

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
A COMPONENT UNIT OF THE STATE OF LOUISIANA
METAIRIE, LOUISIANA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2003

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INDEPENDENT AUDITORS' REPORT

The Board of Governors
Jefferson Parish Human Services Authority
Metairie, Louisiana

We have audited the accompanying basic financial statements of the Jefferson Parish Human Services Authority (the Authority), a component unit of the State of Louisiana, as of and for the year ended June 30, 2002, as listed in the table of contents. These basic financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material aspects, the financial position of the Authority as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the Authority adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*; Statement No. 37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments - Changes*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenses in Government Fund Financial Statements*, as of July 1, 2001. This results in a change in the format and content of the basic financial statements.

BRUCKER KRUEGER & LAPORELLO

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

The Board of Directors
Jefferson Parish Human Services Authority
August 8, 2002
Page 2

In accordance with Government Auditing Standards, we have also issued our report dated August 8, 2002, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages 3 through 7 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. Schedules "I" and "J" listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Authority. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of the Authority. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying State of Louisiana, Division of Administration Financial Statements are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Authority. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

August 8, 2002

Ernest Krueger's Signature
Certified Public Accountant

**JEFFERSON PARISH HUMAN SERVICES AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2002**

Our discussion and analysis of the Jefferson Parish Human Services Authority's (the Authority's) financial performance provides an overview of the Authority's financial activities for the year ended June 30, 2002.

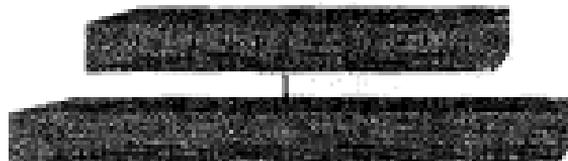
The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999. As this is the first year that the Authority has implemented this model, certain comparative information with the previous year, which is by design included in this reporting model, will not be included in the analysis as permitted by GASB Statement No. 34 with respect to first year reporting. This comparison will be added in future years.

FINANCIAL HIGHLIGHTS

The Authority's assets exceeded its liabilities at the close of fiscal year 2002 by \$2,428,757. The net assets increased by \$112,462.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for Governments established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.



These financial statements consist of two sections - Management's Discussion and Analysis (this section) and the basic financial statements (including the notes to the financial statements).

Basic Financial Statements

The basic financial statements present information for the Authority as a whole, in a format designed to make the statements easier for the reader to understand. The statements in this section include the Statement of Net Assets and the Statement of Activities.

The Statement of Net Assets presents the current and long term portions of assets and liabilities separately. The difference between total assets and total liabilities is net assets and may provide a useful indicator of whether the financial position of the Authority is improving or deteriorating.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002

The Statement of Activities presents information showing how the Authority's assets changed as a result of current year operations. Regardless of when cash is affected, all changes in net assets are reported unless the underlying transactions occur. As a result, there are transactions included that will not affect cash until future fiscal periods.

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
as of June 30, 2002

	2002
ASSETS	
Cash	\$ 1,306,877
Reserves	1,977,894
Inventories	484,959
Capital assets, net of accumulated depreciation	1,187,268
Total assets	\$ 4,946,641
LIABILITIES	
Other liabilities	\$ 1,991,413
Long-term liabilities	536,461
Total liabilities	2,527,874
NET ASSETS	
Invested in capital assets, net of related debt	1,187,268
Unrestricted	1,215,648
Total net assets	2,402,917
Total liabilities and net assets	\$ 4,948,641

Net assets of the Authority increased by \$332,462, or 16%, from June 30, 2001 to June 30, 2002.

**JEFFERSON PARISH HUMAN SERVICES AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002**

**Statement of Activities
for the year ended June 30, 2002**

	<u>2002</u>
REVENUES	
Program revenues:	
Charges for services	\$ 1,691,403
Operating grants and contributions	1,403,298
General revenues:	
State of Louisiana	14,243,940
Jefferson Parish	1,231,874
Other	<u>68,173</u>
Total revenues	<u>18,227,169</u>
EXPENSES	
Program expenses:	
Adult services	3,029,231
Developmental disabilities	3,678,263
Community support	1,756,763
Administration	2,283,708
Special services	1,289,643
Access	524,928
Children and family	2,480,908
Medical services	<u>1,521,209</u>
Total expenses	<u>18,894,157</u>
Net increase in net assets	<u>\$ 332,462</u>

The change in net assets indicates an increase of \$332,462. This increase results in part from savings realized from excess revenues over expenditures in the areas of personnel and contract costs. In addition, Jefferson Parish millage collections were higher than anticipated and resulted in increases in the Authority's allotted share.

**JEFFERSON PARISH HUMAN SERVICES AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2002**

CAPITAL ASSETS

At June 30, 2002, the Authority had \$1,187,216 invested in a broad range of capital assets, including equipment and leasehold improvements.

Capital Assets at Year-end
(Net of Depreciation)

	<u>2002</u>
Leasehold Improvements	\$ 443,152
Equipment	<u>744,064</u>
Total	<u>\$ 1,187,216</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues were \$264,000 under budget and expenditures were \$294,637 under budget for several reasons:

Some revenues and expense budget items for grants were not collected or expended in the current year for two reasons. First, amounts were transferred to the next fiscal year to reflect the actual period the revenues and expenses occurred. This resulted from grant periods spanning two fiscal years.

Second, some budgeted revenues and expenditures were not realized before the end of the grant period and input to our budget process.

Some savings were recognized because of attrition in salaries. Also, some contract providers did not expend all authorized budget expenses.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Authority's appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees.

- Budget for FY 2002-2003 was developed for Authority based upon the priorities established by the Board of Directors. These priorities are:
 1. Persons and facilities in crisis related to mental illness, substance abuse or developmental disabilities shall have their crisis resolved and a safe environment returned.

10/27/03

**JEFFERSON PARISH HUMAN SERVICES AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2003**

2. Persons with serious and disabling mental illness, substance abuse or developmental disabilities shall make use of natural supports and community resources and shall participate in the community.
 3. Persons with mild to moderate needs related to mental illness, substance abuse or developmental disabilities shall make use of natural supports and community resources and shall participate in the community.
 4. Persons not yet identified with specific serious mental illness, substance abuse or developmental disabilities, but who are at significant risk of such disorders due to the presence of empirically established risk factors or the absence of the empirically established protective factors do not develop the problems for which they are at risk.
- In FY 2002-2003, Department of Health and Hospitals increased funding statewide in three specific areas related to services for children. The Authority's share of that increase is as follows: \$148,050 targeted for Assertive Community Treatment for children, \$389,109 allocated for Crisis Services for children, and \$295,468 for children's pharmacy needs.

The Authority expects that next year's results will improve based on the following:

- In FY 2002-2003 the Authority is entering phase two of our Utilization Management initiative, which will assist the Authority in using its resources more efficiently. Using our Access Division as a single point of entry and coordinating agent for services has decreased the number of clients found eligible for services. The Authority is also establishing collaborative efforts with other private and public service agencies to assist in providing the correct total package of services to the consumers of Jefferson Parish.
- A major collaborative project is a new partnership with a federally qualified health care facility that will provide mental health management of clients who are stable, and also become their primary health care provider. This partnership will allow the Authority to concentrate on providing mental health services to clients who have been diagnosed with Serious Mental Illness.

**CONTACTING THE JEFFERSON PARISH HUMAN SERVICES AUTHORITY'S
MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Cheryl LeBlond at 504-836-5722.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF NET ASSETS
JUNE 30, 2002

ASSETS

Cash	\$	1,300,579
Receivables:		
State of Louisiana		620,682
Jefferson Parish		3,187
Charges		870,447
Medicare/Medicaid		71,234
Other		18,324
Inventory		494,958
Capital assets, net of accumulated depreciation		<u>1,187,216</u>
Total assets	\$	<u>4,545,641</u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$	1,188,410
Accrued expenses		178,309
Due to State of Louisiana		23,076
Deferred revenue		393,628
Long-term liabilities:		
Capital lease obligations due within one year		3,480
Capital lease obligations due after one year		619
Compensated absences		<u>552,361</u>
Total liabilities		<u>2,167,884</u>

NET ASSETS:

Invested in capital assets, net of related debt	1,183,030	
Unrestricted	<u>1,217,648</u>	
Total net assets	<u>2,400,677</u>	
Total liabilities and net assets	\$	<u>4,545,641</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002

	<u>Program Revenues</u>		<u>Net (Expense) and Changes in Net Assets</u>
	<u>Expenses</u>	<u>Charges for Services</u>	
<u>GOVERNMENTAL ACTIVITIES:</u>			
Adult services	\$ 3,029,331	\$ 320,855	\$ (2,708,476)
Developmental disabilities	2,578,163	-	(2,578,163)
Community support	3,738,783	144,565	(3,594,218)
Adoptive services	2,283,780	-	(2,283,780)
Special services	1,239,845	451,440	22,967
Adoption	524,826	-	(524,928)
Children and family	2,480,900	274,500	(2,206,400)
Medical services	1,931,309	-	(1,931,309)
	<u>18,284,717</u>	<u>1,191,400</u>	<u>(17,395,681)</u>
<u>GENERAL REVENUES:</u>			
State of Louisiana			14,243,840
Jefferson Parish			1,328,078
Investment income			51,423
Miscellaneous - general revenues			9,487
Less on disposal of assets			(759)
			<u>15,732,149</u>
Increase in net assets			332,468
Net assets at beginning of year			<u>2,068,295</u>
Net assets at end of year			<u>\$ 2,400,763</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2002

ASSETS

Cash	\$	1,300,578
Receivables	\$	
State of Louisiana		629,082
Jefferson Parish		5,187
Grants		876,487
Medicare/Medicaid		72,234
Other		18,324
Inventory		<u>466,958</u>
Total assets	\$	<u>3,361,425</u>

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable	\$	1,168,410
Accrued expenses		179,309
Due to State of Louisiana		25,078
Deferred revenue		<u>309,628</u>
Total liabilities		<u>1,591,425</u>

FUND BALANCES:

Reserved:		
Reserved for inventory		466,958
Unreserved:		
Designated for repairs and improvements		650,000
Designated for subsequent year's expenditures		525,000
Undesignated		<u>109,044</u>
Total fund balances		<u>1,770,002</u>
Total liabilities and fund balances	\$	<u>3,361,425</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT
OF NET ASSETS
JUNE 30, 2002

Total fund balances - governmental funds		\$ 1,779,800
Accounts reported for governmental activities in the Statement of Net Assets are different because:		
The purchase of capital assets are reported as expenditures as they are incurred in the governmental funds. The Statement of Net Assets reports capital assets as assets of the Authority. These capital assets are depreciated over their estimated useful lives in the Statement of Activities and are not reported in the governmental funds.		
Cost of capital assets	\$ 2,244,397	
Less: Accumulated depreciation	<u>(1,057,090)</u>	1,187,307
Long-term liabilities that are not due and payable within one year are not reported as a fund liability. All liabilities - both current and long term - are reported in the Statement of Net Assets.		
Balances at June 30, 2002 are:		
Capital leases payable	(4,187)	
Compensated absences payable	<u>(551,354)</u>	(555,541)
Net assets of governmental activities		<u>\$ 2,406,757</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2007

	<u>General Fund</u>
REVENUES:	
Intergovernmental	\$ 18,148,597
Other revenues	1,879,197
	<u>20,027,794</u>
Total revenues	<u>20,027,794</u>
EXPENDITURES:	
Adult services	5,001,815
Developmental disabilities	3,664,857
Community support	3,133,387
Administration	2,813,873
Special services	1,231,866
Arrests	526,738
Children and family	2,435,704
Medical services	1,939,281
	<u>18,667,641</u>
Total expenditures	<u>18,667,641</u>
Net change in fund balances	1,360,153
Fund balances at beginning of year	1,372,440
Decrease in reserve for inventory	19,211
	<u>1,360,153</u>
Fund balances at end of year	<u>\$ 1,770,000</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002

Net change in fund balances - total governmental funds	\$ 364,351
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets are allocated over the estimated useful lives as depreciation expense. This is the amount by which depreciation of \$102,437 exceeded capital outlays of \$117,842 in the current period.	(14,995)
In the Statement of Activities, the loss on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. The change in net assets differs from the change in fund balances by the cost of the assets sold \$124,703, net of related accumulated depreciation of \$123,945.	(793)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. This is the amount of debt repaysments.	4,249
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. These include the net increase in compensated absences.	(20,659)
Governmental funds report inventory using the purchase method which records pharmaceutical supplies as an expenditure immediately when purchased. The Statement of Activities reports inventory as the consumption method which records pharmaceutical supplies as an expenditure when the supplies are used. This is the amount by which the pharmaceutical supplies expense under the purchase method of \$1,248,803 exceeds the expense under the consumption method of \$1,218,592.	<u>30,211</u>
Change in net assets of governmental activities	<u>\$ 332,482</u>

JEFFERSON PLANNING HUMAN SERVICES AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
ACTUAL AND BUDGET (BUDGETARY BASIS) - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	General Fund					Variance Favorable (Unfavorable)
	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Original Budget	Final Budget	
REVENUES:						
Intergovernmental	\$ 18,148,297	\$ (79,645)	\$ 18,068,652	\$ 18,123,548	\$ 18,083,899	\$ (521,671)
Other revenues	1,879,899	-	1,879,897	1,684,115	1,684,899	16,787
Total revenues	<u>19,028,196</u>	<u>(79,645)</u>	<u>18,948,555</u>	<u>19,807,663</u>	<u>19,768,798</u>	<u>(104,808)</u>
EXPENDITURES:						
Administrative	3,821,803	(4,742)	3,817,061	2,895,846	3,051,378	75,176
Developmental disabilities	3,860,827	(912)	3,859,915	3,432,240	3,583,348	17,622
Community support	5,791,983	(3,889)	5,788,094	5,840,247	4,694,633	922,648
Administration	2,202,673	(3,689)	2,199,000	2,287,121	2,132,876	283,649
Special services	8,228,989	(1,844)	8,227,145	823,286	3,771,249	41,896
Accom.	523,258	(603)	522,655	478,638	418,819	103,836
Children and family	3,178,738	(4,730)	3,173,998	3,238,139	2,846,932	28,066
Medical services	2,958,278	61	2,958,339	1,988,214	1,870,236	18,843
Total expenditures	<u>32,865,441</u>	<u>(75,645)</u>	<u>32,789,796</u>	<u>18,113,050</u>	<u>19,694,898</u>	<u>334,083</u>
Net change in fund balances	368,371	-	368,759	\$ (171,233)	\$ (706,100)	\$ 484,162
Fund balance at beginning of year	1,272,446	-	1,272,446			
Increase in reserve for liquidity	33,211	-	33,211			
Fund balance at end of year	<u>\$ 1,774,088</u>	<u>-</u>	<u>\$ 1,774,088</u>			

See accompanying NOTES TO FINANCIAL STATEMENTS

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002

(C) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Jefferson Parish Human Services Authority (the Authority) was created on July 1, 1991, in accordance with Act 458 of the 1989 Regular Session and Act 94 of the 1990 Regular Session of the Louisiana Legislature. Act 238 of the 1992 Regular Session of the Louisiana Legislature extended all statutory authority for the operations of the Authority until July 1, 1998, with Act 723 of the 1995 Regular Session of the Louisiana Legislature repealing the " sunset clause". The Authority was created as a Special Parish District to direct the operation and management of outpatient services, developmental disabilities, community support, and special services for Jefferson Parish.

Reporting Entity

Due to its fiscal dependency on the State of Louisiana, the Authority has been determined to be a component unit of the reporting entity of the State of Louisiana. The accompanying financial statements present information only on the funds maintained by the Authority and do not present information from the State of Louisiana, the general government services provided by that governmental unit, or the other governmental units that comprise the State of Louisiana's financial reporting entity. The Authority has no component units.

Basis of Presentation

The accompanying financial statements of the Authority have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. Application of GAAP often requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The State of Louisiana and its components have adopted the provisions of GASB Statement No. 34, Statement No. 37 and Interpretation No. 8 effective July 1, 2001. This statement calls for significant changes to a governmental entity's financial presentation format, including the requirements for management's discussion and analysis and presentation of "government-wide" financial statements (statements of net assets and statements of activities) on a full accrual basis of accounting. A more complete discussion of the government-wide financial statements is presented below.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(C) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (SYSTEM 811)

Basic of Accounting:

Government-Wide Financial Statements:

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report information about the Authority as a whole.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities. Program revenues include: (1) charges for services which report fees and other charges to users of the Authority's services and (2) operating grants and contributions which finance annual operating activities. These revenues are subject to externally imposed restrictions to these program uses. State appropriation, Jefferson Parish administrative agreements and other revenue sources not properly included with program revenues are reported as general revenues.

The government-wide statements report using the economic resources measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or non-current) associated with the government's activities are reported. Fund equity is classified as net assets. Government activities are presented using the accrual basis of accounting. The Statement of Net Assets and Statement of Activities present revenues, expenses, and fund assets as follows: Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, except for donated assets which are recorded at their estimated fair value at the date of donation.

Fund Financial Statements:

Fund financial statements are provided for governmental funds. Governmental entities use fund accounting to demonstrate legal compliance and to aid financial management by accumulating transactions relating to certain government functions or activities. A fund is a separate accounting entity with self-balancing accounts. Currently, the Authority has only one fund, the general fund, which is used to account for all financial resources and expenditures.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. 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.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

Budgetary Basis

For the year ended June 30, 2002, the Authority adopted an annual budget for the General Fund. The budget is legally enacted and amended through a meeting of the Board of Commissioners. The budgetary information included in the financial statements includes the originally adopted budget and the final budget following amendments.

The budget is prepared primarily on the modified accrual basis of accounting, with two exceptions, principally the cash basis for payroll expenditures and certain subbudgeted revenues and expenditures. The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual and Budget (Budgetary Basis) - General Fund presents comparisons of the legally adopted budget with actual data on the budgetary basis. Budgeted amounts are as originally adopted and as finally amended by the Board of Commissioners.

Because the legally prescribed budgetary basis differs materially from generally accepted accounting principles, actual amounts in the accompanying budgetary comparison statement are presented on the budgetary basis. A reconciliation of the differences between the budgetary and generally accepted accounting principles basis is presented in Note 11.

Cash

The Authority is authorized under state law to deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, and the laws of the United States. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of such pledged securities and federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(10) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash (Continued)

At June 30, 2002, the carrying amount of the Authority's deposits was \$1,295,489 and the bank balance was \$1,593,155. Of the bank balance, \$104,600 was covered by federal depository insurance, and \$1,488,555 was covered by collateral held by the pledging institutional agent in the Authority's name.

Receivables

No allowance has been made for uncollectible receivables as it has been the Authority's experience that all amounts are collected in full.

Investments

The Authority is authorized under state law to invest in United States bonds, treasury notes, and other federally insured investments. In accordance with GASB Statement No. 21, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", investments are stated at fair value as determined by quoted market prices, except that short-term, highly liquid investments that have a remaining maturity at the time of purchase of one year or less are shown at amortized cost.

Inventory

Inventory consists of expendable pharmaceutical supplies held for consumption and are carried at cost on a first-in, first-out basis. The government-wide financial statements report the cost as an expenditure at the time the individual inventory items are used. In the fund financial statements, the cost is recorded as an expenditure when purchased. Inventories reported in the General Fund are offset by a fund balance reserve which indicates that it does not constitute "available spendable resources" even though it is a component of net current assets.

Capital Assets and Depreciation

For the government-wide financial statements, capital assets with a cost of \$1,000 or more are recorded at cost in the statement of net assets. Depreciation is computed using the straight-line method over estimated useful lives of 10 to 15 years for household improvements and 3 to 7 years for furniture and equipment.

In the fund financial statements, capital assets are recorded as expenditures in the governmental funds at the time purchased.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Compensated absences consist of annual leave and compensatory leave and are accrued at year-end according to leave policy. The accrued leave is valued at wage rates plus any payments required to be made by the Authority, including Social Security, Medicare and pension payments. At June 30, 2002, employees of the Jefferson Parish Human Services Authority had accumulated and vested \$551,164 in leave privileges. Compensated absences are reported as accrued liabilities in government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees and are included in wages and benefits payable.

Reserve for Encumbrances

Encumbrances are not recorded; therefore, no reservation of fund balance is necessary.

Designated Fund Balances

Designated governmental fund balances represent tentative plans for future use of financial resources. Such plans are subject to change and may never be legally authorized or result in expenditures.

(2) CAPITAL ASSETS

A summary of changes in capital assets and accumulated depreciation follows:

	Balance at June 30, 2001	Additions	Deletions	Adjustments	Balance at June 30, 2002
Furniture and equipment	\$ 736,255	\$ 184,102	\$ (134,700)	\$ 9,298	\$ 804,955
Equipment under capital lease	24,595			(9,298)	15,297
Leasehold improvements	1,268,511	17,240			1,285,751
	<u>2,129,361</u>	<u>211,342</u>	<u>(134,700)</u>		<u>2,205,903</u>
Less:					
Accumulated depreciation	<u>918,339</u>	<u>292,437</u>	<u>(123,505)</u>		<u>1,087,271</u>
Net capital assets	<u>\$ 1,211,022</u>	<u>\$ (81,095)</u>	<u>\$ (11,205)</u>		<u>\$ 1,118,722</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(3) CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year ended June 30, 2002 has been charged to functions as follows:

Adult services	\$	36,638
Developmental disabilities		5,006
Community support		38,218
Administration		1,892,818
Special services		-
Access		5,034
Children and family		25,714
Medical services		11,482
	<u>\$</u>	<u>2,024,926</u>

(4) SIGNIFICANT ACCOUNTING ESTIMATES

As further described in Note 3, the Authority has use of the buildings for the Westbank clinic to operate. The Authority has capitalized improvements to the facility. The Authority has no agreed term for the use of the building. The useful life of the leasehold improvements is 15 years. Actual life of the improvements may differ materially from the life of 15 years and could result in a material adjustment to future results of operations if the lease is terminated any time before 15 years.

(4) LONG-TERM LIABILITIES

A summary of long-term liabilities is as follows:

	Balance at June 30, 2001	Increase	Decrease	Balance at June 30, 2002	Amount Due Within One Year
Capital lease obligations	\$ 8,256	\$ -	\$ (4,249)	\$ 4,007	\$ 3,697
Compensated absences	518,758	13,858	-	532,616	-
	<u>\$ 526,954</u>	<u>\$ 13,858</u>	<u>\$ (4,249)</u>	<u>\$ 536,463</u>	<u>\$ 3,697</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(9) LEASES

Operating Leases

The Authority has entered into one operating lease for office facilities which expires on April 30, 2005. Future minimum lease payments required under this lease is as follows:

Years ended June 30,	
2002	\$ 508,248
2004	508,248
2005	508,248
2006	<u>413,580</u>
	<u>\$ 1,938,324</u>

The total amount charged to property rent as a result of these leases was \$508,248 for the year ended June 30, 2002. In addition, the lease requires payments for operating expenses of the building after they covered a set limit. The Authority cannot estimate the lease's additional operating expenses. Therefore no rent expense is accrued for these contingent payments. Additional charges paid under this lease for the year ended June 30, 2002 was \$41,354.

Capital Leases

The Authority is the lessee of office equipment under capital leases. The assets and liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the asset in government-wide financial statements. Minimum future lease payments under these capital lease obligations are as follows:

Years ended June 30,	
2002	\$ 1,000
2004	<u>416</u>
Total minimum lease payments	4,316
Less amount representing interest	<u>(200)</u>
Present value of lease payments	<u>\$ 4,116</u>

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(6) FUND BALANCE

Designated

Designations of funds are used to show the amounts within governmental equity which are intended to be used for specific purposes. At June 30, 2002, the majority of the Authority's unreserved fund balance was designated by the Board of Governors as follows:

- > \$650,000 designated for building repairs.
- > \$555,000 designated for anticipated State funding reductions in the future.

(7) DEFERRED BENEFIT PENSION PLAN

Employees of the Authority participate in either the Louisiana State Employees' Retirement System (LASERS) or the Teachers' Retirement System of Louisiana (TRS).

LASERS was established on July 1, 1947, and is a cost-sharing multiple-employer defined benefit plan administered by a board of trustees. It is a system for classified and unclassified employees of state government. Employees are eligible for a service retirement annuity upon reaching age 60 or thereafter, and 25 years or more service credit or completion of 40 years or more credited service. The system is supported by contributions of its members and the State. The member contribution as of June 30, 2002, amounted to 7.5 percent of State employees' gross salaries, and the State contribution was 13.0 percent.

Annual retirement benefits consist primarily of 2.5 percent times the average annual compensation times year of creditable service. Average compensation is defined as the average annual compensation for the period of 30 consecutive months during which aggregate compensation was greatest. The plan also provides, based on a percentage of the average annual compensation, certain disability and survivor benefits.

TRS was established on August 1, 1976, and is also a cost-sharing multiple-employer defined benefit plan administered by a board of trustees. It is supported by contributions of its members and the State. At June 30, 2002, employees of the Authority contributed 8.0 percent of their gross salary, and the state contributed 15.1 percent. The annual maximum retirement benefit for those who retired prior to June 1, 1975, at age 60 after 10 years service or at any age after 30 years service is 2 percent times the years of creditable service (including unused accumulated sick leave and/or unused accumulated annual leave) times the average salary of the 35 highest consecutive retirees. For those retiring after June 1, 1975, at age 65 with 20 years service or at age 55 with 25 years service or at any age after 30 years service, the annual retirement benefit is 2.5 percent times the years of creditable service, including certified sick leave service, but excluding unused accumulated annual and sick leave. However, no retirement benefit can exceed 100 percent of the retiree's average salary for the highest 30 consecutive months. The plan also provides for disability and survivor benefits.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(7) DEFERRED BENEFIT PENSION PLAN (CONTINUED)

The Authority's covered payroll and total payroll for the year ended June 30, 2002, for all employees follows:

Pension Plan	Covered Payroll	Total Payroll
Louisiana State Employees' Retirement System	\$ 6,158,894	\$ 6,825,879
Teachers' Retirement System of Louisiana	155,400	155,400
	<u>\$ 6,314,294</u>	<u>\$ 6,981,279</u>

Employer and employee contributions to the two retirement systems during the year ended June 30, 2002 are as follows:

Pension Plan	Employer Contributions	% of Eligible Salary	Employee Contributions	% of Eligible Salary
Louisiana State Employees' Retirement System	\$ 803,800	12.0 %	\$ 494,587	7.3 %
Teachers' Retirement System of Louisiana	50,158	3.1 %	12,432	8.0 %
	<u>\$ 853,958</u>		<u>\$ 507,019</u>	

The retirement systems (and certain publicly available financial reports that include financial statements and required supplementary information for the systems). The reports may be obtained by writing to the Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-0213, or by calling (225) 923-6969 and the Teachers' Retirement System of Louisiana, Post Office Box 34125, Baton Rouge, Louisiana 70804-0125, or by calling (225) 923-6444. Benefits granted by the retirement systems are guaranteed by the State of Louisiana by provision of the Louisiana Constitution of 1974.

The contribution requirements of plan members and the Authority are established and may be amended by the State Legislature. The Legislature annually sets the required employer contribution rate equal to the actuarially required employer contribution as set forth in R.S. 11:1612. The Authority's employer contributions to LASERS for the years ended June 30, 2001, 2000 and 1999 were \$771,548, \$763,621 and \$681,683, respectively, and to TRS for the years ended June 30, 2001, 2000, and 1999 were \$22,391, \$13,860 and \$47,546, respectively, equal to the required contribution for each year for each retirement system.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(8) POSTRETIREMENT EMPLOYEE BENEFITS

The Authority provides certain continuing health care and life insurance benefits for its retired State employees. Substantially all of the Authority's State employees become eligible for these benefits if they reach normal retirement age while working for the Authority. The retired employee has the option of using the State-funded insurance policies or an outside insurance company for the applicable coverage desired. The premiums to cover these insurance policies are partially paid by the State after the employee retires. As of June 30, 2002, seven employees were eligible to receive post-retirement benefits.

Employer contributions applicable to these benefits for the year ended June 30, 2002, was \$23,180.

(9) RELATED PARTY TRANSACTIONS

State of Louisiana, Department of Health and Hospitals

The State of Louisiana, through the governor's office, approves the appointment of 3 of the 12 members of the Board of Governors of the Authority. A material part of the Authority's revenues are received from State appropriation. The State appropriation, including amounts received from the Department of Health and Hospitals for the year ended June 30, 2002, provided actual revenues of \$14,342,940 (75 percent of total revenues). Revenues receivable from the State of Louisiana totaled \$679,062 as of June 30, 2002.

Other services provided by the Department of Health and Hospitals at no cost to the Authority included the maintenance of certain accounting records, retirement plan administration, insurance plan administration, and legal services provided by General Counsel. The Department also provided the Authority with various types of equipment and office furniture.

Jefferson Parish

Jefferson Parish, through its parish council office, approves the appointment of 9 of the 12 members of the Board of Governors. Under administrative agreements with Jefferson Parish the Authority received \$2,128,038 of revenues for the year ended June 30, 2002. Jefferson Parish did not owe the Authority any funds as of June 30, 2002 related to these agreements.

During the year ended June 30, 2002, the Authority entered into a cooperative-inducement agreement with Jefferson Parish to provide the funds needed to construct a social detox facility through conversions to the Westbank facility. Under the agreement, Jefferson Parish advanced \$200,000 of funds dedicated to the Authority. The Authority is reimbursing the funds advanced through a reflection of future revenues dedicated to the Authority. As of June 30, 2002, \$200,000 remains to be deferred revenue.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(9) RELATED PARTY TRANSACTIONS (CONTINUED)

Jefferson Parish (Continued)

The Authority also received from Jefferson Parish \$648,033 for agreements entered into with Jefferson Parish and local law enforcement agencies. Jefferson Parish owed the Authority \$1,167 as of June 30, 2002 under these agreements.

Other services provided by Jefferson Parish at no cost to the Authority included legal counsel by the Jefferson Parish Attorney's Office, use of various types of equipment and office furniture, and buildings for the Washbuck clinic to operate.

Other

A member of the Authority's Board of Governors is a partner in a medical practice that the Authority has contracted with to provide services to the Authority's clients. Services for the year ended June 30, 2002 totaled \$48,500, of which \$13,150 was payable as June 30, 2002 and is included in accounts payable in the accompanying basic financial statements.

(10) COMMITMENTS

The Authority entered into an employment agreement with the Executive Director through September 30, 2003. The Director's base salary for the fiscal year ended June 30, 2002 was \$145,078 with performance incentives based on the State's funding of the Authority.

(11) BUDGETARY REPORTING BASIS

The Board of Governors of the Jefferson Parish Human Services Authority develops the annual budget for the Authority. The budget is prepared primarily on the modified accrual basis of accounting (budget basis). Budgetary control over expenditures is exercised by the Authority on a departmental basis. The annual results of operations are presented in the Statement of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (Budgetary Basis) - General Fund in accordance with the budget basis to provide a meaningful comparison of actual results of the budget. The differences between the modified accrual basis (budget basis) and GAAP are principally the cash basis recognition of payroll expenditures and certain unfilled grant revenues and expenditures.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO STATEMENTS (CONTINUED)
JUNE 30, 2002

(11) BUDGETARY REPORTING BASIS (CONTINUED)

Adjustments necessary to convert the results of operations and fund balances at the end of the year on the GAAP basis to the budget basis are as follows:

	<u>General Fund</u>
Revenues on GAAP basis	\$ 7,922,999
Not acceptable	
Intergovernmental revenues	
Department of Health and Hospitals	(19,645)
Revenues on budget basis	\$ 7,903,354
Expenditures on GAAP basis	\$ 10,503,643
Not acceptable	
Personnel	(19,645)
Expenditures on budget basis	<u>\$ 10,483,998</u>

(12) RISK MANAGEMENT

The Authority is exposed to various risks of loss related to acts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Authority participates in the State of Louisiana's Office of Risk Management Insurance Fund.

The Authority pays insurance premiums to the State of Louisiana, Office of Risk Management to cover risks that may occur in normal operations. The State pays premiums to the state's self-insurance program and to various insurance agencies for stop-loss coverages. Information related to risk management is reported in the State of Louisiana Comprehensive Annual Financial Report.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
SCHEDULE OF REVENUES - ACTUAL AND BUDGET
(EXCEPTED FUNDS - GOVERNMENTAL FUNDS)
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund					
	Actual	Adjustment to Budgetary Base	Actual on Encumbrance Base	Original Budget	Final Budget	Variance Favorable (Unfavorable)
INTERGOVERNMENTAL REVENUES						
State of Louisiana	\$ 34,343,040	\$ (75,247)	\$ 34,267,793	\$ 34,754,004	\$ 34,277,344	\$ (476,660)
Jefferson Parish	1,328,078	-	1,328,078	1,208,050	1,318,877	110,827
Jefferson Parish Other	668,000	-	668,000	1,000,000	715,270	(331,930)
Jefferson Parish Sheriff	20,000	-	20,000	20,000	20,000	-
U.S. Department of Housing and Urban Development	428,728	-	428,728	-	715,000	(286,272)
U.S. Dept of Health and Hospitals	128,112	-	128,112	-	168,071	(39,959)
Funds through the Department of Health and Hospitals	78,204	-	78,204	-	78,213	(9)
Funds through the City of New Orleans	748,118	-	748,118	-	704,042	44,076
Funds through the Louisiana Department of Social Services	375,442	-	375,442	-	238,280	(137,162)
Total intergovernmental revenues	<u>\$ 38,144,309</u>	<u>(\$ 75,247)</u>	<u>\$ 38,069,062</u>	<u>\$ 35,962,054</u>	<u>\$ 36,329,826</u>	<u>\$ (292,992)</u>
OTHER REVENUES						
Patient service fees	888,142	-	888,142	1,608,157	931,940	(720,015)
Other revenues	151,412	-	151,412	98,000	129,780	53,412
Investment income	51,423	-	51,423	-	-	51,423
Total other revenues	<u>1,090,977</u>	<u>-</u>	<u>1,090,977</u>	<u>1,706,157</u>	<u>1,061,720</u>	<u>(28,253)</u>
Total revenues	<u>\$ 39,235,286</u>	<u>(\$ 75,247)</u>	<u>\$ 39,193,845</u>	<u>\$ 37,668,211</u>	<u>\$ 37,391,546</u>	<u>\$ (1,776,665)</u>

**JEFFERSON PARISH HUMAN SERVICES ACTIVITY
SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
(BUDGETARY BASIS) - GOVERNMENTAL FUNDS
FOR THE YEAR ENDING JUNE 30, 2002**

	Current Year					
	Actual	Adjustment to Budgetary Base	Actual Budgetary Base	Original Budget	Final Budget	Variance Favorable (Unfavorable)
ADULT SERVICES:						
Operating services	\$ 126,770	-	\$ 126,770	\$ 148,820	\$ 165,430	\$ 38,660
Supplies	22,960	-	22,960	24,440	21,885	-2,555
Acquisitions	21,678	-	21,678	19,800	26,527	6,727
Professional/contract services	146,243	-	146,243	21,287	144,378	(2,865)
Personnel	2,000,000	(4,372)	2,015,815	2,582,483	2,076,539	-495,968
Travel	16,782	-	16,782	26,782	21,000	-5,782
Total adult services	2,000,045	(4,372)	2,015,783	2,895,942	2,091,081	-804,861
ENVIRONMENTAL MANAGEMENT:						
Operating services	16,207	-	16,207	28,004	28,004	1,797
Supplies	12,468	-	12,468	12,220	12,220	(248)
Acquisitions	4,809	-	4,809	5,000	5,000	(191)
Professional/contract services	2,647,954	-	2,647,954	2,682,470	2,632,677	-50,000
Personnel	717,811	(962)	716,849	779,800	768,845	-10,955
Travel	18,416	-	18,416	21,781	21,781	3,365
Total environmental management	3,648,027	(962)	3,665,915	3,459,244	3,629,766	166,721
COMMUNITY SUPPORT:						
Operating services	43,971	-	43,971	24,034	24,257	(20,063)
Supplies	7,200	-	7,200	6,906	6,906	(294)
Acquisitions	28,208	-	28,208	28,000	14,894	(13,444)
Professional/contract services	2,088,200	-	2,088,200	2,077,282	2,466,000	478,072
Personnel	628,500	(8,000)	610,500	471,258	562,940	152,442
Travel	25,292	-	25,292	4,007	18,424	-16,889
Total community support	3,798,369	(8,000)	3,790,369	3,591,147	4,091,616	500,469
ADMINISTRATION:						
Operating services	768,229	-	768,229	752,812	736,210	(32,017)
Supplies	28,965	-	28,965	22,977	22,977	(5,988)
Acquisitions	84,437	-	84,437	60,000	55,122	(29,315)
Professional/contract services	134,429	-	134,429	117,235	227,287	92,852
Personnel	1,720,889	(2,480)	1,718,409	1,855,764	1,788,784	-167,080
Travel	22,884	-	22,884	25,882	26,882	3,998
Total administration	2,719,834	(2,480)	2,716,354	2,917,131	2,733,624	-183,777

See Auditor's Report

JERSEY PARKS HUMAN SERVICES AUTHORITY
SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
(BUDGETARY BASIS - GOVERNMENTAL FUNDS)
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund					
	Actual	Admitted to Budgetary Base	Actual on Budgetary Basis	Original Budget	Final	Variance (Unfavorable)
					Budget	
SPECIAL SERVICES:						
Operating services	41,072	-	40,072	30,800	39,840	10,870
Supplies	9,087	-	9,087	4,000	11,474	2,487
Acquisitions	11,593	-	11,593	-	7,229	(4,364)
Professional/contract services	503,423	-	507,433	21,000	281,294	(226,139)
Personnel	584,159	(1,844)	582,315	283,000	613,629	31,314
Travel	13,171	-	13,171	3,000	284,264	271,093
Total special services	1,152,495	(1,844)	1,200,131	321,800	1,221,246	20,115
ACCES:						
Operating services	14,812	-	14,812	13,042	13,042	1,770
Supplies	2,149	-	2,149	8,004	4,826	1,854
Acquisitions	2,961	-	2,961	2,200	4,208	(1,247)
Professional/contract services	2,264	-	2,264	3,138	3,138	874
Personnel	495,981	(503)	495,478	413,331	445,231	(49,753)
Travel	4,482	-	4,482	3,842	3,842	640
Total acces	522,649	(503)	522,649	419,317	419,317	(4,332)
CHILDREN & FAMILY:						
Operating services	78,432	-	78,432	61,202	81,171	(2,739)
Supplies	23,793	-	23,793	21,890	24,528	(1,123)
Acquisitions	93,129	-	93,129	86,793	76,598	(16,535)
Professional/contract services	903,697	-	905,697	403,408	624,118	(28,279)
Personnel	1,489,499	(4,739)	1,484,760	1,489,121	1,471,642	(13,118)
Travel	23,158	-	23,158	28,262	30,288	2,130
Total children & family	2,612,718	(4,739)	2,597,979	2,029,716	2,148,947	119,968
MEDICAL SERVICES:						
Operating services	36,454	-	36,454	32,644	32,644	3,810
Supplies	1,157,245	-	1,207,246	1,300,829	1,305,819	49,573
Acquisitions	582	-	582	2,200	2,960	1,378
Professional/contract services	29,937	-	29,937	25,000	21,860	(8,077)
Personnel	429,184	63	429,247	389,242	389,042	(20,005)
Travel	1,333	-	1,333	2,242	2,242	909
Total medical services	1,656,735	63	1,668,159	1,812,117	1,834,527	22,408
Total expenditures	\$ 13,261,821	\$ (10,627)	\$ 13,241,194	\$ 16,413,836	\$ 16,998,080	\$ 584,886

See Auditors' Report

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2012

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Jefferson Parish Human Services Authority and is presented on the accrual basis of accounting. The information in this schedule is prepared in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B - Subscriptions

The Jefferson Parish Human Services Authority provided federal awards to subscribers as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Supportive Housing Program	14.273	\$ 418,323

08-000
Schedule NumberSTATE OF LOUISIANA
Annual Financial Statements
Fiscal Year Ending June 30, 2002Jefferson Parish Human Services Authority
(Agency Name)Division of Administration
Office of Statewide Reporting
and Accounting Policy
P. O. Box 94095
Baton Rouge, Louisiana 70804-0095Legislative Auditor
P. O. Box 94097
Baton Rouge, Louisiana 70804-0097

CERTIFICATE

Personally came and appeared before the undersigned authority, Loisla Tremaine
(Name) Executive Director (Title) of Jefferson Parish Human Services Authority (Agency) who duly
sworn, deposed and says, that the financial statements herewith given present fairly the financial
position of Jefferson Parish Human Services Authority (Agency) at June 30, 2002 and the results of
operations for the year then ended in accordance with policies and practices established by the
Division of Administration or in accordance with Generally Accepted Accounting Principles as
prescribed by the Governmental Accounting Standards Board Sworn and subscribed before me,
this 16th day of August, 2002


 Signature of Agency Official


 NOTARY PUBLIC
Prepared by Cecile LeDroitTitle Accounting DirectorTelephone No. 504-739-3173Date August 16, 2002

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2002

Section is not applicable - See Management's Discussion and Analysis contained in the accompanying basic financial statements.

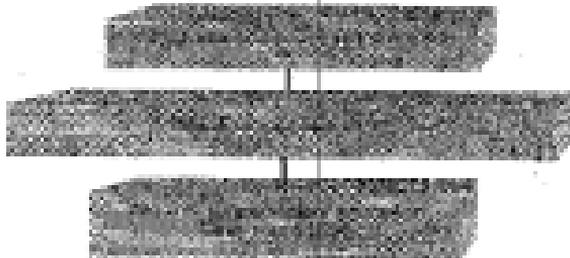
The Management's Discussion and Analysis of the _____'s (BTA) financial performance presents a narrative overview and analysis of _____'s (BTA) financial activities for the year ended June 30, 2002. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information. Please read this document in conjunction with the additional information contained in the transmitted letter prepared on pages _____ and the _____'s (BTA) financial statements, which begin on page _____.

FINANCIAL HIGHLIGHTS

- * The _____'s (BTA) assets exceeded its liabilities at the close of fiscal year 2002 by _____ which represents a ___% increase from last fiscal year. The net assets decreased by \$ _____ (or ___%).
- * The _____'s (BTA) netwrok increased \$ _____ (or ___%) and the net results from activities increased by \$ _____ (or ___%).
- * _____
- * _____
- * _____

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for Special Purpose Governments Engaged in Business-Type Activities established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2002

Basic Financial Statements

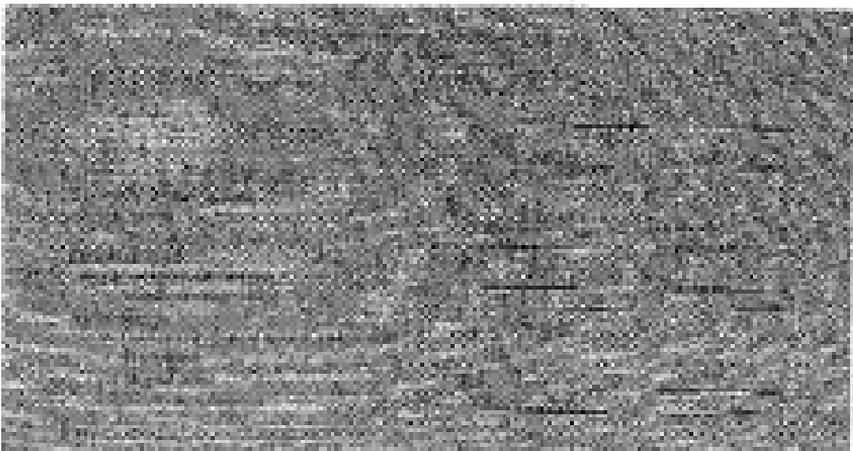
The basic financial statements present information for the _____ (JTA) as a whole, in a format designed to make the statements easier for the reader to understand. The statements in this section include the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Fund Net Assets; and the Statement of Cash Flows.

The Statement of Net Assets (pages ____ - ____) presents the current and long term portions of assets and liabilities separately. The difference between total assets and total liabilities is net assets and they provide a useful indicator of whether the financial position of the _____ (JTA) is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Fund Net Assets (pages ____ - ____) presents information showing how _____ (JTA) debt is changed as a result of current year operations. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash until future time periods.

The Cash Flow Statement (pages ____ - ____) presents information showing how _____ (JTA) debt changed as a result of current year operations. The cash flow statement is prepared using the direct method and includes the reconciliation of operating income(loss) to net cash provided/used by operating activities (indirect method) as required by GAAP.

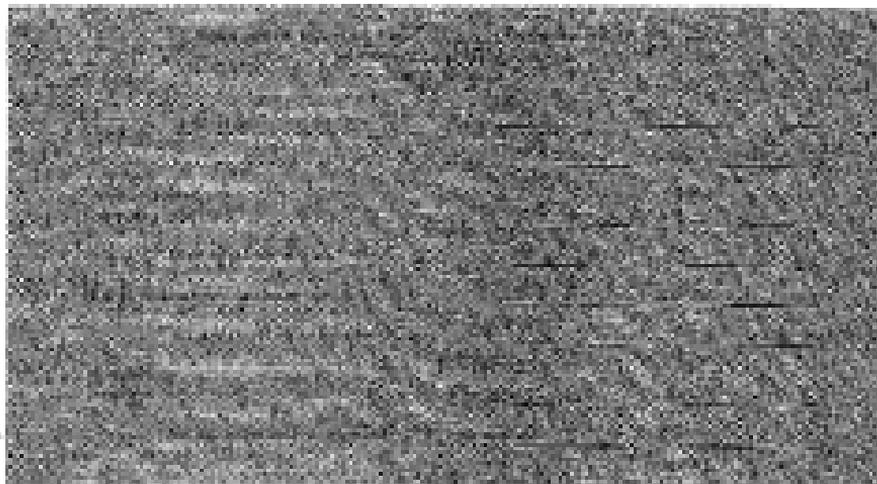
FINANCIAL ANALYSIS OF THE ENTITY



STATE OF LOUISIANA
Jefferson Parish Human Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2002

Restricted net assets represent those assets that are not available for spending as a result of legislative requirements, donor agreements, grant requirements, _____. Conversely, unrestricted net assets are those that do not have any limitations on what these amounts may be used for.

Net assets of _____'s (DTA) decreased by \$ _____ or ____%, from June 30, 2001 to June 30, 2002. One of the major causes of this decrease is the inclusion of infrastructure assets. This class of asset, which includes roads, bridges, and leases, was not included in general Fund assets of _____ (DTA) under the basis of accounting prior to adoption of GASB Statement 34. Other causes include _____.



The _____'s (DTA) total revenues increased by \$ _____ or (____)%. The total cost of all programs and services increased by \$ _____ or less than ____%.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2002, the _____ (DTA) had \$ _____ invested in a broad range of capital assets, including _____.

(See Table below).
This amount represents a net increase (including additions and deductions) of \$ _____, or ____%, over last year.

STATE OF LOUISIANA
Public Health Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2002

Capital Assets at Year-end
 (Net of Depreciation, in thousands)

	<u>2002</u>	<u>2001</u>
Land	\$ _____	\$ _____
Buildings and improvements	_____	_____
Equipment	_____	_____
Infrastructure	_____	_____
Total	\$ _____	\$ _____

This year's major additions included (in thousands):

-
-
-

Debt

The _____ (BTA) had \$ _____ thousand in bonds and notes outstanding at year-end, compared to \$ _____ thousand last year, an increase of _____ % as shown in the table below.

	Outstanding Debt at Year-end (in thousands)	
	<u>2002</u>	<u>2001</u>
General Obligation Bonds	\$ _____	\$ _____
Revenue Bonds and Notes	_____	_____
Total	\$ _____	\$ _____

New debt resulted from _____

The _____ (BTA)'s bond rating continues to carry the _____ rating for general obligation bonds, and _____ rating for other debt.

The _____ (BTA) has claims and judgments of \$ _____

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF JUNE 30, 2002

outstanding at year-end compared with \$_____ last year. Other obligations include accrued vacation pay and sick leave.

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Revenues were approximately \$_____ million over/under budget and expenditures were more than/less than budget due in part to _____.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The _____'s (BTA) elected and appointing officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

-
-
-

The _____ (BTA) expects that next year's results will improve based on the following:

-
-
-

CONTACTING THE _____'S (BTA) MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the _____'s (BTA) financials and to show the _____'s (BTA) accountability for the money it receives. If you have questions about this report or need additional financial information, contact _____.

**STATE OF LOUISIANA
JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2000**

ASSETS

(2) (2)(B)(1) 4.00-10

The accompanying notes are an integral part of this financial statement.

Current cash equivalents (Note 2)	1,000,000
Investments (Note 2)	0
Prepaid expenses (Note 2)	0
Accounts receivable (Note 2)	0
Due from federal government	0
Inventory	0
Prepaid taxes	0
Other receivables	0
Equipment (Note 2)	0
Cash	0
Investments	0
Retainages	0
Other current assets	0
Total current assets	1,000,000
NONCURRENT ASSETS	0
Investments (Note 2)	0
Cash	0
Investments	0
Retainages	0
Notes receivable	0
Capital assets and other additions (Note 2)	0
Cash	0
Equipment improvements	0
Leasehold improvements	0
Intangibles	0
Construction in progress	0
Other noncurrent assets	0
Total noncurrent assets	0
Total assets	1,000,000

LIABILITIES

(2) (2)(B)(1) 4.00-10

Accounts payable and accrued (Note 2)	1,000,000
Deferred income taxes (Note 2)	0
Due to federal government	0
Deferred revenues	0
Accounts payable to other	0
Other current liabilities	0
Contingencies of long-term liabilities	0
Contract obligations	0
Noncurrent contract obligations	0
Contingencies of non-current liabilities	0
Deferred income taxes - (Note 2)	0
Other noncurrent liabilities	0
Liabilities payable to non-related parties (Note 2)	0
Notes payable	0
Other long-term liabilities	0
Contingencies of long-term liabilities	0
Total liabilities	1,000,000
NET ASSETS	0
Contract obligations	0
Noncurrent contract obligations	0
Contingencies of non-current liabilities (Note 2)	0
Capital asset obligations (Note 2)	0
Notes payable	0
Liabilities payable to non-related parties (Note 2)	0
Other contracts	0
Other long-term liabilities	0
Total noncurrent liabilities	0
Total liabilities	0

NET ASSETS

Investments (Note 2)	1,000,000
Accounts receivable	0
Capital projects	0
Other assets	0
Investment in corporation	0
Other specific purposes	0
Liabilities	0
Total net assets	1,000,000
Total liabilities and net assets	1,000,000

Statement 9

STATE OF LOUISIANA
JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002

	Project Revenues			Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Component Unit				
Component Unit (X) \$	18,894,737 \$	1,491,480 \$	1,000,180 \$	\$ (16,398,667)
General revenues:				
Taxes				
State appropriations				14,343,043
Grants and contributions not restricted to specific programs				51,480
Interest				1,000,790
Miscellaneous				
Special items				
Transfers				
Total general revenues, special items, and transfers				15,795,313
Change in net assets				896,400
Net assets - beginning				2,598,225
Net assets - ending				\$ 3,491,713

Statement C

**STATE OF LOUISIANA
JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2002**

Cash flows from operating activities			
Cash received from customers	\$	1,700,000	
Cash payments to suppliers for goods and services			
Cash payments to employees for services			
Payments in lieu of taxes			
Internal activity payments to other funds			
Outlets paid to outsiders			
Other operating revenues/expenses		(15,075,213)	
Net cash provided/(used) by operating activities			(13,375,213)
Cash flows from non-capital financing activities			
State expenditures		(4,004,700)	
Proceeds from sale of bonds			
Principal paid on bonds			
Interest paid on bond maturities			
Proceeds from issuance of notes payable			
Principal paid on notes payable			
Interest paid on notes payable			
Operating grants received			
Other		3,137,070	
Transfers in			
Transfers out			
Net cash provided/(used) by non-capital financing activities			(8,202,630)
Cash flows from capital and related financing			
Proceeds from sale of bonds			
Principal paid on bonds			
Interest paid on bond maturities			
Proceeds from issuance of notes payable			
Principal paid on notes payable			
Interest paid on notes payable			
Equity contributions of capital assets		(217,334)	
Proceeds from sale of capital assets			
Capital contributions			
Other		(1,230)	
Net cash provided/(used) by capital and related financing activities			(218,564)
Cash flows from investing activities			
Purchases of investment securities		(1,000,000)	
Proceeds from sale of investment securities		2,400,000	
Interest and dividends earned on investment securities		200,000	
Net cash provided/(used) by investing activities			1,600,000
Net increase/(decrease) in cash and cash equivalents			220,750
Cash and cash equivalents at beginning of year			584,000
Cash and cash equivalents at end of year	\$		1,000,000

The accompanying notes are an integral part of this statement.

Statement D

STATE OF LOUISIANA
JEFFERSON PARISH HUMAN SERVICES AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2002

Operating income/(loss)	\$	<u>115,000.00</u>
Adjustments to reconcile operating income/(loss) to net cash		
Depreciation/amortization	<u>360,000</u>	
Provision for uncollectible accounts	<u>0</u>	
Changes in assets and liabilities:		
Increase/(decrease) in accounts receivable	<u>600,000</u>	
Increase/(decrease) in due from other funds	<u>0</u>	
Increase/(decrease) in prepayments	<u>0</u>	
(Increase)/decrease in inventory	<u>0</u>	
(Increase)/decrease in other assets	<u>0</u>	
Increase/(decrease) in accounts payable	<u>271,000</u>	
Increase/(decrease) in accrued payroll and related benefits	<u>18,000</u>	
Increase/(decrease) in compensated absences, vacation	<u>50,000</u>	
Increase/(decrease) in due to other funds	<u>0</u>	
Increase/(decrease) in deferred revenues	<u>0</u>	
Increase/(decrease) in other liabilities	<u>0</u>	
Net cash provided/(used) by operating activities	\$	<u>1,005,000.00</u>

Schedule of noncash investing, capital, and financing activities - Not Applicable

Borrowing under capital lease	<u> </u>
Contributions of fixed assets	<u> </u>
Purchases of equipment on account	<u> </u>
Asset trade-ins	<u> </u>
Other (specify)	<u> </u>
	<u> </u>
	<u> </u>
Total noncash investing, capital, and financing activities:	<u> </u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement D
INTRODUCTION

The Jefferson Parish Human Services Authority was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 28:151. The following is a brief description of the operations of Jefferson Parish Human Services Authority which includes the participating areas in which this is located:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF ACCOUNTING

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The accompanying financial statements of Jefferson Parish Human Services Authority present information only as to the transactions of the programs of the Jefferson Parish Human Services Authority as authorized by Louisiana statute and administrative regulations.

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

The accounts of the Jefferson Parish Human Services Authority are maintained in accordance with applicable statutory provisions and the regulations of the Division of Administration - Office of Statewide Reporting and Accounting Policy as follows:

Revenues Recognized

Revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

Expenses Recognized

Expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

B. BUDGETARY ACCOUNTING

The appropriations made for the operations of the various programs of the Jefferson Parish Human Services Authority are annual, lump-sum appropriations.

1. The budgetary process is an annual appropriation used for one year.
2. The agency is prohibited by statute from ever expending the categories established in the budget.
3. Budget revisions are granted by the Joint Legislative Budget Committee, a committee of the Louisiana Legislature. In state emergency appropriations may be granted by the Louisiana Emergency Board.
4. The supplementary information included in the financial statements include the original appropriation plus subsequent amendments as follows:

STATE OF LOUISIANA
Jordan Parish Human Services Authority
 Notes to the Financial Statements
 As of and for the year ended June 30, 2022

APPROPRIATIONS

Original approved budget	\$	<u>18,470,000</u>
Amendments:		
		<u>0,121,811</u>
		<u>500,400</u>
		<u>718,000</u>
		<u>155,587</u>
Final approved budget	\$	<u>19,065,800</u>

0. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (If all agency cash and investments are deposited in the State Treasury, designate Note C.)

1. DEPOSITS WITH FINANCIAL INSTITUTIONS

For reporting purposes, deposits with financial institutions include savings, forward deposits, time deposits, and certificates of deposit. Under state law the July 2002 Jordan Parish Human Services Authority may deposit funds within a fiscal agent bank selected and designated by the Jordan Emergency Board. Further, the Authority may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in other accounts and share certificate accounts of federally or state chartered credit unions.

For the purpose of the Statement of Cash Flows, all highly liquid investments (including restricted assets with a maturity of three months or less when purchased) are considered to be cash equivalents.

Deposits in bank accounts are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must, at all times, exceed the amount on deposit with the fiscal agent. These pledged securities are held in the name of the program fiscal agent bank in a holding or custodial bank in the name of participating accounts held by the State Treasurer. The deposits of June 30, 2022, were secured as follows:

	Cash	Certificate of Deposit	Other (Secured)	Total		
Deposits in bank accounts per balance sheet	\$	<u>1,000,400</u>	\$		\$	<u>1,000,400</u>
Bank balances:						
1. Insured or collateralized with securities held by the entity or its agency in the entity's name		<u>100,000</u>			\$	<u>100,000</u>
2. Collateralized with securities held by the pledging institution's trust department or other its beneficiaries		<u>1,400,100</u>			\$	<u>1,400,100</u>
3. Uncollateralized, including any securities held by the entity but not in the entity's name					\$	
Total bank balances	\$	<u>1,500,100</u>	\$	<u>0</u>	\$	<u>1,500,100</u>

NOTE: The "Total Bank Balances" column necessarily equal the "Deposits in Bank Accounts per Balance Sheet".

The following is a breakdown by banking institution, program, account number, and amount of the balances of these items:

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2002

	Administrative	Expenses	Amount
1. Bank One	Checking		\$ 0
2. Bank One	Money		0
3. Bank One	Money		1,000,100
4.			
Total			\$ 1,000,100

Were uncollateralized securities fitting the description in (3) above during the year significantly greater than at 12/31/2001 (last day of your fiscal year)? If yes, attach a statement listing the accounts and a reason for this circumstance.

Cash in State Treasury and petty cash are not required to be reported in the note disclosure. However, to aid in reconciling amounts reported on the balance sheet to amounts reported in this note, list below any cash in treasury and petty cash that are included in the balance sheet.

Cash in State Treasury	\$ 0
Petty cash	\$ 2,000

3. INVESTMENTS - None in stock

Upon implementation of GASB Statement 31, reported amount and fair value will often be the same number.

The Jefferson Parish Human Services Authority does maintain investment accounts as authorized by State Law (State legal provisions authorizing investments by the Authority).

Investments can be classified according to the level of risk to the entity. Using the following categories, list each type of investment disclosing the carrying amount, market value, and appropriate category of risk.

Category 1 - Insured or registered in the entity's name, or securities held by the entity or its agent in the entity's name.

Category 2 - Uninsured and unregistered with securities held by the counterpart's trust department or agent in the entity's name.

Category 3 - Uninsured and unregistered with securities held by the counterpart, or by its trust department or agent but not in the entity's name.

Certain types of investments cannot appropriately be categorized. These are to be listed separately at the end of the schedule in the space provided.

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2022

Type of Investment	Category of Risk			Reported Amount	Carrying Amount
	1	2	3		
Repurchase agreements	\$	\$	\$	\$	\$
U.S. Government and other					
Common & preferred stock					
Commercial paper					
Corporate bonds					
Other (identify)					
Total categorized investments	\$	\$	\$	\$	\$
Investments not categorized (if necessary)					
Total investments				\$	\$

3. Other Disclosures Required for Investments

- a. Investments in pools managed by other governments or mutual funds: Not applicable
- b. Securities underlying reverse repurchase agreements: Not applicable
- c. Unrealized investment losses: Not applicable
- d. Contingent as of June 30, 2022 (fiscal close), to 2022 sensitive under yield maintenance repurchase agreements:
 - 1. Carrying amount and market value at June 30 of securities to be sold: Not applicable
 - 2. Description of the terms of the agreement: _____
- e. Investment types issued during this year but not owned as of June 30, 2022: Not applicable
- f. Loans during the year due to default by counterparties to deposit or investment transactions: Not applicable
- g. Any risk associated with prior period losses which are not shown separately on the balance sheet: Not Applicable

Legal or Contractual Provisions for Contingent Repurchase Agreements

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statements
As of and for the year ended June 30, 2002

- b. Source of legal or contractual authorization for use of reverse repurchase agreements _____
Not applicable
- c. Significant violations of legal or contractual provisions for reverse repurchase agreements that occurred during the year _____ Not applicable

Reverse Repurchase Agreements as of the Balance Sheet Date

- i. Credit risk related to the reverse repurchase agreements outstanding at balance sheet date, that is, the aggregate amount of reverse repurchase agreement obligations including accrued interest compared to aggregate market value of the securities underlying those agreements, including interest _____ Not applicable
- k. Commitments as June 30, 2002 (fiscal year), to repurchase securities under yield maintenance agreements _____ Not applicable
- l. Market value as June 30, 2002 (fiscal year), of the securities to be repurchased _____
Not applicable
- m. Description of the terms of the agreements to repurchase _____
Not applicable
- n. Losses recognized during the year due in default by counterparties to reverse repurchase agreements _____ Not applicable
- o. Amounts recovered from prior periods losses which are not separately shown on the operating statement _____ Not applicable

FINANCIAL INSTRUMENTS

- d. Methods and significant assumptions used to estimate fair value of investments, if fair value is not based on a quoted market price _____
Not applicable
- e. Basis for determining which investments, if any, are reported at amortized cost _____
Not applicable
- f. For investments in external investment pools that are not SEC-registered, a brief description of any regulatory oversight for the pool _____
Not applicable
- g. Whether the fair value of your investment in the external investment pool is the same as the value of the pool shares _____
Not applicable
- h. Any voluntary participation in an external investment pool _____
Not applicable
- i. Whether you are unable to obtain information from a pool sponsor to determine the fair value of your

investment in the pool, methods used and significant assumptions made in determining that fair value and the reasons for having had to make such an inference _____
Not applicable

STATE OF LOUISIANA
Johnson Parish Human Services Authority
 Notes to the Financial Statements
 As of and for the year ended June 30, 2022

5. Any expense from investments associated with one fund that is assigned to another fund. _____
 NOT APPLICABLE

D. CAPITAL ASSETS

The fixed assets used in the Special Purpose Government Program only in Business-Type Activities are included on the statement of net assets of the entity and are capitalized at cost. Depreciation of all depreciable fixed assets used by the entity are charged as an expense against operations. Accumulated depreciation is reported on the balance sheet. Depreciation for financial reporting purposes is computed by the straight-line method over the useful lives of the assets.

	Year ended June 30, 2022					Total Fixed Assets
	Balance 6/30/2021	Additions	Transfer ⁽¹⁾	Disposals	Balance 6/30/2022	
Capital assets not being depreciated						
Land	--	--	--	--	--	--
Non-depreciable land improvements	--	--	--	--	--	--
Capitalized software	--	--	--	--	--	--
Construction in progress	--	--	--	--	--	--
Total capital assets not being depreciated						
Other capital assets						
Furniture, fixtures, and equipment	208,888	874,803	--	(204,795)	878,896	878,896
Less accumulated depreciation	(458,715)	(148,078)	--	151,888	(454,905)	(454,905)
Total furniture, fixtures, and equipment	150,173	726,725		47,093	423,991	423,991
Buildings and improvements	1,071,017	55,748			1,126,765	1,126,765
Less accumulated depreciation	(447,060)	(108,768)			(555,828)	(555,828)
Total buildings and improvements	623,957	(53,020)			570,937	570,937
Depreciable land improvement costs						
Less accumulated depreciation	--	--	--	--	--	--
Total depreciable land improvements						
Infrastructure						
Less accumulated depreciation	--	--	--	--	--	--
Total Infrastructure						
Less other capital assets	1,000,000	(24,000)		(750)	975,250	975,250
Capital Asset Summary:						
Capital assets not being depreciated	--	--	--	--	--	--
Other capital assets, net	1,000,000	(24,000)	--	(750)	975,250	975,250
Total cost of capital assets	1,000,000	(24,000)		(750)	975,250	975,250
Less accumulated depreciation	(458,715)	(148,078)		151,888	(454,905)	(454,905)
Capital assets, net	541,285	(172,078)		123,067	520,345	520,345

⁽¹⁾ Should be used only for non-completed projects, pending out-of-the-balance program for fixed assets; not recognized until sufficient support is shown in the audit.

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2002

E. INVENTORIES

The unit's inventories are valued at \$52,500 (These are perpetual inventories and are expensed when used).

F. RESTRICTED ASSETS

Restricted assets in the Jefferson Parish Human Services Authority, at June 30, 2002 (fiscal year end), reflected at \$ 0 in the current assets section on Statement A, consist of \$ 0 in cash with fiscal agent, \$ 0 in receivables, and \$ 0 investment in Not applicable (Identify the type investments held.)

Restricted assets in the Jefferson Parish Human Services Authority, at June 30, 2002 (fiscal year end), reflected at \$ 0 in the non-current assets section on Statement A, consist of \$ 0 in cash with fiscal agent, \$ 0 in receivables, and \$ 0 investment in Not applicable (Identify the type investments held.)

G. LEAVE

1. COMPENSATED ABSENCES

The Jefferson Parish Human Services Authority has the following policy on annual and sick leave:

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. The amount of annual and sick leave that may be accumulated by each employee is unlimited. Upon termination, employees on their leave are compensated for up to 200 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. Upon retirement, unused annual leave in excess of 200 hours (plus unused sick leave if used) to compute retirement benefits.

The cost of leave (privileges, vacation) in accordance with GASB Codification Section 600, is recognized as a current year expenditure in the General Fund when leave is actually taken (it is recognized in the enterprise funds when the leave is earned). The cost of leave privileges applicable to general government operations not requiring current resources is recorded in the general long-term obligations account group.

2. COMPENSATORY LEAVE

Employees who are considered having non-except status (subjected to the guidelines contained in the Fair Labor Standards Act) may be paid for compensatory leave earned (CLEAVE). Upon termination or transfer, an employee will be paid for any time and one-half compensatory leave earned and may or may not be paid for any straight time-for-leave compensatory leave earned. Compensation paid will be based on the employee's hourly rate of pay at termination or transfer. The liability for accrued payable compensatory leave at June 30, 2002, computed in accordance with the Codification of Governmental Accounting and Financial Reporting Standards, Section 600.140 is estimated to be \$0. The leave payable is not recorded in the accompanying financial statements.

H. RETIREMENT SYSTEM

Substantially all of the employees of the Authority are members of the Louisiana Employees Retirement System (ERS), a cost sharing multiple-employer, defined benefit pension plan. The System is a

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statements
As of and for the year ended June 30, 2002

statewide public employee retirement system (PERS) for the benefit of state employees, which is administered and controlled by a separate board of trustees.

All full-time employees are eligible to participate in the System. Benefits vest with 10 years of service. At retirement age, employees are entitled to annual benefits equal to \$200 plus 2.5% of their highest consecutive 60-month average salary multiplied by their years of credited service.

Retired employees are entitled to a retirement benefit, payable monthly for life at (a) age 60 with 30 years of service, (b) age 55 with 30 years of service, or (c) age 50 with 10 years of service. In addition, vested employees have the option of reduced benefits at any age with 20 years of service. The System also provides death and disability benefits. Benefits are established or assumed by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the State Employees Retirement System, Post Office Box 44210, Baton Rouge, Louisiana 70804-0210, or by calling (225) 382-0000 or (800) 261-0200.

Members are required by state statute to contribute 7.5% of gross salary, and the (PERS) is required to contribute at an actuarially determined rate as required by R.S. 18:182. The contribution rate for the fiscal year ended June 30, 2002, increased to 13% of annual covered payroll from the 12% and 12.5% required in fiscal years ended June 30, 2001 and 2000, respectively. The (PERS) contributions to the System for the years ending June 30, 2001, 2002, and 2000, were \$65,506, \$71,565, and \$70,001, respectively, equal to the required contributions for each year.

6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

CLASS 12 requires the following disclosures about an employer's accounting for post-retirement health care and life insurance benefits:

1. A description of the benefits provided and the employee group covered.
2. A description of the accounting and funding policies followed for these benefits.
3. The cost of these benefits recognized for the period, unless the costs are not readily determinable.¹
4. The effect of significant ratemaking practices affecting the comparability of the costs recognized for all periods presented.

¹ If the cost of any post-retirement health care or life insurance benefits cannot readily be ascertained from the cost of providing such benefits for active employees or otherwise be reasonably approximated, the total cost of providing those benefits to active employees and retirees, as well as the number of active employees and the number of retirees covered by the plan must be disclosed.

Substantially all Authority employees become eligible for post-employment health care, dental and life insurance benefits if they reach normal retirement age while working for the Authority. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and the Authority. For 2001, the cost of providing these benefits for the 5,000 retirees totaled \$10,000.

The Jefferson Parish Human Services Authority provides certain continuing health care and life insurance benefits for its retired employees. Substantially all Authority employees become eligible for these benefits if they reach normal retirement age while working for the Authority. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and by the Authority. The Authority recognizes the cost of providing these benefits (Authority's portion of premiums) as an expenditure when and during the year, which was \$100,000 applicable for the year ended June 30, 2002. The cost of providing these benefits for non-qualifying retirees is not separately from the cost of providing benefits for the non-qualifying active employees. So, The Authority's cost of providing retiree health care and life insurance benefits are recognized as expenditures

STATE OF LOUISIANA
 Jefferson Parish Human Services Authority
 Notes to the Financial Statements
 As of and for the year ended June 30, 2002

when the liability premiums are paid. For the year ended June 30, 2002 the cost of 2 retiree benefit costs is \$ 20,150.

A. LEASES

1. OPERATING LEASES

The total payments for operating leases during fiscal year 2002, amounted to \$530,040. A schedule of payments for operating leases follows:

Period of lease	2002	2003	2004	2005	2006	2007	2008	2009
(Fiscal Year)	\$	\$	\$	\$	\$	\$	\$	\$
Office space	530,040	0	0	0	0	0	0	0
Total	\$ 530,040	\$ 0						

2. CAPITAL LEASES

Capital leases are recognized in the accompanying financial statements. The amounts to be accrued for capital leases and the disclosures required for capital and operating leases by National Council on Governmental Accounting (NCGA) Statement No. 13, as adopted by the Governmental Accounting Standards Board, and FASB 113 should be reported in the following schedule:

Capital leases are defined as an arrangement in which any one of the following conditions apply: (1) ownership transfers by the end of the lease, (2) the lease contains a bargain purchase option, (3) the lease term is 75% of the asset life or, (4) the discounted minimum lease payments are 90% of the fair market value of the asset.

Period of lease	Date of lease	Last payment (200)	Remaining interest to (200)	Remaining principal to end of lease	Fair market value
a. Office space			\$ 0	\$ 0	
b. Equipment	8/1/00-6/30/02	208,150	208	4,137	None
c. Land					
Total			\$ 208	\$ 4,137	

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
 Notes to the Financial Statement
 As of and for the year ended June 30, 2002

The following is a schedule by years of future minimum lease payments under leases issued together with the present value of the net minimum lease payments as of (last day of your fiscal year) and a breakdown of yearly principal and interest.

Year ending June 30 :	Total
2003	\$ 3,000
2004	575
2005	_____
2006	_____
2007	_____
2008-2012	_____
2013-2015	_____
Total minimum lease payments	4,150
Less amounts representing necessary costs	_____
Net minimum lease payments	4,150
Less amounts representing interest	2,000
Present value of net minimum lease payments	\$ 2,150

2. **Property leased (FINANCIAL LEASES) - Not applicable**

A lease is classified as a direct financing lease (1) when any one of the four capitalization criteria used to define a capital lease for the lessee is met and (2) when both the following criteria are satisfied:

- Collectibility of the minimum lease payments is reasonably predictable.
- No important uncertainties surround the amount of the unreimbursable costs yet to be incurred by the lessee under the lease.

Provide a general description of the direct financing agreement, and complete the chart below:

Description of lease	Date of lease	Minimum lease payments receivable
a. Other assets	_____	\$ _____
b. Equipment	_____	_____
c. Land	_____	_____
Less amounts representing necessary costs		_____
Minimum lease payment receivable		0
Less allowance for doubtful accounts		_____
Net minimum lease payments receivable		0
Less unearned income		_____
Net investment in direct financing lease		\$ 0

Minimum lease payments do not include contingent rentals which may be received as stipulated in the lease contracts. Contingent rental payments occur if for example the use of the equipment, land, or

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2002

leasing etc., exceeds a certain level of activity each year. Contingent rentals received for fiscal year 2002 were \$ _____ for office space, \$ _____ for equipment, and \$ _____ for land.

The following is a schedule by year of minimum lease receivable for the remaining fiscal years of the lease as of June 30, 2002 (the last day of your fiscal year):

Year ending June 30, 2003	
2003	\$ _____
2004	_____
2005	_____
2006	_____
2007	_____
2008-2012	_____
2013-2017	_____
Total	\$ _____

4. LEASES - OPERATING LEASE - Not applicable

When a lease agreement does not satisfy at least one of the four criteria (present in both leases and asset accounting), and both of the criteria for a lessee (liability and its ultimate reimbursable costs), the lease is classified as an operating lease. In an operating lease, there is no transferred title and the lessee simply records rent revenues as they become receivable and payable.

- Provide the cost and carrying amount, if different, of property on lease or held for lease reported by major class of property and the amount of accumulated depreciation as of June 30, 2002.

	Cost	Accumulated Depreciation	Carrying Amount
a. Office space	\$ _____	\$ _____	\$ _____
b. Equipment	_____	_____	_____
c. Land	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____

The following is a schedule by years of minimum future rentals on non-cancelable operating lease(s) as of June 30, 2002 (the last day of your fiscal year):

Year Ended June 30	Office Space	Equipment	Land	Other	Total
2000	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2001	_____	_____	_____	_____	_____
2002	_____	_____	_____	_____	_____
2003	_____	_____	_____	_____	_____
2004	_____	_____	_____	_____	_____
2005-2012	_____	_____	_____	_____	_____
2013-2015	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statements
As of and for the year ended June 30, 2002

Contingent rentals received from operating leases received for your fiscal year was \$ _____
 in class space, \$ _____ for equipment, and \$ _____ for land.

K. LONG-TERM LIABILITIES

The following is a summary of long-term debt (maturity dates of the entity for the year ended June 30, 2002):

	Year ended June 30, 2002				Amount due in 2002
	Balance June 30, 2001	Amortization	Classifying	Balance June 30, 2002	
Bonds and notes payable:					
Notes payable	\$	\$	\$	\$	\$
Reimbursement contracts payable					
Bonds payable					
Trust notes, maturities					
Other liabilities:					
Contracts payable					
Compensated absences payable	510,305	50,960		561,264	
Capital lease obligations	6,000		4,249	1,751	20
Liabilities payable from restricted assets					
Claims and litigation					
Other long-term liabilities					
Total other liabilities	<u>516,305</u>	<u>50,960</u>	<u>4,249</u>	<u>571,514</u>	<u>20</u>
Total long-term liabilities	<u>522,305</u>	<u>50,960</u>	<u>4,249</u>	<u>573,264</u>	<u>20</u>

A detailed summary, by issues, of all debt maturing at June 30, 2002, including outstanding interest of \$ _____ is shown on schedule 4. Schedule 5 is an amortization schedule of the outstanding debt. (Send a copy of the amortization schedule for any new debt issued.)

L. LITIGATION - All litigation for any damages is handled by the Office of Risk Management for Jefferson Parish Human Services Authority.

I. The Jefferson Parish Human Services Authority (JPSA) is a defendant in litigation involving damages as follows:

Date of action	Character of litigation	Primary liability	Maximum amount	Amount of costs paid
			\$	\$
Total			\$	\$

STATE OF LOUISIANA

Jefferson Parish Human Services Authority

Notes to the Financial Statement

As of and for the year ended June 30, 2002

The Jefferson Parish Human Services Authority's legal counsel estimates that potential claims not covered by insurance would affect the financial statement as follows: would not materially affect the financial statements or is unable to estimate the effect on the financial statement.

2. Claims and litigation costs of \$ _____ were incurred in the current year and are reflected in the accompanying financial statement.

M. RELATED PARTY TRANSACTIONS

(PART 07 requires disclosure of the description of the relationship, the transaction(s), the dollar amount of the transaction(s) and any amounts due to or from which result from related party transactions. Use all related party transactions.)

State of Louisiana, Department of Health and Hospitals

The State of Louisiana, through the governor's office, approves the appointment of 3 of the 12 members of the Board of Governors of the Authority. A material part of the Authority's revenues are received from State appropriations. The State appropriation, including amounts received from the Department of Health and Hospitals for the year ended June 30, 2002, provided netted revenues of \$14,363,580 (75 percent of total revenues). Revenues received from the State of Louisiana totaled \$203,682 as of June 30, 2002.

Other services provided by the Department of Health and Hospitals at no cost to the Authority included the maintenance of certain accounting records, retirement plan administration, insurance plan administration, and legal services provided by General Counsel. The Department also provided the Authority with various types of equipment and office furniture.

Jefferson Parish

Jefferson Parish, through the parish council office, approves the appointment of 9 of the 12 members of the Board of Governors. Under administrative agreements with Jefferson Parish, the Authority received \$1,200,078 of revenue for the year ended June 30, 2002. Jefferson Parish did not owe the Authority any funds as of June 30, 2001 related to these agreements.

During the year ended June 30, 2000, the Authority entered into a cooperative maintenance agreement with Jefferson Parish to provide the funds needed to construct a special storage facility through renovations to the Westbank facility. Under this agreement, Jefferson Parish advanced \$250,000 of funds allocated to the Authority. The Authority is reimbursing the funds advanced through a reduction of future contracts allocated to the Authority. As of June 30, 2002, \$200,000 remains in deferred revenue.

The Authority also received from Jefferson Parish \$60,000 for agreements entered into with Jefferson Parish and local law enforcement agencies. Jefferson Parish owed the Authority \$0,107 as of June 30, 2002 under agreements.

Other services provided by Jefferson Parish at no cost to the Authority included legal counsel by the Jefferson Parish Attorney's Office, use of various types of equipment and office furniture, and utilities for the Westbank clinic to operate.

Other

A member of the Authority's Board of Governors is a partner in a medical practice that the Authority has contracted with to provide services to the Authority's clients. Services for the year ended June 30, 2002

STATE OF LOUISIANA
Jefferson Parish Home Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2002

total \$47,000, of which \$12,750 was payable at June 30, 2002 and is included in accounts payable on the accompanying combined balance sheet.

B. ACCOUNTING CHANGES - Not applicable

Accounting changes made during the year involved a change in accounting principle of adoption of the provisions of Governmental Accounting Standards Board Statement No. 35, Statement No. 37 and Interpretation No. 35. The effect of the change is being shown in Item 33.

D. IN-KIND CONTRIBUTIONS - Not applicable

(List all in-kind contributions that are not included in the accompanying financial statements.)

In-Kind Contributions	Contributed Capital Matter Value As Determined by the Auditor
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

F. REDEMPTIBLE BONDS - Not applicable

On _____, the _____ (MTA), issued \$ _____ of taxable bonds. The purpose of the issue was to provide monies to advance certain portions of _____ bonds. In order to refund the bonds, portions of the proceeds of the new issue \$ _____, plus an additional \$ _____ of sinking fund monies together with certain other funds and/or securities, were deposited and held in an escrow fund created pursuant to an escrow deposit agreement dated _____ between the (MTA) and the escrow trustee. The amount in the escrow, together with interest earnings, will be used to pay the principal, redemption premium, and interest when due. The refunding resulted in reducing the total debt service payments by about \$ _____ and gave the (MTA) an average gain (difference between the present value of the debt service payments on the old and new debt) of \$ _____.

G. COOPERATIVE ENTERPRISES - Not applicable

LRS 205:1602 defines cooperative enterprises as any form of economic development enterprise between and among the state of Louisiana, its local government or subsidiaries, political subdivisions, public bodies, corporations, the United States government or its agencies, or any public or private association, corporation, or individual. The term cooperative enterprise includes cooperative financing, cooperative development, or any form of cooperative economic development activity. The state of Louisiana has entered into cooperative enterprise agreements with certain entities aimed at developing the economy of the state. The liability outstanding as of June 30, 2002, by funding source, is as follows:

STATE OF LOUISIANA
 Jefferson Parish Magnet Services Authority
 Notes to the Financial Statement
 As of and for the year ended June 30, 2000

The _____ (2000) was a revolving line of credit to finance
 _____ prior to the issuance of bonded
 bonds.
 Short-term debt activity for the year ended June 30, 2000, was as follows:

	Reason for Issuance	Beginning Balance	Drawn	Repayments	Ending Balance
Line of credit		\$ 0	\$ 0	\$ 0	\$ 0

a. **DECOMPOSITION OF RECEIVABLE BALANCE**

Receivables at June 30, 2000, were as follows:

Activity	Customer Receivables	Taxes	Receivables from other institutions	Other Receivables	Total Receivables
Small business	\$	\$	\$ 286,479	\$	\$ 286,479
Governmental institutions	\$	\$	\$ 200,000	\$	\$ 200,000
Commercial account	\$	\$	\$ 200,000	\$	\$ 200,000
Intermediaries	\$	\$	\$ 20,000	\$	\$ 20,000
Special services	\$	\$	\$ 1,000	\$	\$ 1,000
Resales	\$	\$	\$ 10,000	\$	\$ 10,000
Financial and credit	\$	\$	\$ 200,000	\$	\$ 200,000
Medical services	\$	\$	\$ 10,000	\$	\$ 10,000
Gross receivables	\$	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000
Less allowance for uncollectible accounts	\$	\$ 0	\$ 0	\$ 0	\$ 0
Receivables net	\$	\$ 0	\$ 1,000,000	\$ 0	\$ 1,000,000
Amounts not scheduled for collection during the subsequent year	\$	\$ 0	\$ 0	\$ 0	\$ 0

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
 Notes to the Financial Statements
 As of and for the year ended June 30, 2002

V. DISAGGREGATION OF PAYABLE BALANCES

Payables at June 30, 2002, were as follows:

Activity	Vendor	Salaries and Benefits	Accrued Interest	Other Payables	Total Payable
Adult services	19,411	25,447			44,858
Developmental disabilities	108,544	12,718			121,262
Developmental support	148,548	13,822			162,370
Administration	33,240	24,371		23,675	81,286
Special services	26,557	11,492			38,049
Access	1,378	8,643			10,021
Utilities and facility	128,001	22,718			150,719
Medical services	71,801	73,317			145,118
Total payables	\$ 1,188,413	\$ 170,206	\$ 0	\$ 23,675	\$ 1,382,294

VI. SUBSEQUENT EVENTS - Not applicable

(Describe any material event(s) affecting the (BTR) occurring between the close of the fiscal period and issuance of the financial statements.)

VII. SEGMENT INFORMATION - Not applicable

Governments that report enterprise funds or that use enterprise fund accounting and reporting standards to report their activities are required to present segment information for those activities in the notes to the financial statements. For the purposes of this disclosure, a segment is an identifiable activity (or group of activities) reported as or within an enterprise fund or an other structural entity that has one or more funds or other debt instruments outstanding, with a revenue stream pledged in support of that debt. In addition, the activity's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. This requirement for separate accounting applies if imposed by an external party, such as accounting and reporting requirements set forth in local indentures. Disclosure requirements for each segment should be met by identifying the types of goods and services provided and by presenting condensed financial statements in the notes, including the statements in A through G below (SASB 34, paragraph 102, or modified by GASB 32, paragraph 17.)

Type of goods or services provided by the segment _____

A. Condensed statement of net assets

- (1) Total assets - distinguishing between current assets, capital assets, and other assets. Amounts receivable from other funds or BTA's should be reported separately.
- (2) Total liabilities - distinguishing between current and long-term amounts. Amounts payable to other funds or BTA's should be reported separately.
- (3) Total net assets - distinguishing among restricted (including reporting expendable and non-expendable components) unrestricted, and amounts invested in capital assets, net of related debt.

STATE OF LOUISIANA
Jefferson Parish Human Services Authority
Notes to the Financial Statements
As of and for the year ended June 30, 2022

Condensed Statement of Net Assets:

	Segment 01	Segment 02
Current assets	\$ _____	\$ _____
Due from other funds	_____	_____
Capital assets	_____	_____
Other assets	_____	_____
Debt liabilities	_____	_____
Due to other funds	_____	_____
Long-term liabilities	_____	_____
Restricted net assets	_____	_____
Unrestricted net assets	_____	_____
Referred to capital assets, net of related debt	_____	_____
	<u>\$ _____</u>	<u>\$ _____</u>

B. Condensed statement of revenues, expenses, and changes in net assets:

- (1) Operating revenues (by major source).
- (2) Operating expenses. Depreciation (including any amortization) should be identified separately.
- (3) Operating income (loss).
- (4) Nonoperating revenue (expense) - with separate reporting of major revenues and expenses.
- (5) Capital contributions and additions to permanent and term endowments.
- (6) Special and extraordinary items.
- (7) Transfers.
- (8) Change in net assets.
- (9) Beginning net assets.
- (10) Ending net assets.

Condensed Statement of Revenues, Expenses, and Changes in Net Assets:

	Segment 01	Segment 02
Operating revenues	\$ _____	\$ _____
Operating expenses	_____	_____
Depreciation and amortization	_____	_____
Operating income (loss)	\$ _____	\$ _____
Nonoperating revenues (expenses)	_____	_____
Capital contributions/additions to permanent and term endowments	_____	_____
Special and extraordinary items	_____	_____
Transfers in	_____	_____
Transfers out	_____	_____
Change in net assets	\$ _____	\$ _____
Beginning net assets	_____	_____
Ending net assets	<u>\$ _____</u>	<u>\$ _____</u>

C. Condensed statement of cash flows:

- (1) Net cash provided (used) by:
 - (a) Operating activities

STATE OF LOUISIANA
Jefferson Parish Marine Services Authority
Notes to the Financial Statements
As of and for the year ended June 30, 2002

- (b) Noncapital financing activities
- (c) Capital and related financing activities
- (d) Investing activities
- (e) Beginning cash and cash equivalent balances
- (f) Ending cash and cash equivalent balances

Condensed Statement of Cash Flows:

	August 01	August 02
Net cash provided (used) by operating activities	\$ _____	\$ _____
Net cash provided (used) by noncapital financing activities	_____	_____
Investing activities	_____	_____
Net cash provided (used) by capital and related financing activities	_____	_____
Investing activities	_____	_____
Net cash provided (used) by investing activities	_____	_____
Beginning cash and cash equivalent balances	_____	_____
Ending cash and cash equivalent balances	\$ _____	\$ _____

7. DUE TO/FROM OTHER FUNDS AND TRANSFERS - Not applicable

- a. List by fund type the amounts due from other funds detailed by individual fund at your fiscal year end:

Fund of Fund	Type of Fund	Amount
_____	_____	\$ _____
_____	_____	_____
Total amounts from other funds		\$ _____

- b. List by fund type the amounts due to other funds detailed by individual fund at fiscal year end:

Fund of Fund	Type of Fund	Amount
_____	_____	\$ _____
_____	_____	_____
Total amounts to other funds		\$ _____

- c. List by fund type all transfers from other funds for the fiscal year:

Fund of Fund	Type of Fund	Amount
_____	_____	\$ _____
_____	_____	_____
Total transfers from other funds		\$ _____

STATE OF LOUISIANA
Jefferson Parish Home Services Authority
Notes to the Financial Statement
As of and for the year ended June 30, 2002

4. List by fund type all transfers to other funds for the fiscal year:

Fund of Origin	Name of Fund	Amount
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
Total transfers to other funds		\$ _____

2. LIABILITIES PAYABLE FROM RESTRICTED ASSETS - Not applicable

Liabilities payable from restricted assets in the _____ (FTE) at _____ (fiscal year end), reflected at \$ _____ in the current liabilities section on Statement A, consist of \$ _____ in accounts payable, \$ _____ in notes payable, and \$ _____ in _____.

Liabilities payable from restricted assets in the _____ (FTE) at _____ (fiscal year end), reflected at \$ _____ in the restricted liabilities section on Statement A, consist of \$ _____ in accounts payable, \$ _____ in notes payable, and \$ _____ in _____.

AA. FISCAL-YEAR RESTATEMENT OF NET ASSETS

The following adjustments were made to obtain beginning net assets for June 30, 2001:

Period balance July 1, 2001, previously reported	Adjustments A-20.11	Beginning net assets, July 1, 2001, As restated
\$ 1,272,441	\$ 699,564	\$ 1,972,005
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Each adjustment must be explained in detail on a separate sheet. (Next Page)

(NOTE: Net Assets at July 1, 2001, previously reported, must correspond to Net Assets at June 30, 2001, per the information received from LISA/PAP.)

STATE OF LOUISIANA
 Jefferson Parish Human Services Authority
 Notes to the Financial Statement
 As of and for the year ended June 30, 2022

	Adjustment
Record capital assets net of accumulated depreciation and amortization	\$ 1,122,608
Record/expense assets at 6/30/21	(215,355)
Record capital lease obligations at 6/30/21	<u>6,750</u>
Total prior period adjustments	<u>\$ 903,993</u>

STATE OF LOUISIANA
 Jefferson Parish Human Services Authority
 SCHEDULE OF STATE FUNDS
 For the Year Ended June 30, 2022
 (Fiscal Group)

Developmental Funding	Amount
1. Non - Payroll State Appropriation	\$ 5,047,818
2. Payroll State Appropriation	9,901,048
3. FHM Accounts	708,000
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total	\$ 15,656,866

SCHEDULE 9-C

STATE OF LOUISIANA
 Jefferson Parish Human Services Authority
SCHEDULE OF REIMBURSEMENT CONTRACTS PAYABLE AMORTIZATION
 For the Year Ended June 30, 2022
 (Please Check)

Not Applicable

Fiscal Year Ending	Enrolled	Unenrolled
2021	\$ _____	\$ _____
2022	_____	_____
2023	_____	_____
2024	_____	_____
2025	_____	_____
2026-2031	_____	_____
2032-2037	_____	_____
2038-2043	_____	_____
2044-2049	_____	_____
Total	\$ _____	\$ _____

SCHEDULE 4-A

STATE OF LOUISIANA
 Jefferson Parish Human Services Authority
 SCHEDULE OF CAPITAL LEASE AMORTIZATION
 For The Year Ended June 30, 2002

fiscal Year Ending	Current	Interest	Principal	Balance
2003	\$ 3,000	\$ 300	\$ 2,497	\$ _____
2004	_____	_____	_____	_____
2005	_____	_____	_____	_____
2006	_____	_____	_____	_____
2007	_____	_____	_____	_____
2008-2012	_____	_____	_____	_____
2013-2017	_____	_____	_____	_____
2018-2022	_____	_____	_____	_____
2023-2027	_____	_____	_____	_____
Total	\$ 4,200	\$ 300	4,307	\$ _____

SCHEDULE A-B
STATE OF LOUISIANA
Jefferson Parish Human Services Authority
SCHEDULE OF NOTES PAYABLE AMORTIZATION
For The Year Ended June 30, 2002

Not Applicable

Fiscal Year Ending	Estimated	Issued
2003	\$ _____	\$ _____
2004	_____	_____
2005	_____	_____
2006	_____	_____
2007	_____	_____
2008-2010	_____	_____
2011-2017	_____	_____
2018-2022	_____	_____
2023-2027	_____	_____
Total	\$ _____	\$ _____

SCHEDULE 4-C

**STATE OF LOUISIANA
Jefferson Parish Human Services Authority
SCHEDULE OF BONDS PAYABLE AMORTIZATION
For The Year Ended June 30, 2002**

Not Applicable

Fiscal Year Ending	Principal	Interest
2002	\$ _____	\$ _____
2003	_____	_____
2004	_____	_____
2005	_____	_____
2006	_____	_____
2007	_____	_____
2008-2012	_____	_____
2013-2017	_____	_____
2018-2020	_____	_____
2021-2027	_____	_____
Total	\$ N/A	\$ N/A

ERICKSEN KRENTEL & LA PORTE LLP

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MEMBERSHIP INFORMATION
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2011-2012 BOARD OF DIRECTORS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Governors
Jefferson Parish Human Services Authority
Metairie, Louisiana

We have audited the basic financial statements of the Jefferson Parish Human Services Authority (the Authority), a component unit of the State of Louisiana, as of and for the year ended June 30, 2012, and have issued our report thereon dated August 9, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Authority's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 the objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

ERICKSEN KRETEL & LA PORTELLA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

To the Board of Governors
Jefferson Parish Human Services Authority
August 8, 2002
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This report is intended for the information of management, the Board of Governors, the Louisiana Legislative Auditor, and Federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than those specified parties.

August 8, 2002

Ericksen Kretel & LaPortella
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Governors
Jefferson Parish Human Services Authority
Metairie, Louisiana

Compliance

We have audited the compliance of the Jefferson Parish Human Services Authority (the *Authority*), a component unit of the State of Louisiana, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The *Authority's* major federal programs are identified in the summary of auditors' results section of the accompanying set-aside of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of the *Authority's* management. Our responsibility is to express an opinion on the *Authority's* compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Standards for States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the *Authority's* compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the *Authority's* compliance with those requirements.

In our opinion, the *Authority* complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

BRICKEN KRENTEL & LA PORTELLA

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

To the Board of Governors
Jefferson Parish Human Services Authority
August 8, 2002
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Internal Control Over Compliance

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our work, we considered the Authority's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-122.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the Board of Governors, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

August 8, 2002


Erickson Krentel & LaPortella
Certified Public Accountants

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the component unit financial statements of Jefferson Parish Human Services Authority.
2. No reportable conditions relating to the audit of the financial statements are reported in the "Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards".
3. No instances of noncompliance material to the financial statements of Jefferson Parish Human Services Authority were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the "Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133".
5. The auditors' report on compliance for the major federal award programs for Jefferson Parish Human Services Authority expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Jefferson Parish Human Services Authority.
7. The programs tested as a major program are Supportive Housing Program (CFDA number 14.213) and HIV Emergency Relief Project Grants (CFDA number 93.066).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Jefferson Parish Human Services Authority was determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAM AUDIT

None.

D. SUMMARY OF PRIOR YEAR'S FINDINGS

None.



TM P. COLEMAN
PARISH PRESIDENT
ANDREW F. BROUSSARD
CLERK OF COURSE

Jefferson Parish Human Services Authority



LOUISIANA HOUSING FINANCE BOARD
BOARD CHAIRMAN
LEWIS E. THOMAS, Esq.
CLERK OF BOARD

CORRECTIVE ACTION PLAN RELATIVE TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS

August 8, 2002

Department of Housing and Urban Development

Jefferson Parish Human Services Authority respectfully admits the following corrective action plan for the year ended June 30, 2002.

Name and address of independent public accounting firm:

Bricker, Krystal, & LaPorte, L.L.P.
4327 Canal Street
New Orleans, Louisiana 70119
Contact: Ronald H. Dawson, Jr.

Audit Period: 07/01/01 to 06/30/02

There were no current year or prior year findings or questioned costs (required) to be reported.

Sincerely,

Gerald LaPorte

Signature

Administrative Director

Title



DR. P. COLLIER
BOARD PRESIDENT
ANDREW F. OROLOGIANSKI
BOARD CHAIRMAN

Jefferson Parish Human Services Authority



ALVIN HILLARIO, CHIEF OF
BOARD OPERATIONS
ARLACE THOMPSON, Ph.D.
OFFICIALS SECRETARY

MANAGEMENT'S CORRECTIVE ACTION PLAN RELATIVE TO MANAGEMENT LETTER ITEMS

August 1, 2002

Louisiana Legislative Auditor

The Jefferson Parish Human Services Authority respectfully submits the following corrective actions plan for the year ended June 30, 2002.

Name and address of independent public accounting firm:

Erickson, Kretzel & LaPate, L.L.P.
4227 Canal Street
New Orleans, Louisiana 70119
Contact: Ronald H. Dugas, Jr.

Audit Period: 03/01/01 to 06/30/02

There was no management letter issued for the year ended June 30, 2002. The items from the management letter issued for the year ended June 30, 2001 are discussed below. The items are performed consistently with the number assigned in the prior year management letter.

2000-1. CLASS No. 14

Recommendation: The Authority should begin to develop a plan for implementing CLASS Statement No. 14.

Management Response: CLASS No. 14 has been implemented for the fiscal year ending June 30, 2002.

2009-2010 Collection of Paid Services

Recommendation: All invoices should be immediately accepted paid upon the issuance of a check to pay them.

Management Response: The Authority staff members are accepting all paid invoices.

If you have questions regarding this plan, please call Credit Collection at (504) 338-1722.

Sincerely,



Signature



Title