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**NEW ORLEANS COUNCIL ON AGING, INC.**

**COMPREHENSIVE FINANCIAL STATEMENTS**

*June 30, 1996*

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Release Date FEB 26 1997

# NEW ORLEANS COUNCIL ON AGING, INC.

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**INDEPENDENT AUDITOR'S REPORT**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the accompanying general purpose financial statements of the New Orleans Council on Aging, Inc. as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the New Orleans Council on Aging, Inc's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128; "Audits of State and Local Governments". Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the New Orleans Council on Aging, Inc. as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining, and account group financial statements and schedules listed in the table of contents are presented for the purpose of additional analysis and

are not a required part of the general purpose financial statements of the New Orleans Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated December 5, 1996 on my consideration of New Orleans Council on Aging, Inc.'s internal control structure and a report dated December 5, 1996 on its compliance with laws and regulations.

*John C. Todd, Jr. C.P.A.*

Metairie, Louisiana  
December 5, 1996



NEW ORLEANS COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1996

ASSETS

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Cash, including certificate of deposits of \$8,758 (Note K)	\$196,031	\$414,980
Receivables		
Grant (Note C)	56,000	80,871
Due from other funds	5,097	-
Other	33,145	1,065
Furniture and equipment - at cost (Note A, A9 and J)	<u>-</u>	<u>-</u>
	<u>\$290,273</u>	<u>\$496,916</u>
Accounts payable and accrued liabilities	\$ 97,049	\$206,414
Due to other funds	-	5,097
Due to funding sources	-	2,060
Deferred revenue	-	-
Fund balances		
Undesignated	193,224	283,345
Investment in general fixed assets	<u>-</u>	<u>-</u>
	<u>\$290,273</u>	<u>\$496,916</u>

See accompanying notes to financial statements.

General Fixed Assets	Totals	
	<u>(Memorandum Only)</u>	
	<u>1996</u>	<u>1995</u>
\$ -	\$611,011	\$548,800
-	136,871	145,820
-	5,097	19,512
-	34,210	4,418
<u>149,672</u>	<u>149,672</u>	<u>147,852</u>
<u>\$149,672</u>	<u>\$936,861</u>	<u>\$866,402</u>
\$ -	\$303,463	\$202,839
-	5,097	19,512
-	2,060	2,060
-	-	13,093
-	476,569	481,046
<u>149,672</u>	<u>149,672</u>	<u>147,852</u>
<u>\$149,672</u>	<u>\$936,861</u>	<u>\$866,402</u>



**NEW ORLEANS COUNCIL ON AGING, INC.**

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

For the year ended June 30, 1996

	General	Revenue	Totals	
	<u>Fund</u>	<u>Fund</u>	<u>(Memorandum Only)</u>	
			<u>1996</u>	<u>1995</u>
<b>Revenues</b>				
Intergovernmental (Note B)	\$170,893	\$2,934,162	\$3,105,055	\$2,998,675
Contributions	17,369	273,853	291,222	354,270
Interest income	11,187	23,243	34,430	30,707
Other	<u>23,892</u>	<u>36,244</u>	<u>60,136</u>	<u>90,900</u>
	223,341	3,267,502	3,490,843	3,474,552
<b>Expenditures</b>				
Salaries	43,068	956,460	999,528	917,295
Fringe benefits	7,619	137,975	145,594	127,511
Travel	93	41,044	41,137	42,405
Operating services	17,841	173,021	190,862	204,538
Operating supplies	3,420	11,969	15,389	17,259
Capital outlay	-	5,095	5,095	13,582
Other	40,280	318,676	358,956	311,617
Other costs - full service	<u>5,015</u>	<u>1,721,050</u>	<u>1,726,065</u>	<u>1,665,312</u>
	<u>117,336</u>	<u>3,365,290</u>	<u>3,482,626</u>	<u>3,299,519</u>
Excess (deficiency) of revenues over expenditures	106,005	(97,788)	8,217	175,033
Other financing sources (uses)				
Operating transfers in	-	719,379	719,379	658,975
Operating transfers out	<u>(85,688)</u>	<u>(633,691)</u>	<u>(719,379)</u>	<u>(658,975)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	20,317	(12,100)	8,217	175,033
Fund balance restated at July 1, 1995	172,907	308,138	481,045	306,012
Return of funds to funding source	<u>-</u>	<u>(12,693)</u>	<u>(12,693)</u>	<u>-</u>
Fund balance at June 30, 1996	<u>\$193,224</u>	<u>\$ 283,345</u>	<u>\$ 476,569</u>	<u>\$ 481,045</u>

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental (Note B)	\$ 170,893	\$170,893	\$ -
Contributions	-	17,369	17,369
Interest income	8,000	11,187	3,187
Other	<u>17,500</u>	<u>23,892</u>	<u>6,392</u>
	<u>196,393</u>	<u>223,341</u>	<u>26,948</u>
<b>Expenditures</b>			
Salaries	43,164	43,068	96
Fringe benefits	5,590	7,619	(2,029)
Travel	4,500	93	4,407
Operating services	13,726	17,841	(4,115)
Operating supplies	2,400	3,420	(1,020)
Capital outlay	4,000	-	4,000
Other	12,330	40,280	(27,950)
Other costs - full service	<u>5,000</u>	<u>5,015</u>	<u>(15)</u>
	<u>90,710</u>	<u>117,336</u>	<u>(26,626)</u>
Excess (deficiency) of revenues over expenditures	105,683	106,005	322
Other financing sources (uses)			
Operating transfers in		-	-
Operating transfers out	<u>(115,989)</u>	<u>(85,688)</u>	<u>30,301</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(10,306)	20,317	<u>\$30,623</u>
Fund balance at July 1, 1995	<u>172,907</u>	<u>172,907</u>	
Fund balance at June 30, 1996	<u>\$ 162,601</u>	<u>\$193,224</u>	

See accompanying notes to financial statements.

**NEW ORLEANS COUNCIL ON AGING, INC.**

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

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental (Note B)	\$2,994,014	\$2,934,162	\$(59,852)
Contributions	246,191	273,853	27,662
Interest income	8,000	23,243	15,243
Other	<u>15,000</u>	<u>36,244</u>	<u>21,244</u>
	<u>3,263,205</u>	<u>3,267,502</u>	<u>4,297</u>
<b>Expenditures</b>			
Salaries	965,192	956,460	8,732
Fringe benefits	148,324	137,975	10,349
Travel	53,777	41,044	12,733
Operating services	176,692	173,021	3,671
Operating supplies	16,159	11,969	4,190
Capital outlay	4,800	5,095	(295)
Other	315,828	318,676	(2,848)
Other costs - full service	<u>1,711,508</u>	<u>1,721,050</u>	<u>(9,542)</u>
	<u>3,392,280</u>	<u>3,365,290</u>	<u>26,990</u>
Excess (deficiency) of revenues over expenditures	(129,075)	(97,788)	31,287
Other financing sources (uses)			
Operating transfers in	676,880	719,379	42,499
Operating transfers out	<u>(562,805)</u>	<u>(633,691)</u>	<u>(70,886)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(15,000)	(12,100)	<u>\$ 2,900</u>
Fund balance restated at July 1, 1995	283,345	308,138	
Return of funds to finding source	<u>(12,693)</u>	<u>(12,693)</u>	
Fund balance at June 30, 1996	<u>\$ 255,652</u>	<u>\$ 283,345</u>	

See accompanying notes to financial statements.

# NEW ORLEANS COUNCIL ON AGING, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 1996

### Note A - SUMMARY OF ACCOUNTING POLICIES

A summary of the corporation's significant accounting policies consistently applied in the preparation of the accompanying general purpose financial statements follows:

#### 1. Financial Reporting Entity

The New Orleans Council on Aging, Inc., is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs.

The primary function of the New Orleans Council on Aging, Inc. is to improve the quality, of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, information and assistance services, legal assistance, homemaker services, operating senior centers, residential repair, home health care, and job training and education.

The accompanying general purpose financial statements present all Federal, State and City funded programs operated by the New Orleans Council on Aging, Inc, during the year ended June 30, 1996.

#### 2. Presentation of General Purpose Financial Statements

The accompanying general purpose financial statements have been prepared in accordance with the requirements of the industry audit guide issued by the American Institute of Certified Public Accountants titled Audit of State and Local Governmental Units. They are presented on the accrual basis of accounting.



# NEW ORLEANS COUNCIL ON AGING, INC.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

### Note A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

#### 3. Method of Accounting

The records of the New Orleans Council on Aging, Inc. are maintained in accordance with the principles of fund accounting. Accordingly, resources for various programs are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. The various funds presented in the general purpose financial statements in this report are as follows:

#### Governmental Fund Types

The acquisition, use, and balances of the New Orleans Council on Aging, Inc. expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the New Orleans Council on Aging, Inc. governmental fund types:

**General Fund** - The General fund is the general operating fund of the New Orleans Council on Aging, Inc. It is used to account for all financial resources except those required to be accounted for in another fund.

**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.

**General Fixed Assets Account Group** - The general fixed assets account group is used to account for the general fixed assets of the New Orleans Council on Aging, Inc.

# NEW ORLEANS COUNCIL ON AGING, INC.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

### Note A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

#### 4. Revenue Recognition

For financial reporting the General Fund, Title III (C1) Congregate Meal Program, Title III (C2) Home Delivered Meals Programs, Title III B Program, Title III F - Frail, Elderly Assistance, State Funded Senior Center Programs, and State Funds recognize revenue on a pro-rata basis of its approved budget. Retired Senior Volunteer Program, RSVP, Project Care and Helping Hands Program recognize revenue as received. The Job Training Partnership Act Program recognizes revenue on a cost reimbursement basis.

#### 5. Subcontract and Provider Costs

The agency subcontracts with other organizations to provide services to the elderly; for example, senior center programs. The cost of such programs are shown in accordance with the budgetary requirements as filed with its funding source. The excess costs to administer these services by the subcontractor or provider are the responsibility of the organization and such excess costs are not reflected on these general purpose financial statements. The New Orleans Council on Aging, Inc. only reflects the subcontractor or provider costs to the extent of the contract amount.

#### 6. Transfers

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, advances are accounted for through various due from and due to accounts.

#### 7. Budget Policy

The budgets for the various programs are prepared by the Council and approved by the grantor of the funds for each respective program where appropriate. Expenditures cannot legally exceed appropriations on an individual fund level.

# NEW ORLEANS COUNCIL ON AGING, INC.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

### Note A - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

#### 8. Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to assist 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.

#### 9. Fixed Assets

Fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

#### 10. Annual and Sick Leave

The Council's liability for accumulated unpaid vacation has been recorded as an expenditure and liability in the general fund. These amounts are recorded as general fund expenditures in the year the employer becomes vested. The Council's sick leave policy does not provide for the vesting of sick leave.

### Note B - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

#### 1. Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual that is, measurable and available (modified accrual basis).



**NEW ORLEANS COUNCIL ON AGING, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

June 30, 1996

**Note B - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES - CONTINUED**

**1. Intergovernmental Grants - Continued**

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, F and D funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JTPA, Title IV, and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

**2. Public Support and Miscellaneous Revenues**

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. Utilities assistance funds are provided from public donations sponsored by Entergy, Inc. In addition, a fund raiser is held during the year to obtain funds to offset costs of the home - delivered program. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

**NEW ORLEANS COUNCIL ON AGING, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

June 30, 1996

**Note C - GRANT RECEIVABLE**

Grant receivable consists of reimbursement for expenses incurred under the following programs as of June 30, 1996:

<u>Programs</u>	<u>Special Revenue Fund</u>
Job Training Partnership Act	\$7,569
USDA Grant	<u>73,302</u>
 Total grant receivable	 <u>\$80,871</u>

**Note D - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Furniture Office and Equipment</u>	<u>Transportation Equipment</u>	<u>Total</u>
Balance at July 1, 1995	\$121,587	\$26,265	\$147,852
Acquisitions	1,820	-	1,820
Retirements	<u>-</u>	<u>-</u>	<u>-</u>
Balance at June 30, 1996	<u>\$123,407</u>	<u>\$26,265</u>	<u>\$149,672</u>

# NEW ORLEANS COUNCIL ON AGING, INC.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1996

### Note E - RENTAL EXPENSE

The rental expense for the administrative offices for the year ended June 30, 1996 totaled \$60,112. The rental expense for the programs administered directly by the New Orleans Council on Aging, Inc., excluding the State Funded Senior Center Program flow through funds, totaled \$11,988 for the year ended June 30, 1996.

### Note F - EMPLOYEE RETIREMENT PLAN

Effective July 1, 1990 the New Orleans Council on Aging, Inc. began providing retirement benefits to all of its employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate upon completion of one year of service and attainment of age 21. The formula for determining employee contributions is determined each Plan Year by a resolution of the employer. The council's contributions for each employee are fully vested after five years of service. Voluntary employee contributions are not permitted.

The Council's total payroll in the fiscal year ended June 30, 1996 was \$861,989. The council's contributions were calculated by using the base salary amount of \$678,730. The council made a 5% contribution on behalf of the councils employees which totaled \$34,127.

### Note G - INCOME TAXES

The corporation is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

**NEW ORLEANS COUNCIL ON AGING, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

*June 30, 1996*

**Note H - PRIOR YEAR FINANCIAL INFORMATION**

The amounts shown for June 30, 1995 in the accompanying Balance Sheet, and Statement of Revenue and Expenses and Changes in Fund Balance are included to provide a basis for comparison with June 30, 1996 and present summarized totals only. Accordingly, the June 30, 1995 amounts are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

**Note I - BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

**Note J - DEPOSITS**

Cash balances of \$611,011 as of June 30, 1996 were properly insured by the financial institution. Securities were pledged by the financial institution with the federal reserve to properly insure funds in excess of the Federal Deposit Insurance limits.

**Note K - FEDERALLY ASSISTED PROGRAMS**

The council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. 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 of 1984 and the Office of Management and Budget Circular A-128, a schedule of federal awards is presented.

**NEW ORLEANS COUNCIL ON AGING, INC.**

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

June 30, 1996

**Note L - ECONOMIC DEPENDENCY**

The Council received 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 level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the agency's general purpose financial statements management was not aware of any actions taken that would adversely affect the amount of funds the Council will receive in the next fiscal year.

**Note M - RESTATEMENT OF PRIOR YEAR FUND BALANCE**

The July 1, 1995 fund balance has been restated to reclassify the USDA deferred revenue.

**SUPPLEMENTAL INFORMATION**



**NEW ORLEANS COUNCIL ON AGING, INC.**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GENERAL FUND**

For the year ended June 30, 1996

	<u>ACT 735</u> <u>PCOA</u>	<u>General</u> <u>Account</u>	<u>Total</u>
<b>Revenues</b>			
Intergovernmental	\$58,893	\$112,000	\$170,893
Contributions	-	17,369	17,369
Interest income	-	11,187	11,187
Other	<u>-</u>	<u>23,892</u>	<u>23,892</u>
	<u>58,893</u>	<u>164,448</u>	<u>223,341</u>
<b>Expenditures</b>			
Salaries	-	43,068	43,068
Fringe benefits	-	7,619	7,619
Travel	38	55	93
Operating services	2,455	15,386	17,841
Operating supplies	423	2,997	3,420
Other	337	39,943	40,280
Other costs - full service	<u>5,015</u>	<u>-</u>	<u>5,015</u>
	<u>8,268</u>	<u>109,068</u>	<u>117,336</u>
Excess of revenues over expenditures	50,625	55,380	106,005
<b>Other financing uses</b>			
Operating transfers out	<u>(50,625)</u>	<u>(35,063)</u>	<u>(85,688)</u>
Excess of revenues and other uses over expenditures	-	20,317	20,317
Fund balance at July 1, 1995	<u>-</u>	<u>172,907</u>	<u>172,907</u>
Fund balance at June 30, 1996	<u>\$ -</u>	<u>\$193,224</u>	<u>\$193,224</u>



**NEW ORLEANS COUNCIL ON AGING, INC.**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS**

For the year ended June 30, 1996

	Title III (C1) Congregate Meal <u>Program</u>	Title III (C2) Home Delivered <u>Meals Program</u>	Title III B <u>Administration</u>
<b>Revenues</b>			
Intergovernmental	\$604,131	\$227,445	\$125,736
Contributions	59,245	12,121	1,100
Interest income	-	-	14,356
Other	<u>-</u>	<u>15,000</u>	<u>-</u>
	<u>663,376</u>	<u>254,566</u>	<u>141,192</u>
<b>Expenditures</b>			
Salaries	113,275	61,769	118,859
Fringe benefits	16,316	6,841	21,664
Travel	689	738	1,575
Operating services	19,846	8,449	47,130
Operating supplies	388	297	4,805
Other costs	-	48,292	2,762
Capital outlay	-	-	1,820
Other costs - full service	<u>537,127</u>	<u>460,606</u>	<u>-</u>
	<u>687,641</u>	<u>586,992</u>	<u>198,615</u>
Excess (deficiency) of revenues over expenditures	(24,265)	(332,426)	(57,423)
Other financing sources (uses)			
Operating transfers in	24,265	332,426	57,423
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-
Fund balance at July 1, 1995	-	-	-
Return of funds to funding sources	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at June 30, 1996	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Title III B Supportive Services</u>	<u>Medical Assistance</u>	<u>USDA Program</u>	<u>Job Training Partnership Act Program</u>	<u>Senior Center Program</u>	<u>Audit Funds</u>
\$585,075	\$ -	\$286,563	\$134,409	\$ 335,400	\$ 13,408
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,000</u>	<u>6,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>600,075</u>	<u>6,244</u>	<u>286,563</u>	<u>134,409</u>	<u>335,400</u>	<u>13,408</u>
338,667	2,792	-	40,289	60,926	-
64,849	352	-	5,736	6,729	-
7,122	-	-	268	3,103	-
25,378	-	-	9,713	30,908	16,600
2,435	-	-	325	2,340	-
388	-	-	78,078	695	-
-	-	-	-	-	-
<u>163,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>527,767</u>	<u>-</u>
<u>602,389</u>	<u>3,144</u>	<u>-</u>	<u>134,409</u>	<u>632,468</u>	<u>16,600</u>
(2,314)	3,100	286,563	-	(297,068)	(3,192)
2,314	-	-	-	297,068	3,192
<u>-</u>	<u>-</u>	<u>(299,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	3,100	(12,437)	-	-	-
-	4,758	131,441	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$7,858</u>	<u>\$119,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - CONTINUED**

For the year ended June 30, 1996

	<u>Administrative Seed Funds</u>	<u>Title III F Frail, Elderly Assistance</u>	<u>Helping Hands Program</u>	<u>Title III D In Home Services</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 25,423	\$ -	\$10,575
Contributions	-	-	132,492	-
Interest income	-	-	3,248	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>25,423</u>	<u>135,740</u>	<u>10,575</u>
<b>Expenditures</b>				
Salaries	-	-	-	10,938
Fringe benefits	-	-	-	1,452
Travel	-	-	-	102
Operating services	-	-	-	667
Operating supplies	-	-	-	-
Other	-	892	157,730	-
Capital Outlay	-	-	-	-
Other costs - full service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>892</u>	<u>157,730</u>	<u>13,159</u>
Excess of revenues over expenditures	-	24,531	(21,990)	(2,584)
<b>Other financing sources (uses)</b>				
Operating transfers in	-	-	-	2,584
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	-	24,531	(21,990)	-
Fund balance at July 1, 1995	1,000	12,693	82,473	-
Return of funds to funding source	<u>-</u>	<u>(12,693)</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at June 30, 1996	<u>\$1,000</u>	<u>\$ 24,531</u>	<u>\$ 60,483</u>	<u>\$ -</u>

<u>Retired Senior Volunteer Program</u>	<u>Special Project</u>	<u>Senior Companion Program</u>	<u>Miscellaneous Grant Funds</u>	<u>Center Program - Special Line Item</u>
\$78,665	\$ -	\$198,332	\$ 277,000	\$ -
500	-	5,200	-	-
1,150	-	2,801	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>80,315</u>	<u>-</u>	<u>206,333</u>	<u>277,000</u>	<u>-</u>
44,811	-	164,134	-	-
6,968	-	7,068	-	-
10,092	-	17,355	-	-
4,205	-	3,406	-	-
433	-	543	-	-
4,958	-	18,682	-	-
-	-	3,275	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>71,467</u>	<u>-</u>	<u>214,463</u>	<u>-</u>	<u>-</u>
8,848	-	(8,130)	277,000	-
-	-	107	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(277,000)</u>	<u>-</u>
8,848	-	(8,023)	-	-
7,034	283	6,910	-	856
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$15,882</u>	<u>\$283</u>	<u>\$ (1,113)</u>	<u>\$ -</u>	<u>\$856</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - CONTINUED**

For the year ended June 30, 1996

	<u>Meals On Wheels America</u>	<u>Disaster Relief Program</u>	<u>Total</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$32,000	\$2,934,162
Contributions	63,195	-	273,853
Interest income	1,688	-	23,243
Other	<u>-</u>	<u>-</u>	<u>36,244</u>
	<u>64,883</u>	<u>32,000</u>	<u>3,267,502</u>
<b>Expenditures</b>			
Salaries	-	-	956,460
Fringe benefits	-	-	137,975
Travel	-	-	41,044
Operating services	6,719	-	173,021
Operating supplies	403	-	11,969
Other	6,199	-	318,676
Capital Outlay	-	-	5,095
Other costs - full service	<u>-</u>	<u>32,000</u>	<u>1,721,050</u>
	<u>13,321</u>	<u>32,000</u>	<u>3,365,290</u>
Excess (deficiency) of revenues over expenditures	51,562	-	(97,788)
Other financing sources (uses)			
Operating transfers in	-	-	719,379
Operating transfers out	<u>(57,691)</u>	<u>-</u>	<u>(633,691)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(6,129)	-	(12,100)
Fund balance at July 1, 1995	60,690	-	308,138
Return of funds to funding sources	<u>-</u>	<u>-</u>	<u>(12,693)</u>
Fund balance (deficit) at June 30, 1996	<u>\$ 54,561</u>	<u>\$ -</u>	<u>\$ 283,345</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
GENERAL FUNDS

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual Expenditures</u>	Actual (Over) Under Budgeted <u>Expenditures</u>
<b><u>Act 735-POCA</u></b>			
Travel	\$ 1,200	\$ 38	\$ 1,162
Operating services	5,350	2,455	2,895
Operating supplies	1,400	423	977
Other costs	1,130	337	793
Other costs - full service	5,000	5,015	(15)
Transfers - out	<u>44,813</u>	<u>50,625</u>	<u>(5,812)</u>
	<u>\$58,893</u>	<u>\$58,893</u>	<u>\$ -</u>
 <b><u>General Account</u></b>			
Salaries	\$ 43,164	\$ 43,068	\$ 96
Fringe benefits	5,590	7,619	(2,029)
Travel	3,300	55	3,245
Operating services	8,376	15,386	(7,010)
Operating supplies	1,000	2,997	(1,997)
Capital outlay	4,000	-	4,000
Other costs	11,200	39,943	(28,743)
Transfers - out	<u>71,176</u>	<u>35,063</u>	<u>36,113</u>
	<u>\$147,806</u>	<u>\$144,131</u>	<u>\$ 3,675</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SPECIAL REVENUE FUNDS**

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual Expenditures</u>	Actual (Over) Under Budgeted Expenditures
<b><u>Title III B - Supportive Services</u></b>			
Salaries	\$352,279	\$338,667	\$13,612
Fringes	70,620	64,849	5,771
Travel	8,100	7,122	978
Operating services	28,258	25,378	2,880
Operating supplies	2,700	2,435	265
Other costs	520	388	132
Other costs - full service	<u>161,660</u>	<u>163,550</u>	<u>(1,890)</u>
	<u>\$624,137</u>	<u>\$602,389</u>	<u>\$21,748</u>
 <b><u>AAA Administration</u></b>			
Salaries	\$121,917	\$118,859	\$ 3,058
Fringes	23,288	21,664	1,624
Travel	1,800	1,575	225
Operating services	41,004	47,130	(6,126)
Operating supplies	5,800	4,805	995
Other costs	2,500	2,762	(262)
Capital outlay	<u>1,800</u>	<u>1,820</u>	<u>(20)</u>
	<u>\$198,109</u>	<u>\$198,615</u>	<u>\$ (506)</u>
 <b><u>Audit Funds</u></b>			
Operating services	<u>\$16,600</u>	<u>\$16,600</u>	<u>\$ -</u>
 <b><u>Disaster Relief</u></b>			
Other costs - full service	<u>\$32,000</u>	<u>\$32,000</u>	<u>\$32,000</u>



**NEW ORLEANS COUNCIL ON AGING, INC.**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SPECIAL REVENUE FUNDS - CONTINUED**

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual Expenditures</u>	Actual (Over) Under Budgeted Expenditures
<b><u>Title III (C1) Congregate Meals</u></b>			
Salaries	\$113,273	\$113,275	\$ (2)
Fringes	17,669	16,316	1,353
Travel	1,200	689	511
Operating services	23,779	19,846	3,933
Operating supplies	1,310	388	922
Other costs	500	-	500
Other costs - full service	<u>537,000</u>	<u>537,127</u>	<u>(127)</u>
	<u>\$694,731</u>	<u>\$687,641</u>	<u>\$7,090</u>
<b><u>Title III (C2) Home Delivered Meals</u></b>			
Salaries	\$ 62,117	\$ 61,769	\$ 348
Fringes	6,988	6,841	147
Travel	1,100	738	362
Operating services	11,036	8,449	2,587
Operating supplies	600	297	303
Other costs	48,000	48,292	(292)
Other costs - full service	<u>454,000</u>	<u>460,606</u>	<u>(6,606)</u>
	<u>\$583,841</u>	<u>\$586,992</u>	<u>\$(3,151)</u>
<b><u>Senior Center Program</u></b>			
Salaries	\$61,224	\$ 60,926	\$ 298
Fringes	6,704	6,729	(25)
Travel	3,300	3,103	197
Operating services	31,026	30,908	118
Operating supplies	2,300	2,340	(40)
Other costs	660	695	(35)
Other costs - full service	<u>526,848</u>	<u>527,767</u>	<u>(919)</u>
	<u>\$632,062</u>	<u>\$632,468</u>	<u>\$(406)</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**

**STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SPECIAL REVENUE FUNDS - CONTINUED**

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual Expenditures</u>	Actual (Over) Under Budgeted Expenditures
<b><u>Job Training Partnership Act</u></b>			
Administration	\$ 18,485	\$ 12,777	\$ 5,708
Direct training	100,905	80,975	19,930
Training related and support	<u>49,448</u>	<u>40,657</u>	<u>8,791</u>
	<u>\$168,838</u>	<u>\$134,409</u>	<u>\$34,429</u>
 <b><u>Title III D - In-House Services</u></b>			
Salaries	\$11,000	\$10,938	\$ 62
Fringes	1,424	1,452	(28)
Travel	100	102	(2)
Operating services	<u>838</u>	<u>667</u>	<u>171</u>
	<u>\$13,362</u>	<u>\$13,159</u>	<u>\$203</u>
 <b><u>Title III F - Frail, Elderly Assistance</u></b>			
Operating supplies	\$ 918	\$ -	\$ 918
Other costs	<u>24,505</u>	<u>892</u>	<u>23,613</u>
	<u>\$25,423</u>	<u>\$892</u>	<u>\$24,531</u>
 <b><u>USDA</u></b>			
Transfers - out	<u>\$285,505</u>	<u>\$299,000</u>	<u>\$(13,495)</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES FOR TITLE III B -  
SUPPORTIVE SERVICES

Year ended June 30, 1996

	<u>Outreach</u>	<u>Information and Referral</u>
Salaries	\$30,548	\$ 89,461
Fringes	6,593	18,486
Travel	1,027	847
Operating services	3,946	4,541
Operating supplies	928	634
Other costs	22	32
Capital outlay	-	-
Other costs - full service	<u>-</u>	<u>-</u>
	<u>\$43,064</u>	<u>\$114,001</u>

Legal Assistance - Advocacy Center For The Elderly And Disabled	Case Management	Placement	Health Facilitation - New Orleans Dental Clinic
\$ -	\$13,159	\$5,639	\$ -
-	2,736	1,173	-
-	391	167	-
-	1,102	473	-
-	51	22	-
-	234	100	-
-	-	-	-
<u>54,890</u>	<u>39,050</u>	<u>-</u>	<u>-</u>
<u>\$39,050</u>	<u>\$17,673</u>	<u>\$7,574</u>	<u>\$54,890</u>

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES FOR TITLE III B -  
SUPPORTIVE SERVICES - CONTINUED

For the year ended June 30, 1996

	Residential Repairs - <u>VOA</u>	Homemakers	Home Health Aide - Medical Team	<u>Total</u>
Salaries	\$ -	\$199,860	\$ -	\$338,667
Fringes	-	35,861	-	64,849
Travel	-	4,690	-	7,122
Operating services	-	15,316	-	25,378
Operating supplies	-	800	-	2,435
Other costs	-	-	-	388
Capital outlay	-	-	-	-
Other costs - full service	<u>19,490</u>	<u>-</u>	<u>50,120</u>	<u>163,550</u>
	<u>\$19,490</u>	<u>\$256,527</u>	<u>\$50,120</u>	<u>\$602,389</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES FOR JOB TRAINING  
PARTNERSHIP ACT

For the year ended June 30, 1996

	<u>Administration</u>	<u>Direct Training</u>	<u>Training Related and Support</u>	<u>Total</u>
Salaries	\$ 9,691	\$ 8,353	\$22,245	\$ 42,100
Fringe benefits	1,288	1,830	2,618	5,669
Travel	122	95	51	454
Operating services	1,528	4,375	3,810	19,696
Operating supplies	148	124	53	1,017
Other costs	<u>-</u>	<u>66,198</u>	<u>11,880</u>	<u>70,243</u>
	<u>\$12,777</u>	<u>\$80,975</u>	<u>\$40,657</u>	<u>\$139,179</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES OF THE RETIRED SENIOR  
VOLUNTEER PROGRAM

For the year ended June 30, 1996

	For the nine months ending <u>June 30, 1996</u>	For the three months ending <u>September 29, 1995</u>	<u>Total</u>
Salaries	\$34,265	\$10,546	\$44,811
Fringe benefits	5,464	1,504	6,968
Travel	6,730	3,362	10,092
Operating services	2,579	1,626	4,205
Operating supplies	363	70	433
Other costs	<u>4,886</u>	<u>72</u>	<u>4,958</u>
	<u>\$54,287</u>	<u>\$17,180</u>	<u>\$71,467</u>



NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
RETIRED SENIOR VOLUNTEER PROGRAM

For the three months ended September 29, 1995

	Budget <u>(Note)</u>	Actual <u>Expenditures</u>	Actual (Over) Under Budgeted <u>Expenditures</u>
Volunteer Support Expenses	\$12,109	\$14,074	\$(1,965)
Volunteer Expenses	<u>4,745</u>	<u>3,106</u>	<u>1,639</u>
	<u>\$16,854</u>	<u>\$17,180</u>	<u>\$ (326)</u>

NOTE: Budget amount represents the total budget for the period September 30, 1994 through September 29, 1995, less actual expenditures for the period September 30, 1994 through June 30, 1995.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
RETIRED SENIOR VOLUNTEER PROGRAM

For the nine months ended June 30, 1996

	<u>Budget</u>	<u>Actual Expenditures</u>	Actual (Over) Under Budgeted <u>Expenditures</u>
Volunteer Support Expenses	\$64,300	\$43,250	\$21,050
Volunteer Expenses	<u>13,143</u>	<u>11,037</u>	<u>2,106</u>
	<u>\$77,443</u>	<u>\$54,287</u>	<u>\$23,156</u>

NOTE: Budget amount represents the program budget for the period September 30, 1995 through September 29, 1996.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES OF THE  
SENIOR COMPANION PROGRAM

For the year ended June 30, 1996

	For the nine months ended <u>March 31, 1996</u>	For the three months ended <u>June 30, 1996</u>	<u>Total</u>
Personnel			
Salaries	\$ 24,111	\$ 8,019	\$ 32,130
Stipend	<u>108,761</u>	<u>23,243</u>	<u>132,004</u>
	132,872	31,262	164,134
Fringe benefits	5,008	2,060	7,068
Travel	14,017	3,338	17,355
Operating services	3,123	283	3,406
Operating supplies	519	24	543
Other costs	12,969	5,713	18,682
Capital outlay	<u>3,275</u>	<u>-</u>	<u>3,275</u>
	<u>\$171,783</u>	<u>\$42,680</u>	<u>\$214,463</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SENIOR COMPANION PROGRAM

For the nine months ended March 31, 1996

	Budget <u>(Note)</u>	Actual <u>Expenditures</u>	Actual (Over) Under Budgeted <u>Expenditures</u>
Volunteer support expenses	\$ 37,285	\$ 36,066	\$1,219
Volunteer expenses	<u>136,223</u>	<u>135,717</u>	<u>506</u>
	<u>\$173,508</u>	<u>\$171,783</u>	<u>\$1,725</u>

NOTE: Budget amount represents the total budget for the period April 1, 1995 through March 31, 1996, less actual expenditures for the period April 1, 1995 through June 30, 1995.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SENIOR COMPANION PROGRAM

For the three months ended June 30, 1996

	<u>Budget</u> <u>(Note)</u>	<u>Actual</u> <u>Expenditures</u>	Actual (Over) Under Budgeted Expenditures
Volunteer support expenses	\$13,393	\$10,386	\$ 3,007
Volunteer expenses	<u>55,860</u>	<u>32,294</u>	<u>23,566</u>
	<u>\$69,253</u>	<u>\$42,680</u>	<u>\$26,573</u>

NOTE: Budget amount represents the total budget for the period April 1, 1996 through March 31, 1997.

**NEW ORLEANS COUNCIL ON AGING, INC.**

**STATUS OF PRIOR YEAR AUDIT FINDINGS**

June 30, 1996

The prior year audit report of the New Orleans Council on Aging, Inc. included several findings and recommendations. The current status of the prior year audit report findings follows:

	<u>Current Resolved</u>	<u>Unresolved</u>	<u>Finding No.</u>
State Funded Senior		X	1



NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1996

	Balance <u>June 30, 1995</u>	Additions	Deletions	Balance <u>June 30, 1996</u>
General fixed assets, at cost:				
Transportation equipment	\$ 26,265	\$ -	\$ -	\$ 26,265
Furniture and office equipment	<u>121,587</u>	<u>1,820</u>	<u>-</u>	<u>123,407</u>
Total general fixed assets	<u>\$147,852</u>	<u>\$1,820</u>	<u>\$ -</u>	<u>\$149,672</u>
Investment in general fixed assets:				
Property acquired with the following funds:				
Title III B - Supportive Services	\$ 58,648	\$1,820	\$ -	\$ 60,468
Title III C - 1	14,649	-	-	14,649
General fund	28,094	-	-	28,094
JTPA	12,399	-	-	12,399
Action	7,797	-	-	7,797
Department of Transportation	<u>26,265</u>	<u>-</u>	<u>-</u>	<u>26,265</u>
	<u>\$147,852</u>	<u>\$1,820</u>	<u>\$ -</u>	<u>\$149,672</u>

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**INDEPENDENT AUDITOR'S REPORT  
ON SCHEDULE OF FEDERAL AWARDS**

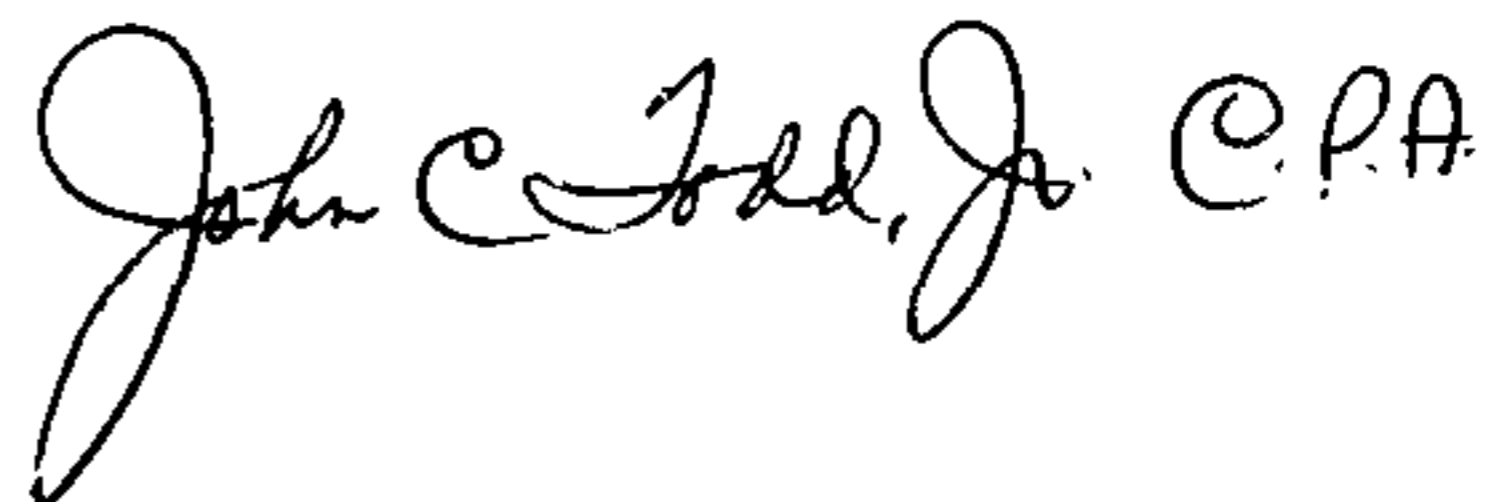
The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996. These general purpose financial statements are the responsibility of the New Orleans Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the New Orleans Council on Aging, Inc. taken as a whole. The accompanying schedule of federal awards is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Metairie, Louisiana  
December 5, 1996



**NEW ORLEANS COUNCIL ON AGING, INC.**

**SCHEDULE OF FEDERAL AWARDS**

For the year ended June 30, 1996

<u>Federal Grantor / Pass Through Grantors / Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>
<b><u>Department of Health and Human Services</u></b>		
Passed Through the Louisiana Governor's Office of Elderly Affairs:		
Special Programs for the Aging:		
Title III B - Area Agency Administrative*	93.044	\$94,302
Title III B - Supportive Services*	93.044	\$407,786
Title III C1 - Congregate Meals*	93.045	\$281,518
Title III C2 - Home Delivered Meals*	93.045	\$117,965
Title III D - In Home Service	93.046	\$8,989
Title III F - Frail, Elderly Assistance	93.043	\$19,695
Title IV - Disaster Relief	93.048	\$32,000
Total - Department Of Health And Human Services		
<b><u>Department of Agriculture</u></b>		
Passed Through the Louisiana Office of Elderly Affairs:		
U.S.D.A. - Cash in lieu of commodities	10.570	\$406,453
<b><u>Department of Labor</u></b>		
Passed Through the Louisiana Department of Labor		
JTPA - Job Training Partnership Act	17.250	\$168,838

\* Denotes major program.

Beginning Balances at <u>July 1, 1995</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	Ending Balance at <u>June 30, 1996</u>
\$ -	\$ 94,302	\$ 94,302	\$ -
-	407,786	407,786	-
-	281,518	281,518	-
-	117,965	117,965	-
-	8,989	8,989	-
-	19,695	892	18,803
<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
<u>\$ -</u>	<u>\$962,255</u>	<u>\$943,452</u>	<u>\$18,803</u>
 <u>\$131,441</u>	 <u>\$286,563</u>	 <u>\$299,000</u>	 <u>\$119,004</u>
 <u>\$ -</u>	 <u>\$134,409</u>	 <u>\$134,409</u>	 <u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 1996

<u>Federal Grantor / Pass Through Grantors / Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>
<u>Corporation for National Services</u>		
Retired Senior Volunteer Program 7/1/95 - 9/29/95	94.002	\$51,070
Retired Senior Volunteer Program 9/30/95 - 6/30/96	94.002	\$52,570
Senior Companion Program 4/1/95 - 3/31/96	94.016	\$180,929
Senior Companion Program 4/1/96 - 6/30/96	94.016	\$45,232
 Total Corporation for National Services		
 TOTAL FEDERAL AWARDS		

<u>Beginning Balances at July 1, 1995</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Ending Balance at June 30, 1996</u>
\$(2,249)	\$ 14,048	\$ 11,799	\$ -
-	42,087	39,265	2,822
12,204	137,729	149,933	-
<u>-</u>	<u>40,500</u>	<u>36,890</u>	<u>3,610</u>
<u>\$ 9,955</u>	<u>\$234,364</u>	<u>\$237,887</u>	<u>\$6,432</u>
<u>\$141,396</u>	<u>\$1,617,591</u>	<u>\$1,614,748</u>	<u>\$144,239</u>



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL  
PURPOSE OR BASIC FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issue by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the New Orleans Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, or irregularities, may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the New Orleans Council on Aging, Inc for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

### **Reportable Conditions**

#### **1. State Funded Senior Centers**

While there has been improvement in the overall State Funded Senior Centers fiscal operation over the prior year some senior centers continue to have reportable conditions. These conditions are reported on in the report on Internal Control contained in the general purpose financial statements of the New Orleans Council on Aging, Inc.'s State Funded Senior Centers dated December 5, 1996.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

My consideration of the internal control structure would not necessarily disclose all matters in the control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distributions is not limited.

A handwritten signature in black ink that reads "John C. Folds, Jr. C.P.A." The signature is written in a cursive style with a large, looping initial 'J'.

Metairie, Louisiana  
December 5, 1996

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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996. I have also audited the compliance of the New Orleans Council on Aging, Inc. with requirements applicable to major federal financial assistance programs and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and whether the New Orleans Council on Aging, Inc. complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1996 I considered the internal control structure of the New Orleans Council on Aging, Inc. in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements of the New Orleans Council on Aging, Inc. and on the compliance of requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 5, 1996.



The management of the New Orleans Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Activity Cycles

- \* Revenue/Receipts
- \* Purchases/Disbursements
- \* Payroll/Personnel

Accounting Applications

- \* Billings
- \* Receivables
- \* Cash Receipts
- \* Purchasing and Receiving
- \* Accounts Payable
- \* Cash Disbursements
- \* Payroll
- \* Property and Equipment
- \* General Ledger

General Requirements

- \* Political Activity
- \* Civil Rights
- \* Cash Management
- \* Federal Financial Reports
- \* Allowable Costs/Cost Principles
- \* Drug Free Workplace

Specific Requirements

- \* Types of Services
- \* Eligibility
- \* Matching, Level of Effort, and Earmarking
- \* Reporting
- \* Cost Allocation
- \* Monitoring Subrecipients

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1996 the New Orleans Council on Aging, Inc. expended 56% percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the New Orleans Council on Aging, Inc.'s major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Awards. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the New Orleans Council on Aging, Inc.'s ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness as defined above.



This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distributions is not limited.

*John C. Felt, Jr., C.P.A.*

Metairie, Louisiana  
December 5, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE  
OR BASIC FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the New Orleans Council on Aging, Inc. is the responsibility of the New Orleans Council on Aging, Inc.'s management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the New Orleans Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts and grants. However, my objective was not to provide an opinion or overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*John C. Todd, Jr., C.P.A.*

Metairie, Louisiana  
December 5, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I have applied procedures to test the New Orleans Council on Aging, Inc.'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Awards, for the year ended June 30, 1996.

General Requirements

- \* Political Activity
- \* Civil Rights
- \* Cash Management
- \* Federal Financial Reports
- \* Allowable Costs/Cost Principles
- \* Drug Free Workplace
- \* Administrative Requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the New Orleans Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to items tested, the results of my procedures disclosed no immaterial instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the New Orleans Council on Aging, Inc. had not complied, in all material respects with those requirements.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "John C. Fildes, C.P.A." The signature is written in a cursive style with a large initial 'J'.

Metairie, Louisiana  
December 5, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

I have also audited the New Orleans Council on Aging Inc's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996. The management of the New Orleans Council on Aging, Inc. is responsible for the New Orleans Council on Aging, Inc.'s compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining on a test basis, evidence about the New Orleans Council on Aging, Inc.'s compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion New Orleans Council on Aging, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.



This report is intended for the information of the auditing committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*John C. Fidd, Jr., C.P.A.*

Metairie, Louisiana  
December 5, 1996

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**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH SPECIFIC REQUIREMENTS  
APPLICABLE TO NON-MAJOR FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Board of Directors  
New Orleans Council on Aging, Inc.

I have audited the general purpose financial statements of the New Orleans Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated December 5, 1996.

In connection with my audit of the general purpose financial statements of the New Orleans Council on Aging, Inc. and with my consideration of the New Orleans Council on Aging, Inc.'s control structure used to administer federal financial assistance programs as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", I selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128 I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the New Orleans Council on Aging, Inc.'s compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the New Orleans Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*John C. Judd, Jr., C.P.A.*

Metairie, Louisiana  
December 5, 1996