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**DEPARTMENT OF HEALTH AND HOSPITALS**  
**METROPOLITAN HUMAN SERVICES DISTRICT**  
**STATE OF LOUISIANA**  
**ANNUAL FISCAL REPORT**  
**JUNE 30, 2014**

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A Professional Accounting Corporation  
[www.pncpa.com](http://www.pncpa.com)

STATE OF LOUISIANA  
Annual Financial Statements  
Fiscal Year Ended June 30, 2014

**Metropolitan Human Services District**  
**628 N. 4<sup>th</sup> Street, 5<sup>th</sup> Floor**  
**Baton Rouge, La 70802**

Division of Administration  
Office of Statewide Reporting  
and Accounting Policy  
P. O. Box 94095  
Baton Rouge, Louisiana 70804-9095

Physical Address:  
1201 N. Third Street  
Claiborne Building, 6<sup>th</sup> Floor, Suite 6-130  
Baton Rouge, Louisiana 70802

Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

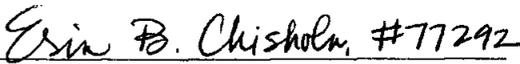
LLAFileroom@lla.la.gov.

Physical Address:  
1600 N. Third Street  
Baton Rouge, Louisiana 70802

AFFIDAVIT

Personally came and appeared before the undersigned authority, Pam Diez, Director of Fiscal Management of the Department of Health and Hospitals who duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Metropolitan Human Services District at June 30, 2014 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 12<sup>th</sup> day of September, 2014.

  
\_\_\_\_\_  
Signature of Agency Official

  
\_\_\_\_\_  
NOTARY PUBLIC  
Erin B. Chisholm  
Commission expires at death

Prepared by: Postlethwaite & Netterville

Title: See Accountants' Compilation Report

Telephone No.: (225) 922-4600

Date: September 12, 2014

Email Address: sbearry@pncpa.com

STATE OF LOUISIANA  
Annual Financial Statements  
Fiscal Year Ended June 30, 2014

**Metropolitan Human Services District**  
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Signature of Agency Official



NOTARY PUBLIC

Erin B. Chisholm  
commission expires at death

Prepared by: Postlethwaite & Netterville

Title: See Accountants' Compilation Report

Telephone No.: (225) 922-4600

Date: September 12, 2014

Email Address: sbeary@pncpa.com

**Independent Accountants' Compilation Report**

Department of Health and Hospitals  
State of Louisiana  
Baton Rouge, Louisiana

We have compiled the accompanying Annual Fiscal Report (AFR) containing the basic financial statements (including related disclosures) and schedules of the Louisiana Department of Health and Hospitals Metropolitan Human Services District (Agency 304) as of and for the year ended June 30, 2014, in the form prescribed by Louisiana's Office of Statewide Reporting and Accounting Policy (OSRAP). We have not audited or reviewed the accompanying AFR and, accordingly, do not express an opinion or provide any assurance about whether it is presented in accordance with the form prescribed by OSRAP.

Management of the Department of Health and Hospitals is responsible for the preparation and fair presentation of the AFR in accordance with requirements prescribed by OSRAP and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the AFR.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the AFR without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the AFR.

The AFR and the basic financial statements included therein are presented in accordance with the requirements of OSRAP and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the OSRAP and is not intended to be and should not be used by anyone other than this specified party.

*Postlethwaite + Netterville*

September 12, 2014  
Baton Rouge, Louisiana

STATE OF LOUISIANA  
METROPOLITAN HUMAN SERVICES DISTRICT  
STATEMENT OF NET POSITION  
AS OF JUNE 30, 2014  
(See Accountants' Compilation Report)

Statement A

ASSETS

CURRENT ASSETS

Cash and Cash equivalents	\$	4,612,247
Restricted Cash and Cash Equivalents		
Investments		
Derivative Instruments		
Receivables (net of allowance for doubtful accounts)(Note U)		780,554
Due from other funds (Note Y)		
Due from federal government		
Inventories		
Prepayments		5,613
Notes Receivable		
Other Current Assets		
Total current assets		5,398,414

NONCURRENT ASSETS

Restricted assets (Note F):		
Cash		
Investments		
Receivables		
Investments		
Notes Receivable		
Capital assets, net of depreciation (Note D)		
Land non-depreciable easements		
Buildings and improvements		
Machinery and equipment		368,512
Infrastructure		
Intangible assets		
Construction/Development-in-progress		
Other noncurrent assets		
Total noncurrent assets		368,512
Total assets	\$	5,766,926

DEFERRED OUTFLOWS OF RESOURCES

Accumulated decrease in fair value of hedging derivatives	\$	
Deferred amounts on debt refunding		
Adjustments of capital lease obligations		
Grants paid prior to meeting time requirements		
Intra-entity transfer of future revenues (transferee)		
Losses from sale-leaseback transactions		
Direct loan origination costs for mortgage loans held for sale		
Fees paid to permanent investors prior to sale of mortgage loans		
Total deferred outflow of resources	\$	-
Total assets and deferred outflow of resources	\$	5,766,926

LIABILITIES

CURRENT LIABILITIES:

Accounts payable and accruals (Note V)	\$	1,372,276
Derivative instrument		
Due to other funds (Note Y)		326,576
Due to federal government		
Unearned revenues		
Amounts held in custody for others		
Other current liabilities		

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 STATEMENT OF NET POSITION  
 AS OF JUNE 30, 2014  
 (See Accountants' Compilation Report)

Statement A

**Liabilities Con't**

Current portion of long-term liabilities: (Note K)

Contracts payable	\$	
Compensated absences payable		<u>425,916</u>
Capital lease obligations		
Claims and litigation payable		
Notes payable		
Pollution remediation obligation		
Bonds payable (include unamortized costs)		
Other long-term liabilities		
Total current liabilities		<u>2,124,768</u>

**NONCURRENT LIABILITIES**

Contracts payable		
Compensated absences payable		<u>185,400</u>
Capital lease obligations		
Claims and litigation payable		
Notes payable		
Pollution remediation obligation		
Bonds payable (include unamortized costs)		
OPEB payable		<u>6,618,100</u>
Other long-term liabilities		
Total noncurrent liabilities		<u>6,803,500</u>
Total liabilities		<u>8,928,268</u>

**DEFERRED INFLOWS OF RESOURCES**

Accumulated increase in fair value of hedging derivatives	\$	
Deferred amounts related to service concession arrangement		
Deferred amounts of debt refunding		
Adjustments of capital lease obligations		
Grants received prior to meeting time requirements		
Property taxes received before the period of which the taxes were levied		
Fines and penalties received in advance of meeting time requirements		
Sales/intra-entity transfers of future revenues (transferor)		
Gains from sale-leaseback transactions		
Points received on loan origination		
Loan origination fees received for mortgage loans held for sale		
Total deferred inflows of resources		<u>-</u>

**NET POSITION**

Net investment in capital assets		<u>368,512</u>
Restricted for:		
Capital projects		
Debt service		
Unemployment compensation		
Other specific purposes		
Unrestricted		<u>(3,529,854)</u>
Total net position		<u>(3,161,342)</u>
Total liabilities, deferred inflows of resources, and net position	\$	<u>5,766,926</u>

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2014  
 (See Accountants' Compilation Report)

Statement B

**OPERATING REVENUE**

Sales of commodities and services	\$ 1,062,374
Assessments	_____
Use of money and property	_____
Licenses, permits, and fees	_____
Federal grants and contracts	_____
State, local and nongovernmental grants and contracts	_____
Other	_____
Total operating revenues	<u>1,062,374</u>

**OPERATING EXPENSES**

Cost of sales and services	18,609,959
Administrative	5,371,718
Depreciation	128,266
Amortization	_____
Total operating expenses	<u>24,109,943</u>
Operating income(loss)	<u>(23,047,569)</u>

**NON-OPERATING REVENUES(EXPENSES)**

State appropriations	21,097,555
Intergovernmental revenues(expenses)	_____
Taxes	_____
Use of money and property	_____
Gain on disposal of fixed assets	_____
Loss on disposal of fixed assets	_____
Federal grants	811,479
Interest expense	_____
Other revenue	_____
Other expense	_____
Total non-operating revenues(expenses)	<u>21,909,034</u>
Income(loss) before contributions, extraordinary items, & transfers	<u>(1,138,535)</u>

Capital contributions

Extraordinary item	_____
Transfers in	_____
Transfers out	<u>(326,576)</u>

Change in net position	<u>(1,465,111)</u>
Total net position – beginning	<u>(1,696,231)</u>
Total net position – ending	<u>\$ (3,161,342)</u>

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2014  
 (See Accountants' Compilation Report)

Statement C

			Program Revenues		Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Entity	\$ 24,109,943	\$ 1,062,374	\$	\$	\$ (23,047,569)
General revenues:					
Taxes					
State appropriations					21,097,555
Grants and contributions not restricted to specific programs					811,479
Interest					
Interagency revenue					
Special items					
Extraordinary item					
Transfers					(326,576)
Total general revenues, special items, and transfers					21,582,458
Change in net position					(1,465,111)
Net position - beginning as restated					(1,696,231)
Net position - ending					\$ (3,161,342)

**STATE OF LOUISIANA  
METROPOLITAN HUMAN SERVICES DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014  
(See Accountants' Compilation Report)**

**Statement D  
(continued)**

**Cash flows from operating activities**

Cash receipts from customers	\$ 2,455,690	
Cash receipts from grants and contracts		
Cash receipts from interfund services provided		
Other operating cash receipts, if any		
Cash payments to suppliers for goods or services	(12,086,773)	
Cash payments to employees for services	(11,260,658)	
Cash payments for interfund services used, including payments "In Lieu of Taxes"		
Other operating cash payments, if any (* provide explanation)		
Net cash provided(used) by operating activities		<u>(20,891,741)</u>

**Cash flows from non-capital financing activities**

State Appropriations	21,097,555	
Federal receipts	1,046,385	
Federal disbursements		
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		
Transfers in		
Transfers out	(768,526)	
Other		
Net cash provided(used) by non-capital financing activities		<u>21,375,414</u>

**Cash flows from capital and related financing activities**

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		
Acquisition/construction of capital assets	(154,619)	
Proceeds from sale of capital assets		
Capital contributions		
Deposits with trustees		
Deferred proceeds from capital leases		
Net cash provided(used) by capital and related financing activities		<u>(154,619)</u>

**Cash flows from investing activities**

Purchases of investment securities		
Proceeds from sale of investment securities		
Interest and dividends earned on investment securities		
Net cash provided(used) by investing activities		<u>-</u>

Net increase(decrease) in cash and cash equivalents		<u>329,054</u>
Cash and cash equivalents at beginning of year		<u>4,283,193</u>
Cash and cash equivalents at end of year	\$	<u><u>4,612,247</u></u>

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2014  
 (See Accountants' Compilation Report)

Statement D  
 (concluded)

Reconciliation of operating income(loss) to net cash provided(used) by operating activities:

Operating income(loss)		\$ <u>(23,047,569)</u>
Adjustments to reconcile operating income(loss) to net cash provided(used) by operating activities:		
Depreciation/amortization	128,266	
Provision for uncollectible accounts		
Other		
Changes in assets and liabilities:		
(Increase)decrease in accounts receivable, net	1,393,316	
(Increase)decrease in due from other funds		
(Increase)decrease in prepayments	8,048	
(Increase)decrease in inventories	619,911	
(Increase)decrease in other assets		
Increase(decrease) in accounts payable and accruals	(469,563)	
Increase(decrease) in compensated absences payable	(34,994)	
Increase(decrease) in due to other funds		
Increase(decrease) in deferred revenues		
Increase(decrease) in OPEB payable	510,844	
Increase(decrease) in other liabilities		
Net cash provided(used) by operating activities		\$ <u><u>(20,891,741)</u></u>

Schedule of noncash investing, capital, and financing activities:

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

**METROPOLITAN HUMAN SERVICES DISTRICT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014  
(See Accountants' Compilation Report)**

Please provide an explanation of what is included in "other." If there are multiple reasons, please list each out separately along with the amount.

\* Other (operating cash payments)

N/A

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\*\*Other (cash flows from non capital financing activities)

N/A

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\*\*\*Other (cash flows from capital and related financing activities)

N/A

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STATE OF LOUISIANA  
METROPOLITAN HUMAN SERVICES DISTRICT  
Notes to the Financial Statement  
As of and for the year ended June 30, 2014  
(See Accountants' Compilation Report)

**INTRODUCTION**

The Metropolitan Human Services District was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 28:862. The following is a brief description of the operations of Metropolitan Human Services District and includes the parish/parishes in which the Metropolitan Human Services District is located:

The Metropolitan Human Services District was created as a special district which, through its board, directs the operations and management of community-based programs and services relative to mental health, developmental disabilities, and addictive disorders services for the parishes of Orleans, St. Bernard, and Plaquemines.

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 Metropolitan Human Services District present information only as to the transactions of the programs of the Metropolitan Human Services District as authorized by Louisiana statutes 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 focus applied.

The accounts of the Metropolitan Human Services District 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:

Revenue Recognition

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.

Expense Recognition

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



STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 Notes to the Financial Statement  
 As of and for the year ended June 30, 2014  
 (See Accountants' Compilation Report)

For the purpose of the statement of cash flows and statement of net position presentation, all highly liquid investments (including negotiable CDs and restricted cash and cash equivalents) and deposits (including nonnegotiable CDs and restricted cash and cash equivalents) 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 equal the amount on deposit with the fiscal agent. These pledged securities are required to be held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer.

GASB Statement 40, which amended GASB Statement 3, eliminated the requirement to disclose all deposits by three categories of risk. GASB Statement 40 requires only the disclosure of deposits that are considered to be exposed to custodial credit risk. An entity's deposits are exposed to custodial credit risk if the deposit balances are either 1) uninsured and uncollateralized, 2) uninsured and collateralized with securities held by the pledging financial institution, or 3) uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the entity's name.

The deposits at June 30, 2014, consisted of the following:

	Cash	Nonnegotiable Certificates of Deposit	Other (Describe)	Total
Deposits per statement of net position (Reconciled bank balance)	\$ 1,672,654	\$	\$	\$ 1,672,654
Deposits in bank accounts per bank	\$ 1,672,654	\$	\$	\$ 1,672,654
Bank balances exposed to custodial credit risk:	\$	\$	\$	\$
a. Uninsured and uncollateralized				
b. Uninsured and collateralized with securities held by the pledging institution				
c. Uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the entity's name				

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 Notes to the Financial Statement  
 As of and for the year ended June 30, 2014  
 (See Accountants' Compilation Report)

The following is a breakdown by banking institution, program, and amount of the "Deposits in bank accounts per bank" balances shown above:

<u>Banking Institution</u>	<u>Program</u>	<u>Amount</u>
1. Chase Bank	Administration	\$ 1,672,654
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
Total		\$ <u>1,672,654</u>

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 statement of net position to amounts reported in this note, list below any cash in treasury and petty cash that are included on the statement of net position.

Cash in state treasury	\$ <u>2,939,593</u>
Petty cash	\$ <u>0</u>

2. INVESTMENTS – NOT APPLICABLE TO THIS AGENCY

The Metropolitan Human Services District does not maintain investment accounts.

Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are either held by the counterparty or held by the counterparty's trust department or agent, but not in the entity's name. Repurchase agreements are not subject to credit risk if the securities underlying the repurchase agreement are exempt from credit risk disclosure. Using the following table, list each type of investment disclosing the total carrying amounts and market values, and any amounts exposed to custodial credit risk.

GASB Statement 40 amended GASB Statement 3 to eliminate the requirement to disclose all investments by three categories of risk. GASB Statement 40 requires only the separate disclosure of investments that are considered to be exposed to custodial credit risk. Those investments exposed to custodial credit risk are reported by type in one of two separate columns depending upon whether they are held by a counterparty, or held by a counterparty's trust department or agent not in the entity's name. In addition, the total reported amount and fair value columns still must be reported for total investments regardless of exposure to custodial credit risk.

**STATE OF LOUISIANA  
METROPOLITAN HUMAN SERVICES DISTRICT  
Notes to the Financial Statement  
As of and for the year ended June 30, 2014  
(See Accountants' Compilation Report)**

Type of Investment	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
	Uninsured, *Unregistered, and Held by Counterparty	Uninsured, *Unregistered, and Held by Counterparty's Trust Dept. or Agent Not in Entity's Name	Reported Amount Per Statement of Net Position	Fair Value
Negotiable CDs	\$ _____	\$ _____	\$ _____	\$ _____
Repurchase agreements	_____	_____	_____	_____
U.S. Government Obligations **	_____	_____	_____	_____
U.S. Agency Obligations***	_____	_____	_____	_____
Common & preferred stock	_____	_____	_____	_____
Mortgages (including CMOs & MBSs)	_____	_____	_____	_____
Corporate bonds	_____	_____	_____	_____
Mutual funds	_____	_____	_____	_____
Real estate	_____	_____	_____	_____
External Investment Pool (LAMP) ****	_____	_____	_____	_____
External Investment Pool (Other)	_____	_____	_____	_____
Other: (identify)	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total investments	\$ _____ - \$ _____	\$ _____ - \$ _____	\$ _____ - \$ _____	\$ _____ - \$ _____

\* Unregistered - not registered in the name of the government or entity

\*\* These obligations generally are not exposed to custodial credit risk because they are backed by the full faith and credit of the U.S. government. (See Appendices Packet, Appendix A, at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm> for the definition of US Government Obligations)

\*\*\* These obligations may not be exposed to custodial credit risk (See Appendix A in the Appendices Packet for a discussion of FNMA & FHLMC)

\*\*\*\* LAMP investments should not be included in deposits AND should be identified separately in this table to ensure LAMP investments are not double-counted on the State level.

**3. CREDIT RISK, INTEREST RATE RISK, CONCENTRATION OF CREDIT RISK, AND FOREIGN CURRENCY RISK DISCLOSURES – NOT APPLICABLE TO THIS AGENCY**

**A. Credit Risk of Debt Investments**

Disclose the credit risk of debt investments by credit quality ratings as described by rating agencies as of the fiscal year end, including the rating agency used (Moody's, S&P, etc.). All debt investments regardless of type can be aggregated by credit quality rating (if any are unrated, disclose that amount).

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 Notes to the Financial Statement  
 As of and for the year ended June 30, 2014  
 (See Accountants' Compilation Report)

<u>Rating Agency</u>	<u>Rating</u>	<u>Fair Value</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
	Total	\$ _____

B. Interest Rate Risk of Debt Investments

1. Disclose the interest rate risk of debt investments by listing the investment type, total fair value, and breakdown of maturity in years for each debt investment type. (Note: This is the prescribed method, segmented time distribution, for the CAFR. Also, total debt investments reported in this table should equal total debt investments reported in Section A, Credit Risk of Debt Investments, unless you have an external investment pool as discussed in OSRAP Memo 11-22 at <http://www.doa.louisiana.gov/OSRAP/library/memos/11/OSRAP1122.pdf>)

<u>Type of Debt Investment</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>Greater Than 10</u>
U.S. Government obligations	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
U.S. Agency obligations	_____	_____	_____	_____	_____
Mortgage backed securities	_____	_____	_____	_____	_____
Collateralized mortgage obligations	_____	_____	_____	_____	_____
Corporate bonds	_____	_____	_____	_____	_____
Other bonds (describe)	_____	_____	_____	_____	_____
Mutual bond funds	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____
Total debt investments	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

2. List the fair value and terms of any debt investments that are highly sensitive to changes in interest rates due to the terms (e.g. coupon multipliers, reset dates, etc.) of the investment. See Appendices Packet at [www.doa.louisiana.gov/OSRAP/afrpackets.htm](http://www.doa.louisiana.gov/OSRAP/afrpackets.htm) (Appendix A) for examples of debt investments that are highly sensitive to changes in interest rates.

<u>Debt Investment</u>	<u>Fair Value</u>	<u>Terms</u>
_____	\$ _____	_____
_____	_____	_____
Total	\$ _____	_____

STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES DISTRICT  
 Notes to the Financial Statement  
 As of and for the year ended June 30, 2014  
 (See Accountants' Compilation Report)

C. Concentration of Credit Risk

List, by amount and issuer, investments in any one issuer that represents 5% or more of total external investments (not including U.S. government securities, mutual funds, and investment pools).

Issuer	Amount	% of Total Investments
_____	\$ _____	_____
_____	_____	_____
_____	_____	_____
Total	\$ _____ -	

D. Foreign Currency Risk

Disclose the U.S. dollar balances of any deposits or investments that are exposed to foreign currency risk (deposits or investments denominated in foreign currencies); list by currency denomination and investment type, if applicable.

Foreign Currency	Fair Value in U.S. Dollars	
	Bonds	Stocks
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total	\$ _____ -	\$ _____ -

4. DERIVATIVES (GASB 53) – NOT APPLICABLE TO THIS AGENCY

A. Summary of Derivative Instruments

Complete the following table, "Summary of Derivative Instruments" for all derivative instruments held by the entity at June 30, 20\_\_\_. If no derivative instruments were held by the entity at June 30, please state "None".

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Summary of Derivative Instruments

Type	Notional	Changes in Fair Value		Fair Value at June 30	
		Classification	Amount	Classification	Amount *
Investment Derivative Instruments:			\$		\$
Fair Value Hedges:			\$		\$
Cash Flow Hedges:			\$		\$

\*If fair value is based on other than quoted market prices, the methods and significant assumptions used to estimate those fair market values should be disclosed.

B. Investment Derivative Instruments

Investment derivative instruments include derivative instruments that are not effective or are no longer effective and cannot be classified as hedging derivative instruments. Separately list each investment derivative instrument included in the table above and discuss the exposure to risk from these investments for the following risks:

1. Credit Risk of Investment Derivative Instruments

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2. Interest Rate Risk of Investment Derivative Instruments

Investment Derivative Instrument	Notional Amount	Fair Value	Investment Maturities (in years)			
			Less than 1	1 - 5	6 - 10	More than 10

Disclose the reference rate for each investment derivative instrument along with any embedded options:

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3. Foreign Currency Risk of Investment Derivative Instruments

<u>Foreign Currency</u>	<u>Fair Value in U.S. Dollars</u>	
	<u>Bonds</u>	<u>Stocks</u>
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total	\$ _____	\$ _____

4. Reclassification from Hedging Derivative Instrument to Investment Derivative Instrument

<u>Item Reclassified</u>	<u>Notional Amount</u>	<u>Ineffective @</u>	<u>Fair Value @</u>	<u>Ineffective @</u>	<u>Fair Value @</u>	<u>Change in Fair Value @</u>
		<u>6/30/14 (Y/N)</u>	<u>6/30/14</u>	<u>6/30/13 (Y/N)</u>	<u>6/30/13</u>	<u>6/30/14</u>
_____	_____	_____	_____	_____	_____	-
_____	_____	_____	_____	_____	_____	-
_____	_____	_____	_____	_____	_____	-
_____	_____	_____	_____	_____	_____	-

C. Hedging Derivative Instruments

Complete the following table- Terms and Objectives of Hedging Derivative Instruments - for all hedging derivative instruments held by the entity at June 30, 20\_\_.

<u>Terms and Objectives of Hedging Derivative Instruments</u>						
<u>Type</u>	<u>Notional</u>	<u>Objective</u>	<u>Effective Date</u>	<u>Maturity Date</u>	<u>Terms *</u>	<u>Counterparty Credit Rating</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\*Terms include reference rates, embedded options, and the amount of cash paid or received, if any, when an entity enters into a forward contract or swap agreement (including swaptions).

Interest rates and the various swap indices change over time. Use the schedule below to summarize payments on the swap and interest payments to bondholders for applicable hedging derivative instruments.

List each hedging derivative separately, and discuss the exposure to risk from these hedges for the following risks:

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Hedging Derivative Instrument	Counterparty Swap Payment			Interest Payments to Bondholders	Total Payments
	To	From	Net		

1. Credit Risk of Hedging Derivative Instruments


2. Interest Rate Risk of Hedging Derivative Instruments

Hedging Derivative Instrument	Notional Amount	Fair Value	Investment Maturities (in years)			
			Less than 1	1 - 5	6 - 10	More than 10

3. Basis Risk of Hedging Derivative Instruments


4. Termination Risk of Hedging Derivative Instruments


5. Rollover Risk of Hedging Derivative Instruments


6. Market-Access Risk of Hedging Derivative Instruments


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7. Foreign Currency Risk of Hedging Derivative Instruments

Foreign Currency	Fair Value in U.S. Dollars	
	Bonds	Stocks
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total	\$ _____	\$ _____

If any hedged items are a debt obligation, then its net cash flows are required to be disclosed in accordance with GASB Statement 38, paragraphs 10 – 11. This information, if applicable, should be provided below.

Using the following chart, provide the principal and interest requirements to maturity for those hedged items that are a debt obligation. If your fiscal year ends other than June 30, change the date within the table. If the number of years for your debt to terminate exceeds the years listed, add those years to the table (in 5 year increments).

Debt and Lease Obligations for Hedged Debt (per GASB Statement 38, paragraph 10)

Fiscal Year Ending June 30	Principal	Interest	Hedging Derivative Instruments, Net	Total
2015	\$ _____	\$ _____	\$ _____	\$ _____
2016	_____	_____	_____	_____
2017	_____	_____	_____	_____
2018	_____	_____	_____	_____
2019	_____	_____	_____	_____
2020-2024	_____	_____	_____	_____
2025-2029	_____	_____	_____	_____
2030-2034	_____	_____	_____	_____
2035-2039	_____	_____	_____	_____
2040-2044	_____	_____	_____	_____
Total	_____	_____	_____	_____

*Note: The hedging derivative column reflects only net receipts/payments on derivative instruments that qualify for hedge accounting.*

List any terms by which the interest rates change for variable-rate debt.

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Using the following chart, provide the future minimum lease payments for those hedged items that are obligations under capital and noncancelable operating leases (per GASB Statement 38, paragraph 11). If your fiscal year ends other than June 30, change the date within the table. If the number of years for your lease extends beyond the years listed, add those years to the table (in 5 year increments).

Fiscal Year Ending June 30	Minimum Future Lease Payment
2015	\$ _____
2016	_____
2017	_____
2018	_____
2019	_____
2020-2024	_____
2025-2029	_____
2030-2034	_____
2035-2039	_____
2040-2044	_____

If effectiveness is determined by another quantitative method not identified in GASB Statement 53, provide the identity and characteristics of the method used, the range of critical terms the method tolerates, and the actual critical terms of the hedge.

\_\_\_\_\_

\_\_\_\_\_

**D. Contingent Features**

Disclose any contingent features that are included in derivative instruments held at the end of the reporting period. The required disclosures include (1) the existence and nature of contingent features and the circumstances in which the features could be triggered, (2) the aggregate fair value of derivative instruments that contain those features, (3) the aggregate fair value of assets that would be required to be posted as collateral or transferred in accordance with the provisions related to the triggering of the contingent liabilities, and (4) the amount, if any, that has been posted as collateral by the government as of the end of the reporting period.

\_\_\_\_\_

\_\_\_\_\_

**E. Hybrid Instruments**

If your entity has any hybrid instruments, disclosure of the companion instrument should be consistent with disclosures required of similar transactions. List any hybrid instruments below and provide information regarding any hybrid instruments and a reference to where

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the required disclosures can be found. If the required disclosures are not presented elsewhere, provide those disclosures below. If your entity does not have any hybrid instruments, state "None."

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F. Synthetic Guaranteed Investment Contracts (SGICs)

If your entity has a fully benefit-responsive SGIC, then a description of the nature of the SGIC and the SGIC's fair value (including separate disclosure of the fair value of the wrap contract and the fair value of the corresponding underlying investments) should be disclosed as of the end of the reporting period. Provide those required disclosures below. If your entity does not have any, state "None."

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5. POLICIES – NOT APPLICABLE TO THIS AGENCY

Briefly describe the deposit and/or investment policies related to the custodial credit risk, credit risk of debt investments, concentration of credit risk, interest rate risk, and foreign currency risk disclosed in this note. If no policy exists concerning the risks disclosed, please state that fact.

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6. OTHER DISCLOSURES REQUIRED FOR INVESTMENTS – NOT APPLICABLE TO THIS AGENCY

a. Investments in pools managed by other governments or mutual funds

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b. Securities underlying reverse repurchase agreements \_\_\_\_\_

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c. Unrealized investment losses \_\_\_\_\_

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d. Commitments as of \_\_\_\_\_ (fiscal close), to resell securities under yield maintenance repurchase agreements:

1. Carrying amount and market value at June 30 of securities to be resold

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2. Description of the terms of the agreement

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e. Losses during the year due to default by counterparties to deposit or investment transactions

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f. Amounts recovered from prior period losses which are not shown separately on the statement of net position

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Legal or Contractual Provisions for Reverse Repurchase Agreements

g. Source of legal or contractual authorization for use of reverse repurchase agreements

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h. Significant violations of legal or contractual provisions for reverse repurchase agreements that occurred during the year

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Reverse Repurchase Agreements as of Year-End

i. Credit risk related to the reverse repurchase agreements (other than yield maintenance agreements) outstanding at year end, 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

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j. Commitments on \_\_\_\_\_ (fiscal close) to repurchase securities under yield maintenance agreements

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k. Market value on \_\_\_\_\_ (fiscal close) of the securities to be repurchased

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l. Description of the terms of the agreements to repurchase

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m. Losses recognized during the year due to default by counterparties to reverse repurchase agreements

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- n. Amounts recovered from prior-period losses which are not separately shown on the operating statement \_\_\_\_\_

Fair Value Disclosures (GASB 31)

- o. Methods and significant assumptions used to estimate fair value of investments, if fair value is not based on quoted market prices \_\_\_\_\_  
\_\_\_\_\_
- p. Basis for determining which investments, if any, are reported at amortized cost  
\_\_\_\_\_
- q. For investments in external investment pools that are not SEC-registered, a brief description of any regulatory oversight for the pool  
\_\_\_\_\_
- r. Whether the fair value of your investment in the external investment pool is the same as the value of the pool shares \_\_\_\_\_
- s. Any involuntary participation in an external investment pool \_\_\_\_\_  
\_\_\_\_\_
- t. If 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 fair value and the reasons for having had to make such an estimate  
\_\_\_\_\_
- u. Any income from investments associated with one fund that is assigned to another fund  
\_\_\_\_\_

Land and Other Real Estate Held as Investments by Endowments (GASB 52)

- v. Metropolitan Human Services District does not own land or other real estate held as investments by endowments. Land or real estate held as investments by endowments is reported at fair value in the entity's financial statements and any applicable fair value note disclosures are reported in the preceding fair value disclosure section.

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**D. CAPITAL ASSETS – INCLUDING CAPITAL LEASE ASSETS**

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

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Schedule of Capital Assets (includes capital leases)

Agency	Balance 6/30/2013	Prior Period Adjustments	Restated Balance 6/30/2013	Additions	Reclassifi- cation of CIP	** Retirements	Balance 6/30/2014
Capital assets not depreciated:							
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-depreciable land improvements	-	-	-	-	-	-	-
Non-depreciable easements	-	-	-	-	-	-	-
Capitalized collections	-	-	-	-	-	-	-
Software - development in progress	-	-	-	-	-	-	-
Construction in progress	-	-	-	-	-	-	-
Total capital assets not depreciated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other capital assets:							
Depreciable land improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
** Accumulated depreciation	-	-	-	-	-	-	-
Total land improvements	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-
** Accumulated depreciation	-	-	-	-	-	-	-
Total buildings	-	-	-	-	-	-	-
Machinery & equipment	944,123	-	944,123	154,619	-	(24,955)	1,073,787
** Accumulated depreciation	(601,964)	-	(601,964)	(128,266)	-	24,955	(705,275)
Total machinery & equipment	342,159	-	342,159	26,353	-	-	368,512
Infrastructure	-	-	-	-	-	-	-
** Accumulated depreciation	-	-	-	-	-	-	-
Total infrastructure	-	-	-	-	-	-	-
Software (internally generated & purchased)	-	-	-	-	-	-	-
Other intangibles	-	-	-	-	-	-	-
** Accumulated amortization - software	-	-	-	-	-	-	-
** Accumulated amortization - other intangibles	-	-	-	-	-	-	-
Total intangibles	-	-	-	-	-	-	-
Total other capital assets	\$ 342,159	\$ -	\$ 342,159	\$ 26,353	\$ -	\$ -	\$ 368,512
Capital asset summary:							
Capital assets not depreciated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other capital assets, book value	944,123	-	944,123	154,619	-	(24,955)	1,073,787
Total cost of capital assets	944,123	-	944,123	154,619	-	(24,955)	1,073,787
Accumulated depreciation/amortization	(601,964)	-	(601,964)	(128,266)	-	24,955	(705,275)
Capital assets, net	\$ 342,159	\$ -	\$ 342,159	\$ 26,353	\$ -	\$ -	\$ 368,512

\* Should only be used for those completed projects coming out of construction-in-progress to capital assets.

\*\* Enter a negative number except for accumulated depreciation in the retirement column

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If other intangible assets were reported in the table above, list the types of intangible assets, their cost, and accumulated amortization for each type of intangible assets reported.

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**E. INVENTORIES – NOT APPLICABLE TO THIS AGENCY**

The Metropolitan Human Services District's inventories are valued using \_\_\_\_\_ (method of valuation – FIFO, LIFO, weighted average, moving average, specific identification, etc). These are perpetual inventories and are expensed when used.

**F. RESTRICTED ASSETS – NOT APPLICABLE TO THIS AGENCY**

Restricted assets in the Metropolitan Human Services District at June 30, 2014, reflected at \$0 in the non-current assets section on Statement A, consist of \$0 in cash with fiscal agent, \$0 in receivables.

**G. LEAVE**

**1. COMPENSATED ABSENCES**

The Metropolitan Human Services District 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 or their heirs are compensated for up to 300 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 300 hours plus unused sick leave is used to compute retirement benefits.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the 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 long-term obligations.

**2. COMPENSATORY LEAVE**

Employees who are considered having non-exempt status according to the guidelines contained in the Fair Labor Standards Act may be paid for compensatory leave earned (K-

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time). 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 hour-for-hour

compensatory leave earned. Compensation paid will be based on the employees' hourly rate of pay at termination or transfer. The liability for accrued payable compensatory leave at June 30, 2014 computed in accordance with the Codification of Governmental Accounting and Financial Reporting Standards, Section C60.105 is estimated to be \$172. The leave payable is recorded in the accompanying financial statements.

**H. RETIREMENT SYSTEM**

Substantially all of the employees of the Metropolitan Human Services District are members of the Louisiana State Employees Retirement System (LASERS), a single employer defined benefit pension plan. The System is a 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 Metropolitan Human Services District employees are eligible to participate in the System unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Certain elected officials and officials appointed by the governor may, at their option, become members of LASERS. Normal benefits vest with 10 years of service. Generally, retirement age employees are entitled to annual benefits equal to \$300 plus 2.5% of their highest consecutive 36 months' average salary multiplied by their years of credited service except for members eligible to begin participation in the Defined Benefit Plan (DBP) on or after July 1, 2006. Act 75 of the 2005 Regular Session changes retirement eligibility and final average compensation for members who are eligible to begin participation in the DBP beginning July 1, 2006. Retirement eligibility for these members is limited to age 60, or thereafter, upon attainment of ten years of creditable service. Final average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment.

Vested employees eligible to begin participation in the DBP before July 1, 2006, are entitled to a retirement benefit, payable monthly for life at (a) any age with 30 years of service, (b) age 55 with 25 years of service, or (c) age 60 with 10 years of service. In addition, these vested employees have the option of reduced benefits at any age with 20 years of service. Those hired on or after July 1, 2006 have only a single age option. They cannot retire until age 60 with a minimum of 10 years of service. The System also provides death and disability benefits and deferred benefit options, with qualifications and amounts defined by statute. Benefits are established or amended by state statute. The System issues a publicly available annual financial report that includes financial statements and required supplementary information for the System. For a full description of the LASERS defined benefit plan, please refer to the LASERS 2013 Financial Statements, specifically, footnotes A – Plan Description and C – Contributions. A copy of the report may be obtained by writing to the Louisiana

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State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600 or (800) 256-3000. The footnotes to the Financial

Statements contain additional details and are also available on-line at:  
[http://www.lasersonline.org/uploads/CAFR\\_2013.pdf](http://www.lasersonline.org/uploads/CAFR_2013.pdf)

All members are required by state statute to contribute with the vast majority of employees of the state who became members before July 1, 2006 contributing 7.5% of gross salary. Act 75 of the 2005 Regular Session increases the member contribution rate from 7.5% to 8% for new members hired after June 30, 2006. The Metropolitan Human Services District is required to contribute at an actuarially determined rate as required by R.S. 11:102. The contribution rate for the fiscal year ended June 30, 2014, increased to 31.30% of annual covered payroll from the 29.10% and 25.60% required in fiscal years ended June 30, 2013 and 2012 respectively. The Metropolitan Human Services District contributions to the System for the years ending June 30, 2014, 2013, and 2012, were \$2,127,776, \$2,315,311, and \$1,881,113, respectively, equal to the required contributions for each year.

**I. OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

GASB Statement 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* addresses accounting and financial reporting for OPEB trust and agency funds of the employer. GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* establishes standards of accounting and financial reporting for OPEB expense/expenditures and related OPEB liabilities or OPEB assets, note disclosures, and required supplementary information (RSI) in the financial reports of governmental employers. See the GASB Statement 45 note disclosures requirements in section 2 of this note.

1. Calculation of Net OPEB Obligation

Complete the following table for only the net OPEB obligation (NOO) related to OPEB administered by the Office of Group Benefits. The ARC, NOO at the beginning of the year, interest, ARC adjustment, and Annual OPEB Expense have been computed for OGB participants (see OSRAP's website - <http://www.doa.louisiana.gov/OSRAP/afpockets.htm>) and select "GASB 45 OPEB Valuation Report as of July 1, 2013, to be used for fiscal year ending June 30, 2014." Report note disclosures for other plans, not administrated by OGB, separately.

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Annual OPEB expense and net OPEB Obligation

Fiscal year ending	6/30/2014
1. * ARC	\$1,030.4
2. * Interest on NOO	<u>\$244.3</u>
3. * ARC adjustment	<u>(\$233.4)</u>
4. * Annual OPEB Expense (1. + 2. - 3.)	<u>\$1,041.3</u>
5. Contributions (employer pmts. to OGB for retirees' cost of 2014 insurance premiums)	<u>\$ (530.5)</u>
6. Increase in Net OPEB Obligation (4. - 5.)	<u>\$ 510.8</u>
7. *NOO, beginning of year (see actuarial valuation report on OSRAP's website)	<u>\$6,107.3</u>
8. **NOO, end of year (6. + 7.)	<u><u>\$6,618.1</u></u>

**J. LEASES**

1. OPERATING LEASES

The total payments for operating leases during fiscal year 2014 amounted to \$694,340. A schedule of payments for operating leases follows:

Nature of lease	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020-2024</u>	<u>FY 2025-2029</u>
Office Space	\$ 234,563	\$ 350,587	\$ 246,779	\$ 104,275	\$ _____	\$ _____	\$ _____
Equipment	_____	_____	_____	_____	_____	_____	_____
Land	_____	_____	_____	_____	_____	_____	_____
Other	_____	_____	_____	_____	_____	_____	_____
<b>Total</b>	<u>\$ 234,563</u>	<u>\$ 350,587</u>	<u>\$ 246,779</u>	<u>\$ 104,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2. CAPITAL LEASES – NOT APPLICABLE TO THIS AGENCY

Capital leases (are/are not) 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. 5, as adopted by the Governmental Accounting Standards Board, and GASB Statement 62 should be reported on the following schedules:

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.

Schedule A should be used to report all capital leases including new leases in effect as of 6/30/14. In Schedule B, report only those new leases entered into during fiscal year 2013-2014.

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SCHEDULE A – TOTAL AGENCY CAPITAL LEASES EXCEPT LEAF

<u>Nature of lease</u>	<u>Gross Amount of Leased Asset (Historical Cost)</u>	<u>Remaining interest to end of lease</u>	<u>Remaining principal to end of lease</u>
a. Office space	\$ _____	\$ _____	\$ _____
b. Buildings	_____	_____	_____
c. Equipment	_____	_____	_____
d. Land	_____	_____	_____
e. Other	_____	_____	_____
Total	\$ _____ -	\$ _____ -	\$ _____ -

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the minimum lease payments as of (last day of your fiscal year) and a breakdown of yearly principal and interest: (Note: If lease payments extend past FY2034, create additional rows and report these future minimum lease payments in five year increments.)

<u>Year ending June 30:</u>	<u>Total</u>
2015	\$ _____
2016	_____
2017	_____
2018	_____
2019	_____
2020-2024	_____
2025-2029	_____
2030-2034	_____
Total minimum lease payments	_____ -
Less amounts representing executory costs	_____
Net minimum lease payments	_____ -
Less amounts representing interest	_____
Present value of net minimum lease payments	\$ _____ -

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SCHEDULE B – NEW AGENCY CAPITAL LEASES EXCEPT LEAF

<u>Nature of lease</u>	<u>Gross Amount of Leased Asset (Historical Cost)</u>	<u>Remaining interest to end of lease</u>	<u>Remaining principal to end of lease</u>
a. Office space	\$ _____	\$ _____	\$ _____
b. Buildings	_____	_____	_____
c. Equipment	_____	_____	_____
d. Land	_____	_____	_____
e. Other	_____	_____	_____
Total	\$ _____ -	\$ _____ -	\$ _____ -

The following is a schedule by years of future minimum lease payments under capital leases 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:

<u>Year ending June 30:</u>	<u>Total</u>
2015	\$ _____
2016	_____
2017	_____
2018	_____
2019	_____
2020-2024	_____
2025-2029	_____
2030-2034	_____
Total minimum lease payments	_____ -
Less amounts representing executory costs	_____
Net minimum lease payments	_____ -
Less amounts representing interest	_____
Present value of net minimum lease payments	\$ _____ -

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SCHEDULE C – LEAF CAPITAL LEASES

<u>Nature of lease</u>	<u>Gross Amount of Leased Asset (Historical Cost)</u>	<u>Remaining interest to end of lease</u>	<u>Remaining principal to end of lease</u>
a. Office space	\$ _____	\$ _____	\$ _____
b. Equipment	_____	_____	_____
c. Land	_____	_____	_____
d. Other	_____	_____	_____
Total \$	\$ _____ -	\$ _____ -	\$ _____ -

The following is a schedule by years of future minimum lease payments under capital leases financed through the LEAF program, 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: (Note: If lease payments extend past FY 2034, create additional rows and report these future minimum lease payments in five year increments.)

<u>Year ending June 30:</u>	<u>Total</u>
2015	\$ _____
2016	_____
2017	_____
2018	_____
2019	_____
2020-2024	_____
2025-2029	_____
2030-2034	_____
Total minimum lease payments	_____ -
Less amounts representing executory costs	_____
Net minimum lease payments	_____ -
Less amounts representing interest	_____
Present value of net minimum lease payments	\$ _____ -

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3. LESSOR DIRECT FINANCING LEASES – NOT APPLICABLE TO THIS AGENCY

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:

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

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

<u>Composition of lease</u>	<u>Date of lease</u>	<u>Minimum lease payment receivable</u>	<u>Remaining interest to end of lease</u>	<u>Remanining principal to end of lease</u>
a. Office space	_____	\$ _____	\$ _____	\$ _____
b. Buildings	_____	_____	_____	_____
c. Equipment	_____	_____	_____	_____
d. Land	_____	_____	_____	_____
e. Other	_____	_____	_____	_____
Less amounts representing executory costs		_____		
Minimum lease payment receivable		-		
Less allowance for doubtful accounts		_____		
Net minimum lease payments receivable		-		
Less estimated residual value of leased property		_____		
Less unearned income		_____		
Net investment in direct financing lease		\$ _____		

Minimum lease payment receivables 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 building etc., exceeds a certain level of activity each year. Contingent rentals received for fiscal year 2014 were \$ \_\_\_\_\_ for office space, \$ \_\_\_\_\_ for buildings, \$ \_\_\_\_\_ for equipment, \$ \_\_\_\_\_ for land, and \$ \_\_\_\_\_ for other.

The following is a schedule by year of minimum leases receivable for the remaining fiscal years of the lease as of \_\_\_\_\_ (the last day of your fiscal year): (Note: If lease receivables extend past FY 2034, please create additional rows and report these future minimum lease payment receivables in five year increments.)

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Year ending _____:	
2015	\$ _____
2016	_____
2017	_____
2018	_____
2019	_____
2020-2024	_____
2025-2029	_____
2030-2034	_____
Total \$	_____ -

4. LESSOR – OPERATING LEASE – NOT APPLICABLE TO THIS AGENCY

When a lease agreement does not satisfy at least one of the four criteria (common to both lessee and lessor accounting), or both of the criteria for a lessor lease (collectability and no uncertain reimbursable costs), the lease is classified as an operating lease. In an operating lease, there is no simulated sale and the lessor simply records rent revenues as they become measurable and available.

Provide the cost and carrying amount, if different, of property on lease or held for lease organized by major class of property and the amount of accumulated depreciation as of \_\_\_\_\_ 20\_\_:

	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Carrying amount</u>
a. Office space	\$ _____	\$ _____	\$ _____ -
b. Building	_____	_____	_____ -
c. Equipment	_____	_____	_____ -
d. Land	_____	_____	_____ -
e. Other	_____	_____	_____ -
Total \$	_____ -	\$ _____ -	\$ _____ -

The following is a schedule by years of minimum future rentals receivable on non-cancelable operating lease(s) as of \_\_\_\_\_ (the last day of your fiscal year): (Note: If lease receivables extend past FY 2034, please create additional rows and report these future minimum lease payment receivables in five year increments.)

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Year Ended June 30,	Office Space	Equipment	Land	Other	Total
2015	\$ -	\$ -	\$ -	\$ -	\$ -
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020-2024	-	-	-	-	-
2025-2029	-	-	-	-	-
2030-2034	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Current year lease revenues received in fiscal year 2014 totaled \$0. Contingent rentals received from operating leases received for your fiscal year was \$0 for office space, \$0 for buildings, \$0 for equipment, \$0 for land, and \$0 for other.

**K. LONG-TERM LIABILITIES**

The following is a summary of long-term debt transactions of the entity for the year ended June 30, 2014:

	June 30, 2013	Additions	Reductions	June 30, 2014	due within one year
<b>Notes and bonds payable:</b>					
Notes payable	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds payable	-	-	-	-	-
Total notes and bonds	-	-	-	-	-
<b>Other liabilities:</b>					
Contracts payable	-	-	-	-	-
Compensated absences payable	646,311	329,928	364,923	611,316	425,916
Capital lease obligations	-	-	-	-	-
Claims and litigation	-	-	-	-	-
Pollution remediation obligation	-	-	-	-	-
OPEB payable	6,107,256	1,041,308	530,464	6,618,100	-
Other long-term liabilities	-	-	-	-	-
Total other liabilities	6,753,567	1,371,236	895,387	7,229,416	425,916
Total long-term liabilities	\$ 6,753,567	\$ 1,371,236	\$ 895,387	\$ 7,229,416	\$ 425,916

**L. CONTINGENT LIABILITIES – NOT APPLICABLE TO THIS AGENCY**

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GAAP requires that the notes to the financial statements disclose any situation where there is at least a reasonable possibility that assets have been impaired or that a liability has been

incurred along with the dollar amount if it can reasonably be estimated. The State has a Self-Insurance Fund administered by the Office of Risk Management and it negotiates, and settles certain tort claims against the State or State agencies. Those claims against the State not handled through the Office of Risk Management should be reported in the following note. Do not report impaired capital assets as defined by GASB Statement 42 below. Instead, disclose GASB Statement 42 impaired capital assets in the impairment note.

The "probable outcome" of litigation can be described as probable, reasonably possible, or remote. Probable means the future event is likely to occur; reasonably possible means the future event is more than remote but less than likely to occur; remote means the future event has a slight chance to occur. Losses or ending litigation that is probable in nature should be accrued in the financial statements and reflected on the account line, Claims and Litigation Payable.

The Metropolitan Human Services District is a defendant in litigation seeking damages as follows:

Date of Action	* Check (✓) if handled by AG's Office	Description of Litigation and Probable outcome (probable, reasonably possible or remote)	Estimated Amount for Claims & Litigation (opinion of legal counsel)	Insurance Coverage
_____	_____	_____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
			\$ _____	\$ _____

\* Check ONLY those cases in which the AG's Office is representing or defending your entity. Also, if the AG's Office is defending your entity in a lawsuit and you are not aware of the probable outcome or estimated liability for your entity, type "unknown" in the applicable fields and we will obtain the information from the AG's Office.

Note: Liability for claims and judgments should include specific, incremental claim expenses if known or if it can be estimated. For example, the cost of outside legal assistance on a particular claim may be an incremental cost, whereas assistance from internal legal staff on a claim may not be incremental because the salary costs for internal staff normally will be incurred regardless of the claim. (See GASB 30, paragraph 9) (Only answer the following questions for those claims and litigation not being handled by the Office of Risk Management.)

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Indicate the way in which risks of loss are handled (circle or underline one).

- (a) Purchase of commercial insurance,
- (b) Participation in a public entity risk pool (e.g., Office of Risk Management claims)
- (c) Risk retention (e.g., Use of an internal service fund is considered risk retention because the entity as a whole has retained the risk of loss.)
- (d) Other (explain) \_\_\_\_\_

For entities participating in a risk pool (other than the Office of Risk Management), describe the nature of the participation, including the rights and the responsibilities of both the entity and the pool. \_\_\_\_\_

Describe any significant reductions in insurance coverage from coverage in the prior year by major categories of risk. Also, indicate whether the amount of settlements exceeded insurance coverage for each of the past three fiscal years. \_\_\_\_\_

Disclose any cases where it is probable that a liability has been incurred, but the effect of the liability has not been reflected in the financial statements because it cannot be estimated. \_\_\_\_\_

Disclose any guarantee of indebtedness for **exchange or exchange-like transactions** even if there is only a remote chance that the government will be called on to honor its guarantee. **Do not disclose nonexchange financial guarantees below, but disclose them in Note II, Nonexchange Financial Guarantees.** \_\_\_\_\_

**Disallowed Cost:**

Those agencies collecting federal funds, which have been informed that certain of their previously claimed costs were disallowed, should disclose the requested information in the schedule shown below. Show each possible disallowance on a separate line in the chart.

Date of Disallowance	Amount	*Probability of Payment	**Estimated Liability Amount
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____

\* Reasonably possible, probable, or remote

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\*\* Indicate only if amount can be reasonably estimated by legal counsel

**M. RELATED PARTY TRANSACTIONS – NOT APPLICABLE TO THIS AGENCY**

GASB 62, paragraph 55, 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 that result from related party transactions. List all related party transactions. \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

**N. ACCOUNTING CHANGES – NOT APPLICABLE TO THIS AGENCY**

Accounting changes made during the year involved a change in accounting \_\_\_\_\_ (principle, estimate or entity). The effect of the change is being shown in \_\_\_\_\_.

**O. IN-KIND CONTRIBUTIONS – NOT APPLICABLE TO THIS AGENCY**

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

<u>In-Kind Contributions</u>	<u>Cost/Estimated Cost/Fair Market Value/As Determined by the Grantor</u>
_____	\$ _____
_____	_____
_____	_____
Total	\$ _____ -

**P. DEFEASED ISSUES – NOT APPLICABLE TO THIS AGENCY**

In \_\_\_\_\_, 20\_\_\_\_, the \_\_\_\_\_ (BTA), issued \$ \_\_\_\_\_ of taxable bonds. The purpose of the issue was to provide monies to advance refund 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 (BTA) 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 almost \$ \_\_\_\_\_ and gave the (BTA) an economic

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gain (difference between the present values of the debt service payments on the old and new debt) of \$ \_\_\_\_\_.

**Q. REVENUES – PLEDGED OR SOLD (GASB 48) – NOT APPLICABLE TO THIS AGENCY**

**1. PLEDGED REVENUES**

Pledged revenues are specific revenues that have been formally committed to directly collateralize or secure debt of the pledging government, or directly or indirectly collateralize or secure debt of a component unit. Pledged revenues are revenue bonds that the State Bond Commission, the Louisiana Public Facilities Authority, or other local finance authority have authorized in your agency's name or in your agency's behalf. Pledged revenues must be disclosed for each period in which the secured debt remains outstanding. You must prepare a separate Note Q for each secured debt issued.

Provide the following information about the specific revenue pledged:

a. Identify the specific pledged revenue:

- Pledged revenue is \_\_\_\_\_

- Debt secured by the pledged revenue (amount) \_\_\_\_\_

- Approximate amount of pledge \_\_\_\_\_ (equal to the remaining principal and interest requirements)

b. Term of the commitment: \_\_\_\_\_ [number of years (beginning and ending dates by month and year) that the revenue will not be available for other purposes]

c. General purpose for the debt secured by the pledge: \_\_\_\_\_

d. Relationship of the pledged amount to the specific revenue: \_\_\_\_\_  
(the proportion of the specific revenue that has been pledged)

e. Comparison of the pledged revenues (current year information):

- Principal requirements: \_\_\_\_\_

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- Interest requirements:
- Pledged revenues recognized during the period \_\_\_\_\_ (gross pledged revenue minus specified operating expenses)

**NOTE:** For any new Revenue Bonds, you must send a copy of the following pages:

- Cover page
- Introductory statement
- Amortization schedule – terms and conditions
- Plan of financing – sources and used of funds
- Security for the bond (pledged revenue information)

2. FUTURE REVENUES REPORTED AS A SALE

Future revenues reported as a sale are proceeds that an agency/entity received in exchange for the rights to future cash flows from specific future revenues and for which the agency/entity's continuing involvement with those revenues or receivables is effectively terminated. (see Appendices Packet - Appendix E at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>)

Provide the following information in the year of the sale ONLY:

- Identify the specific revenue sold:
  - the revenue sold is \_\_\_\_\_
  - the approximate amount \_\_\_\_\_
  - significant assumptions used in determining the approximate amount \_\_\_\_\_
- Period of the sale: \_\_\_\_\_
- Relationship of the sold amount to the total for that specific revenue:  
\_\_\_\_\_
- Comparison of the sale:
  - proceeds of the sale \_\_\_\_\_
  - present value of the future revenues sold \_\_\_\_\_
  - significant assumptions in determining the present value \_\_\_\_\_

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**R. GOVERNMENT-MANDATED NONEXCHANGE TRANSACTIONS (GRANTS) – NOT APPLICABLE TO THIS AGENCY**

The following government-mandated nonexchange transactions (grants) were received during fiscal year 2013-2014:

CFDA Number	Program Name	State Match Percentage	Total Amount of Grant
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total government-mandated nonexchange transactions (grants)			\$ _____ -

**S. VIOLATIONS OF FINANCE-RELATED LEGAL OR CONTRACTUAL PROVISIONS – NOT APPLICABLE TO THIS AGENCY**

At June 30, 2014 the Metropolitan Human Services District was not in compliance with the provisions of \_\_\_\_\_ Bond Reserve Covenant that requires \_\_\_\_\_. The Metropolitan Human Services District did \_\_\_\_\_ to correct this deficiency.

**T. SHORT-TERM DEBT – NOT APPLICABLE TO THIS AGENCY**

The Metropolitan Human Services District issues short-term notes for the following purpose(s)  
 \_\_\_\_\_

Short-term debt activity for the year ended June 30, 2014, was as follows:

List the type of Short-term debt (e.g., tax anticipation notes)	Beginning Balance	Issued	Redeemed	Ending Balance
_____	\$ _____	\$ _____	\$ _____	\$ _____ -

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The Metropolitan Human Services District uses the following revolving line of credit to finance \_\_\_\_\_ (list purpose for the S-T debt).

Short-term debt activity for the year ended June 30, 2014, was as follows:

	Balance	Draws	Redeemed	Balance
Line of credit	\$ _____	\$ _____	\$ _____	\$ _____ -

**U. DISAGGREGATION OF RECEIVABLE BALANCES**

Receivables at June 30, 2014, were as follows:

Fund (gen. fund, gas tax fund, etc.)	Customer Receivables	Taxes	Receivables from other Governments	Other Receivables	Total Receivables
	\$ 780,554	\$ _____	\$ _____	\$ _____	\$ 780,554
Gross receivables	\$ 780,554	\$ -	\$ -	\$ -	\$ 780,554
Less allowance for uncollectible accounts					
Receivables, net	\$ 780,554	\$ -	\$ -	\$ -	\$ 780,554
Amounts not scheduled for collection during the subsequent year	\$ _____	\$ _____	\$ _____	\$ _____	\$ -

**V. DISAGGREGATION OF PAYABLE BALANCES**

Payables at June 30, 2014, were as follows:

Fund	Vendors	Salaries and Benefits	Accrued Interest	Other Payables	Total Payables
Agency 304	\$ 1,130,736	\$ 241,540	\$ _____	\$ _____	\$ 1,372,276
Total payables	\$ 1,130,736	\$ 241,540	\$ -	\$ -	\$ 1,372,276

**W. SUBSEQUENT EVENTS – NOT APPLICABLE TO THIS AGENCY**

Disclose any material event(s) affecting the Metropolitan Human Services District occurring between the close of the fiscal period and issuance of the financial statement.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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**X. SEGMENT INFORMATION & REPORTING FUNDS OF A BLENDED COMPONENT UNIT – NOT APPLICABLE TO THIS AGENCY**

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 purposes of this disclosure, a segment is an identifiable activity (or group of activities), reported as or within an enterprise fund or another stand-alone entity that has one or more bonds 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 bond 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 elements in A through C below (GASB 34, paragraph 122, as modified by GASB 37, paragraph 17)

Disclose condensed financial statements for blended component units. Per GASB 61, paragraph 9(a), "For governments engaged only in business-type activities that use a single column for financial statement presentation, a component unit may be blended by consolidating its financial statement data with the single column of the primary government and presenting condensed combining information in the notes to the financial statements."

Type of goods or services provided by each segment or blended component unit:

Segment/Blended C.U. No. 1 \_\_\_\_\_  
Segment/Blended C.U. No. 2 \_\_\_\_\_

**A. Condensed statement of net position:**

	Segment/Blended C.U. #1	Segment/Blended C.U. #2
Current assets	\$ _____	\$ _____
Due from other funds	_____	_____
Capital assets	_____	_____
Other assets	_____	_____
Total Assets	_____	_____
Deferred outflow of Resources	_____	_____
Current liabilities	_____	_____
Due to other funds	_____	_____
Long-term liabilities	_____	_____
Total Liabilities	_____	_____
Deferred inflow of Resources	_____	_____
Net investment in capital assets	_____	_____
Restricted assets - expendable	_____	_____
Restricted assets - nonexpendable	_____	_____
Unrestricted assets	_____	_____
Total Net Position	35	_____

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

	Segment/Blended C.U. #1	Segment/Blended C.U. #2
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 position	_____	_____
Beginning net position	_____	_____
Ending net position	_____	_____

C. Condensed statement of cash flows

	Segment/Blended C.U. #1	Segment/Blended C.U. #2
Net cash provided (used) by operating activities	\$ _____	\$ _____
Net cash provided (used) by noncapital financing activities	_____	_____
Net cash provided (used) by capital and related financing activities	_____	_____
Net cash provided (used) by investing activities	_____	_____
Beginning cash and cash equivalent balances	_____	_____

Y. DUE TO/DUE FROM AND TRANSFERS

1. List by fund type the amounts **due from other funds** detailed by individual fund at fiscal year end:

(Types of funds include general fund, statutory dedicated funds, discrete component unit funds, etc).

<u>Type of Fund</u>	<u>Name of Fund</u>	<u>Amount</u>
_____	_____	\$ _____
_____	_____	_____

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Total due from other funds		\$

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

<u>Type of Fund</u>	<u>Name of Fund</u>	<u>Amount</u>
GTA	Agency 306	\$326,576
Total due to other funds		\$326,576

3. List by fund type **all transfers from other funds for the fiscal year:**

<u>Type of Fund</u>	<u>Name of Fund</u>	<u>Amount</u>
		\$
Total transfers from other funds		\$

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

<u>Type of Fund</u>	<u>Name of Fund</u>	<u>Amount</u>
GTA	Agency 306	\$326,576
Total transfers to other funds		\$326,576

**Z. LIABILITIES PAYABLE FROM RESTRICTED ASSETS – NOT APPLICABLE TO THIS AGENCY**

Liabilities payable from restricted assets in the Metropolitan Human Services District at June 30, 2014 reflected at \$0 in the liabilities section on Statement A, consist of \$0 in accounts payable, \$0 in notes payable.

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**AA. PRIOR-YEAR RESTATEMENT OF NET POSITION – NOT APPLICABLE TO THIS AGENCY**

The following adjustments were made to restate beginning net position for June 30, 2014.

Ending net position 6/30/13 as reported to OSRAP on PY AFR	*Adjustments to ending net position 6/30/13 (after AFR was submitted to OSRAP) + or (-)	Restatements (Adjustments to beg. balance 7/1/13) + or (-)	Beg net position @ 7/1/13 as restated
\$ _____	\$ _____	_____	\$ _____ -
_____	_____	_____	_____ -
_____	_____	_____	_____ -
_____	_____	_____	_____ -
_____	_____	_____	_____ -

\*Include all audit adjustments accepted by the agency or entity.  
 Each adjustment must be explained in detail on a separate sheet.

**BB. ASSETS RESTRICTED BY ENABLING LEGISLATION (GASB 46) – NOT APPLICABLE TO THIS AGENCY**

Of the total assets reported on Statement A at June 30, 2014, \$0 are restricted by enabling legislation. Enabling legislation authorizes a government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that the resources be used only for the specific purposes stipulated in the legislation. Refer to the Appendices Packet, Appendix C, at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>, for more details on the determination of the amount to be reported as required by GASB Statement 46.

List below the assets restricted by enabling legislation, the purpose of the restriction, and the Louisiana Revised Statute (LRS) that authorized the revenue:

<u>Purpose of Restriction</u>	<u>LA Revised Statute Authorizing Revenue</u>	<u>Amount</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
Total		\$ _____ -

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**CC. IMPAIRMENT OF CAPITAL ASSETS & INSURANCE RECOVERIES – NOT APPLICABLE TO THIS AGENCY**

GASB Statement 42 establishes accounting and financial reporting standards for the impairment of capital assets and for insurance recoveries. Governments are required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment has occurred. A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. See Appendices Packet, Appendix B, at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>, for more information on GASB Statement 42 and the Impairment of Capital Assets.

The following capital assets became permanently impaired in FY 13-14: (Insurance recoveries related to impairment losses should be used to offset those impairment losses if received in the same year as the impairment. Include these insurance recoveries in the third column in the table below. Calculate the net impairment loss after insurance recoveries received in the current fiscal year in the fourth column. Include in the Financial Statement Classification column the account line in which the net impairment loss is reported in the financial statements. There are five indicators of impairment described in the Appendices Packet, Appendix B, at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>, (1) physical damage, (2) enactment of laws, etc. List the appropriate number (1-5) to identify the indicator of impairment in the second to last column below.)

<u>Type of asset</u>	<u>Amount of Impairment Loss</u>	<u>Insurance Recovery in the same FY</u>	<u>Net Impairment Loss per Financial Strmts</u>	<u>Financial Statement Classification</u>	<u>Indicator of Impairment</u>	<u>Reason for Impairment (e.g. hurricane, fire)</u>
Buildings	\$ _____	\$ _____	\$ _____	_____	_____	_____
Movable Property	_____	_____	_____	_____	_____	_____
Infrastructure	_____	_____	_____	_____	_____	_____

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Insurance recoveries received in FY 13-14 related to impairment losses occurring in previous years, and insurance recoveries received in FY 13-14 other than those related to impairment of capital assets, should be reported as program revenues, nonoperating revenues, or extraordinary items, as appropriate. Indicate in the following table the amount and financial statement classification (account line in which the insurance recovery is reported in the financial statements) of insurance recoveries not included in the table above:

<u>Type of asset</u>	<u>Amount of Insurance Recovery</u>	<u>Financial Statement Classification</u>	<u>Reason for insurance recovery (e.g. fire)</u>
Buildings	\$ _____	_____	_____
Movable Property	_____	_____	_____
Infrastructure	_____	_____	_____

The carrying amount of impaired capital assets that are idle at year-end should be disclosed, regardless of whether the impairment is considered permanent or temporary. The following capital assets were idle at the end of the fiscal year. (Include any permanently impaired capital assets listed above that are still idle at the end of the fiscal year, any temporarily impaired capital assets, and any assets impaired in prior years that are still idle at the end of the current fiscal year.)

<u>Type of asset</u>	<u>Carrying Value of Idle Impaired Assets</u>	<u>Reason for Impairment</u>
Buildings - permanently impaired	\$ _____	_____
Buildings - temporarily impaired	_____	_____
Movable Property - permanently impaired	_____	_____
Movable Property - temporarily impaired	_____	_____
Infrastructure - permanently impaired	_____	_____
Infrastructure - temporarily impaired	_____	_____

**DD. EMPLOYEE TERMINATION BENEFITS – NOT APPLICABLE TO THIS AGENCY**

Termination benefits are benefits, other than salaries and wages that are provided by employers as settlement for involuntary terminations initiated by management, or as an incentive for voluntary terminations initiated by employees. Involuntary termination benefits include benefits such as severance pay or continued access to health insurance through the employer's group insurance plan. Voluntary termination benefits include benefits such as early retirement incentives.

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Other termination benefits include:

1. Early retirement incentives such as cash payments. Some state agencies adopted layoff avoidance plans to provide a mechanism to balance budget deficits while delaying or avoiding layoffs.
2. Continued access to healthcare, including COBRA costs paid by the agency
3. Career counseling
4. Outplacement services

Payments for accrued annual leave are not considered termination benefits. Annual leave is a part of the compensation that the state offers in exchange for services received. As a result, payments for accrued annual leave upon termination are considered to be compensation for employee services. Do not report these amounts as termination benefits.

GASB Statement 47 requires the following disclosures about an employer's accounting for employee termination benefits.

1. A description of the termination benefit arrangement(s).
2. Year the state becomes obligated
3. The number of employees affected
4. Cost of termination benefits
5. Type of benefit(s) provided
6. The period of time over which the benefits are expected to be provided
7. If the termination benefit affects the defined benefit pension (OPEB) obligations, disclose the change in the actuarial accrued liability for the pension or OPEB plan attributable to the termination benefit.
8. When termination liabilities are reported, disclose the significant methods and assumptions used to determine the liabilities to be disclosed (for as long as the liability is reported).

If a termination benefit is not recognized because the expected benefits are not estimable, the employer should disclose that fact.

The agency recognizes the cost of providing termination benefits as expenditures when paid during the year. For FY 20\_\_, the cost of providing those benefits for \_\_\_\_ (number of) terminations totaled \$ \_\_\_\_\_. For state uniform payroll agencies, these amounts are coded to G/L account 2125, Salaries-Class-RIP.

The liability for the accrued terminations benefits payable at June 30, 2014 is \$ \_\_\_\_\_. This liability consists of \_\_\_\_ (number of) terminations.

Provide a detailed description of termination benefits provided to employees as summarized above. Include names, job titles and amounts. Provide attachments as

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necessary. This information will be provided by OSRAP to all state uniform payroll agencies.

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If a termination benefit is not recognized because the expected benefits are not estimable, the employer should disclose that fact. Briefly describe termination benefits provided to employees as discussed above. If none, please state that fact.

A terminated employee can continue to access health benefits, however, if the COBRA participant is paying the ENTIRE premium then there is no state contribution on behalf of this individual. Therefore, when a terminated employee pays 100% of the premium, the state would not have a termination liability.

**EE. POLLUTION REMEDIATION OBLIGATIONS - NOT APPLICABLE TO THIS AGENCY**

Pollution remediation costs (or revenue) should be reported in the statement of activities and statement of revenues, expenses, and changes in net position, if appropriate, as a program or operating expense (or revenue), special item, or extraordinary item in accordance with the guidance in Statement 34.

Disclosures:

For recognized pollution remediation liabilities and recoveries of pollution remediation outlays, governments should disclose the following:

- a. The nature and source of pollution remediation obligations (for example, federal, state, or local laws or regulations)
- b. The amount of the estimated liability (if not apparent from the financial statements), the methods and assumptions used for the estimate, and the potential for changes due to, for example, price increases or reductions, technology, or applicable laws or regulations
- c. Estimated recoveries reducing the liability.

For pollution remediation liabilities, or portions thereof, that are not yet recognized because they are not reasonably estimable, governments should disclose a general description of the nature of the pollution remediation activities.

See OSRAP Memo 09-24, or the Q&A at [http://www.doa.la.gov/OSRAP/library/gasb34/GASB49\\_QA.pdf](http://www.doa.la.gov/OSRAP/library/gasb34/GASB49_QA.pdf) for more information on measuring pollution remediation liabilities.

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SAMPLE disclosure: (This is a sample disclosure. Adapt as necessary to fit your specific agency.)

At fiscal year end, Metropolitan Human Services District was a responsible party or potential responsible party in the remediation of \_\_\_\_\_ (friable asbestos, polluted ground water, removal of leaking underground fuel storage tanks, removal of lead-based paint, diesel spill cleanup, removal and replacement of contaminated soil, oversight and enforcement-related activities, post-remediation monitoring, etc.) on \_\_\_\_\_ agency's/entity's property. A possible explanation for this is \_\_\_\_\_. Further investigation to determine the full nature and extent of this contamination and required remediation has lead to a potential liability of \$ \_\_\_\_\_. The Metropolitan Humans Services District paid \$ \_\_\_\_\_ in remediation costs for fiscal year 2014 and is reporting a balance of \$ \_\_\_\_\_ for the liability. At this time the complete cost for remediation is unable to be estimated as a result of future remediation contracts, inflation, and the amount of time involved. As these costs become estimable and costs incurred, the liability will be adjusted.

The following worksheet is provided to assist in completing required note disclosure and in determining the agency's pollution remediation activities, current year expenses, adjustments to pollution remediation obligations, and the amount of the year end liability.



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Explanations for GASB 49 Worksheet

- a Enter agency/department name
- b List projects reported in the prior fiscal year that had an outstanding liability at 6/30/13
- c List projects that were overlooked or not included as remediation projects in previous fiscal years
- d List remediation projects that were begun/identified in the fiscal year ending 6/30/2014
- e Enter project number assigned by FP&C, DEQ, or other number assigned to identify project
- f Year the project was begun--this is not necessarily the year remediation began; it should be the year the pollution was identified and includes time involved to develop a remediation plan and the actual remediation process
- g This column is used to report those projects that were included/added in the previous fiscal year and had a balance outstanding at the end of that year
- h This column is for reporting increases in the estimated remediation cost, whether from expanding the scope of the project to contracting for a specific service.
- i Record total expenditures related to the project made during the fiscal year, including those made in the 13th period (13th period expenditures are also shown separately in column AB (p))
- j Record activities that decrease the estimated remediation liability that are **not** expenditures--for example, amounts included in original estimate were overstated and actual was less than what was recorded; scope of project not as extensive as originally estimated.
- k The formula in this column sums columns J, L, N, and P (g, h, i, and j)
- l Indicate percentage of project completion in this column
- m Amounts in this column represent the portion of the ending liability that are due and payable within the next 12 months
- n Amounts in this column represent the portion of the ending liability that are not due and payable until after 6/30/14. This amount plus the amount in column V (m) must total the amount in
- o This column is to identify any amounts that have been or will be received from other sources such as other responsible parties or insurance proceeds to help cover the cost of remediation
- p Record amounts expended on pollution remediation projects during the 13th accounting period in this column--this amount should be included in column N (i)
- q Provide reference and note explanations on an extra page, for example: (1) awaiting court

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**FF. AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) – NOT APPLICABLE  
 TOT HIS AGENCY**

Provide your entity's ARRA revenue received in FY 2014 on a full accrual basis:

---

Provide your entity's ARRA expenses in FY 2014 on a full accrual basis:

---

**GG. RESTRICTED ASSETS – OTHER SPECIFIC PURPOSES – NOT APPLICABLE TO THIS  
 AGENCY**

Per GASB Statement 34, paragraph 34, assets are reported as restricted when constraints on asset use are either externally imposed by creditors, such as through debt covenants, grantors, contributors, or laws or regulations of other governments imposed by law through constitutional provisions or enabling legislation. Restricted Assets are reported on the statement of net position as restricted by Capital Projects, Debt Service, Unemployment Compensation, and Other Specific Purposes. The statement of net position amount for Restricted Assets - Other Specific Purposes should be further defined by function as follows:

	<u>Restricted Assets</u>
Conservation and Environment	\$ _____
Corrections	_____
Culture, Recreation, and Tourism	_____
Education	_____
General Government	_____
Health and Welfare	_____
Public Safety	_____
Transportation and Development	_____
Youth Services	_____
Total	\$ _____ -

**HH. SERVICE CONCESSION ARRANGEMENTS – NOT APPLICABLE TO THIS AGENCY**

Service Concession Arrangements (SCAs) are types of public-private or public-public partnerships. The term public-private partnership is used to refer to a variety of service arrangements, management arrangements, and SCAs. An SCA is an arrangement between a government (the transferor) and an operator, who may be a governmental entity or a nongovernmental entity, in which all four criteria are met.

Provide the following information:

- Identify the parties to the arrangement:

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METROPOLITAN HUMAN SERVICES DISTRICT  
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- 
- 
- The time period of the SCA:

Start date: \_\_\_\_\_

End date: \_\_\_\_\_

- The asset/facility that is involved:

- 
- 
- General description of the arrangement – management objectives, and status of the project during the construction period:

- 
- 
- The nature and amounts of assets, liabilities, and deferred inflow of resources:

- 
- 
- The nature and extent of rights retained by the transferor or granted to the governmental operator under the agreement:

- 
- 
- Identify the significant consideration – up-front payments, installment payments, a new facility, improvements to an existing facility, etc.

Arrangements that have provisions for guarantees and commitments such as the transferor being responsible for the debt if the operator defaults or may include a minimum revenue guarantee to the operator. Provide the following:

- Identify the guarantee and commitment:

- 
- 
- Duration of the arrangement:

- 
- 
- Significant contract terms of the guarantee or commitment:

Attach select pages from the service concession arrangement that provide the facts.

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 As of and for the year ended June 30, 2014  
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**II. NONEXCHANGE FINANCIAL GUARANTEES (GASB 70) – NOT APPLICABLE TO THIS AGENCY**

Nonexchange financial guarantees are transactions in which the following occur:

- 1) An entity guarantees an obligation of another legally separate entity or individual which requires the guarantor to indemnify a third-party obligation holder in the event that the entity or individual that issued the guaranteed obligation does not fulfill its requirements under the obligation; and
- 2) The entity extending the financial guarantee does not receive equal or approximately equal value in return.

For additional information on nonexchange financial guarantees, see OSRAP Memo 14-23 at <http://www.doa.louisiana.gov/OSRAP/library/memos/14/OSRAP1423.pdf>.

Please provide the following information for nonexchange financial guarantees where your agency is acting as the guarantor.

**A. Disclose the types of obligations guaranteed (mortgages, bonds, student loans).**

Types of Obligations Guaranteed	Length of Time of Guarantee	Total Amount of Outstanding Nonexchange Financial Guarantees*
_____	_____	_____
_____	_____	_____
_____	_____	_____

\*Include outstanding guaranteed amounts as of 6/30/14.

**B. Disclose the legal authority and limits for extending guarantees.**

\_\_\_\_\_

\_\_\_\_\_

**C. Disclose arrangements for recovering payments from the issuer or issuer of the obligations in event of default and payment is rendered by your agency. Disclose these arrangements for each type of obligation guaranteed.**

\_\_\_\_\_

\_\_\_\_\_

**D. Complete the following table if your agency has either 1) determined that it is more likely than not that your agency will be required to make payments on nonexchange financial guarantees your agency extended or 2) made payments during the fiscal year on nonexchange financial guarantees your agency extended. Disclose decreases (payments made) during the fiscal year even if your agency's balance is zero at fiscal year end. Please add additional lines as necessary.**

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Types of Obligations Guaranteed	Balance at 7/1/2013	*Increases	**Decreases	Balance at 6/30/14	Payments to date
1					
2					
3					

- \* Includes initial recognition and adjustments increasing estimated liability
- \*\* Guarantee payments made and adjustments decreasing estimates
- \*\*\*6/30/14 estimated liability should be reported as "claims and litigation payable" in the SNP

E. Disclose the amount expected to be recovered from the issuer for payments made through the current fiscal year-end on guarantees listed in the table.

If your agency has an obligation(s) guaranteed by another entity as part of a nonexchange financial guarantee transaction, please provide the following information:

A. Complete the table for both current nonexchange financial guarantees and nonexchange financial guarantees that are no longer outstanding, but payment was rendered by the guarantor during the current fiscal year. Please add additional lines as necessary.

Name of Guarantor	Types of Obligations Guaranteed	Length of time of Guarantee	Amount of Nonexchange Financial Guaranteed Obligations	Guarantor Payments made with Respect to Nonexchange Financial Guaranteed Obligations	
				Current Year Payments	Payments to date

B. Disclose arrangements for repaying the guarantor of the obligations in the event of default and payment is rendered by the guarantor on your agency's behalf.

C. List the outstanding amounts at the end of the current fiscal year, if any, required to be repaid to the entity that provided the guarantee.

Guarantor	Outstanding Amount to be Repaid to the Guarantor





STATE OF LOUISIANA  
 METROPOLITAN HUMAN SERVICES AGENCY  
 SCHEDULE OF BONDS PAYABLE  
 JUNE 30, 2014  
 (See Accountants' Compilation Report)

Issue	Date of Issue	Original Issue	Principal Outstanding 6/30/PY	Redeemed (Issued)	Principal Outstanding 6/30/CY	Interest Rates	Interest Outstanding 6/30/CY
<b>Series:</b>							
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____	\$ _____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
<b>Unamortized Discounts and Premiums Series:</b>							
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
<b>Total</b>		<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>		<u>\$ _____</u>

\*Note: Principal outstanding (bond series minus unamortized costs) at 6/30/14 should agree to bonds payable on the statement of net position.

Send copies of new amortization schedules for bonds and unamortized costs.

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**SCHEDULE OF CAPITAL LEASE AMORTIZATION**  
**For The Year Ended June 30, 2014**  
**(See Accountants' Compilation Report)**

Fiscal Year Ending:	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
2015	\$ _____	\$ _____	\$ _____	\$ --
2016	_____	_____	_____	--
2017	_____	_____	_____	--
2018	_____	_____	_____	--
2019	_____	_____	_____	--
2020-2024	_____	_____	_____	--
2025-2029	_____	_____	_____	--
2030-2034	_____	_____	_____	--
2035-2039	_____	_____	_____	--
 Total	 \$ <u>    --    </u>			

**STATE OF LOUISIANA**  
**METROPOLITAN HUMAN SERVICES DISTRICT**  
**SCHEDULE OF NOTES PAYABLE AMORTIZATION**  
**For the Year Ended June 30, 2014**  
**(See Accountants' Compilation Report)**

Fiscal Year Ending:	Principal	Interest
2015	\$ _____	\$ _____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020-2024	_____	_____
2025-2029	_____	_____
2030-2034	_____	_____
2035-2039	_____	_____
 Total	 \$ _____ --	 \$ _____ --

**STATE OF LOUISIANA**  
**METROPOLITAN HUMAN SERVICES DISTRICT**  
**SCHEDULE OF BONDS PAYABLE AMORTIZATION**  
**For The Year Ended June 30, 2014**  
**(See Accountants' Compilation Report)**

Fiscal Year Ending:	<u>Principal</u>	<u>Interest</u>
2015	\$ _____	\$ _____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020	_____	_____
2021	_____	_____
2022	_____	_____
2023	_____	_____
2024	_____	_____
2025	_____	_____
2026	_____	_____
2027	_____	_____
2028	_____	_____
2029	_____	_____
2030	_____	_____
2031	_____	_____
2032	_____	_____
2033	_____	_____
2034	_____	_____
2035	_____	_____
2036	_____	_____
2037	_____	_____
2038	_____	_____
2039	_____	_____
Subtotal	_____ --	_____ --
Unamortized Discounts/Premiums	_____	_____
Total	\$ _____ _____	\$ _____ _____

SCHEDULE 4-C – NOT APPLICABLE TO THIS AGENCY

STATE OF LOUISIANA

METROPOLITAN HUMAN SERVICES DISTRICT

COMPARISON FIGURES

(See Accountants' Compilation Report)

To assist OSRAP in determining the reason for the change in financial position for the State, please complete the schedule below. If the change is greater than \$5 million, explain the reason for the change. Please provide adequate details to clearly explain the change from last year.

	2014	2013	Difference	Percentage Change
1) Revenues	\$ 22,971,408	\$ 27,022,387	\$ (4,050,979)	-15%
Expenses	24,436,519	26,819,178	(2,382,659)	-9%
2) Capital assets	368,512	342,159	26,353	8%
Long-term debt	-	-	-	0%
Net position	(3,161,342)	(1,696,231)	(1,465,111)	-86%
Explanation for change:	<hr/> <hr/> <hr/> <hr/>			



RUN DATE : 08/15/14  
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 REPORT ID : 4631-85A  
 DISTRIBUTE TO: 3040001

STATE OF LOUISIANA  
 GENERAL OPERATING APPROPRIATION FUNDS  
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGETARY COMPARISON  
 CURRENT YEAR APPROPRIATION (BUDGET - LEGAL BASIS)  
 FOR YEAR ENDED JUNE 30, 2014

PAGE: 147

ISIS AGENCY NO. 304

METRO HUMAN SVCS DISTRICT

	CASH BASIS		AGENCY ADJUSTMENTS		TOTAL	REVISED BUDGET	VAR FAVORABLE (UNFAVORABLE)
	I	II	III	IV			
<b>A REVENUES</b>							
1 APPROPRIATED BY LEGISLATURE:							
2 STATE GENERAL REVENUE	21,097,555.00	0.00	0.00	806,987.97	21,097,555.00	21,097,555	0.00
4 FEDERAL AID	1,046,385.44	0.00	87,179.01		1,133,564.45	1,355,052	221,487.55
5 GENERAL FUND-SGR	873,930.73	0.00	2,005.50		875,936.23	1,044,243	168,306.77
6 GENERAL FUND- IAT	128,754.83	0.00	98,635.84		227,390.67	6,246,611	6,019,220.33
TOTAL APPROPRIATED REVENUE	23,146,626.00	0.00	187,820.35		23,334,446.35	29,743,461	6,409,014.65
					23,007,869.87	23,007,869.87	548,064.03
<b>B EXPENDITURES</b>							
12 APPROPRIATED EXPENDITURES:							
UNALLOTTED PROGRAM	0.00	0.00	0.00		0.00	6,181	6,181.00
METRO HUMAN SVCS DISTRICT	21,877,134.02	1,780.17	1,130,735.85		23,006,089.70	29,737,280	6,731,190.30
27 TOTAL APPROPRIATED EXPENDITURES	21,877,134.02	1,780.17	1,130,735.85		23,006,089.70	29,743,461	6,737,371.30
28 EXCESS (DEFICIENCY) OF APPROPRIATED REVENUES OVER APPROPRIATED EXPENDITURES	1,269,491.98	1,780.17	942,915.50		3,287,356.65	0	3,287,356.65

1780.17  
 Pooling To 306  
 326,576.48

APPROPRIATED REVENUE FUND	ISIS APPR NUMBER	REVENUE SOURCE CODE	CLASSIFIED CASH RECEIPTS THROUGH JUNE 30, 2014	UNCLASSIFIED CASH RECEIPTS AT JUNE 30, 2014	TOTAL CASH DEPOSIT WITH TREASURY III + IV	ACCOUNTS RECEIVABLE AT JUNE 30, 2014	AGENCY ADJUSTMENT	TOTAL REVENUE
	I	II	III	IV	V	VI	VII	VIII
FEDERAL AID								
A0	006	1010	0.00	0.00	0.00	2,866.99-		2,866.99-
A0		1010	2,866.99	0.00	2,866.99	0.00		2,866.99
A0		1040	0.00	0.00	0.00	90,046.00		90,046.00
A0		1040	1,043,518.45	0.00	1,043,518.45	0.00		1,043,518.45
A			1,046,385.44	0.00	1,046,385.44	87,179.01		1,133,564.45
GENERAL FUND-SGR								
B0	007	1735	0.00	0.00	0.00	334.49		334.49
B0		1735	94,622.00	0.00	94,622.00	0.00		94,622.00
B0		1835	0.00	0.00	0.00	1,621.01		1,621.01
B0		1835	763,827.98	0.00	763,827.98	0.00		763,827.98
B0		1845	0.00	0.00	0.00	50.00		50.00
B0		1845	14,943.47	0.00	14,943.47	0.00		14,943.47
B			873,393.45	0.00	873,393.45	2,005.50		875,398.95
GENERAL FUND- IAT								
C0	008	1835	6,832.00	0.00	6,832.00	0.00		6,832.00
C0		1935	363,216.01	0.00	363,216.01	0.00		363,216.01
C0		1940	5,194,892.51	0.00	5,194,892.51	0.00		5,194,892.51
C			5,564,940.52	0.00	5,564,940.52	0.00		5,564,940.52
AUXILIARY FUND								
D			0.00	0.00	0.00	0.00		0.00

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STATE OF LOUISIANA  
 SCHEDULE OF APPROPRIATED REVENUE BY TYPE  
 GENERAL OPERATING APPROPRIATION FUNDS  
 FOR YEAR ENDED JUNE 30, 2014

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ISIS AGENCY NO. 304

METRO HUMAN SVCS DISTRICT

ISIS APPR NUMBER	REVENUE SOURCE CODE	CLASSIFIED CASH RECEIPTS THROUGH JUNE 30, 2014	UNCLASSIFIED CASH RECEIPTS AT JUNE 30, 2014	TOTAL CASH DEPOSIT WITH TREASURY III + IV	ACCOUNTS RECEIVABLE AT JUNE 30, 2014	AGENCY ADJUSTMENT	TOTAL REVENUE
I	II	III	IV	V	VI	VII	VIII
APPROPRIATED REVENUE FUND							
		0.00	0.00	0.00			0.00
		7,484,719.41	0.00	7,484,719.41	89,184.51		7,573,903.92

OTHER FUNDS

E SUBTOTAL - OTHER FUNDS

F TOTAL - APPROPRIATED REVENUE

RUN DATE : 08/15/14  
 RUN TIME : 22:39:19  
 REPORT ID : 4633-ST  
 DISTRIBUTE TO: 3040001

STATE OF LOUISIANA  
 SCHEDULE OF NON APPROPRIATED  
 (MAJOR STATE REVENUE & INCOME NOT AVAILABLE)  
 FOR YEAR ENDED JUNE 30, 2014

ISIS AGENCY NO. 304

METRO HUMAN SVCS DISTRICT

ISIS APPR NUMBER	REVENUE COLLECTION CENTER	REVENUE SOURCE CODE	CLASSIFIED CASH RECEIPTS THROUGH JUNE 30, 2014	UNCLASSIFIED CASH RECEIPTS AT JUNE 30, 2014	TOTAL CASH DEPOSIT WITH TREASURY IV + V	ACCOUNTS RECEIVABLE AT JUNE 30, 2014	AGENCY ADJUSTMENT	TOTAL REVENUE
I	II	III	IV	V	VI	VII	VIII	IX
A1	XB2	N304	258.00	0.00	258.00	0.00		258.00
A2		1972	193.68	0.00	193.68	0.00		193.68
A SUBTOTAL - GENERAL-INCOME NOT AVAILABLE			451.68	0.00	451.68	0.00		451.68
GENERAL - MAJOR STATE REV								
B SUBTOTAL - GENERAL - MAJOR STATE REV			0.00	0.00	0.00	0.00		0.00
OTHER NON-APPROPRIATED REVENUE								
C SUBTOTAL - OTHER NON-APPROPRIATED REVENUE			0.00	0.00	0.00	0.00		0.00
D TOTAL - NON APPROPRIATED FUND SOURCES								
			451.68	0.00	451.68	0.00		451.68