



Jackson Parish Police Jury

December 2018 Financial Report

Cash in Master Bank Account at month end: \$14,484.485.16

Highlighted Revenues / Expenses:

- General Fund
 - Total revenues of \$957k primarily due Ad Valorem taxes \$971k, LGAP Grant Reimbursement \$39k, transfer of Tourism Grants to Tourism Fund (\$55.5k)
 - Total expenses of (\$333k) primarily due to Sheriff Retirement/Pension (\$66k), Housing of Parish Prisoners (\$53k), Municipal Appropriations (\$26k), Quarterly DA Office Expenses (\$28k), LGAP Grant Expenses (\$39k) - *reimbursed*
- Road & Asphalt Funds
 - Total revenues of \$1,842k primarily due to Ad Valorem Taxes \$1,952k, State Road Fund Taxes \$21.5k, Final Transfer to 2018 Road Project (\$152k)
 - Total expenses of (\$323k) primarily due to Sheriff Retirement/Pension (\$132k), Gravel (\$38k), Lease of Equipment (\$10k)
- Solid Waste Fund
 - Total revenue of \$209k primarily due to Sales Tax Receipts \$189k and Commercial Collection Fees \$15k
 - Total expenses of (\$171k) primarily due to dumping fees (\$22k), Parts & Repairs (\$14k), Surveillance/Enforcement (\$15k), Lease of Equipment (\$12k)

**** Please note, as we finalize 2018 accruals, these values may change.
Final 2018 reports will be completed at the end of February 2019. ****

Business Updates:

- Finalizing 2018 budget amendments and 2019 budget
- Preparing for closing procedures with new software

Upcoming Events:

- Year-end closing and preparations for 2018 Audit

*Please see Jury packet for additional materials including
detailed Trial Balance, Revenue & Expenditure Report, and Check Register.*

FY 2018

Jackson Parish Police Jury

TREASURER'S REPORT - SUMMARY STATEMENT

01/01/2018 TO 12/31/2018

	BEGINNING BALANCE	REVENUES	EXPENDITURES	OTHER FINANCING SOURCES	USES	ENDING BALANCE
001 GENERAL FUND - 01	2,361,013	1,120,174	1,995,340	0	0	1,485,847
002 ROAD FUND - 02	0	1,419,296	1,546,279	0	0	-126,982
003 SALES TAX FUND - 03	555,072	7,817	9,165	0	0	553,723
004 LIBRARY FUND - 04	3,353,556	1,614,368	1,391,504	0	0	3,576,419
005 STATUTORY RESERVE - 05	784,644	14,624	0	0	0	799,267
006 ASPHALT FUND - 06	2,779,140	324,230	1,146,267	0	0	1,957,104
007 HEALTH UNIT - 07	363,029	167,596	122,747	0	0	407,878
008 CURRENT YEAR ROAD PROJECT - 08	27,463	1,057,045	1,001,141	0	0	83,366
009 TOURISM FUND - 09	52,587	56,580	6,273	0	0	102,894
010 LANDFILL CLOSURE - 10	564,005	10,511	0	0	0	574,517
011 SOLID WASTE - 11	926,219	1,866,883	1,530,759	0	0	1,262,342
012 OFF DUTY WITNESS FEES - 12	8,181	10,656	8,100	0	0	10,736
013 CAPITAL FUND - 13	115,482	103,183	0	0	0	218,665
015 2015 ROAD CERT. OF INDEBTEDNESS - 15	296,040	365,077	317,925	0	0	343,191
016 JACKSON O.E.P - 16	155,480	-1,144	21,539	0	0	132,797
017 CORONER FUND - 17	101,014	24,863	76,914	0	0	48,962
018 LIVESTOCK PAVILLION FUND - 18	254,541	4,743	0	0	0	259,284
020 MASTER BANK - 20	14,431,290	0	0	0	0	14,431,290
024 FEDERAL GRANTS FUND - 24	-106,649	30,268	56,202	0	0	-132,583
025 LCDBG GRANTS FUND - 25	10	54,150	54,150	0	0	10
026 COURT FEES FUND - 26	9,913	10,000	6,786	0	0	13,126
GRAND TOTAL	27,032,028	8,260,920	9,291,092	0	0	26,001,856

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Jackson Parish Police Jury

FY 2018

TRIAL BALANCE BY FUND

FUND: TO

PERIOD ENDING: 12/31/2018

ACCOUNT	ACCOUNT BALANCE	
	DEBIT	CREDIT
020-1-901-00000 CASH IN MASTER BANK ACCOUNT	14,484,485.16	
020-1-902-00000 NET PAYROLL CLEARING	1,286.93	
020-2-971-00000 FEDERAL INCOME TAX		2,474.83
020-2-972-00000 STATE INCOME TAX		37,676.68
020-2-974-00000 PERS RETIREMENT		9,555.39
020-2-975-00000 REGISTRAR RETIREMENT	0.02	
020-2-976-00000 DISTRICT ATTORNEY RETIREMENT		18.64
020-2-977-00000 GROUP INSURANCE - EMPLOYEES	9,836.89	
020-2-977-01000 GROUP INSURANCE - EMPLOYERS		7,768.49
020-2-979-00000 CHILD SUPPORT		863.19
020-2-981-00000 MEDICARE/FICA LIABILITY		69.90
020-2-982-00000 GARNISHMENTS		558.10
020-2-984-00000 EMPLOYEE'S DENTAL INS DEDUCTIONS		4,880.77
020-2-985-00000 TERM LIFE - DEPENDENT COVERAGE	297.55	
020-2-988-00000 BANKUPTCY - CHAPTER 13		557.17
020-2-988-01000 IRS LEVY	20.00	
020-2-989-01000 AFLAC INS - PRE-TAX	1,065.12	
020-2-989-02000 AFLAC INSURANCE		939.94
020-2-989-05000 NEW YORK LIFE - WHOLE LIFE INS		338.80
020-2-991-00100 GENERAL FUND CASH IN BANK		1,472,966.22
020-2-991-00200 ROAD FUND CASH IN BANK		3,291,218.19
020-2-991-00300 ROAD SALES TAX CASH IN BANK		553,723.26
020-2-991-00400 LIBRARY CASH IN BANK		3,000,751.24
020-2-991-00500 STATUTORY RESERVE CASH IN BANK		799,267.35
020-2-991-00600 ASPHALT CASH IN BANK		1,957,103.38
020-2-991-00700 HEALTH UNIT CASH IN BANK		407,878.36
020-2-991-00800 CURRENT ROAD PROGRAM CASH IN BANK		83,366.25
020-2-991-00900 TOURISM CASH IN BANK		102,894.48
020-2-991-01000 LANDFILL CLOSURE CASH IN BANK		574,516.58
020-2-991-01100 SOLID WASTE CASH IN BANK		1,262,341.77
020-2-991-01200 WITNESS FEE FUND - CASH IN BANK		10,736.32
020-2-991-01300 CAPITAL ACCOUNT CASH IN BANK		218,665.41
020-2-991-01500 2015 ROAD CERT OF INDEBT. CASH		343,190.94
020-2-991-01600 JACKSON HOMELAND SEC & O.E.P.		44,423.82
020-2-991-01700 CORONER'S OFFICE - CASH IN BANK		48,962.34
020-2-991-01800 PAVILION / ARENA CASH IN BANK		259,283.86
020 MASTER BANK - 20	14,496,991.67	14,496,991.67
	14,496,991.67	14,496,991.67

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used
001 General Fund - 01				
Revenue				
Tax: General Ad Valorem	971,894.13	986,465.07	1,055,176.18	93
General: Payment in Lieu of Prop Ta	0.00	1,574.29	1,574.29	100
Tax: Alcohol Beverage	0.00	6,563.97	8,763.97	75
Tax: Insurance Premium	0.00	88,850.00	88,850.00	100
Tax: Franchise Fees	0.00	2,358.01	3,133.01	75
Fees: Alcohol License/Permit	0.00	2,411.83	2,411.83	100
Fire Insurance Rebate (2%)	0.00	64,533.68	64,533.68	100
Justice/Constable Reimbursement	1,000.00	12,000.00	12,000.00	100
State Revenue Sharing	7,038.00	21,164.00	21,164.00	100
Grant: LGAP	39,150.00	0.00	0.00	0
Tax: Severance - General	0.00	164,876.02	206,876.02	80
Tax: Severance - Timber	0.00	342,867.24	429,867.24	80
Grant: Tourism	-55,550.00	-27,775.00	-27,775.00	100
Vending Machine Revenue	0.00	120.11	120.11	100
Community Center Rental Fees	350.00	9,820.00	9,820.00	100
JP Library Accounting & Payroll Ser	1,500.00	18,000.00	18,000.00	100
General Interest	1,264.06	25,594.54	26,230.48	98
Fain Building Rental Fees	350.00	4,303.77	4,653.77	92
Sale of Surplus/Salvage	0.00	954.00	954.00	100
Refunds	0.00	505.00	1,205.00	42
General Miscellaneous Revenue	173.18	262.18	170.57	154
Transfer To: Solid Waste	0.00	-500,000.00	-500,000.00	100
Transfer To: Petit/Grand Jury	-10,000.00	-10,000.00	-10,000.00	100
Transfer To: Capital Outlay	0.00	-100,000.00	-100,000.00	100
Fees: UCC Building Code Permits	100.00	4,725.00	4,725.00	100
Revenue Subtotal	\$957,269.37	\$1,120,173.71	\$1,322,454.15	85
Expenditure				
Jury: Salary	8,550.00	101,928.00	101,928.00	100
Jury: Supplies	493.98	13,939.94	13,939.94	100
Jury: Special Events	195.65	8,736.40	8,736.40	100
Jury: Travel & Conferences	1,670.81	9,425.27	9,425.27	100
Jury: FICA/Medicare	4,612.74	7,797.56	7,797.56	100
Jury: FICA (INACTIVE)	-2,650.50	0.00	0.00	0
Jury: Legal Fees	5,262.34	25,786.90	27,435.40	94
Jury: Publications	8,483.84	8,483.84	8,660.53	98
Jury: Dues & Memberships	1,050.00	8,750.00	8,750.00	100
Publications	-7,651.87	0.00	0.00	0
Government Organizations - Dues	-1,244.00	0.00	0.00	0
Court: Supreme Court Documents	0.00	25.00	25.00	100
Court: Office Expense	50.00	214.82	214.82	100
District Attorney: Salary	1,141.66	10,899.92	10,899.92	100
District Attorney: Office Expense	28,000.00	112,000.00	112,000.00	100

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used
District Attorney: FICA/Medicare	49.65	158.00	158.00	100
District Attorney: Retirement	63.87	99.20	99.20	100
Clerk of Court: Publications	394.20	4,651.34	4,651.34	100
Clerk of Court: Office Expense	431.85	7,616.54	7,366.60	103
Clerk of Court: Court Attendance	320.00	2,040.00	1,900.00	107
Justice/Constable: Salary	2,000.00	24,200.00	24,200.00	100
Justice/Constable: Travel & Supplie	0.00	4,236.98	4,236.98	100
Justice/Constable: FICA/Medicare	1,091.40	1,851.30	1,851.30	100
Justice/Constable: FICA (INACTIVE)	-632.40	0.00	0.00	0
Registrar: Salary	1,095.15	13,141.80	13,141.80	100
Registrar: Dues & Legal Fees	0.00	400.00	400.00	100
Registrar: Telephone/Internet/Netwo	124.01	219.29	206.32	106
Registrar: Office Expense	479.01	4,177.93	4,102.69	102
Registrar: Travel	0.00	2,964.67	2,964.67	100
Registrar: FICA/Medicare	47.64	190.56	190.56	100
Registrar: Retirement	558.51	2,234.04	2,234.04	100
Election Expenses	-162.59	309.41	309.41	100
General Finance: Salary	15,320.30	167,944.75	168,569.10	100
General Finance: Telephone/Internet	2,529.79	17,847.30	17,737.11	101
General Finance: Municode Services	0.00	6,910.00	6,910.00	100
General Finance: Office Expense	8,730.75	19,956.59	19,490.64	102
General Finance: Professional Serv	0.00	4,200.00	4,200.00	100
General Finance: Technology Tools	3,512.50	82,220.16	83,774.94	98
General Finance: Physicals/Testing	0.00	50.00	50.00	100
General Finance: Dues/Memberships	194.00	194.00	194.00	100
General Finance: Travel & Conference	0.00	5,743.28	5,743.28	100
General Finance: FICA/Medicare	1,238.02	3,257.68	3,544.26	92
General Finance: Retirement	3,125.50	17,812.95	18,243.75	98
General Finance: Health Insurance	6,647.70	40,718.46	40,718.46	100
General Finance: FICA (INACTIVE)	-846.16	0.00	0.00	0
General Finance: Liab/Vehicle/Equi	0.00	94,924.71	94,924.71	100
General Maintenance: GPS Fleet Trac	80.97	891.18	972.15	92
General: Insurance Workmen's Comp	0.00	3,602.48	3,602.48	100
General Maintenance: Salary	8,511.01	91,831.87	92,159.13	100
General Maintenance: Telephone/Netw	165.02	1,593.92	1,841.41	87
General Maintenance: Utilities	11,412.10	86,538.51	87,675.22	99
General Maintenance: Contracted Ser	0.00	28,873.31	28,873.31	100
General Maintenance: Uniforms	191.02	1,610.99	1,610.99	100
General Maintenance: Repairs	10,548.74	55,463.34	55,463.34	100
General Maintenance: Supplies	2,817.66	31,349.97	31,121.94	101
General Maintenance: Gas, Oil, Tire	51.75	3,292.64	3,292.64	100
General Maintenance: Security (CH)	0.00	1,275.00	1,275.00	100
General Maintenance: Physicals/Test	0.00	50.00	50.00	100
General Maintenance: Christmas Decor	934.05	7,242.99	7,142.99	101

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
General Maintenance: Conferences	0.00	359.00	359.00	100	
General Maintenance: Travel	0.00	437.02	437.02	100	
General Maintenance: FICA/Medicare	238.25	1,286.06	1,418.19	91	
General Maintenance: Retirement	1,957.26	10,655.36	10,854.00	98	
General Maintenance: Health Insuran	4,120.50	24,426.00	24,426.00	100	
Community Center: Salaries	33.75	1,567.86	1,567.86	100	
Community Center: Utilities	1,459.84	13,585.34	13,503.49	101	
Community Center: Building Repairs	390.00	2,722.00	2,722.00	100	
Community Center: Building Supplies	54.00	1,747.28	1,693.28	103	
Community Center: Equipment	0.00	211.20	211.20	100	
Community Center: FICA/Medicare	0.80	21.97	21.97	100	
Community Center: Retirement	6.50	181.46	181.46	100	
Permit Officer: Communication Expen	0.00	480.69	480.69	100	
Sheriff: Housing of Parish Prisoner	53,327.54	483,505.65	538,505.65	90	
Sheriff: Prisoner Medical Expenses	387.43	14,179.59	16,679.59	85	
Sheriff: Court Attendance	544.00	3,468.00	3,536.00	98	
Sheriff: Courthouse Security Person	3,240.00	20,490.00	20,690.00	99	
Fire Protection Allocation	0.00	64,533.68	64,533.68	100	
Sheriff: Retirement/Pension Charges	65,732.67	65,872.07	67,282.45	98	
Office of Veteran Affairs	0.00	5,282.28	5,282.28	100	
Sparta Groundwater Commission	0.00	1,250.00	1,250.00	100	
North LA Economic Partnership	0.00	2,500.00	2,500.00	100	
Pinebelt MPAA - YES Program	0.00	20,000.00	20,000.00	100	
Trailblazers, Inc.	0.00	1,200.00	1,200.00	100	
Jackson Parish Heritage Museum	7,500.00	7,500.00	7,500.00	100	
LSU Ag Center: Personnel Support	0.00	16,200.00	16,200.00	100	
LSU Ag Center: Telephone	302.56	4,173.50	4,351.92	96	
LSU Ag Center: Utilities	0.00	945.90	945.90	100	
LSU Ag Center: Supplies	160.57	1,777.94	1,938.51	92	
Municipality Appropriations	25,615.49	25,615.49	25,615.49	100	
Veteran's Memorial Park: Bricks	0.00	-35.00	-35.00	100	
LGAP: Local Govt Assistance Prog	39,150.00	0.00	0.00	0	
Audit Fees	0.00	42,760.00	42,760.00	100	
Watershed District Appropriation	0.00	3,949.00	3,949.00	100	
Building Improvements	0.00	615.38	615.38	100	
Expenditure Subtotal	\$333,210.83	\$1,995,339.51	\$2,060,183.61	97	
Before Transfers	Excess Of Revenue Subtotal	\$624,058.54	-\$875,165.80	-\$737,729.46	119
After Transfers	Excess Of Revenue Subtotal	\$624,058.54	-\$875,165.80	-\$737,729.46	119
002 Road Fund - 02					
Revenue					
Tax: Road Fund	1,043,738.84	1,059,386.97	1,012,951.95	105	
Road: Payment in Lieu of Prop. Tax	0.00	1,690.67	1,690.67	100	
STATE REVENUE SHARING	7,485.00	22,511.00	22,511.00	100	
STATE ROAD FUND	21,524.90	240,589.42	261,589.42	92	

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
ROAD INTEREST	4,544.10	48,174.19	46,230.09	104	
CONTRACTOR'S REFUND ROAD DAMAGE	0.00	19,810.00	19,810.00	100	
SALE OF EQUIP/SCRAP	0.00	27,134.20	27,134.20	100	
Revenue Subtotal	\$1,077,292.84	\$1,419,296.45	\$1,391,917.33	102	
Expenditure					
ROAD SALARY	9,031.92	284,148.55	285,269.55	100	
ROAD UTILITIES	1,649.47	11,090.38	11,650.61	95	
TELEPHONE/ INTERNET / CELL PHONES	526.82	3,009.75	3,398.73	89	
ROAD LEASE PAYMENTS	10,484.23	89,991.34	91,491.34	98	
INSURANCE LIA/WCOMP/VEHICLE	0.00	54,405.63	54,405.63	100	
ROAD CULVERTS	0.00	10,937.06	43,297.06	25	
ROAD GAS AND OIL	4,260.35	47,967.88	53,467.88	90	
ROAD OFFICE EXPENSE	759.98	6,042.43	5,903.59	102	
SIGNS	59.94	2,263.12	2,538.12	89	
ROAD PARTS & REPAIRS	5,555.29	57,276.65	57,847.12	99	
ROAD SUPPLIES	1,056.91	24,598.35	27,366.63	90	
SUPPLIES	-217.19	2.00	0.00	0	
GRAVEL / RECLAIMED ASPHALT	37,642.15	415,971.53	419,749.89	99	
TOOLS / TECHNOLOGY (NON EQUIP)	7,510.95	7,510.95	7,510.95	100	
ROAD EQUIPMENT	0.00	123,361.33	123,361.33	100	
ROAD PHYSICALS/TESTS	40.00	542.00	542.00	100	
GPS FLEET TRACKING	337.38	4,069.49	4,406.87	92	
ROAD MEDICARE	2,264.19	6,989.15	7,519.96	93	
ROAD RETIREMENT	8,972.48	34,246.93	35,048.02	98	
ROAD GROUP INSURANCE	15,710.10	66,970.79	66,970.79	100	
ROAD FICA	-385.74	0.00	0.00	0	
CONTRACT PAYMENTS	0.00	92,862.81	92,862.81	100	
ENGINEERING FEES - CONTRACTED	0.00	19,352.24	21,852.24	89	
PROFESSIONAL SERVICES	-7,285.95	2,493.00	2,493.00	100	
RETIREMENT/PENSION CHARGES	70,591.77	70,741.51	72,299.24	98	
CONFERENCE WORKSHOP REGISTRATION	100.00	354.00	354.00	100	
ROAD REPAIRS - HEAVY HAULING REIMB	0.00	73,400.00	73,400.00	100	
BEAVER ERADICATION	0.00	1,640.00	1,640.00	100	
Road Sheriff's Litter Detail - PR	8,320.00	33,940.00	35,060.00	97	
ASSOCIATION DUES / FEES	0.00	100.00	100.00	100	
Expenditure Subtotal	\$176,985.05	\$1,546,278.87	\$1,601,807.36	97	
Before Transfers	Excess Of Revenue Subtotal	\$900,307.79	-\$126,982.42	-\$209,890.03	60
After Transfers	Excess Of Revenue Subtotal	\$900,307.79	-\$126,982.42	-\$209,890.03	60
003 Sales Tax Fund - 03					
Revenue					
ROAD SALES TAX RECEIPTS	126,107.43	757,768.47	876,214.21	86	
INTEREST	927.52	10,048.58	9,821.06	102	
TRANSFER TO 2015 CERT. OF INDEBT.	0.00	-360,000.00	-360,000.00	100	

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
TRANSFER TO CURRENT YEAR ROAD PROJ.	0.00	-400,000.00	-400,000.00	100	
Revenue Subtotal	\$127,034.95	\$7,817.05	\$126,035.27	6	
Expenditure					
COLLECTION EXPENSE	2,329.13	9,165.47	16,607.38	55	
Expenditure Subtotal	\$2,329.13	\$9,165.47	\$16,607.38	55	
Before Transfers	Excess Of Revenue Subtotal	\$124,705.82	-\$1,348.42	\$109,427.89	-1
After Transfers	Excess Of Revenue Subtotal	\$124,705.82	-\$1,348.42	\$109,427.89	-1
004 Library Fund - 04					
Revenue					
LIBRARY TAX	1,494,757.39	1,517,166.60	1,516,000.00	100	
PAYMENT IN LIEU OF PROPERTY TAXES	0.00	2,421.24	3,000.00	81	
LIBRARY STATE REVENUE SHARING	10,823.00	32,549.00	32,579.00	100	
STATE GRANT - TECHNOLOGY	6,237.60	25,376.20	25,376.20	100	
STATE GRANT - ARTS	0.00	0.00	2,500.00	0	
LIBRARY FINES	0.00	0.00	30,000.00	0	
LIBRARY INTEREST	3,202.46	36,854.77	36,652.31	101	
SHIRT SALES	0.00	0.00	1,001.00	0	
REFUNDS	0.00	0.00	500.00	0	
Revenue Subtotal	\$1,515,020.45	\$1,614,367.81	\$1,647,608.51	98	
Expenditure					
LIBRARY SALARY	48,786.07	496,606.59	498,700.37	100	
LEGAL FEES	0.00	0.00	2,000.00	0	
DUES	0.00	510.00	6,000.00	9	
UTILITIES	2,026.04	30,031.01	30,031.01	100	
TELEPHONE	1,218.19	4,579.19	5,000.00	92	
INSURANCE	0.00	19,435.08	25,000.00	78	
MAINT. SUPPLIES/GROUNDS/BUILDING	3,621.98	38,644.93	60,000.00	64	
TECHNOLOGY - MAINT & SUPPORT	8,047.00	68,159.37	75,382.51	90	
BOOKMOBILE EXPENSES	849.49	8,204.07	10,000.00	82	
OFFICE SUPPLIES	5,797.52	49,724.93	51,000.00	97	
PROFESSIONAL SERVICES	0.00	6,671.45	6,671.45	100	
PROGRAMMING	8,372.68	58,695.13	67,500.00	87	
J P LIBRARY ACCOUNTING / PAYROLL	1,500.00	18,000.00	18,000.00	100	
FURNITURE/EQUIPMENT	9,897.91	27,209.20	27,461.25	99	
BOOKS, BINDERY, PERIODICALS	5,525.72	125,439.51	150,000.00	84	
Library Physicals/Tests	0.00	100.00	100.00	100	
PENSION/RETIREMENT DEDUCTION	101,095.83	101,311.02	65,000.00	156	
TRAVEL	1,179.70	3,158.10	3,116.10	101	
MEDICARE	2,251.84	9,081.32	9,980.34	91	
LIBRARY RETIREMENT	9,511.02	53,540.06	54,891.53	98	
LIBRARY GROUP INSURANCE	21,641.29	119,663.03	120,000.00	100	
LIBRARY UNEMPLOYMENT	0.00	0.00	100.00	0	
LIBRARY UNEMPLOYMENT COMPENSATION	0.00	85.00	0.00	0	

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
FICA	-724.51	0.00	0.00	0	
CAP OUTLAY - BLDG RENOVATIONS	11,096.53	11,096.53	45,000.00	25	
CAP OUTLAY - PARKING LOT	0.00	112,720.07	112,720.07	100	
CAP OUTLAY - HVAC	0.00	0.00	32,000.00	0	
REFUNDS TO PATRONS	0.00	0.00	500.00	0	
ELECTION EXPENSE	0.00	28,838.84	30,000.00	96	
Expenditure Subtotal	\$241,694.30	\$1,391,504.43	\$1,506,154.63	92	
Before Transfers	Excess Of Revenue Subtotal	\$1,273,326.15	\$222,863.38	\$141,453.88	158
After Transfers	Excess Of Revenue Subtotal	\$1,273,326.15	\$222,863.38	\$141,453.88	158
005 Statutory Reserve - 05					
Revenue					
INTEREST - STATUTORY RESERVE	1,501.52	14,623.63	14,122.11	104	
Revenue Subtotal	\$1,501.52	\$14,623.63	\$14,122.11	104	
After Transfers	Excess Of Revenue Subtotal	\$1,501.52	\$14,623.63	\$14,122.11	104
006 Asphalt Fund - 06					
Revenue					
ASPHALT TAX	908,032.82	921,646.45	998,266.09	92	
PAYMENT IN LIEU OF PROPERTY TAXES	0.00	1,470.85	1,470.85	100	
ASPHALT - STATE REVENUE SHARING	7,196.00	20,278.00	20,278.00	100	
ASPHALT INTEREST	2,197.56	33,318.23	33,420.67	100	
TRANSFER TO ROAD PROJECT FUND	-152,483.16	-652,483.16	-657,870.81	99	
Revenue Subtotal	\$764,943.22	\$324,230.37	\$395,564.80	82	
Expenditure					
ASPHALT - MATERIALS	5,210.86	234,337.74	241,221.82	97	
ASPHALT - SALARIES	49,823.03	284,148.56	285,269.56	100	
EQUIPMENT - RENTAL	0.00	3,064.00	3,064.00	100	
ASPHALT - CULVERTS	1,942.03	16,623.03	27,908.23	60	
SUPPLIES - ASPHALT	504.92	6,117.80	6,117.80	100	
SIGNS - ASPHALT	168.45	3,917.67	4,762.67	82	
FUEL & OIL	2,593.25	28,638.87	28,638.87	100	
PARTS & REPAIRS	765.48	38,454.59	38,584.67	100	
EQUIPMENT	0.00	179,639.52	179,639.52	100	
GPS FLEET TRACKING	364.36	4,105.36	4,469.72	92	
PENSION/RETIREMENT DEDUCTIONS	61,413.49	61,544.13	64,490.15	95	
ASPHALT - MEDICARE	808.33	4,983.38	5,514.19	90	
ASPHALT - RETIREMENT	2,259.21	25,979.16	26,780.25	97	
ASPHALT - INSURANCE	15,710.10	67,399.79	67,399.79	100	
ASPHALT - FICA	-385.51	0.00	0.00	0	
ENGINEERING FEES - CONTRACTED	4,398.37	17,646.91	17,646.91	100	
ROAD REPAIRS - HEAVY HAULING REIMB	0.00	169,666.13	169,666.13	100	
Expenditure Subtotal	\$145,576.37	\$1,146,266.64	\$1,171,174.28	98	
Before Transfers	Excess Of Revenue Subtotal	\$619,366.85	-\$822,036.27	-\$775,609.48	106
After Transfers	Excess Of Revenue Subtotal	\$619,366.85	-\$822,036.27	-\$775,609.48	106

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
007 Health Unit - 07					
Revenue					
AD VALOREM PROPERTY TAX	159,653.63	162,047.20	172,277.33	94	
PAYMENT IN LIEU OF PROPERTY TAXES	0.00	258.61	258.61	100	
HEALTH UNIT INTEREST	506.19	5,290.66	5,134.47	103	
Revenue Subtotal	\$160,159.82	\$167,596.47	\$177,670.41	94	
Expenditure					
BUILDING & GROUNDS	57.00	7,255.97	7,198.97	101	
SALARIES - JURY FUNDED HEALTH UNIT	3,780.35	60,789.13	60,847.11	100	
PENSION / RETIREMENT TAX DEDUCTION	10,797.95	10,820.82	10,981.69	99	
EMPLOYER'S SHARE - MEDICARE	1,027.89	2,529.48	2,588.77	98	
EMPLOYER'S SHARE - RETIREMENT	302.53	4,014.94	4,104.41	98	
EMPLOYER'S SHARE - FICA	-628.68	0.00	0.00	0	
EMPLOYEE HEALTH INSURANCE BENEFITS	0.00	13,537.00	13,537.00	100	
UTILITIES	1,396.83	15,646.59	16,789.45	93	
INSURANCE - LIA/BLDG	0.00	3,000.78	3,000.78	100	
HEALTH UNIT SUPPLIES	141.44	141.44	141.44	100	
TECHNOLOGY & TOOLS	0.00	3,074.00	3,074.00	100	
TELEPHONE / INTERNET SERVICE	124.95	1,937.20	2,222.15	87	
Expenditure Subtotal	\$17,000.26	\$122,747.35	\$124,485.77	99	
Before Transfers	Excess Of Revenue Subtotal	\$143,159.56	\$44,849.12	\$53,184.64	84
After Transfers	Excess Of Revenue Subtotal	\$143,159.56	\$44,849.12	\$53,184.64	84
008 Current Year Road Project - 08					
Revenue					
INTEREST - JONESBORO STATE BANK	156.61	4,561.42	4,404.81	104	
TRANSFER FROM ASPHALT SALES TAX FD	0.00	400,000.00	400,000.00	100	
TRANSFER FROM ASPHALT FUND	152,483.16	652,483.16	657,870.81	99	
Revenue Subtotal	\$152,639.77	\$1,057,044.58	\$1,062,275.62	100	
Expenditure					
CONTRACTUAL - PROJECTS	-56,729.58	903,109.17	950,641.23	95	
ENGINEERING FEES	0.00	92,197.06	96,006.93	96	
LABORATORY TESTING FEES	0.00	5,835.00	5,835.00	100	
Expenditure Subtotal	-\$56,729.58	\$1,001,141.23	\$1,052,483.16	95	
Before Transfers	Excess Of Revenue Subtotal	\$209,369.35	\$55,903.35	\$9,792.46	571
After Transfers	Excess Of Revenue Subtotal	\$209,369.35	\$55,903.35	\$9,792.46	571
009 Tourism Fund - 09					
Revenue					
GRANTS / MISC REVENUE	55,550.00	55,550.00	55,550.00	100	
TOURISM INTEREST EARNED	193.30	1,030.04	986.74	104	
Revenue Subtotal	\$55,743.30	\$56,580.04	\$56,536.74	100	
Expenditure					
TOURISM - ADVERTISING	0.00	447.71	447.71	100	
EDUCATION, RECREATION & CULTURE	0.00	5,588.00	5,588.00	100	

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
TOURISM OFFICE EXPENSE	63.60	237.04	237.04	100	
Expenditure Subtotal	\$63.60	\$6,272.75	\$6,272.75	100	
Before Transfers	Excess Of Revenue Subtotal	\$55,679.70	\$50,307.29	\$50,263.99	100
After Transfers	Excess Of Revenue Subtotal	\$55,679.70	\$50,307.29	\$50,263.99	100
010 Landfill Closure - 10					
Revenue					
INTEREST	1,079.30	10,511.42	10,232.12	103	
Revenue Subtotal	\$1,079.30	\$10,511.42	\$10,232.12	103	
After Transfers	Excess Of Revenue Subtotal	\$1,079.30	\$10,511.42	\$10,232.12	103
011 Solid Waste - 11					
Revenue					
SALES TAX RECEIPTS	189,160.95	1,136,651.04	1,344,319.64	85	
RECYCLING METAL/PLASTIC/PAPER/ETC	1,592.48	22,103.23	21,449.15	103	
DUMPING FEE CHARGED	824.95	8,225.86	8,013.41	103	
COMMERCIAL COLLECTION FEES	15,025.00	172,045.90	171,770.90	100	
INTEREST	2,202.27	18,925.88	18,223.61	104	
SALE OF EQUIP/SCRAP	0.00	0.00	1,331.00	0	
REFUNDS	0.00	30.65	30.65	100	
RECYCLED WOOD PRODUCTS - FUEL	0.00	8,900.40	8,900.40	100	
TRANSFER FROM GENERAL FUND	0.00	500,000.00	500,000.00	100	
Revenue Subtotal	\$208,805.65	\$1,866,882.96	\$2,074,038.76	90	
Expenditure					
TECHNOLOGY/TOOLS (NON-CAPITALIZED)	0.00	1,799.45	1,799.45	100	
ADMIN COLLECTION COST & COMMISSIONS	3,493.77	13,749.01	26,411.79	52	
SALARY	63,930.90	624,055.71	629,049.19	99	
ENGINEER	1,123.39	21,690.86	21,690.86	100	
FEES / PERMITS / AUDIT FEES	0.00	2,972.55	4,282.55	69	
UTILITIES	1,958.57	17,992.90	18,924.59	95	
TELEPHONE	667.35	6,271.61	6,852.94	92	
TIRES	211.00	14,530.33	14,487.33	100	
GAS & OIL	728.79	90,229.40	106,121.22	85	
OFFICE EXPENSE	758.77	2,288.93	2,280.33	100	
PARTS, REPAIRS, SUPPLIES, ETC.	14,279.36	120,284.86	120,960.05	99	
PURCHASE OF PROPERTY	0.00	800.00	800.00	100	
BUILDING / INFRASTRUCTURE REPAIR	0.00	0.00	4,500.00	0	
TOOLS/TECHNOLOGY (NON EQUIPMENT)	0.00	3,193.45	3,193.45	100	
EQUIPMENT	0.00	32,120.00	32,120.00	100	
LEASE OF EQUIPMENT	12,035.20	33,535.20	37,935.20	88	
PHYSICALS/TESTS	0.00	641.00	641.00	100	
GPS FLEET TRACKING	377.86	4,127.33	4,505.22	92	
CONFERENCE WORKSHOP REGISTRATION	0.00	1,198.00	1,198.00	100	
TRAVEL	0.00	902.76	902.76	100	
MEDICARE	1,899.13	9,504.30	10,800.13	88	

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used	
RETIREMENT	12,831.87	71,142.44	73,098.09	97	
GROUP INSURANCE	22,680.85	138,057.77	138,057.77	100	
TESTING FEES	643.00	643.00	643.00	100	
SURVEILLANCE / ENFORCEMENT COSTS	15,211.19	15,291.09	15,291.09	100	
DUMPING FEES	21,864.90	248,067.01	270,067.01	92	
INSURANCE/LIA/VEH/WC	0.00	54,771.83	54,771.83	100	
SHERIFF - LITTER CREW PARISH ROADS	-3,200.00	0.00	0.00	0	
WORK IN PROGRESS - 2014 BIN SITE	0.00	898.62	898.62	100	
Expenditure Subtotal	\$171,495.90	\$1,530,759.41	\$1,602,283.47	96	
Before Transfers	Excess Of Revenue Subtotal	\$37,309.75	\$336,123.55	\$471,755.29	71
After Transfers	Excess Of Revenue Subtotal	\$37,309.75	\$336,123.55	\$471,755.29	71
012 Off Duty Witness Fees - 12					
Revenue					
SHERIFF - COURT FEES / FINES	1,286.50	10,481.50	10,599.00	99	
INTEREST - JONESBORO STATE BANK	19.08	174.01	169.93	102	
Revenue Subtotal	\$1,305.58	\$10,655.51	\$10,768.93	99	
Expenditure					
AGENCY REIMBURSEMENT - OFF DUTY FEE	1,250.00	8,100.00	8,100.00	100	
Expenditure Subtotal	\$1,250.00	\$8,100.00	\$8,100.00	100	
Before Transfers	Excess Of Revenue Subtotal	\$55.58	\$2,555.51	\$2,668.93	96
After Transfers	Excess Of Revenue Subtotal	\$55.58	\$2,555.51	\$2,668.93	96
013 Capital Fund - 13					
Revenue					
CAPITAL FUND INTEREST	410.79	3,183.19	3,072.40	104	
TRANSFER FROM GENERAL FUND	0.00	100,000.00	100,000.00	100	
Revenue Subtotal	\$410.79	\$103,183.19	\$103,072.40	100	
Expenditure					
ENGINEER/ARCHITECT FEES	0.00	-25,288.00	-25,288.00	100	
EQUIPMENT/FURNITURE	0.00	25,288.04	25,288.04	100	
Expenditure Subtotal	\$0.00	\$0.04	\$0.04	100	
Before Transfers	Excess Of Revenue Subtotal	\$410.79	\$103,183.15	\$103,072.36	100
After Transfers	Excess Of Revenue Subtotal	\$410.79	\$103,183.15	\$103,072.36	100
015 2015 Road Cert. Of Indebtedness - 15					
Revenue					
INTEREST	644.72	5,076.78	4,832.06	105	
TRANSFER FROM ROAD SALES TAX FUND	0.00	360,000.00	360,000.00	100	
Revenue Subtotal	\$644.72	\$365,076.78	\$364,832.06	100	
Expenditure					
CERTIFICATES OF INDEBTEDNESS	0.00	280,000.00	280,000.00	100	
INTEREST - CERT OF INDEBTEDNESS	0.00	37,925.36	37,925.36	100	
Expenditure Subtotal	\$0.00	\$317,925.36	\$317,925.36	100	
Before Transfers	Excess Of Revenue Subtotal	\$644.72	\$47,151.42	\$46,906.70	101
After Transfers	Excess Of Revenue Subtotal	\$644.72	\$47,151.42	\$46,906.70	101

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used
016 Jackson O.E.P - 16				
Revenue				
EMPG - GOHSEP - STATE OF LA	0.00	-1,943.75	-1,943.75	100
INTEREST	83.46	800.15	776.69	103
Revenue Subtotal	\$83.46	-\$1,143.60	-\$1,167.06	98
Expenditure				
SALARY - O.E.P. DIRECTOR	1,730.75	19,340.28	19,409.51	100
CONFERENCES / WORKSHOPS	0.00	745.56	745.56	100
EMPLOYER'S SHARE - MEDICARE	662.50	1,453.04	1,484.82	98
EMPLOYER'S SHARE - FICA	-450.66	0.00	0.00	0
Expenditure Subtotal	\$1,942.59	\$21,538.88	\$21,639.89	100
Before Transfers	Deficiency Of Revenue Subtotal	-\$1,859.13	-\$22,682.48	99
After Transfers	Deficiency Of Revenue Subtotal	-\$1,859.13	-\$22,682.48	99
017 Coroner Fund - 17				
Revenue				
CHATHAM - FEES CHARGED	100.00	1,122.90	1,122.90	100
EAST HODGE - FEES CHARGED	0.00	2,620.26	2,620.26	100
EROS - FEES CHARGED	0.00	250.00	250.00	100
HODGE - FEES CHARGED	0.00	508.10	508.10	100
JONESBORO - FEES CHARGED	365.12	11,441.96	11,441.96	100
NORTH HODGE - FEES CHARGED	0.00	6,376.58	6,376.58	100
INTEREST - J'BORO STATE BANK	92.32	1,354.99	1,352.67	100
QUITMAN - FEES CHARGED	0.00	417.82	417.82	100
FEES - RECORD RETRIEVAL	0.00	150.00	150.00	100
FEES - COOLER STORAGE	0.00	255.00	255.00	100
DISASTER POUCHES	115.00	115.00	115.00	100
AUTHORITY TO CREMATE	50.00	250.00	250.00	100
STATE OF LA - OFFICE OF CORRECTIONS	0.00	0.00	2,000.00	0
Revenue Subtotal	\$722.44	\$24,862.61	\$26,860.29	93
Expenditure				
SALARIES - CORONER'S OFFICE	2,200.00	28,000.00	28,000.00	100
MEDICARE - EMPLOYER'S SHARE	1,259.45	2,142.02	2,142.02	100
FICA - EMPLOYER'S SHARE	-731.60	0.00	0.00	0
DUES - CORONER'S ASSOCIATION	0.00	350.00	350.00	100
AUTOPSY PROFESSIONAL CHARGES	3,650.00	22,040.00	22,040.00	100
INDIGENT DISPOSITION	0.00	1,375.00	1,375.00	100
OPC'S - OUT-OF-PARISH	2,100.00	11,846.68	11,546.68	103
OFFICE SUPPLIES, MISC. EXP	483.61	1,407.07	1,359.07	104
COMPUTER SOFTWARE	0.00	0.00	1,170.00	0
MEDICAL SUPPLIES	0.00	1,430.20	1,430.20	100
TRAVEL EXPENSE - CORONERS	263.76	3,330.68	3,317.60	100
VEHICLE / LIABILITY INSURANCE	0.00	1,565.46	1,565.46	100
VEHICLE EXPENSE - REPAIRS ETC	0.00	161.33	161.33	100

REVENUE & EXPENDITURE STATEMENT

Jackson Parish Police Jury

12/01/2018 To 12/31/2018

FY 2018

Account	Current Period (\$)	YTD (\$)	Budget (\$)	% Used
UTILITIES (PHONE/GAS/WATER/ELECTRIC)	384.92	3,265.91	3,580.99	91
Expenditure Subtotal	\$9,610.14	\$76,914.35	\$78,038.35	99
Before Transfers	Deficiency Of Revenue Subtotal	-\$8,887.70	-\$52,051.74	102
After Transfers	Deficiency Of Revenue Subtotal	-\$8,887.70	-\$51,178.06	102
018 Livestock Pavillion Fund - 18				
Revenue				
INTEREST - CHECKING ACCT	487.09	4,742.93	4,555.84	104
Revenue Subtotal	\$487.09	\$4,742.93	\$4,555.84	104
After Transfers	Excess Of Revenue Subtotal	\$487.09	\$4,742.93	104
024 Federal Grants Fund - 24				
Revenue				
2015 SHSP GRANT	0.00	30,268.00	30,268.00	100
2016 SHSP GRANT	0.00	0.00	30,268.00	0
Revenue Subtotal	\$0.00	\$30,268.00	\$60,536.00	50
Expenditure				
2015 SHSP GRANT	0.00	2,077.66	2,077.66	100
2016 SHSP GRANT	0.00	24,138.57	24,138.57	100
2017 SHSP GRANT	29,985.36	29,985.36	29,985.36	100
Expenditure Subtotal	\$29,985.36	\$56,201.59	\$56,201.59	100
Before Transfers	Deficiency Of Revenue Subtotal	-\$29,985.36	-\$25,933.59	-598
After Transfers	Deficiency Of Revenue Subtotal	-\$29,985.36	-\$25,933.59	-598
025 Lcdbg Grants Fund - 25				
Revenue				
DOA GRANT (LCDBG PROJECT)	4,360.00	54,150.00	54,150.00	100
Revenue Subtotal	\$4,360.00	\$54,150.00	\$54,150.00	100
Expenditure				
CONSULTANT FEES	2,400.00	21,750.00	21,750.00	100
ENGINEERING FEES	1,960.00	32,400.00	32,400.00	100
Expenditure Subtotal	\$4,360.00	\$54,150.00	\$54,150.00	100
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	0
026 Court Fees Fund - 26				
Revenue				
JPPJ FUND TRANSFER	10,000.00	10,000.00	10,000.00	100
Revenue Subtotal	\$10,000.00	\$10,000.00	\$10,000.00	100
Expenditure				
PETIT / GRAND JURY FEES	0.00	6,736.36	6,736.36	100
MISCELLANEOUS EXPENSES	0.00	50.00	50.00	100
Expenditure Subtotal	\$0.00	\$6,786.36	\$6,786.36	100
Before Transfers	Excess Of Revenue Subtotal	\$10,000.00	\$3,213.64	100
After Transfers	Excess Of Revenue Subtotal	\$10,000.00	\$3,213.64	100

CASH RECEIPTS REGISTER FOR ALL CASH ACCOUNTS BY DEPOSIT NUMBER

Jackson Parish Police Jury

Deposit Dates: 12/1/2018 to 12/31/2018

FY 2018

Deposit Numbers: 117 to 141

User IDs: All

Deposit # / Date / Cash Account			Deposit Amount (\$)
117	12/05/2018	020-1-901-00000	159,455.13
118	12/06/2018	020-1-901-00000	3,856.21
119	12/07/2018	020-1-901-00000	1,088.40
120	12/11/2018	020-1-901-00000	2,197.95
121	12/13/2018	020-1-901-00000	1,136.57
122	12/13/2018	020-1-901-00000	331,480.20
123	12/14/2018	020-1-901-00000	4,201.50
124	12/17/2018	020-1-901-00000	2,345.30
125	12/19/2018	020-1-901-00000	2,648.00
126	12/14/2018	020-1-901-00000	21,524.90
127	12/21/2018	020-1-901-00000	1,900.00
128	12/26/2018	020-1-901-00000	2,421.80
129	12/26/2018	020-1-901-00000	1,000.00
130	12/28/2018	020-1-901-00000	1,049.50
131	12/31/2018	020-1-901-00000	1,847.98
132	12/31/2018	020-1-901-00000	19,436.15
133	12/31/2018	020-1-902-00000	76.20
135	12/31/2018	020-1-901-00000	250.00
137	12/31/2018	020-1-901-00000	149,990.35
138	12/31/2018	020-1-901-00000	3,969,506.90
139	12/31/2018	020-1-901-00000	605.25
141	12/31/2018	020-1-901-00000	189.70
GRAND TOTAL:			\$4,678,207.99