2016, the Parish learned of misappropriation of Water Department funds in the amount of approximately \$1,929. The suspect in the misappropriation is an employee working for the Jefferson Parish Water Department and had been committing a systematic theft that was believed to have started around August 2016. On September 23, 2016, The Jefferson Parish Sheriff's Office and the District Attorney were notified and the Parish notified the Legislative Auditor of the misappropriation of funds. The District Attorney has filed charges against the

Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016

employee and the case is ongoing. The employee has not made restitution at this point in time. The employee was terminated from their position effective September 27, 2016.

Criteria: Management of the Parish is responsible for establishing and maintaining effective internal controls over financial reporting.

Cause: The Parish and Water Department did not have adequate internal controls in place to prevent or deter theft.

Effect: The Parish experienced a weakness in internal control, which resulted in the misappropriation of funds.

Management Response: As a result of one (1) employee voiding cash receipt transactions and removing a corresponding amount of funds from the cash register, \$1,929 was misappropriated. The employee attempted to secret this misappropriation by replacing the funds before any account shortages were detected. When customers claimed account payment, with supporting cash receipt, a supervisor was notified and that supervisor began an investigation.

The Parish immediately investigated the misappropriation, terminated the employee, and notified the proper authorities.

The speedy detection of this misappropriation facilitated the implementation of procedures to review all voided transactions on a daily basis and to institute the segregation of duties as to all transactions. Additionally, the Parish is currently considering, as a means of enhanced customer service through technology and as a further measure to safeguard the assets of the Parish, no longer accepting cash as a form of payment on a parishwide basis.

2016-002: FRAUD INCIDENT- FUND MISAPPROPRIATION

Condition: On September 23, 2016, the Parish learned of a misappropriation of Library Department funds in the amount of approximately \$374. The suspect in the misappropriation is an employee working for the Jefferson Parish Library Department and had been committing a systematic theft. The Harahan Police Department and the District Attorney were notified immediately and the Parish notified the Legislative Auditor of the misappropriation of funds. The employee was placed in custody of the Harahan Police and was terminated from their position. Restitution has been received from the suspect.

Criteria: Management of the Parish is responsible for establishing and maintaining effective internal controls over financial reporting.

Cause: The Parish and Library Department did not have adequate internal controls in place to prevent or deter theft.

Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016

Effect: The Parish experienced a weakness in internal control, which resulted in the misappropriation of funds.

Management Response: One employee removed a total of \$374 from a cash drawer on three (3) separate occasions over no more than six (6) workdays: September 13, 16 and 20, 2016. The Parish had adequate internal controls in place including segregation of duties, i.e., daily cash drawer reconciliations, subsequent supervisor review on the following day at the main branch of the Library Department, and video surveillance, to detect and confirm the misappropriation of the \$374 in funds within ten (10) days from the first occurrence.

The Parish immediately investigated the misappropriation, terminated the employee, and notified the proper authorities. Additionally, the Parish is currently considering, as a means of enhanced customer service through technology and as a further measure to safeguard the assets of the Parish, no longer accepting cash as a form of payment on a parishwide basis.

2016-003: FRAUD INCIDENT- FUND MISAPPROPRIATION

Condition: On July 26, 2016, the Parish became aware of a misappropriation of Animal Shelter funds in the amount of approximately \$97,815. The suspect in the misappropriation is an employee working for the Jefferson Parish Animal Shelter and had been committing a systematic theft. The Jefferson Parish Sheriff's Office and the District Attorney were notified immediately and the Parish notified the Legislative Auditor of the misappropriation of funds. The employee resigned her position on August 6, 2016, after being placed on administrative leave. The District Attorney has filed charges against the employee and the case is ongoing. The employee has not made restitution at this point in time.

Criteria: Management of the Parish is responsible for establishing and maintaining effective internal controls over financial reporting.

Cause: The Parish and Animal Shelter did not have adequate internal controls in place to prevent or deter theft.

Effect: The Parish experienced a weakness in internal control, which resulted in the misappropriation of funds.

Management Response: One (1) employee collected funds for Animal Shelter services and did not record the related charges or cash receipt. As the charges and cash receipts were not recorded, the daily reconciliation between cash receipts and deposits were incorrectly in agreement and therefore the misappropriation of cash receipts was not detected. Supporting accounting documentation suggests the misappropriations may have occurred as early as 2007, shortly after that employee was hired.



Jefferson Parish, Louisiana
Schedule of Findings and Questioned Costs
For the year ended December 31, 2016

The Parish immediately investigated the misappropriation, placed the employee on administrative leave resulting in that employee's immediate resignation, and notified the proper authorities. The Animal Shelter has instituted segregation of duties procedures requiring the participation of two employees relative to the receipt of cash for any Animal Shelter service to safeguard the assets of the Parish. Further, the Animal Shelter has undertaken the implementation of a new software package, Pet Point, to track receipts, services, and animals in order to facilitate and ensure accurate reconciliations, reporting and accountability all to aid in safeguarding the assets of the Parish and to aid in reconciliation processes. Additionally, the Parish is currently considering, as a means of enhanced customer service through technology and as a further measure of safeguarding the assets of the Parish, no longer accepting cash as a form of payment on a parishwide basis.

(3) Findings and questioned costs relating to the major federal award program audit:

No findings noted.

Jefferson Parish, Louisiana
Summary Schedule of Prior Audit Findings
For the year ended December 31, 2016

(1) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*:

2015-002

Condition: During our audit procedures, we noted two special revenue funds where actual revenues failed to meet budgeted revenues by 5% or more.

Status: Resolved.

(2) Findings and questioned costs relating to the major federal award program audit:

2015-001

Condition: During our testing of the Community Development Block Grant (CDBG) program, we noted that the Department of Community Development and Parish management did not request adequate documentation as required by the Cooperative Endeavor Agreements.

Status: Resolved.

2015-003

Condition: During our testing of the CDBG program, we noted that the Department of Community Development and Parish management did not properly monitor their subrecipients as required by the Cooperative Endeavor Agreements. As a result, the Rickey Jackson and Friends D/B/A Rickey Jackson Community Hope Center may not be in compliance with reporting requirements set by the Louisiana Audit Law(R.S. 24:513).

Status: Resolved.

2015-004

Condition: During our testing of the CDBG program, we noted that the Department of Community Development did not request adequate documentation as required by Federal Rule 24 CFR section 570.503.

Status: Resolved.