

1943

OFFICIAL
FILE COPY
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

RECEIVED
LEGISLATIVE AUDITOR
00 JUL 27 11:10:46



**EAST JEFFERSON GENERAL HOSPITAL
MOBILITY IMPAIRED TRANSPORTATION SERVICES PROGRAM
STATEMENT OF FARE REVENUE RECEIVED
AND OPERATING COSTS PAID
YEAR ENDED DECEMBER 31, 1999
WITH REPORT OF INDEPENDENT AUDITORS**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 08-02-00

EAST JEFFERSON GENERAL HOSPITAL
MOBILITY IMPAIRED TRANSPORTATION SERVICES PROGRAM
STATEMENT OF FARE REVENUE
RECEIVED AND OPERATING COSTS PAID
YEAR ENDED DECEMBER 31, 1999

CONTENTS

	<u>PAGE</u>
REPORT OF INDEPENDENT AUDITORS	1
STATEMENT OF FARE REVENUE RECEIVED AND OPERATING COSTS PAID	2
NOTES TO STATEMENT OF FARE REVENUE RECEIVED AND OPERATING COSTS PAID	3

REPORT OF INDEPENDENT AUDITORS

To the East Jefferson Hospital Board
Jefferson Parish Hospital Service District No. 2,
Parish of Jefferson, State of Louisiana:

We have audited the accompanying statement of fare revenue received and operating costs paid of the East Jefferson General Hospital (the Hospital) Mobility Impaired Transportation Services Program (the Program) for the year ended December 31, 1999. This statement is the responsibility of the Hospital's management. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards (1994 Revision) 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 statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Hospital prepares the statement of fare revenue received and operating costs paid on the basis of cash received and disbursements made, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the statement referred to above presents fairly, in all material respects, the fare revenue received and operating costs paid of the East Jefferson General Hospital Mobility Impaired Transportation Services Program for the year ended December 31, 1999 on the basis of accounting described in Note 1.

Arthur Andersen LLP

New Orleans, Louisiana,
February 25, 2000

EAST JEFFERSON GENERAL HOSPITAL
MOBILITY IMPAIRED TRANSPORTATION SERVICES PROGRAM

STATEMENT OF FARE REVENUE
RECEIVED AND OPERATING COSTS PAID
YEAR ENDED DECEMBER 31, 1999

FARE REVENUE RECEIVED	<u>\$ 156,404</u>
OPERATING COSTS PAID:	
Salaries	781,215
Benefits	234,364
Vehicle insurance	187,758
Purchased services and repairs	118,585
Management expenses	101,509
Gas and oil	65,
Supplies	14,682
Maintenance contracts	8,517
Other expenses	<u>1,476</u>
	<u>1,313,125</u>
Net reimbursable operating costs	<u>\$ (1,356,721)</u>

The accompanying notes are an integral part of this statement.

EAST JEFFERSON GENERAL HOSPITAL

MOBILITY IMPAIRED TRANSPORTATION SERVICES PROGRAM

NOTES TO STATEMENT OF FARE REVENUE

RECEIVED AND OPERATING COSTS PAID

YEAR ENDED DECEMBER 31, 1999

1. BASIS OF PRESENTATION:

The accompanying statement of fare revenue received and operating costs paid is prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

2. MANAGEMENT EXPENSES:

Management expenses include a charge equal to 8% of operating expenses excluding vehicle insurance to reimburse East Jefferson General Hospital for administrative services provided to the program and a \$300 per month charge for rent of office space.