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Financial Report

Jefferson Council on Aging, Inc.

Metairie, Louisiana

June 30, 1999

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

Release Date 09-06-00

TABLE OF CONTENTS
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Jefferson Council on Aging, Inc.

June 30, 1999

	<u>Exhibits</u>	<u>Page</u>
Independent Auditor's Report		1 - 2
General-Purpose Financial Statements		
Combined Balance Sheet - All Fund Types and Account Group	A	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	4
Combined Statement of Changes in Fund Balances	C	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund Type	D	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	E	7
Notes to Financial Statements	F	8 - 28
GASB Required Supplementary Information		
Year 2000 Supplementary Information (Unaudited)	G	29

TABLE OF CONTENTS (Continued)
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Jefferson Council on Aging, Inc.

June 30, 1999

	<u>Schedules</u>	<u>Page</u>
Supplementary Financial Information		
Combining Balance Sheet - General Funds	1	30
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances - General Funds	2	31
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Community Committees on Aging	3	32
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	4	33 - 34
Statement of Expenditures - Budget and Actual - General Funds	5	35 - 36
Statement of Expenditures - Budget and Actual - Special Revenue Funds	6	37 - 40
Comparative Statement of General Fixed Assets and Changes in General Fixed Assets	7	41
Schedule of Priority Services - Title III, Part B - Grant For Supportive Services	8	42
Compensation To Board Members	9	43

TABLE OF CONTENTS (Continued)
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Jefferson Council on Aging, Inc.

June 30, 1999

	<u>Page</u>
Special Report of Certified Public Accountants	
Report on Compliance and on the Internal Control Over Financial Reporting Based on an Audit of the General - Purpose Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	44 - 45
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	46 - 47
Schedule of Expenditures of Federal Awards	48
Notes to Schedule of Expenditures of Federal Awards	49
Schedule of Findings and Questioned Costs	50 - 51
Reports By Management	
Schedule of Prior Year Findings and Questioned Costs	52
Management's Corrective Action Plan	53



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

The Members of the Board of Directors,
Jefferson Council on Aging, Inc.

We have audited the accompanying general-purpose financial statements of Jefferson Council on Aging, Inc. (the Council) as of and for the year ended June 30, 1999 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Jefferson Council on Aging, Inc. as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 22, 1999 on our consideration of Jefferson Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The year 2000 supplementary information on page 29 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that Jefferson Council on Aging, Inc. is or will become year 2000 compliant, that Jefferson Council on Aging, Inc.'s year 2000 remediation efforts will be successful in whole or in part, or that parties with which Jefferson Council on Aging, Inc. does business are or will become year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Jefferson Council on Aging, Inc. taken as a whole. The accompanying schedules as listed in the table of contents including the combining and individual fund and account group financial statements and schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of Jefferson Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Metairie, La.,
September 22, 1999.

GENERAL-PURPOSE FINANCIAL STATEMENTS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

Jefferson Council on Aging, Inc.

June 30, 1999

With comparative totals at June 30, 1998

	Governmental Fund Types		Account Group General Fixed Assets	Totals (Memorandum Only)	
	General	Special Revenue		1999	1998
Assets					
Cash and cash equivalents (Note 3)	\$ 247,111	\$ -	\$ -	\$ 247,111	\$ 828,345
Investments (Note 3)	730,596	-	-	730,596	225,120
Contracts receivable (Note 4)	-	29,386	-	29,386	183,321
Accounts receivable	9,949	-	-	9,949	2,730
Due from other funds (Note 11)	29,386	-	-	29,386	46,657
Fixed assets (Note 5)	-	-	451,495	451,495	383,490
Restricted assets:					
Cash and cash equivalents (Note 3)	72,946	144,459	-	217,405	204,971
Prepaid expenditures	15,732	-	-	15,732	12,434
Total assets	\$ 1,105,720	\$ 173,845	\$ 451,495	\$ 1,731,060	\$ 1,887,068
Liabilities, Fund Equity and Other Credits					
Liabilities					
Accounts payable	\$ 108,068	\$ -	\$ -	\$ 108,068	\$ 235,709
Accrued salaries	54,310	-	-	54,310	51,292
Accrued annual leave	12,890	-	-	12,890	12,891
Payroll taxes payable	4,114	-	-	4,114	3,218
Due to other funds (Note 11)	-	29,386	-	29,386	46,657
Advances from and refunds due funding sources (Note 6)	-	12,169	-	12,169	44,325
Total liabilities	179,382	41,555	-	220,937	394,092
Fund Equity and Other Credits					
Investment in general fixed assets	-	-	451,495	451,495	383,490
Fund balances:					
Reserved for:					
Endowment (Note 7)	72,946	-	-	72,946	68,307
Prepaid expenditures	15,732	-	-	15,732	12,434
Special revenue	-	132,290	-	132,290	128,439
Unreserved:					
Designated - Community Committees on Aging (Note 9)	245,121	-	-	245,121	226,721
Designated - Working Capital Reserve (Note 8)	500,000	-	-	500,000	500,000
Undesignated	92,539	-	-	92,539	173,585
Total fund balances	926,338	132,290	-	1,058,628	1,109,486
Total fund equity and other credits	926,338	132,290	451,495	1,510,123	1,492,976
Total liabilities, fund equity and other credits	\$ 1,105,720	\$ 173,845	\$ 451,495	\$ 1,731,060	\$ 1,887,068

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999
With comparative totals for the year ended June 30, 1998

	General	Special Revenue	Totals (Memorandum Only)	
			1999	1998
Revenues				
Intergovernmental	\$ 613,243	\$ 2,230,791	\$ 2,844,034	\$ 2,460,065
Interest income	59,311	232	59,543	52,895
Public support:				
LA Council on Aging	-	66,647	66,647	76,880
Client contributions	20,839	147,243	168,082	140,784
Donations to endowment fund	450	-	450	486
Miscellaneous:				
Program	62,977	2,703	65,680	68,652
Other	63,541	-	63,541	50,800
In-kind contributions (Note 10)	6,356	1,043,724	1,050,080	1,072,507
Total revenues	826,717	3,491,340	4,318,057	3,923,069
Expenditures				
Current:				
Salaries	151,254	851,070	1,002,324	897,710
Fringe	26,069	114,093	140,162	134,779
Meals	-	610,442	610,442	524,200
Travel	1,494	66,505	67,999	59,886
Operating services	149,324	145,467	294,791	272,442
Operating supplies	40,276	25,161	65,437	64,633
Other costs	75,881	427,145	503,026	454,188
Grant to Jefferson Parish	-	205,000	205,000	205,000
Grant to Town of Jean Lafitte	300,000	-	300,000	-
Capital outlay	67,409	596	68,005	68,233
Utility assistance	-	61,649	61,649	74,680
In-kind expenditures (Note 10)	6,356	1,043,724	1,050,080	1,072,507
Total expenditures	818,063	3,550,852	4,368,915	3,828,258
Excess (Deficiency) of Revenues Over Expenditures	8,654	(59,512)	(50,858)	94,811
Other Financing Sources (Uses)				
Transfers for cost absorbed by JCOA (Note 12):				
Operating transfers in	173,449	423,785	597,234	427,008
Operating transfers out	(236,812)	(360,422)	(597,234)	(427,008)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(54,709)	3,851	(50,858)	94,811
Fund Balances				
Beginning of year	981,047	128,439	1,109,486	1,014,675
End of year	\$ 926,338	\$ 132,290	\$ 1,058,628	\$ 1,109,486

See notes to financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

Jefferson Council On Aging, Inc.

For the year ended June 30, 1999

	General Fund						Special Revenue Funds Reserved	Total All Funds
	Reserved		Unreserved			Total		
	Endowment	Prepaid Expenditures	Designated - Community Committees	Designated - Working Capital	Undesignated			
July 1, 1998	\$ 68,307	\$ 12,434	\$ 226,721	\$ 500,000	\$ 173,585	\$ 981,047	\$ 128,439	\$ 1,109,486
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	18,400	-	(73,109)	(54,709)	3,851	(50,858)
Increase (decrease) of reserves for nonmonetary assets	-	3,298	-	-	(3,298)	-	-	-
Increase (decrease) of reserves for endowment	4,639	-	-	-	(4,639)	-	-	-
June 30, 1999	\$ 72,946	\$ 15,732	\$ 245,121	\$ 500,000	\$ 92,539	\$ 926,338	\$ 132,290	\$ 1,058,628

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)
AND ACTUAL - GENERAL FUND TYPE**

Jefferson Council On Aging, Inc.

For the year ended June 30, 1999

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 613,243	\$ 613,243	\$ -
Interest income	51,143	59,311	8,168
Public support	20,218	21,289	1,071
Miscellaneous	106,342	126,518	20,176
In-kind contributions	6,356	6,356	-
Total revenues	<u>797,302</u>	<u>826,717</u>	<u>29,415</u>
Expenditures			
Current:			
Salaries	113,019	151,254	(38,235)
Fringe	20,556	26,069	(5,513)
Travel	3,560	1,494	2,066
Operating services	143,281	149,324	(6,043)
Operating supplies	38,984	40,276	(1,292)
Other costs	63,390	75,881	(12,491)
Grant to Town of Jean Lafitte	300,000	300,000	-
Capital outlay	67,409	67,409	-
In-kind expenditures	6,356	6,356	-
Total expenditures	<u>756,555</u>	<u>818,063</u>	<u>(61,508)</u>
Excess of Revenues Over Expenditures	40,747	8,654	(32,093)
Other Financing Uses			
Net transfers for cost absorbed by JCOA:			
Operating transfers out	(5,431)	(63,363)	(57,932)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	35,316	(54,709)	\$ (90,025)
Fund Balances			
Beginning of year	981,047	981,047	
End of year	<u>\$ 1,016,363</u>	<u>\$ 926,338</u>	

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND
ACTUAL - SPECIAL REVENUE FUND TYPE**

Jefferson Council On Aging, Inc.

For the year ended June 30, 1999

	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 2,254,765	\$ 2,230,791	\$ (23,974)
Interest income	219	232	13
Public support	260,296	213,890	(46,406)
Miscellaneous	-	2,703	2,703
In-kind contributions	1,043,724	1,043,724	-
Total revenues	3,559,004	3,491,340	(67,664)
Expenditures			
Current:			
Salaries	817,211	851,070	(33,859)
Fringe	121,862	114,093	7,769
Meals	619,127	610,442	8,685
Travel	64,962	66,505	(1,543)
Operating services	137,769	145,467	(7,698)
Operating supplies	30,071	25,161	4,910
Other costs	444,811	427,145	17,666
Grant to Jefferson Parish	205,000	205,000	-
Capital outlay	596	596	-
Utility assistance	61,649	61,649	-
In-kind expenditures	1,043,724	1,043,724	-
Total expenditures	3,546,782	3,550,852	(4,070)
Excess (Deficiency) of Revenues Over Expenditures	12,222	(59,512)	(71,734)
Other Financing Sources			
Net transfers for cost absorbed by JCOA:			
Operating transfers in	5,431	63,363	57,932
Excess of Revenues and Other Sources Over Expenditures	17,653	3,851	\$ (13,802)
Fund Balances			
Beginning of year	128,439	128,439	
End of year	\$ 146,092	\$ 132,290	

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Jefferson Council On Aging, Inc.**

June 30, 1999

Note 1 - BACKGROUND OF ORGANIZATION

Jefferson Council On Aging, Inc. (the Council) is a quasi-public, nonprofit organization incorporated in the State of Louisiana on September 10, 1971.

The purpose of the Council shall be to serve the senior citizens of the Parish of Jefferson, such as to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health and other conditions affecting the aging people in the Parish; to keep abreast of the latest developments in these fields of activity throughout the Parish, the State and Nation; to conduct public meetings; to make recommendations to proper authorities for needed improvements and additional resources to promote the well being of aging people; to implement the recommendations, and to assist and cooperate with Departments of the State, Parish and Municipal governments and with other organizations serving the aging people; to develop, implement and provide services and programs for the aging to be conducted within the Parish; to administer, conduct and provide services, activities, programs, and financing for the above stipulated purposes.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial statements of Jefferson Council On Aging, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. These statements have also incorporated any applicable requirements set forth by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the industry audit guide issued by the American Institute of Certified Public Accountants. The more significant of the Council's accounting policies are described below.

A. Fund Accounting

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the Council are classified as governmental funds. Governmental funds account for the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (state or local) from which they are derived.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The following programs comprise the Council's General Fund:

SHIP - (Senior Health Insurance Information Program) - This fund is used to account for the expenditures associated with the Council's sponsorship of the SHIP.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued)

Fund Raising - This fund is used to account for the fund raising efforts of the Council.

Transportation - These are funds used to operate the transportation program which provides nutrition and social rides to program participants. The deficits incurred in this program are absorbed by the Council's discretionary funds.

Local - Local funds are received from various local sources; such funds not being restricted to any special use. The Council received a local government grant of \$300,000 during the current fiscal year. The grant money reported as intergovernmental revenues was disbursed from the local program to the Town of Jean Lafitte for the construction of their new senior center.

Community Committees - Community Committees funds are the funds of the nine Community Committees on Aging as described in Note 9. These funds are general funds designated for the Community Committees on Aging. These funds were generated by the Community Committees on Aging.

PCOA (Act 735) - PCOA (Act 735) funds are appropriated to the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to Jefferson Council on Aging, Inc. The Council may use these "Act 735" funds at its discretion.

The following funds are the funds which comprise the Council's Special Revenue Funds:

JTPA Fund - This Fund is used to account for the payment and reimbursement of expenses incurred in the operation of the Job Training Partnership Act. Included in these expenses are reimbursements of salaries paid by employers for program participants whose salaries are being supplemented by funds provided through this act.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued)

Title III B-Ombudsman - Title III B-Ombudsman funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides advocacy services for nursing home residents.

State Funded Ombudsman - The State Funded Ombudsman funds are funds appropriated by the state legislature to be transferred to the Title III-B Ombudsman program.

Senior Center Fund - Senior Center funds are appropriated by the Louisiana Legislator to the Governor's Office of Elderly Affairs, which "passes through" the Funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Utility Assistance Fund (Helping Hands and Heating Help) - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to Jefferson Parish to the Council so that it can provide assistance to the elderly and disabled for the payment of their utility bills.

Miscellaneous Programs - The Miscellaneous Programs Fund is used to account for the administration and expenditure of funds provided by the State of Louisiana to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. For the year ended June 30, 1999, these funds included \$205,000 for the construction of a senior center facility, \$103,500 for Title III C-2 home delivered meals and \$71,266 for senior center funding. For the year ended June 30, 1998, these funds included \$205,000 for the construction of a senior center facility, \$103,500 for Title III C-2 Home Delivered Meals and \$71,270 for Senior Center Funding.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued)

U.S.D.A. Fund (Cash-in-Lieu of Commodities) - The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Audit Fund - The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Title III B-Supportive Services Fund - Title III B - funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III C-Area Agency Administration Fund - The Title III C- Area Agency Administration Fund is used to account for the administration of Special Programs for the Aging. Title III C-Area Agency Administration funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III C 1-Congregate Meals Fund - Title III C 1 Funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Fund Accounting (Continued)

Title III C 2-Home Delivered Meals Fund - Title III C 2 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to homebound older persons.

Title III D-Frail In-Home Services Fund - The Title III D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III D funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III F- Fund - The Title III F Fund is used to account for the funds which are used to provide disease prevention and health promotion services to the elderly of Jefferson Parish.

Title V - This fund is used to account for the payment and reimbursement of expenses incurred in the operation of the Title V program. Included in these expenses are salaries paid for program participants whose salaries are being supplemented by funds provided through this program.

B. Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account group is not a "fund":

General Fixed Assets - The fixed assets (capital outlays) used in governmental fund type operations of Jefferson Council on Aging, Inc. are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased. The Council's policy is not to

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Account Groups (Continued)

General Fixed Assets (Continued) - account for fixed assets of the Community Committees in the General Fixed Assets Account Group.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

D. Combination

The combined financial statements include the accounts of Jefferson Council on Aging, Inc. and the nine Community Committees on Aging within Jefferson Parish. See Note 9.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Accounts Receivable

The financial statements for the Council contain no allowance for bad debts. Uncollectible receivables are recognized as bad debts at the time information becomes available which would indicate uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position of the Council.

G. Investments

Investments are stated at fair value as established by open market. Investments during the year consisted of the following:

- Federal National Mortgage Association (FNMA) Notes
- Federal Home Loan Bank Notes

H. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The basis of valuation for assets acquired prior to July 1, 1980 consist of \$27,466 at an estimated value. Assets acquired after June 30, 1980 are maintained on a basis of original cost except for donated assets which are recorded at estimated market value on the date of donation. No depreciation is computed or recorded thereon.

I. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various "due from" and "due to" accounts. The Council has not eliminated "due from" and "due to" balances on its June 30, 1999 financial statements.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Funding Policies

The Council receives its monies through various methods of funding. U.S.D.A. cash in-lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C 1 and C 2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCOA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditure.

The Title III B, C 1, C 2, and D programs are funded based on actual operating costs incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III B, C 1, C 2, and D programs. Jefferson Parish Council and other local governments also provided funds to the Council. JTPA funds were provided to reimburse the Council for payroll expenses incurred by employers participating in this program. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands and Heating Help programs.

K. Related Party Transactions

There were no related party transactions during the fiscal year.

L. Annual and Sick Leave

For governmental fund types, all of the Council's liability for accumulated unpaid vacation has been recorded in the general fund because the Council expects to liquidate the liability with expendable available resources. The Council's sick leave policy does not provide for the vesting of sick leave.

M. Budget Policy

Budgets for the various programs are prepared by the Council's Administrative Director and approved by the Council's Board of Directors and the grantor of the funds for each respective program. Appropriations from the Governor's Office of Elderly Affairs lapse at year end (June 30). The budget is prepared on a modified

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Budget Policy (Continued)

accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under contracts from this agency.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Budgets for the general funds are prepared by the Controller and are approved by the Council's Board of Directors.

Community Committee revenues and expenditures are not budgeted. In the general-purpose financial statements, the budget for this program was set equal to actual as to not distort variances.

N. Restricted Assets

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance fund and U.S.D.A Fund). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

O. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain changes have been made to the comparative data for the prior year to conform to the current year presentation.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Total Columns of Combined Statements - Overview

Total columns of the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 3 - DEPOSITS AND INVESTMENTS

The Council follows state statutes authorizing investment of excess funds in obligations of the United States, certificates of deposit of state banks organized under laws of Louisiana and National Banks having their principal office in Louisiana or any other federally insured investment.

State statutes also authorize investment in obligations of the U.S. Treasury, agencies, and instrumentalities; commercial paper rated AAA 1, 2, or 3; repurchase agreements; and the State of Louisiana Asset Management Pool.

Bank Deposits:

The Council is a quasi-governmental entity which is not required to comply with Louisiana laws relating to collateralization of cash and investments. The Council, however, obtains collateralization for cash at financial institutions which is in excess of the FDIC insurance. Acceptable collateralization includes FDIC insurance and securities pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by political subdivisions, or with an unaffiliated bank, or with a trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Council or its agent in the Council's name.

Note 3 - DEPOSITS AND INVESTMENTS (Continued)

Bank Deposits (Continued)

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the Council's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the Council's name. This category also includes deposits which are uninsured or uncollateralized.

At June 30, 1999, cash and certificates of deposit were adequately collateralized by securities held by unaffiliated banks for the account of the depositor.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances Risk Category			Book Balance
	1	2	3	
Cash	\$158,029	\$ -	\$332,005	\$463,816
Certificates of deposits	<u>239,941</u>	<u>-</u>	<u>-</u>	<u>239,941</u>
Totals	<u>\$397,970</u>	<u>\$ -</u>	<u>\$332,005</u>	<u>\$703,757</u>

The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considered these securities uncollateralized under the provisions of GASB Statement 3. Louisiana Revised Statute 39:1229, however, imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - DEPOSITS AND INVESTMENTS (Continued)

Investments:

State statutes authorize the Council to invest temporarily idle monies in the following:

1. United States Treasury Bonds,
2. United States Treasury Notes,
3. United States Treasury Bills,
4. Obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds,
5. Fully collateralized certificates of deposits issued by qualified commercial banks and savings and loan associations located within the State of Louisiana,
6. Fully collateralized repurchase agreements,
7. Fully collateralized interest-bearing checking accounts, and
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.

The Council's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Council or its agent in the Council's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Council's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Council's name, uninsured and unregistered.

Note 3 - DEPOSITS AND INVESTMENTS (Continued)

Investments: (Continued)

At the year end the carrying amount of investments is as follows:

	<u>Risk Category</u>			<u>Carrying Amount</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Investment subject to categorization:				
Federal National Mortgage Association (FNMA) Notes	\$ -	\$ -	\$148,749	\$148,749
Federal Home Loan Bank Notes	<u>-</u>	<u>-</u>	<u>341,906</u>	<u>341,906</u>
Total investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$490,655</u>	<u>\$490,655</u>

A reconciliation of deposits and investments as shown in the combined balance sheet is as follows:

Cash on hand	\$ 700
Carrying amount of deposits	703,757
Carrying amount of investments	<u>490,655</u>
Total	<u>\$1,195,112</u>
Cash	\$ 464,516
Investments	<u>730,596</u>
Total	<u>\$1,195,112</u>

Note 4 - CONTRACTS RECEIVABLE

Contracts receivable at June 30, 1999 consisted of reimbursements for expenditures incurred under the following programs:

	<u>Special Revenue Fund</u>
JTPA	\$ 5,168
Cash-in-Lieu of Commodities	15,570
Title III-F	<u>8,648</u>
Total	<u>\$29,386</u>

Note 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 1999</u>
Furniture and equipment	\$220,543	\$ 9,601	\$ -	\$230,144
Vans and auto	<u>162,947</u>	<u>58,404</u>	<u>-</u>	<u>221,351</u>
Totals	<u>\$383,490</u>	<u>\$68,005</u>	<u>\$ -</u>	<u>\$451,495</u>

Note 6 - ADVANCES FROM AND REFUNDS DUE FUNDING AGENCIES

This account represents funds received which have not been earned and distributed for the purposes designated. The gross revenues for the funds have been presented net of these advances. This account at June 30, 1999 consisted of \$11,902 relating to Title V and \$267 relating to Title III D.

Note 7 - FUND BALANCE RESERVED - ENDOWMENT

This represents funds that are subject to restrictions of the donor and/or board of directors requiring in perpetuity that the principal be invested and the income only be used.

Note 8 - FUND BALANCE DESIGNATED - WORKING CAPITAL RESERVE

This represents funds that will be used to phase out programs in the event normal funding is delayed or canceled by either legislative action or policy changes. The funds may be used to cover short term emergencies. Such funds will be replaced as soon as they are received.

Note 9 - COMMUNITY COMMITTEES ON AGING

The nine Community Committees on Aging within Jefferson Parish are chartered under the authority of Jefferson Council on Aging, Inc. Primarily because of this, they are considered to be included in the reporting entity of Jefferson Council on Aging, Inc. Fund balances for these committees totaled \$245,121 and \$226,721 at June 30, 1999 and 1998, respectively. There is no General Fixed Asset Account Group presented for the Community Committees on Aging because it is not material.

Note 10 - IN-KIND CONTRIBUTIONS

Jefferson Council on Aging, Inc. received in-kind contributions during the year in the nature of contributed facilities. Contributed facilities were recorded at the estimated rental value of the facilities and presented in this report as revenue. Related expenditures, equal to the in-kind revenues, have also been presented, thereby producing no effect on excess of revenues over expenditures. Estimated rental value for the years ended June 30, 1999 and 1998 totaled \$576,762 and \$565,699, respectively.

Donated personal services of volunteers are recorded as revenues and expenditures at estimated fair values based upon valuation rates and job classifications developed by the Council. These donated personal services totaled \$473,318 and \$506,808 for the year ended June 30, 1999 and 1998, respectively.

Note 10 - IN-KIND CONTRIBUTIONS (Continued)

For the year ended June 30, 1999, in-kind revenues and expenditures were recorded by funds as follows:

	<u>Fair Value of Rent</u>	<u>Donated Services Volunteers</u>	<u>Totals</u>
General Fund			
SHIIP	\$ -	\$ 6,356	\$ 6,356
Special Revenue Funds			
Ombudsman	-	48,332	48,332
Senior Center	397,914	351,290	749,204
Title III C-1	141,658	-	141,658
Title III C-2	<u>37,190</u>	<u>67,340</u>	<u>104,530</u>
Totals	<u>\$576,762</u>	<u>\$473,318</u>	<u>\$1,050,080</u>

In-kind contributions were not included in the program budgets for the year ended June 30, 1999. Because the amounts do not represent actual cash transactions, the comparison of budget to actual figures presented in Exhibit E are presented in such a way that the in-kind contributions do not affect the variances.

Note 11 - INTERFUND LOANS

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans at June 30, 1999, were as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	<u>\$29,386</u>	<u>\$ -</u>
Special Revenue Fund:		
JTPA	-	5,168
Title III - F	-	8,648
Commodities	-	<u>15,570</u>
Total special revenue funds	-	<u>29,386</u>
 Total all funds	 <u>\$29,386</u>	 <u>\$29,386</u>

Exhibit F
(Continued)

Note 12 INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 1999:

	Funds Transferred In						Funds Transferred Out				Total In
	Funds Transferred In	Fund Raising	Local	PCOA (Act 735)	State Funded Ombudsman	Miscellaneous Programs	Cash-In-Lieu of Commodities				
SHIP		\$ -	\$ 56,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,502
Transportation		-	88,416	23,893	-	-	-	-	-	-	112,309
Local	4,638	-	-	-	-	-	-	-	-	-	4,638
JTPA	-	-	27,803	-	-	-	-	-	-	-	27,803
Title III B - Ombudsman	-	-	-	1,161	22,056	-	-	-	-	-	23,217
Senior Center	-	-	-	21,492	-	71,266	-	-	-	-	92,758
Commodities	-	-	3,656	-	-	-	-	-	-	-	3,656
Title III B - Supportive Services	-	-	-	8,138	-	-	-	-	-	-	8,138
Title III C - Area Agency Administration	-	-	606	-	-	-	-	-	-	-	606
Title III C-1 - Congregate Meals	-	-	-	-	-	-	50,343	-	-	-	50,343
Title III C-2 - Home Delivered Meals	-	-	-	-	-	103,500	-	-	-	-	103,500
Title III F Fund	-	-	507	-	-	-	-	-	-	-	507
Total out	\$ 4,638	\$ 177,490	\$ 54,684	\$ 22,056	\$ 174,766	\$ 163,600					\$ 597,234

Note 13 - OPERATING LEASES

The Jefferson Council on Aging, Inc. leased its office space from the Jefferson Parish Council under a five-year lease with an option to renew for an additional five years. On March 1, 1998, the Council exercised its option to renew the current lease for an additional five years. The monthly rent of \$5,153 is fixed for the option period. The total rent expense paid under this lease for the year ended June 30, 1999 was \$61,830. As of June 30, 1999, the Council had forty-four months remaining on this lease with total payments of \$226,710.

Note 14 - INCOME TAX STATUS

The Council, a nonprofit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Note 15 - GRANT TO JEFFERSON PARISH

As discussed in Note 2A, the Council received \$205,000 for the construction of a senior center facility for each of the years ended June 30, 1999 and 1998. In June 1997, the Council entered into an agreement with Jefferson Parish (the Parish) in which the Council remitted a total of \$540,000 to date to the Parish to be held in escrow until sufficient monies are accumulated to construct the new senior center facility. The Council also agreed to endeavor to acquire additional funds to allow for the construction of the new senior center facility. When sufficient funds are accumulated for construction of the new senior center facility the responsibility will be with the Parish to ensure that said senior center facility is built.

Note 16 - JUDGEMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1999.

The Council receives revenues from various federal and state grant programs which are subject to final review and approval as to allow ability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 17 - IRC SECTION 125 CAFETERIA PLAN

In January 1994, the Council established an Internal Revenue Code Section 125 "cafeteria" plan for its full-time employees. Under this plan an eligible employee can elect to have a portion of his/her compensation reduced to pay for personal health insurance that the employees would normally have to pay with "after tax" compensation. Participation in this plan is at the option of each full-time employee.

Note 18 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

Note 19 - DEFERRED COMPENSATION PLAN

The Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all permanent Council employees, permits them to defer until future years certain percentages of annual gross earnings up to specific limits. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

Due to the enactment of the Small Business Job Protection Act of 1996 (the Act), the Council is not required to report the assets of its Internal Revenue Code Section 457 plan. Prior to the Act, Section 457 allowed the deferral of taxes on deferred compensation plans only if the plan assets were solely the property of the Council and subject to the Council's general creditors. The Act now requires that amounts deferred under a Section 457 plan be held in trust for the exclusive benefit of participating employees and not be accessible by the Council or its creditors. At this time the Council does not contribute any matching funds to the plan.

Note 20 - FEDERALLY ASSISTED PROGRAMS

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

In accordance with the Single Audit Act Amendments of 1996 and the Office of Management and Budget Circular A-133, a schedule of expenditures of federal awards is presented.

Note 21 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state levels the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

GASB REQUIRED SUPPLEMENTARY INFORMATION SECTION

YEAR 2000 SUPPLEMENTARY INFORMATION**Jefferson Council on Aging, Inc.**

For the year ended June 30, 1999

(Unaudited)

The year 2000 issue is the result of shortcomings in many data processing systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Council's operations.

The Council currently has completed assessing the need for system changes. Some remediation has occurred for the system and additional remediation of the system is anticipated. Testing and validation will occur after remediation of the system is completed. The Council has upgraded all computer systems hardware bringing them in compliance with the year 2000 requirements. The Novell-based network, which is year 2000 compliant, is currently in operation at the Council. Software has been ordered to upgrade the accounting system currently used by the Council, and a new statistical reporting system has been ordered for use by December 31, 1999. The Council has designated approximately \$2,000 for purchasing from outside vendors software upgrades believed to be year 2000 compliant.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be determinable until the year 2000 and thereafter. However, management is dedicated to assuring that all matters within their control are resolved prior to the year 2000, but cannot prevent noncompliance problems caused by outside sources.

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINING BALANCE SHEET - GENERAL FUNDS

Jefferson Council on Aging, Inc.

June 30, 1999

	SHIIP	Fund Raising	Transpor- tation	Local	Community Committees	PCOA (Act 735)	Total
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 190,131	\$ 56,980	\$ -	\$ 247,111
Investments	-	-	-	542,455	188,141	-	730,596
Accounts receivable	-	-	-	9,949	-	-	9,949
Due from other funds	-	-	-	29,386	-	-	29,386
Restricted assets:							
Cash and cash equivalents	-	-	-	72,946	-	-	72,946
Prepaid expenditures	-	-	-	15,732	-	-	15,732
Total assets	\$ -	\$ -	\$ -	\$ 860,599	\$ 245,121	\$ -	\$ 1,105,720
Liabilities and Fund Equity							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ 108,068	\$ -	\$ -	\$ 108,068
Accrued salaries	-	-	-	54,310	-	-	54,310
Accrued leave	-	-	-	12,890	-	-	12,890
Payroll taxes payable	-	-	-	4,114	-	-	4,114
Total liabilities	-	-	-	179,382	-	-	179,382
Fund Equity							
Fund balances							
Reserved for:							
Endowment	-	-	-	72,946	-	-	72,946
Prepaid expenditures	-	-	-	15,732	-	-	15,732
Unreserved:							
Designated	-	-	-	500,000	245,121	-	745,121
Undesignated	-	-	-	92,539	-	-	92,539
Total fund equity	-	-	-	681,217	245,121	-	926,338
Total liabilities and fund equity	\$ -	\$ -	\$ -	\$ 860,599	\$ 245,121	\$ -	\$ 1,105,720

**COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GENERAL FUNDS**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	SHIIP	Fund Raising	Transpor- tation	Local	Community Committees	PCOA (Act 735)	Total
Revenues							
Intergovernmental:							
Office of Elderly Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,893	\$ 68,893
Local governments	-	-	-	544,350	-	-	544,350
Interest income	-	3,917	-	44,251	11,143	-	59,311
Public support:							
Client contributions	-	325	-	296	20,218	-	20,839
Donations to endowment fund	-	450	-	-	-	-	450
Miscellaneous:							
Program	-	-	62,977	-	-	-	62,977
Other	-	-	750	11,534	51,257	-	63,541
In-kind contributions	6,356	-	-	-	-	-	6,356
Total revenues	6,356	4,692	63,727	600,431	82,618	68,893	826,717
Expenditures							
Current:							
Salaries	28,011	-	64,053	54,144	-	5,046	151,254
Fringe	5,202	-	8,587	11,232	-	1,048	26,069
Travel	366	-	292	424	-	412	1,494
Operating services	14,425	54	85,473	16,751	28,746	3,875	149,324
Operating supplies	728	-	436	1,237	35,472	2,403	40,276
Other costs	7,770	-	16,746	49,940	-	1,425	75,881
Grant to Town of Jean Lafitte	-	-	-	300,000	-	-	300,000
Capital outlay	-	-	449	66,960	-	-	67,409
In-kind expenditures	6,356	-	-	-	-	-	6,356
Total expenditures	62,858	54	176,036	500,688	64,218	14,209	818,063
Excess (Deficiency) of Revenues Over Expenditures	(56,502)	4,638	(112,309)	99,743	18,400	54,684	8,654
Other Financing Sources (Uses)							
Operating transfers in	56,502	-	112,309	4,638	-	-	173,449
Operating transfers out	-	(4,638)	-	(177,490)	-	(54,684)	(236,812)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	(73,109)	18,400	-	(54,709)
Fund Balances							
Beginning of year	-	-	-	754,326	226,721	-	981,047
End of year	\$ -	\$ -	\$ -	\$ 681,217	\$ 245,121	\$ -	\$ 926,338

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
COMMUNITY COMMITTEES ON AGING**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	Marrero	Gretna	Kenner	Grand Isle	Westwego	Metairie	Lafitte	Jefferson	Harahan	Total
Revenues										
Interest income	\$ 1,085	\$ 205	\$ -	\$ 88	\$ 3,589	\$ 2,340	\$ -	\$ 2,950	\$ 886	\$ 11,143
Public support -										
Client contributions	5,911	1,851	1,256	2,396	25	610	-	1,841	6,328	20,218
Miscellaneous										
Other	2,558	2,487	3,022	4,344	16,852	11,178	-	2,044	8,772	51,257
Total revenues	9,554	4,543	4,278	6,828	20,466	14,128	-	6,835	15,986	82,618
Expenditures										
Current:										
Operating services	3,346	2,191	177	266	3,978	7,757	-	1,662	9,369	28,746
Operating supplies	6,757	4,624	5,718	2,111	3,872	3,139	72	2,276	6,903	35,472
Total expenditures	10,103	6,815	5,895	2,377	7,850	10,896	72	3,938	16,272	64,218
Excess (Deficiency) of										
Revenues Over Expenditures	(549)	(2,272)	(1,617)	4,451	12,616	3,232	(72)	2,897	(286)	18,400
Fund Balance										
Beginning of year	31,331	9,396	4,843	4,698	69,593	48,865	579	25,591	31,825	226,721
End of year	\$ 30,782	\$ 7,124	\$ 3,226	\$ 9,149	\$ 82,209	\$ 52,097	\$ 507	\$ 28,488	\$ 31,539	\$ 245,121

**COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
SPECIAL REVENUE FUNDS**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	JTPA	Title III B - Ombudsman	State Funded Ombudsman	Senior Center	Utility Assistance Fund		Miscellaneous Programs
					Helping Hands	Heating Help	
Revenues							
Intergovernmental:							
Governor's Office of Elderly Affairs	\$ -	\$ 27,240	\$ -	\$ 256,341	\$ -	\$ -	\$ 379,766
Department of Agriculture	-	-	-	-	-	-	-
Department of Labor	35,304	-	-	-	-	-	-
State Funded Ombudsman	-	-	22,056	-	-	-	-
Other	-	-	-	15,227	-	-	-
Interest income	-	-	-	-	90	142	-
Public support:							
J.A. Council on Aging	-	-	-	-	48,647	18,000	-
Client contributions	-	-	-	-	-	-	-
Miscellaneous:							
Program income	-	-	-	-	-	-	-
In-kind contributions	-	48,332	-	749,204	-	-	-
Total revenues	35,304	75,572	22,056	1,020,772	48,737	18,142	379,766
Expenditures							
Current:							
Salaries	29,783	25,560	-	241,869	-	-	-
Fringe	5,684	4,800	-	31,855	-	-	-
Meals	-	-	-	-	-	-	-
Travel	525	3,570	-	1,195	-	-	-
Operating services	11,076	8,463	-	31,406	-	-	-
Operating supplies	1,954	758	-	2,419	-	-	-
Other costs	13,489	7,306	-	55,582	-	-	-
Grant to Jefferson Parish	-	-	-	-	-	-	205,000
Capital outlay	596	-	-	-	-	-	-
Utility assistance	-	-	-	-	44,480	17,169	-
In-kind expenditures	-	48,332	-	749,204	-	-	-
Total expenditures	63,107	98,789	-	1,113,530	44,480	17,169	205,000
Excess (Deficiency) of Revenues Over Expenditures	(27,803)	(23,217)	22,056	(92,758)	4,257	973	174,766
Other Financing Sources (Uses)							
Operating transfers in	27,803	23,217	-	92,758	-	-	-
Operating transfers out	-	-	(22,056)	-	-	-	(174,766)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	-	-	4,257	973	-
Fund Balances							
Beginning of year	-	-	-	-	361	2,228	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ 4,618	\$ 3,201	\$ -

U.S.D.A. Funds Commodities	Cash-In- Lieu of Commodities	Audit Fund	Title III B - Supportive Services	Title III C - Area Agency Admin.	Title III C 1- Congregate Meals	Title III C 2 - Home Delivered Meals	Title III D - Frail In-Home Services	Title III F Fund	Title V	Total
\$ -	\$ 162,221	\$ 9,721	\$ 384,129	\$ 83,600	\$ 154,355	\$ 395,944	\$ 9,037	\$ 14,826	\$ 274,167	\$ 2,151,347
6,857	-	-	-	-	-	-	-	-	-	6,857
-	-	-	-	-	-	-	-	-	-	35,304
-	-	-	-	-	-	-	-	-	-	22,056
-	-	-	-	-	-	-	-	-	-	15,227
-	-	-	-	-	-	-	-	-	-	232
-	-	-	-	-	-	-	-	-	-	66,647
-	-	-	1,769	-	96,566	48,853	55	-	-	147,243
-	-	-	-	-	-	2,703	-	-	-	2,703
-	-	-	-	-	141,658	104,530	-	-	-	1,043,724
6,857	162,221	9,721	385,898	83,600	392,579	552,030	9,092	14,826	274,167	3,491,340
3,223	-	-	91,898	47,629	84,687	99,889	-	-	226,532	851,070
655	-	-	16,467	9,827	10,960	13,295	-	-	20,550	114,093
-	-	-	-	-	168,710	441,732	-	-	-	610,442
-	-	-	3,423	707	442	54,791	-	-	1,852	66,505
5,340	-	9,721	25,388	12,241	11,390	17,040	-	178	13,224	145,467
387	-	-	4,166	355	2,904	11,432	-	-	786	25,161
908	-	-	252,694	13,447	22,171	26,078	9,092	15,155	11,223	427,145
-	-	-	-	-	-	-	-	-	-	205,000
-	-	-	-	-	-	-	-	-	-	596
-	-	-	-	-	-	-	-	-	-	61,649
-	-	-	-	-	141,658	104,530	-	-	-	1,043,724
10,513	-	9,721	394,036	84,206	442,922	768,787	9,092	15,333	274,167	3,550,852
(3,656)	162,221	-	(8,138)	(606)	(50,343)	(216,757)	-	(507)	-	(59,512)
3,656	-	-	8,138	606	50,343	216,757	-	507	-	423,785
-	(163,600)	-	-	-	-	-	-	-	-	(360,422)
-	(1,379)	-	-	-	-	-	-	-	-	3,851
-	125,850	-	-	-	-	-	-	-	-	128,439
\$ -	\$ 124,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,290

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL -
GENERAL FUNDS**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
SHIIP			
Salaries	\$ 21,309	\$ 28,011	\$ (6,702)
Fringe	4,933	5,202	(269)
Travel	240	366	(126)
Operating services	13,620	14,425	(805)
Operating supplies	339	728	(389)
Other costs	7,100	7,770	(670)
In-kind expenditures	6,356	6,356	-
	<u>53,897</u>	<u>62,858</u>	<u>(8,961)</u>
Fund Raising			
Operating services	-	54	(54)
Transportation			
Salaries	56,140	64,053	(7,913)
Fringe	7,419	8,587	(1,168)
Travel	120	292	(172)
Operating services	83,910	85,473	(1,563)
Operating supplies	130	436	(306)
Other costs	16,626	16,746	(120)
Capital outlay	449	449	-
	<u>164,794</u>	<u>176,036</u>	<u>(11,242)</u>
Local			
Salaries	31,577	54,144	(22,567)
Fringe	7,383	11,232	(3,849)
Travel	2,400	424	1,976
Operating services	11,873	16,751	(4,878)
Operating supplies	541	1,237	(696)
Other costs	38,364	49,940	(11,576)
Grant to Town of Jean Lafitte	300,000	300,000	-
Capital outlay	66,960	66,960	-
	<u>459,098</u>	<u>500,688</u>	<u>(41,590)</u>

**Schedule 5
(Continued)**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
Community Committees			
Operating services	28,746	28,746	-
Operating supplies	<u>35,472</u>	<u>35,472</u>	-
	<u>64,218</u>	<u>64,218</u>	-
PCOA (Act 735)			
Salaries	3,993	5,046	(1,053)
Fringe	821	1,048	(227)
Travel	800	412	388
Operating services	5,132	3,875	1,257
Operating supplies	2,502	2,403	99
Other costs	<u>1,300</u>	<u>1,425</u>	(125)
	<u>14,548</u>	<u>14,209</u>	339
Totals	<u>\$ 756,555</u>	<u>\$ 818,063</u>	\$ (61,508)

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL -
SPECIAL REVENUE FUNDS**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
JTPA			
Salaries	\$ 28,991	\$ 29,783	\$ (792)
Fringe	5,377	5,684	(307)
Travel	1,300	525	775
Operating services	7,877	11,076	(3,199)
Operating supplies	458	1,954	(1,496)
Other costs	8,494	13,489	(4,995)
Capital outlay	596	596	-
	<u>53,093</u>	<u>63,107</u>	(10,014)
 Title III B-Ombudsman			
Salaries	25,449	25,560	(111)
Fringe	4,673	4,800	(127)
Travel	4,525	3,570	955
Operating services	8,111	8,463	(352)
Operating supplies	750	758	(8)
Other costs	8,521	7,306	1,215
In-kind expenditures	48,332	48,332	-
	<u>100,361</u>	<u>98,789</u>	1,572
 Senior Center			
Salaries	218,146	241,869	(23,723)
Fringe	33,359	31,855	1,504
Travel	1,400	1,195	205
Operating services	28,845	31,406	(2,561)
Operating supplies	1,142	2,419	(1,277)
Other costs	58,121	55,582	2,539
In-kind expenditures	749,204	749,204	-
	<u>1,090,217</u>	<u>1,113,530</u>	(23,313)

**Schedule 6
(Continued)**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
Helping Hands			
Utility assistance	44,480	44,480	-
Heating Help			
Utility assistance	17,169	17,169	-
Miscellaneous Programs			
Grant to Jefferson Parish	205,000	205,000	-
Commodities			
Salaries	6,017	3,223	2,794
Fringe	1,398	655	743
Travel	40	-	40
Operating services	4,067	5,340	(1,273)
Operating supplies	452	387	65
Other costs	2,005	908	1,097
	<u>13,979</u>	<u>10,513</u>	<u>3,466</u>
Audit Fund			
Operating services	9,721	9,721	-
Title III B - Supportive Services			
Salaries	100,699	91,898	8,801
Fringe	20,629	16,467	4,162
Travel	4,125	3,423	702
Operating services	26,103	25,388	715
Operating supplies	2,774	4,166	(1,392)
Other costs	258,867	252,694	6,173
	<u>413,197</u>	<u>394,036</u>	<u>19,161</u>

**Schedule 6
(Continued)**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
Title III C - Area Agency Administration			
Salaries	43,276	47,629	(4,353)
Fringe	10,040	9,827	213
Travel	650	707	(57)
Operating services	10,796	12,241	(1,445)
Operating supplies	825	355	470
Other costs	18,013	13,447	4,566
	<u>83,600</u>	<u>84,206</u>	(606)
Title III C 1- Congregate Meals			
Salaries	76,911	84,687	(7,776)
Fringe	10,496	10,960	(464)
Meals:			
Raw food	92,943	93,939	(996)
Labor and non-edibles	68,558	74,771	(6,213)
Travel	1,500	442	1,058
Operating services	11,616	11,390	226
Operating supplies	13,515	2,904	10,611
Other costs	24,873	22,171	2,702
In-kind expenditures	141,658	141,658	-
	<u>442,070</u>	<u>442,922</u>	(852)
Title III C 2 - Home Delivered Meals			
Salaries	86,216	99,889	(13,673)
Fringe	11,956	13,295	(1,339)
Meals:			
Raw food	251,953	258,157	(6,204)
Labor and non-edibles	205,673	183,575	22,098
Travel	47,422	54,791	(7,369)
Operating services	14,050	17,040	(2,990)
Operating supplies	9,515	11,432	(1,917)
Other costs	26,989	26,078	911
In-kind expenditures	104,530	104,530	-
	<u>758,304</u>	<u>768,787</u>	(10,483)

**Schedule 6
(Continued)**

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Variance - Favorable (Unfavorable)
Title III D - Frail In-Home Services			
Other costs	<u>9,304</u>	<u>9,092</u>	212
Title III F Fund			
Operating services	-	178	(178)
Other costs	<u>14,826</u>	<u>15,155</u>	(329)
	<u>14,826</u>	<u>15,333</u>	(507)
Title V			
Salaries	231,506	226,532	4,974
Fringe	23,934	20,550	3,384
Travel	4,000	1,852	2,148
Operating services	16,583	13,224	3,359
Operating supplies	640	786	(146)
Other costs	<u>14,798</u>	<u>11,223</u>	3,575
	<u>291,461</u>	<u>274,167</u>	17,294
Totals	<u>\$3,546,782</u>	<u>\$3,550,852</u>	\$ (4,070)

**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS**

Jefferson Council On Aging, Inc.

For the years ended June 30, 1999 and 1998

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
General Fixed Assets, at Cost or Estimated Value				
Furniture and equipment	\$ 220,543	\$ 9,601	\$ -	\$ 230,144
Vans and auto	162,947	58,404	-	221,351
 Total general fixed assets	 <u>\$ 383,490</u>	 <u>\$ 68,005</u>	 <u>\$ -</u>	 <u>\$ 451,495</u>
 Investment in General Fixed Assets				
Property acquired prior to 7/1/80 *	\$ 27,466	\$ -	\$ -	\$ 27,466
Property acquired after 7/1/80 from -				
General Fund	151,186	-	-	151,186
JTPA	9,330	596	-	9,926
Title III B-Suportive Services	3,457	-	-	3,457
Senior Center	3,991	-	-	3,991
Act 735	2,248	-	-	2,248
Title III F-Fund	3,786	-	-	3,786
Title V	123	-	-	123
Local Funds	181,903	67,409	-	249,312
 Total investment in general fixed assets	 <u>\$ 383,490</u>	 <u>\$ 68,005</u>	 <u>\$ -</u>	 <u>\$ 451,495</u>

* Records reflecting source from which assets were acquired were not maintained prior to 7/1/80.

**SCHEDULE OF PRIORITY SERVICES -
TITLE III, PART B - GRANT FOR SUPPORTING SERVICES**

Jefferson Council On Aging, Inc.

For the year ended June 30, 1999

			% of GOEA Grant
Access (30%):	Assisted transportation	\$ -	
	Case management	114,991	
	Transportation	88,555	
	Information and assistance	21,874	
	Outreach	-	

	Total access expenditures	\$ 225,420	89.04%
In-Home (15%):	Homemaker	69,741	
	Chore	-	
	Telephoning	-	
	Visiting	-	
	Adult / daycare / health	-	
	Personal care	84,091	

	Total in-home expenditures	153,832	60.76%
Legal (5%):	Legal Assistance	14,784	5.84%
Non-priority services		-	

	Total Title III B - Supportive services expenditures	394,036	
Less:	Participant contributions	(1,769)	
	Other public support	-	
	Transfers in	(8,138)	

	Title III B - Supportive services grant	384,129	
Less:	Transfers of contract allotments	(35,683)	
	State homemaker	(62,156)	
	State transportation	(33,129)	

	Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments	\$ 253,161	

COMPENSATION TO BOARD MEMBERS

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

No members of the Board of Directors of Jefferson Council on Aging, Inc. received compensation for their services during the year ended June 30, 1999.

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS ACTUAL -
CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA
GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (GOEA)**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
PCOA (Act 735)			
Salaries	\$ 3,993	\$ 5,046	\$ (1,053)
Fringe	821	1,048	(227)
Travel	800	412	388
Operating services	5,132	3,875	1,257
Operating supplies	2,502	2,403	99
Other costs	1,300	1,425	(125)
Transfers out to other funds:			
Transportation	12,663	23,893	(11,230)
Title III B - Ombudsman	2,732	1,161	1,571
Senior Center	13,404	21,492	(8,088)
Title III B - Supportive Services	25,546	8,138	17,408
	<u>\$ 68,893</u>	<u>\$ 68,893</u>	<u>\$ -</u>
Title III B - Ombudsman			
Salaries	\$ 25,449	\$ 25,560	\$ (111)
Fringe	4,673	4,800	(127)
Travel	4,525	3,570	955
Operating services	8,111	8,463	(352)
Operating supplies	750	758	(8)
Other costs	8,521	7,306	1,215
In-kind expenditures	48,332	48,332	-
	<u>\$ 100,361</u>	<u>\$ 98,789</u>	<u>\$ 1,572</u>
State Funded Ombudsman			
Transfers out to other funds:			
Title III B - Ombudsman	\$ 22,056	\$ 22,056	\$ -
	<u>\$ 22,056</u>	<u>\$ 22,056</u>	<u>\$ -</u>

**Schedule 10
(Continued)**

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Senior Center			
Salaries	\$ 218,146	\$ 241,869	\$ (23,723)
Fringe	33,359	31,855	1,504
Travel	1,400	1,195	205
Operating services	28,845	31,406	(2,561)
Operating supplies	1,142	2,419	(1,277)
Other costs	58,121	55,582	2,539
In-kind expenditures	749,204	749,204	-
Totals	<u>\$ 1,090,217</u>	<u>\$ 1,113,530</u>	<u>\$ (23,313)</u>
Supplemental Senior Center			
Grant to Jefferson Parish	\$ 205,000	\$ 205,000	\$ -
Transfers out to other funds:			
Senior Center	71,266	71,266	-
Title III C-2 - Home Delivered Meals	103,500	103,500	-
Totals	<u>\$ 379,766</u>	<u>\$ 379,766</u>	<u>\$ -</u>
Cash-In-Lieu of Commodities			
Transfers out to other funds:			
Title III C-1 - Congregate Meals	\$ 66,857	\$ 50,343	\$ 16,514
Title III C-2 - Home Delivered Meals	101,530	113,257	(11,727)
Totals	<u>\$ 168,387</u>	<u>\$ 163,600</u>	<u>\$ 4,787</u>
Audit Fund			
Operating services	\$ 9,721	\$ 9,721	\$ -
Totals	<u>\$ 9,721</u>	<u>\$ 9,721</u>	<u>\$ -</u>
Title III B - Supportive Services			
Salaries	\$ 100,699	\$ 91,898	\$ 8,801
Fringe	20,629	16,467	4,162
Travel	4,125	3,423	702
Operating services	26,103	25,388	715
Operating supplies	2,774	4,166	(1,392)
Other costs	87,867	84,078	3,789
Full service:			
Homemaker services	158,000	153,832	4,168
Legal services	13,000	14,784	(1,784)
Totals	<u>\$ 413,197</u>	<u>\$ 394,036</u>	<u>\$ 19,161</u>

**Schedule 10
(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Title III C - Area Agency Administration			
Salaries	\$ 43,276	\$ 47,629	\$ (4,353)
Fringe	10,040	9,827	213
Travel	650	707	(57)
Operating services	10,796	12,241	(1,445)
Operating supplies	825	355	470
Other costs	18,013	13,447	4,566
	<u>\$ 83,600</u>	<u>\$ 84,206</u>	<u>\$ (606)</u>
Title III C 1- Congregate Meals			
Salaries	\$ 76,911	\$ 84,687	\$ (7,776)
Fringe	10,496	10,960	(464)
Meals:			
Raw food	92,943	93,939	(996)
Labor and non-edibles	68,558	74,771	(6,213)
Travel	1,500	442	1,058
Operating services	11,616	11,390	226
Operating supplies	13,515	2,904	10,611
Other costs	24,873	22,171	2,702
In-kind expenditures	141,658	141,658	-
	<u>\$ 442,070</u>	<u>\$ 442,922</u>	<u>\$ (852)</u>
Title III C 2 - Home Delivered Meals			
Salaries	\$ 86,216	\$ 99,889	\$ (13,673)
Fringe	11,956	13,295	(1,339)
Meals:			
Raw food	251,953	258,157	(6,204)
Labor and non-edibles	205,673	183,575	22,098
Travel	47,422	54,791	(7,369)
Operating services	14,050	17,040	(2,990)
Operating supplies	9,515	11,432	(1,917)
Other costs	26,989	26,078	911
In-kind expenditures	104,530	104,530	-
	<u>\$ 758,304</u>	<u>\$ 768,787</u>	<u>\$ (10,483)</u>

Schedule 10
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Title III D - Frail In-Home Services			
Other costs	\$ 9,304	\$ 9,092	\$ 212
Totals	<u>\$ 9,304</u>	<u>\$ 9,092</u>	<u>\$ 212</u>
Title III F Fund			
Operating services	\$ -	\$ 178	\$ (178)
Other costs	14,826	15,155	(329)
Totals	<u>\$ 14,826</u>	<u>\$ 15,333</u>	<u>\$ (507)</u>
Title V			
Salaries	\$ 231,506	\$ 226,532	\$ 4,974
Fringe	23,934	20,550	3,384
Travel	4,000	1,852	2,148
Operating services	16,583	13,224	3,359
Operating supplies	640	786	(146)
Other costs	14,798	11,223	3,575
Totals	<u>\$ 291,461</u>	<u>\$ 274,167</u>	<u>\$ 17,294</u>

SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Bennett

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
THE GENERAL-PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Members of the Board of Directors,
Jefferson Council on Aging, Inc.

We have audited the general-purpose financial statements of Jefferson Council on Aging, Inc. (the Council), as of and for the year ended June 30, 1999, and have issued our report thereon dated September 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Council's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of

the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Metairie, La.,
September 22, 1999.



Bourgeois Bennett

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

To the Members of the Board of Directors,
Jefferson Council on Aging, Inc.

Compliance

We have audited the compliance of Jefferson Council on Aging, Inc. (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

Bougeois Bennett, L.L.C.

Certified Public Accountants.

Metairie, La.,
September 22, 1999.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Jefferson Council On Aging, Inc.

For the year ended June 30, 1999

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Revenue Recognized	Federal Expenditure
Department of Agriculture					
Direct Programs:					
USDA (Commodities)	10.550	06/30/99	\$ 6,857	\$ 6,857	\$ 6,857
Passed Through the Louisiana Governor's Office of Elderly Affairs:					
USDA (Cash-in-Lieu)	10.570	06/30/98	125,870	-	125,870
USDA (Cash-in-Lieu)	10.570	06/30/99	162,221	162,221	37,730
			288,091	162,221	163,600
Total Dept. of Agriculture			294,948	169,078	170,457
Department of Labor:					
Passed Through the Louisiana Governor's Office of Elderly Affairs:					
Title V	17.235	06/30/99	260,637	249,793	249,793
Passed Through the Louisiana Department of Labor					
JTPA Title II	17.250	06/30/99	52,497	35,304	35,304
Total Dept. of Labor			313,134	285,097	285,097
Department of Health and Human Services:					
Passed Through the Louisiana Governor's Office of Elderly Affairs:					
Title III F - Disease Prevention and Health Promotion	93.043	06/30/99	12,602	12,602	12,602
Title III B - Supportive Services	93.044	06/30/99	250,155	250,155	250,155
Title III B - Ombudsman	93.044	06/30/99	23,317	23,317	23,317
Title III C - Area Agency Admin.	93.045	06/30/99	62,700	62,700	62,700
Title III C 1 - Congregate Meals	93.045	06/30/99	151,258	151,258	151,258
Title III C 2 - Home Delivered Meals	93.045	06/30/99	142,373	142,373	142,373
Title III D - Frail In-Home Services	93.046	06/30/99	7,908	7,681	7,681
Total Dept. of Health and and Human Services			650,313	650,086	650,086
Totals			\$ 1,258,395	\$ 1,104,261	\$ 1,105,640

**NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Jefferson Council on Aging, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

Note 2 - FINDINGS OF NONCOMPLIANCE

There were no federal award findings or questioned costs were noted during the audit of the general-purpose financial statements for the year ended June 30, 1999.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

Section I - Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Reportable condition(s) identified that are
not considered to be material weakness ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

b) Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___ yes X no
- Reportable condition(s) identified that are
not considered to be material weakness ___ yes X none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be
reported in accordance with section 510(a) of
Circular A-133 ___ yes X no

Section I - Summary of Auditor's Results (Continued)

c) Identification of Major Programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program</u>
93.043	Title III F - Disease Prevention and Health Promotion
93.044	Title III B - Supportive Services
93.044	Title III B - Ombudsman
93.045	Title III C - Area Agency Administration
93.045	Title III C 1 - Congregate Meals
93.045	Title III C 2 - Home Delivered Meals
93.046	Title III D - Frail In-Home Services

Dollar threshold used to distinguish
between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? X yes ___ no

Section II - Financial Statement Findings

No financial statement findings were noted during the audit of the general-purpose financial statements for the year ended June 30, 1999.

Section III - Federal Award Findings and Questioned Costs

No findings or questioned costs were noted during the audit of the general-purpose financial statements for the year ended June 30, 1999.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND
QUESTIONED COSTS

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

Section I - Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit of the general-purpose financial statements for the year ended June 30, 1998.

No reportable conditions were reported during the audit of the general-purpose financial statements for the year ended June 30, 1998.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended June 30, 1998.

Section II - Internal Control and Compliance Material To Federal Awards

No findings or questioned costs were noted during the audit of the general-purpose financial statements for the year ended June 30, 1998.

Section III - Management Letter

A management letter was not issued in connection with the audit of the general-purpose financial statements for the year ended June 30, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Jefferson Council on Aging, Inc.

For the year ended June 30, 1999

Section I - Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit of the general-purpose financial statements for the year ended June 30, 1999.

No reportable conditions were reported during the audit of the general-purpose financial statements for the year ended June 30, 1999.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended June 30, 1999.

Section II - Internal Control and Compliance Material To Federal Awards

No findings or questioned costs were noted during the audit of the general-purpose financial statements for the year ended June 30, 1999.

Section III - Management Letter

A management letter was not issued in connection with the audit of the general-purpose financial statements for the year ended June 30, 1999.