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**JEFFERSON PARISH
HUMAN SERVICES AUTHORITY**
AUDITED FINANCIAL STATEMENTS

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Year Ended June 30, 1989

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Release Code **01 1 1 000**

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
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June 30, 1999

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In accordance with Government Auditing Standards we have also issued our report dated September 8, 1999, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Kushner Adjonja, L.L.P.

Metairie, Louisiana
September 8, 1999

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE
AND ACCOUNT GROUPS
June 30, 1998

	<u>Account Groups</u>			Total (Miscellaneous Only)		
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>			
ASSETS AND OTHER DEBITS						
ASSETS:						
Cash and cash equivalents	\$1,565,588	\$	0	\$	0	\$ 1,565,588
Receivables						
State	428,048		0		0	428,048
Jefferson Parish	28,214		0		0	28,214
Grants	855,028		0		0	855,028
Medicare/Medicaid	72,178		0		0	72,178
Other	7,000		0		0	7,000
Inventory	123,701		0		0	123,701
Furniture and equipment	0	875,815		0		875,815
Leasehold improvements	0	701,243		0		701,243
OTHER DEBITS:						
Amount to be provided for payment of						
Compensated absences	0	0	508,113		508,113	508,113
Capital lease obligations	0	0	28,958		28,958	28,958
	<u>\$2,887,356</u>	<u>\$1,677,068</u>	<u>\$ 538,113</u>		<u>\$ 4,383,640</u>	

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE
AND ACCOUNT GROUPS - CONTINUED
June 30, 1998

	Account Group			Total (Minimum Only)
	General Fund	General Fixed Assets	General Long-Term Debt	
LIABILITIES, EQUITY AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 108,012	\$ 0	\$ 0	\$ 108,012
Contracts payable	502,048	0	0	502,048
Accrued expenses	202,000	0	0	202,000
Due to State	38,188	0	0	38,188
Compensated absences	0	0	508,155	508,155
Capital lease obligations	0	0	28,898	28,898
TOTAL LIABILITIES	1,000,118	0	528,113	1,528,231
EQUITY AND OTHER CREDITS				
Investment in general fixed assets	0	1,877,058	0	1,877,058
Fund balance				
Reserved for inventory	122,301	0	0	122,301
Unreserved				
Designated for repairs	600,000	0	0	600,000
Designated for subsequent year's expenditures	413,000	0	0	413,000
Undesignated	48,852	0	0	48,852
TOTAL FUND BALANCE	1,185,253	0	0	1,185,253
TOTAL EQUITY AND OTHER CREDITS	1,185,253	1,877,058	0	2,862,311
	<u>\$2,565,349</u>	<u>\$1,877,058</u>	<u>\$ 528,113</u>	<u>\$4,970,520</u>

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- GENERAL FUND
Year Ended June 30, 1998

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental	\$15,929,908
Other revenues	<u>807,585</u>
TOTAL REVENUES	16,737,493
EXPENDITURES	
Current	
Outpatient services	8,141,228
Developmental Disabilities	3,877,472
Community Support	3,439,211
Administration	1,468,232
IMPACTS	<u>1,895,919</u>
TOTAL EXPENDITURES	18,783,862
EXCESS OF REVENUES OVER EXPENDITURES	53,641
OTHER FINANCING SOURCES	
Interest on cash deposits	82,115
Capital losses	<u>5,002</u>
TOTAL OTHER FINANCING SOURCES	<u>87,117</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	140,758
FUND BALANCE AT BEGINNING OF YEAR	1,058,051
DECREASE IN RESERVE FOR INVENTORY	<u>(118,642)</u>
FUND BALANCE AT END OF YEAR	<u>\$ 939,409</u>

**JEFFERSON PARISH
HUMAN SERVICES AUTHORITY**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- ACTUAL AND BUDGET (BUDGETARY BASIS) - GENERAL FUND
Year Ended June 30, 1995**

	GENERAL FUND				
	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
REVENUES					
Intra-governmental	\$ 15,829,808	\$ (53,179)	\$ 15,878,729	\$ 15,097,774	\$ (221,045)
Other revenues	<u>827,888</u>	<u>0</u>	<u>827,888</u>	<u>1,113,368</u>	<u>(285,774)</u>
Total revenues	16,657,696	(53,179)	16,784,324	17,211,142	(426,818)
EXPENDITURES					
Current					
Capital services	6,141,328	18,824	6,121,393	6,140,220	17,827
Developmental disabilities	3,877,473	19,344	3,897,728	4,130,128	242,400
Community support	3,433,211	(12,392)	3,420,819	3,893,990	232,241
Administration	1,488,332	12,094	1,494,138	1,438,893	(55,255)
IMPACTS	<u>1,895,538</u>	<u>(78,137)</u>	<u>1,817,401</u>	<u>1,819,844</u>	<u>(28,533)</u>
Total expenditures	16,785,882	(63,129)	16,720,853	17,211,143	489,893
Excess of revenues over expenditures	87,814	0	87,814	0	87,814
OTHER FINANCING SOURCES					
Interest on cash deposits	82,116	0	82,116	0	82,116
Capital leases	<u>8,088</u>	<u>0</u>	<u>8,088</u>	<u>0</u>	<u>8,088</u>
Total other financing sources	90,204	0	90,204	0	90,204
Excess of interest and other financing sources over expenditures	148,014	0	148,014	0	148,014
Fund balance at beginning of year	1,058,861	0	1,058,861		
Decrease in reserve for inventory	<u>(18,842)</u>	<u>0</u>	<u>(18,842)</u>		
FUND BALANCE AT END OF YEAR	<u>\$ 1,188,033</u>	<u>\$ 0</u>	<u>\$ 1,188,033</u>		

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
SCHEDULE OF REVENUES
- ACTUAL AND BUDGET (BUDGETARY BASIS) - GENERAL FUND
Year Ended June 30, 1988

	GENERAL FUND				
	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Disadvantage)
INTERGOVERNMENTAL REVENUES:					
State of Louisiana	\$ 12,841,833	\$ (83,178)	\$ 12,758,654	\$ 12,788,500	\$ (2,846)
Jefferson Parish	1,079,890	0	1,079,890	1,128,882	(48,992)
Jefferson Parish - Other	368,518	0	368,518	375,888	(7,370)
U.S. Department of Housing and Urban Development	843,817	0	843,817	1,088,062	(244,245)
Passed through the Department of Health and Hospitals	51,008	0	51,008	53,438	(2,430)
Passed through the City of New Orleans	328,323	0	328,323	331,788	(3,465)
Passed through the Department of Social Services	237,900	0	237,900	256,866	(18,966)
Passed through Jefferson Parish	84,837	0	84,837	82,872	1,965
Passed through Federal Emergency Management Agency	730	0	730	1,820	(1,090)
Total Intergovernmental Revenues	18,008,808	(83,178)	17,925,630	18,687,334	(761,704)
OTHER REVENUES:					
Patented service fees	711,572	0	711,572	621,680	(89,892)
Other	185,823	0	185,823	209,478	(23,655)
Total Other Revenues	897,395	0	897,395	1,113,268	(215,873)
TOTAL REVENUES	\$ 18,906,203	\$ (83,178)	\$ 18,823,025	\$ 19,800,602	\$ (,977,577)

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
SCHEDULE OF EXPENDITURES
- ACTUAL AND BUDGET (BUDGETARY BASIS) - GENERAL FUND
Year Ended June 30, 1993

	GENERAL FUND				
	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable (Unfavorable)
OUTPATIENT SERVICES					
Operating services	\$ 634,170	\$ 0	\$ 634,170	\$ 648,043	\$ 14,863
Supplies	995,094	0	995,094	998,550	3,456
Acquisitions	24,840	0	24,840	25,000	16,000
Professional/ contract services	352,229	0	352,229	507,141	145,000
Personnel	4,189,804	10,804	4,098,999	4,189,556	90,557
Travel	25,191	0	25,191	26,242	10,209
Total Outpatient Services	6,141,228	10,804	6,121,283	6,148,220	17,007
DEVELOPMENTAL DISABILITIES					
Operating services	123,883	0	123,883	123,795	8,852
Supplies	22,487	0	22,487	24,894	2,177
Acquisitions	11,184	0	11,184	2,450	12,718
Professional/ contract services	2,880,177	0	2,880,173	3,781,760	281,806
Personnel	907,488	18,348	791,723	793,484	18,269
Travel	28,292	0	28,292	19,940	178,252
Total Developmental Disabilities	3,877,473	18,348	3,897,726	4,120,129	292,450

**JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
SCHEDULE OF EXPENDITURES**

- ACTUAL AND BUDGET (BUDGETARY BASIS) - GENERAL FUND - CONTINUED
Year Ended June 30, 1998

	GENERAL FUND				
	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance Favorable Unfavorable
COMMUNITY SUPPORT					
Operating services	\$ 88,000	\$ 0	\$ 88,000	\$ 84,707	\$ 3,293
Supplies	18,821	0	18,821	18,500	321
Acquisitions	38,785	0	38,785	10,000	28,785
Professional/					
contract services	2,488,048	0	2,488,048	2,887,434	(399,386)
Personnel	781,211	(12,382)	768,829	893,868	(124,939)
Travel	28,844	0	28,844	28,800	44
Total					
Community Support	3,433,211	(12,382)	3,420,829	3,853,809	(432,980)
ADMINISTRATION					
Operating services	188,107	0	188,107	188,878	(771)
Supplies	83,213	0	83,213	84,400	(1,187)
Acquisitions	55,888	0	55,888	54,500	1,388
Professional/					
contract services	182,014	0	182,014	205,820	(23,806)
Personnel	248,842	(2,894)	245,948	887,378	(641,330)
Travel	21,829	0	21,829	21,800	29
Total Administration	1,488,232	(2,894)	1,485,338	1,488,883	(3,545)
IMPACTS					
Operating services	140,248	0	140,248	82,883	57,365
Supplies	14,228	0	14,228	10,000	4,228
Acquisitions	24,420	0	24,420	38,000	(13,580)
Professional/					
contract services	1,158,272	0	1,158,272	1,240,842	(82,570)
Personnel	488,208	(18,120)	470,088	135,800	334,288
Travel	38,880	0	38,880	38,211	669
Total IMPACTS	1,888,018	(18,120)	1,869,898	1,833,844	36,054
TOTAL EXPENDITURES	\$ 18,783,682	\$ (82,128)	\$ 18,701,560	\$ 12,515,140	\$ 6,186,420

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and notes are representations of the management of the Authority, which is responsible for their integrity and objectivity. The accounting policies used by the Authority conform to generally accepted accounting principles as applied to governmental units which have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity

The Authority was created on July 1, 1991, in accordance with Act 458 of the 1989 Regular Session and Act 68 of the 1990 Regular Session of the Louisiana Legislature. 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. Act 239 of the 1992 Regular Session of the Louisiana Legislature extended all statutory authority for the existence of the Authority until July 1, 1998, with Act 723 of the 1995 Regular Session of the Louisiana Legislature repealing the "sunset clause". The financial information of the Authority's entire operations is included in the accompanying general-purpose financial statements.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present the Authority as a component unit of the State of Louisiana. No other organization was determined to be a component unit of the Authority; therefore, no blended or discretely presented component units are presented in the accompanying financial statements.

In prior years, the Authority was reported as a primary government. On May 18, 1998, the Authority was notified by the Legislative Auditor of the State of Louisiana that the Authority was determined to be a component unit of the State of Louisiana by the Division of Administration of the State of Louisiana. The Division of Administration performed an analysis of the Authority under the criteria established by the Governmental Accounting Standards Board. As of our audit, this matter has not been finalized; however, these financial statements do report the Authority as a component unit as instructed by the Legislative Auditor. This change in the reporting entity has no effect on the Statement of Revenues, Expenditures and Changes in Fund Balance.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The accounts of the Authority are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts which are maintained for the purpose of carrying on special activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Authority is presented in the accompanying financial statements in one fund category and two account groups as follows:

1. Governmental Fund

General Fund: The General Fund is the general operating fund of the Authority. It is used to account for all financial resources except those that are required to be accounted for in another fund. Revenues include the annual appropriations as approved by the Louisiana State Legislature and the Jefferson Parish Council as well as any U.S. Government grant funds received.

2. Account Groups

General Fixed Assets: This account group is established to account for all fixed assets of the Authority.

General Long-Term Debt: This account group is established to account for all long-term debt of the Authority and for those long-term liabilities to be liquidated with resources to be provided in future periods.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The Governmental Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become 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 pay liabilities within the current period.

Revenues are considered measurable and available when related costs are incurred under the contracts with the State of Louisiana, Jefferson Parish, the U.S. Government, and parish service fees. Expenditures are generally recorded when the liability is incurred.

Other revenues are recorded as revenues when received in cash, because they are generally not measurable until actually received.

Budgetary Accounting

The Board of Governors of Jefferson Parish Human Services Authority prepares an annual budget for the Authority. The budget is legally enacted and amended through a meeting of the Board of Governors. The budget is prepared primarily on the modified accrual basis of accounting with two exceptions, principally the cash basis for payroll expenditures and certain unbudgeted revenues and expenditures. The budget represents appropriated dollars from several funding sources. The most significant are as follows:

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Accounting (continued)

(1) State of Louisiana, Department of Health and Hospitals:

The Department of Health and Hospitals is granted an annual appropriation for operating purposes. This annual appropriation is further broken down into offices, with the Authority's appropriated dollars being presented within the Department of Health and Hospitals community-based programs. Based on the approved appropriation, the Department of Health and Hospitals enters into an administrative agreement with the Authority to provide the direction, operation, and management of the programs of outpatient services, developmental disabilities, community support, and IMPACTS (formerly reported on the Statement of Revenues, Expenditures and Changes in Fund Balance as Special Services) for Jefferson Parish citizens. IMPACTS has been capitalized as it stands for Innovative, Multi-Disciplinary Programs for Alternative and Collaborative Treatment Services.

Beginning July 1, 1997, the Authority began receiving their annual appropriation as a specific schedule number within the Department of Health and Hospital's annual appropriation.

The Authority may process disbursement vouchers within the Department of Health and Hospitals' budgetary accounting system only if enough cash and appropriation authorization exist. In addition, the Authority may request revisions to the budget by written consent between the Authority and the Department of Health and Hospitals and/or as appropriate through the Legislative Budget Committee's BA-7 process. Beginning May 1998, the Authority began processing disbursement vouchers directly from their appropriation from the State and revisions were requested directly from the State using the Legislative Budget Committee's BA-7 process.

The Authority may charge vendor payments for fiscal year 1997 for services rendered in June of 1998, paid for in July of 1998. Any unexpended monies as of June 30, 1998 and for the year then ended, automatically lapse to the State.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Accounting (continued)

(2) Jefferson Parish:

Effective January 1, 1997, an administrative agreement was entered into between the Authority and Jefferson Parish for the period January 1, 1997 through December 31, 1997, to provide basic provisions and financial agreements for Parish/State Cooperative Services in the areas of outpatient services, developmental disabilities, community support, and IMPACTS as authorized by Resolution No. 88100. The agreement was extended from January 1, 1998 through December 31, 1998, by Resolution No. 88780.

The budget per the administrative agreements is disbursed in payments of 1/12 of each annual budget beginning every January 1. In addition, any revisions to the budget may be made upon written consent between the Authority and the Parish through the normal process as previously established by the Parish government. The Authority and the Parish have agreed that the Authority may retain any unexpended Parish funds as of the end of each agreement, if applicable.

(3) U.S. Government:

The Authority receives funding from U.S. Government agencies in the form of grants.

Grants are received through an application process initiated by the Authority. If awarded, a grant contract detailing programmatic and budgetary requirements is entered into between the Authority and the funding agency. Funding periods, program requirements and budgets vary by grant, and are usually not subject to revision. The Authority receives funding on a cost reimbursement basis up to the maximum grant budget.

Funding may pass from the federal government through an intermediary entity such as the state or parish, or it may be received directly by the Authority.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Accounting (continued)

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 or as finally amended by the Board of Governors.

Because the legally prescribed budgetary basis differs materially from generally accepted accounting principles, actual amounts in the accompanying budgetary comparison statements are presented on the budgetary basis. A reconciliation of the differences between the budgetary and generally accepted accounting principles basis is presented in Note 10.

Encumbrances

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

Risk Management

The Authority is exposed to various risks of loss related to torts; 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
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents reported on the Combined Balance Sheet include amounts in demand deposits and short-term investments with a maturity date within three months of the date purchased, which are carried at cost.

Louisiana statutes permit the Authority to invest in United States bonds, Treasury notes, certificates, or other obligations of the U.S. Government and agencies of the U.S. Government which are federally insured, and certificates of deposit of state and national banks having their principal office in the State of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investment limited to securities of the U.S. Government or its agencies.

As permitted under state law, the Authority invests excess funds in reverse repurchase agreements for U.S. Government securities. The maturity date of the Authority's reverse repurchase agreements is the next day of business. Due to the short-term nature of the agreements, the Authority does not take possession of the securities, which are instead held at the Authority's principal bank from which it purchases the securities. All the cash and cash equivalents were held at one financial institution in New Orleans, Louisiana, at June 30, 1998.

Fair value estimates, methods and assumptions for the Authority's financial instruments of cash and cash equivalents are that the carrying amount reported in the balance sheet is a reasonable estimate of fair value.

Inventory

Inventory is valued at the lower of cost or market and consists of expendable pharmaceutical supplies held for consumption. Such inventories are recorded under the purchase method. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute "expendable available financial resources" even though they are a component of the net current assets.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are recorded in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation is not recorded on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

General Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group. Such liabilities include the compensated absences liability and capital lease obligations.

Authority employees earn annual leave and sick leave at various rates, depending on the number of years of service. Employees are permitted to accumulate and carry forward from one calendar year to the next, an unlimited number of hours of accrued annual leave and sick leave. Upon termination, employees or their heirs are compensated for up to 300 hours of accrued annual leave at the employee's hourly rate of pay at the time of termination. Annual sick leave is cumulative but not vested, and thus no amount is compensated to an employee upon termination.

Upon retirement, accrued annual leave in excess of 300 hours and accrued sick leave is computed into years or fraction of years, and is added to the number of years of service earned by the retiree. The unused annual and sick leave is counted toward the number of years of service only, for computing the rate of retirement pay due the retiree, and does not count toward the number of years necessary for retirement.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Long-Term Debt (continued)

Accrued annual leave at June 30, 1998, which is not expected to be paid from current assets, is valued at the employees' current wage rates plus any payments required to be made by the Authority, including Social Security, Medicare and pension payments, based on the current wages and recorded as a general long-term debt in the General Long-Term Debt Account Group. See Note 4, General Long-Term Debt Account Group.

Fund Equity

Reserves represent those portions of fund balance not appropriate for expenditures or legally segregated for a specific future use. Designated 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.

Total Columns on Combined Statements

Total columns on the Combined Balance Sheet are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Standards

For the year ended June 30, 1998, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 27 entitled "Accounting for Pensions by State and Local Governmental Employers" for the Louisiana State Employees' Retirement System (LASERS) and the Teachers' Retirement System of Louisiana (TRS). This new statement establishes standards for the measurement, recognition and display of pension expenditures and related liabilities, assets, note disclosures, and if applicable, required supplementary information in the financial reports of state and local governmental employers. Employers that participate in single-employer and agent multiple - employer defined benefit plans are required to measure and disclose an amount for annual pension cost on the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the modified accrual or accrual basis. The implementation of this statement had no effect on the current or prior period financial statements of the Authority. Only footnote disclosure requirements will be affected for the LASERS and TRS retirement systems.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 1998, the carrying amount of the Authority's deposits was \$1,555,598 and the bank balance was \$1,704,104, of which \$100,000 was covered by federal depository insurance and \$1,604,104 was covered by collateralized securities held by the pledging financial institutions agent in the Authority's name. (See Note 1 for description of cash and cash equivalents.)

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 June 30, 1998

NOTE 3 - GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in General Fixed Assets during the year is as follows:

	BALANCE SUBJECT	ADDITIONS	DELETIONS	BALANCE BOOKED
Furniture and equipment	\$ 887,848	\$ 148,512	\$ (1,748)	\$ 1,034,612
Leasehold improvements	701,882	0	8	701,890
	<u>\$ 1,589,730</u>	<u>\$ 148,512</u>	<u>\$ (1,748)</u>	<u>\$ 1,736,494</u>

Included in furniture and equipment are capital losses amounting to 140,147.

NOTE 4 - GENERAL LONG-TERM DEBT ACCOUNT GROUP

General long-term debts, as discussed in Note 1, consisted of compensated absences and capital lease obligations. A summary of the changes in general long-term debt during the year ended June 30, 1998, is as follows:

	BALANCE SUBJECT	INCREASE	DECREASE	BALANCE BOOKED
Compensated absences	\$ 480,767	\$ 17,268	\$ 0	\$ 498,035
Capital lease obligations	21,858	3,088	(18,189)	7,757
	<u>\$ 502,625</u>	<u>\$ 20,356</u>	<u>\$ (18,189)</u>	<u>\$ 504,792</u>

NOTE 5 - COMMITMENTS

Employment Contract

The Authority entered into an employment agreement with the Executive Director which extends through September 30, 1999. The Director's base salary for the fiscal year ended June 30, 1998, was \$88,192 with performance incentives based on the State's funding of the Authority.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 June 30, 1998

NOTE 5 - COMMITMENTS (Continued)

Office Facilities

The Authority has entered into several operating leases for office facilities. Future minimum lease payments required under these leases are as follows:

Year Ending June 30,	Amount
1999	\$ 511,579
2000	534,376
2001	509,348
2002	509,348
2003	509,348
Thereafter	1,440,036
	\$ 4,119,632

Payments under operating leases for the year ended June 30, 1998, amounted to \$607,959. An operating lease does not give rise to any property rights or lease obligations; therefore, the required payments of the lease agreements are not reflected in the Authority's account groups.

The Authority entered into one capital lease obligation for office equipment during the year ended June 30, 1998, in addition to the two capital lease obligations for equipment entered into in the previous year. Future minimum lease payments under these capital lease obligations are as follows:

Year Ending June 30,	Amount
1999	+ 15,712
2000	15,712
2001	2,120
Total minimum lease payments	33,550
Less amount representing interest	(2,562)
Present value of future payments	\$ 30,988

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 6 - FUND BALANCE

Reserved

At June 30, 1998, the Authority's fund balance was reserved in the amount of \$122,301 for the inventory balance at year end. This reserve represents those portions of fund balance not appropriable for expenditures or legally segregated for a specific future use.

Designated

At June 30, 1998, the Authority's unreserved fund balance was designated by the Board of Governors as follows:

- \$800,000 designated for future repairs to a building facilitating the Westbank of Jefferson Parish.
- \$413,000 designated for anticipated State funding reductions in the future.

NOTE 7 - EMPLOYEES' RETIREMENT PLANS

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 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 30 years or more credited service. The system is supported by contributions of its members and the State. The member contribution as of June 30, 1998, amounted to 7.5 percent of State employees' gross salaries, and the State contribution was 13.0 percent.

Annual retirement benefits consist primarily of 3.5 percent times the average annual compensation times years of creditable service. Average compensation is defined as the average annual compensation for the period of 36 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.

**JEFFERSON PARISH
HUMAN SERVICES AUTHORITY**
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 7 - EMPLOYEES' RETIREMENT PLANS (Continued)

TRS was established on August 1, 1936, and is also a 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, 1998, two employees of the Authority contributed 8.0 percent of their gross salary, and the state contributed 16.4 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 20 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 36 highest successive months. For those retiring after June 1, 1975, at age 65 with 20 years' service or at age 66 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 member's average salary for the highest 36 successive months. The plan also provides for disability and survivor benefits.

The Authority's covered payroll and total payroll for the year ended June 30, 1998, for all employees follows.

Pension Plan	<u>Covered Payroll</u>	<u>Total Payroll</u>
Louisiana State Employees' Retirement System	\$ 5,087,675	\$ 6,012,344
Teachers' Retirement System of Louisiana	<u>288,400</u>	<u>288,400</u>
	<u>\$ 5,376,075</u>	<u>\$ 6,300,744</u>

Employer and employee contributions to the two retirement systems during the year ended June 30, 1998, are as follows:

Pension Plan	Employer Contributions	% of Eligible Salary	Employee Contribution	% of Eligible Salary
Louisiana State Employees' Retirement System	\$ 661,641	13.0%	\$ 381,982	7.5%
Teachers' Retirement System of Louisiana	<u>47,299</u>	16.4%	<u>23,072</u>	8.0%
	<u>\$ 708,940</u>		<u>\$ 404,854</u>	

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 7 - EMPLOYEES' RETIREMENT PLANS (Continued)

The retirement systems issue annual 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 70804-4213, or by calling (225) 322-0600 and the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 625-8448. Benefits granted by the retirement systems are guaranteed by the State of Louisiana by provisions 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. 11:102. The Authority's employer contributions to LASERS for the years ended June 30, 1998, 1997 and 1996 were \$661,641, \$602,596, and \$542,385, respectively, and to TRS for the years ended June 30, 1998, 1997 and 1996 were \$47,298, \$46,903, and \$47,586, respectively, equal to the required contribution for each year for each retirement system.

NOTE 8 - POST-RETIREMENT 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, 1998, these employees were eligible to receive postretirement benefits.

Information regarding the employer contributions applicable to these benefits for the year ended June 30, 1998, is not available.

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 9 - TRANSACTIONS WITH RELATED PARTIES

State of Louisiana, Department of Health and Hospitals

The State appropriation, including amount received from the Department of Health and Hospitals for the year ended June 30, 1998, provided actual revenues of \$12,841,933 (78 percent of total revenues). The appropriation from the State as revised for the year ending June 30, 1998, has 413,389,729 of budgeted revenues.

Other services provided by the Department of Health and Hospitals at no cost 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

Under administrative agreements with Jefferson Parish, the Authority received \$1,079,800 of revenues for the year ended June 30, 1998. Jefferson Parish did not owe the Authority any funds as of June 30, 1998 related to these agreements.

The Authority also received from Jefferson Parish grant revenues of \$84,837 and \$360,916 for other agreements entered into with Jefferson Parish and local law enforcement agencies. Jefferson Parish owed the Authority \$37,487 as of June 30, 1998, under grant and other agreements.

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

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 June 30, 1998

NOTE 10 - BUDGETARY REPORTING BASIS

The Board of Directors 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 actual 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 unbudgeted revenues and expenditures.

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	\$ 16,823,503
Not accruals	
Intergovernmental revenue	
Department of Health and Hospitals	(83,178)
Revenues on budget basis	<u>\$ 16,740,324</u>
Expenditures on GAAP basis	\$ 16,763,662
Not accruals	
Personnel	(83,178)
Expenditures on budget basis	<u>\$ 16,730,483</u>

JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 1998

NOTE 11 - YEAR 2000 ISSUE (UNAUDITED)

The Authority has determined that it will be required to modify or replace certain portions of its hardware and software so that its automated systems, including its information systems and facility devices will function properly with respect to dates in the Year 2000 and thereafter. The Authority is planning to utilize both internal and external resources to reprogram or replace and to test the hardware and software for Year 2000 projects by the last quarter of 1998. The Authority estimates it will cost approximately \$80,000 to complete all Year 2000 issues. The costs associated with the project will be funded through operating cash flows and are not expected to have a material effect on the results of operations. The Authority's operating results could be materially affected if actual costs of the Year 2000 project are significantly higher than management's estimates or if the systems of the Authority or those of other companies on which it relies are not ready for the Year 2000 in a timely manner.



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**JEFFERSON PARISH
HUMAN SERVICES AUTHORITY
REPORTS ON
INTERNAL CONTROL AND COMPLIANCE
Year Ended June 30, 1988**

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
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**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 - CONTINUED**

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 general-purpose 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 general-purpose 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.

This report is intended for the information of management, the Board of Governors, the Legislative Auditor of the State of Louisiana, and the Louisiana Department of Housing and Urban Development. However, this report is a matter of public record and its distribution is not limited.

Kushner LeFevre, LLP

Metairie, Louisiana
September 8, 1999

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND ON 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 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, 2009. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal 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 generally accepted auditing standards; 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, *Audits of 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe

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

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, 1998.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, 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-133.

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.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

We have audited the general-purpose financial statements of the Authority, a component unit of the State of Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 8, 1998. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the

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

general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended for the information of management, the Board of Governors, the Legislative Auditor of the State of Louisiana, and the Louisiana Department of Housing and Urban Development. However, this report is a matter of public record and its distribution is not limited.

Kushner Lafarge, LLP

Metairie, Louisiana
September 8, 1999

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 1999

Federal Grants/Pass Through Grant/Program Title	Federal CFDA Number	Grant Amount
U.S. Department of Health & Human Services:		
Pass-through from State Department of Social Services		
Family Preservation Grant - 1997	93.898	1,500
Family Preservation Grant - 1998	93.898	1,500
Pass-through from State Department of Social Services		
Social Services Block Grant - 1997	93.807	211,151
Social Services Block Grant - 1998	93.807	211,151
Pass-through from City of New Orleans, Louisiana		
HIV Emergency Release Formula Grant - 1998	93.819	93,900
HIV Emergency Release Formula Grant - 1999	93.819	90,000
Pass-through from City of New Orleans, Louisiana		
HIV Transportation - 1998	93.819	40,400
HIV Transportation - 1999	93.819	40,000
Pass-through from State Department of Health & Hospitals		
HIV Prevention - 1997	93.840	51,100
HIV Prevention - 1998/1999	93.840	90,000
		595,200
Total U.S. Department of Health & Human Services		595,200
U.S. Department of Justice:		
Pass-through from Jefferson Parish Council, Jefferson Parish, Louisiana		
Family Strengthening Grant - 1998-F1	16.540	24,814
Family Strengthening Grant - 1998-F2	16.540	24,700
Drug Court Clinic - 1998	16.576	40,000
Drug Court Clinic - 1999	16.576	27,000
Juvenile After School Program	16.576	40,000
		136,500
Total U.S. Department of Justice		136,500
U.S. Department of Housing & Urban Development:		
Pass-through from Unity for the Homeless		
Supportive Housing Program - 1998-F1	14.226	602,000
Supportive Housing Program - 1998-F2	14.226	985,700
Supportive Housing Program - 1999-F1	14.226	760,400
Pass-through from City of New Orleans, Louisiana		
Moving Opportunities for People with AIDS - 1997	14.241	80,000
Moving Opportunities for People with AIDS - 1998	14.241	95,000
Moving Opportunities for People with AIDS - 1999	14.241	180,000
		2,153,100
Total U.S. Department of Housing & Urban Development		2,153,100
Federal Emergency Management Agency		
Pass-through from the United Way Emergency Food and Shelter National Board Program	93.620	1,000
Total		8,317,000

* Major Program

Account Receivable at June 30, 1997		Cash Received During Year	Account Receivable at June 30, 1998		Total Revenue (Recognized)	Total Expenditures			
						Federal	Other		
\$	(49)	\$	5,918	\$	0	\$	5,591	\$	1,290
	0		3,147		4,368		3,273		2,660
	38,180		38,180		0		0		0
	0		180,860		35,111		217,081		0
	18,708		58,762		26,380		88,978		0
	0		23,323		8,485		35,688		0
	5,128		90,188		7,883		32,818		0
	0		50,884		12,781		32,848		0
	4,688		33,174		0		28,688		0
	0		58,888		3,832		32,838		0
	62,387		480,887		68,978		430,804		3,788
	8,218		34,914		0		18,888		760
	0		0		8,243		8,243		8,384
	34,817		34,817		0		0		0
	11,880		35,918		4,834		23,912		23,881
	4,858		34,213		5,818		34,837		31,789
	87,134		123,884		18,703		84,837		83,280
	87,640		101,782		0		134,280		0
	0		278,888		84,293		344,282		31,210
	0		347,343		123,868		488,288		7,688
	50,750		18,782		0		0		0
	0		83,123		0		83,121		83,121
	0		35,812		58,810		80,227		80,227
	38,289		848,371		344,080		1,117,185		200,888
	0		288		0		288		0
	\$		1,471,482		\$		1,631,184		\$
			1,268,188				1,631,184		1,268,188

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1998

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 on Internal Control Over Compliance in Accordance With OMB Circular A-133*.
5. The auditors' report on compliance for *U.S. Department of Housing & Urban Development - Unity for the Homeless - Supportive Housing Program and Transitional Housing Program* expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Jefferson Parish Human Services Authority.
7. The programs tested as major programs include *U.S. Department of Housing & Urban Development - Unity for the Homeless - Supportive Housing Program and Transitional Housing Program — CFDA #14.235*.
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.

FINDINGS — FINANCIAL STATEMENTS AUDIT

None.

FINDINGS AND QUESTIONED COSTS — MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

JEFFERSON PARISH HUMAN SERVICES AUTHORITY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 1998

There are no prior findings on which to report the status.