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REPORT

ST. BERNARD COUNCIL ON AGING, INC.

JUNE 24, 1989

Under provisions of 20219 and, this report is a public document. A copy of this report has been distributed to the Auditor, or authorized entity and other appropriate public officials. The report is available for public inspection at the Legislative office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Witness Our Hand & Seal
1989

ST. BERNARD COUNCIL ON AGING, INC.

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INDEPENDENT AUDITORS' REPORT

November 17, 1999

Board of Directors
St. Bernard Council on Aging, Inc.
Arabi, Louisiana

We have audited the accompanying general purpose financial statements of the St. Bernard Council on Aging, Inc., as of and for the year ended June 30, 1999. These financial statements are the responsibility of management of the St. Bernard Council on Aging, Inc. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 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 the St. Bernard Council on Aging, Inc., as of June 30, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

We have audited the general purpose financial statements of the St. Bernard Council on Aging, Inc. for the year ended June 30, 1999 and issued our unqualified opinion on such general purpose financial statements. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information on pages 15-28 and the required schedule on the year 2000 issue on page 29 are presented for purposes of additional analysis and are not a part of the financial statements of the St. Bernard Council on Aging, Inc. The required supplemental schedule on the year 2000 issue has not been subjected to procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it, however, the supplementary 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 financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated November 17, 1999 on our consideration of the St. Bernard Council on Aging's internal control over financial reporting and on its compliance with laws and regulations.

Daphne M. Thompson, CPA

ST. BERNARD COUNCIL ON AGING, INC.
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
JUNE 30, 2022

	GOVERNMENTAL FUND TYPES		ACCOUNT	TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	GROUP GENERAL FUND ASSETS	MEMORANDUM ONLY	
				JUNE 30, 2022	JUNE 30, 2022
ASSETS					
Cash (Note 2)	\$ 258,259	\$ 3,811	\$ --	\$ 262,070	\$ 262,070
Accounts receivable	--	--	--	--	28,783
Grants receivable (Note 4)	--	3,829	--	3,829	7,225
Furniture & Equipment (Note 3)	--	--	167,740	167,740	312,673
TOTAL ASSETS	\$ 258,259	\$ 7,640	\$ 167,740	\$ 438,609	\$ 610,751
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accounts payable	\$ --	\$ --	\$ --	\$ --	\$ 263
Total liabilities	--	--	--	--	263
FUND EQUITY:					
Investments in general plant/assets	--	--	167,740	167,740	312,673
Fund balances -					
Reserve for Title III C (Note 2)	--	3,829	--	3,829	7,225
Reserve for low income, handicapped elderly person's utility bills (Note 2)	--	3,811	--	3,811	3,290
Reserve - building furnishings (Note 3)	10,278	--	--	10,278	11,899
Reserve - delivery van (Note 2)	38,000	--	--	38,000	--
Unreserved	117,981	--	--	117,981	147,063
Total fund equity	156,259	7,640	167,740	438,609	601,779
TOTAL LIABILITIES AND FUND EQUITY	\$ 258,259	\$ 7,640	\$ 167,740	\$ 438,609	\$ 610,751

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999

	TOTALS (MEMORANDUM ONLY)			
	GENERAL FUND	SPECIAL REVENUE FUNDS	JUNE 30, 1999	JUNE 30, 1998
REVENUES: (Note 1)				
Intergovernmental	\$ 22,891	\$ 380,605	\$ 403,296	\$ 380,240
Contract income	372,264	--	172,264	175,379
Miscellaneous	49,519	63,432	112,750	95,909
Fundation - building furnishings	690	--	690	--
In-kind contributions	44,987	--	44,987	--
Total revenues	<u>490,941</u>	<u>444,037</u>	<u>713,787</u>	<u>651,528</u>
EXPENDITURES: (Note 1)				
Personal services	--	195,099	195,099	195,025
Employer related benefits	--	15,492	15,492	15,449
Taxes	--	18,280	18,280	8,765
Operating services	9,280	62,738	72,018	67,771
Operating supplies	20	13,248	13,268	13,648
Contracted services	--	82,488	82,488	88,242
Capital outlay	--	28,324	28,324	35,880
Other	--	5,208	5,208	10,902
Misses	--	298,268	298,268	150,668
In-kind expenses	44,987	--	44,987	--
Total expenditures	<u>49,277</u>	<u>395,729</u>	<u>684,114</u>	<u>558,345</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>21,664</u>	<u>48,308</u>	<u>29,673</u>	<u>93,183</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	--	136,027	136,027	88,345
Operating transfers out	(136,817)	--	(136,817)	(88,345)
Total other financing sources (uses)	<u>(136,817)</u>	<u>136,027</u>	<u>--</u>	<u>--</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>9,847</u>	<u>(2,703)</u>	<u>29,673</u>	<u>93,183</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>138,442</u>	<u>18,082</u>	<u>169,987</u>	<u>71,068</u>
FUND BALANCE AT END OF YEAR	<u>\$ 248,289</u>	<u>\$ 15,379</u>	<u>\$ 200,129</u>	<u>\$ 169,987</u>

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
SPECIAL REVENUE FUNDS
(EXCLUDING UTILITIES HELP FUNDS)
FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental:			
GOLA	\$ 214,873	\$ 246,288	\$ 31,415
Catholicism	35,895	47,200	11,305
Miscellaneous:			
Charity contribution	60,715	53,821	(6,894)
Other	--	1,780	1,780
Total revenues	<u>411,483</u>	<u>449,189</u>	<u>37,706</u>
EXPENDITURES:			
Personal services	218,489	183,088	35,401
Employee related benefits	77,869	10,593	67,276
Travel	9,888	18,183	(8,295)
Operating services	371,500	55,554	315,946
Operating supplies	18,184	18,648	(464)
Contracted services	61,589	60,450	1,139
Capital outlay	28,783	28,424	359
Other	3,888	3,108	(780)
Misc.	157,994	308,368	(150,374)
Total expenditures	<u>581,174</u>	<u>588,615</u>	<u>(7,441)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(169,691)	(139,426)	30,265
OTHER FINANCING SOURCES:			
Operating transfer in	152,748	158,817	6,069
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>--</u>	<u>(8,609)</u>	<u>1,804</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>--</u>	<u>7,815</u>	<u>(7,815)</u>
FUND BALANCES AT END OF YEAR	<u>\$ --</u>	<u>\$ 3,818</u>	<u>\$ (3,997)</u>

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 FODA (ACT 725)
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 22,990	\$ 22,891	\$ --
EXPENDITURES	-----	-----	-----
EXCESS OF REVENUES OVER EXPENDITURES	22,990	22,891	--
OTHER FINANCING SOURCES (USES):			
Opening transfer out	<u>22,990</u>	<u>22,891</u>	-----
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	--	--	\$ -----
FUND BALANCE BEGINNING OF YEAR	-----	-----	
FUND BALANCE AT END OF YEAR	\$ -----	\$ -----	

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1989

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Bernard Council on Aging (Council) was authorized by State of Louisiana Act 456 of 1964. Their charter was issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Council is a nonprofit organization that must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council receives revenues from other federal and state agencies which may impose certain restrictions upon how the Council can use the money that they have provided. The Council also receives funds from a contract with the St. Bernard Parish Government. The Council may be dissolved by the state with their net assets transferred to another governmental or nonprofit organization. For financial statement reporting purposes the Council is considered a government organization.

The primary function of the St. Bernard Council on Aging, Inc. is 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 and nutritional education, information and referral services, and legal assistance; operating senior centers; and promoting training and skills to achieve unsubsidized employment of economically disadvantaged elderly citizens and transportation. A board of directors consisting of 15 members, who serve 3-year terms, govern the Council. Board members are elected from the general membership of the Council and receive no compensation for their services.

REPORTING ENTITY

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.

The accompanying financial statements conform to generally accepted accounting principles for state and local governmental units as prescribed by the GASB. These statements have also incorporated any applicable requirements set forth by *Audits of State and Local Governments' Dists.*, the industry audit guide issued by the American Institute of Certified Public Accountants; *Subsection VI - Annual Financial Reporting*, accounting manual for Governor's Office of Elderly Affairs contractee; and the *Louisiana Governmental Audit Guide*.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF PRESENTATION

The accounts of the Council on Aging are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which operating activities are controlled. The fund categories, fund types and account groups presented in the financial statements are described as follows:

General Fund

The general operating fund of the Council accounts for all financial resources, except those required to be accounted for in the special revenue funds.

Special Revenue Funds

The special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

General Fixed Assets Account Group

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 General Fixed Asset Account Group accounts for the fixed assets (capital outlays) used in governmental fund type operations of St. Bernard Council on Aging, Inc. The fixed assets are recorded as expenditures in the governmental fund types when purchased.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue 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 (revenues and other financing sources) and decreases (expenditures and other uses) 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.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

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 classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

BUDGETARY PRACTICES

The proposed budget for the year ending June 30, 1999, was submitted to and approved by the board of directors on May 20, 1998 and a revised budget was approved on June 16, 1999. The budget, which included proposed expenditures and the means of financing them for all the special revenue funds, except for the Utilities Help Fund, was also submitted to the Louisiana Governor's Office of Elderly Affairs. The Utilities Help Fund is not required to submit a budget because funding is received in the form of individual donations. Consequently, the amount of funding is uncertain from year to year.

Unobligated grant funds at year end that were received through the Louisiana Governor's Office of Elderly Affairs must be returned to the office. Revenues earned or donated to the Council may be carried into the ensuing year. The budget is prepared on a modified accrual basis, consistent with the basis of accounting for comparing 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 does not recognize or record encumbrances in its budget practices. All budgetary appropriations lapse at the end of each fiscal year (June 30).

Generally, the Council may transfer funds between line items as often as often as required without prior approval from the Governor's Office of Elderly Affairs. However, the Council must obtain prior approval to increase capital outlay. The Council is allowed only a one-time transfer of amounts from one program to another and is never permitted to transfer amounts from services to administration.

Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments for all programs that require budgeting.

FIXED ASSETS

Fixed assets of the governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets.

The account group is not a fund. It is reviewed only with the reassessment of financial position, not with reassessment of results of operations.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

COMPENSATED ABSENCES

Employees of the Council earn from 10 to 24 days of noncumulative vacation leave each year, depending on their length of service and employee status (full-time or part-time). Employees earn up to 13 days of sick leave each year. Sick leave may be accumulated to a maximum of 30 days; however, unused sick leave is forfeited upon termination of employment. At June 30, 1999, the Council has no accumulated benefits relating to leave privileges that require disclosure to conform with generally accepted accounting principles.

FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received on a monthly allocation of the total budget (grant). Any funds not used by year end are due back to the granting agency. The following programs are funded in this manner: Title III-B Supportive Services, Title III-C-1 Area Agency Administration, Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-D Fund Elderly, Title III-F Elder Assistance, Senior Center, Adult, the State of Louisiana Allocation Program (Act 735 of 1979) and Alcoholism Grant.

The Council received reimbursements for USDA Cash-in-Kind of Commodities expenditures based upon a per unit of service provided method.

The Council encourages and receives contributions from clients and private entities to help offset the costs of programs. In addition, various fundraisers were held during the year.

The Council also receives funds through a contract with the St. Bernard Parish Government.

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.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TOTAL COLUMNS ON COMBINED STATEMENTS

The total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate 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.

FUND DISCRESSIONS

GENERAL FUNDS

Local (Unreserved) Program

The Local (Unreserved) Program is a general operating program of the Council. The funds are received from local sources, such as the parish government.

PCOA (Act 735)

The PCOA Program is a general operating program of the Council and accounts for funds received from the State of Louisiana. The funds are appropriated to the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the parish council. The Council may use these "Act 735" funds at its discretion.

SPECIAL REVENUE FUNDS

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund accounts for the administration of the Special Programs for Aging. Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs. This program provides for access services, in-home services, community services, transportation and legal assistance for the elderly.

Title III-C-1 Area Agency Administration Fund

The Title III-C-1 Area Agency Administration Fund accounts for the administration of the Special Programs for the Aging. Title III-C funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs and are allocated to fund administrative costs associated with the Title III and Senior Center programs.

ST. BERNARD COUNCIL ON AGING, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1989

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND DESCRIPTIONS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Title III-C-1 Congregate Meals Fund

The Title III-C-1 Congregate Meals Fund accounts for the administration of the Special Program for the Aging. Title III-C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs and are allocated to provide nutritional congregate meals to the elderly in strategically located centers.

Title III-C-2 Home Delivered Meals Fund

The Title III-C-2 Home Delivered Meals Fund accounts for the administration of the Special Program for the Aging. Title III-C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs and are allocated to provide nutritional meals to home-bound older persons.

Title III-D Frail Elderly Fund

The Title III-D Frail Elderly Fund accounts for the administration of the Special Program for the Aging. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs. This program provides for income services for the frail elderly.

Cash-in-Lieu-of-Commodities Fund

The Cash-in-Lieu-of-Commodities Fund accounts for funds received from the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs for the Cash-in-Lieu-of-Commodities Program. The funds are allocated to the Title III-C-1 and Title III-C-2 Funds, as needed, to purchase meals for these programs. The grantor agency has directed that the funds received under the Cash-in-Lieu-of-Commodities Program be reported separately in the financial statements.

Senior Center Fund

The Senior Center Fund accounts for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs for distribution to the parish councils on aging. This program provides community service centers at which older persons receive supportive services and participate in activities that foster their independence, enhance their dignity, and encourage their involvement in and with the community.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1992

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND DESCRIPTIONS: (Continued)

SPECIAL REVENUE FUNDS: (Continued)

Audit Fund

The Audit Fund accounts for funds that are appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs for distribution to the parish councils on aging. These funds are used to obtain independent audits of annual financial statements.

Miscellaneous Grants Fund

The Miscellaneous Grants Fund accounts for funds that are received from the state for discretionary purposes. The funds are used throughout each program.

Utilities Help Fund

The Utilities Help Fund accounts for the administration of the Utilities Help Program that is sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on aging to provide assistance to the elderly for the payment of utilities.

Title III-F Elder Assistance

The Title III-F Elder Assistance Fund accounts for the administration of the Special Programs for the Aging. Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs. This program provides for disease prevention and health promotion activities for the elderly.

Federal Transit Administration Fund

The Federal Transportation Administration (FTA) Fund is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council. One vehicle was acquired under this program during the current fiscal year in the amount of \$33,450 of which \$5,000 was matching funds from the Council.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

2. CASH:

At June 30, 1999, the Council has cash in an interest bearing account (bank balances) totaling \$262,170. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1999, the Council has \$200,469 in deposits (collected bank balances). These deposits are fully secured through federal deposit insurance and pledged securities.

3. RECONCILIATION - ACTUAL AND BUDGET:

The following reconciles the excess of revenues and other sources over expenditures shown on the Statement of Budget and Actual with the amount on the Statement of Revenues, Expenditures and Changes in Fund Balance for the special revenue funds.

Deficiency of revenues and other sources over expenditures and other uses (budget and actual statement)	\$(3,386)
To adjust for the Utilities Help Fund	..661
Excess of revenues and other sources over expenditures and other uses (statement of revenues and expenditures)	\$2,725

4. GRANTS RECEIVABLE:

Grants receivable of \$3,959 at June 30, 1999, consist of reimbursements for expenditures incurred under the USDA Cash-In-Kind of Commodities program.

5. FIXED ASSETS:

All 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. A special fundraiser was held to furnish the new building. The proceeds from this fundraiser was \$58,060 of which \$37,772 was used. The remaining \$10,278 is set up as a reserve for building furnishings.

	BALANCE 6/30/98	ADDITIONS	DELETIONS	BALANCE 6/30/99
Nutrition equipment	\$ 32,710	\$ --	\$ --	\$ 32,710
Office furniture and equipment	60,904	4,000	2,987	61,717
Recreation equipment	1,826	--	--	1,826
Vans	47,572	23,433	--	71,005
	<u>\$132,872</u>	<u>\$28,433</u>	<u>\$2,987</u>	<u>\$167,318</u>

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

6. INCOME TAX STATUS:

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

7. 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 level, 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.

8. FUND BALANCE RESERVES:

Reserve for Title III-C

This reserve is established for obligations under Title III-C Congregate Meals and Title III-C Home Delivered Meals.

A summary of the change in reserve fund balance follows:

	<u>Special Revenue</u>
Reserve - June 30, 1998	\$ 7,533
Collections - June 30, 1999	47,578
Payments - June 30, 1999	<u>(50,580)</u>
Reserve - June 30, 1999	<u>\$ 4,531</u>

Reserve for Low Income, Handicapped, Elderly Personal Utility Bills

This reserve is established for obligations outstanding for low income, handicapped, elderly persons' utility bills.

A summary of the change in reserve fund balance follows:

	<u>Special Revenue</u>
Reserve - June 30, 1998	\$ 3,238
Collections - June 30, 1999	7,843
Payments - June 30, 1999	<u>(12,184)</u>
Reserve - June 30, 1999	<u>\$ 8,897</u>

ST. BERNARD COUNCIL ON AGING, INC.
 NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

8. FUND BALANCE RESERVES: (Continued)

Reserve for Building Furnishings

This reserve is established as a result of a fund raiser specifically held to assist in furnishing the new building.

A summary of the change in reserve fund balance follows:

	<u>General Fund</u>
Reserve - June 30, 1998	\$ 11,000
Collections - June 30, 1999	600
Payments - June 30, 1999	<u>(1,381)</u>
Reserve - June 30, 1999	<u>\$ 10,219</u>

Reserve for Delivery Van

This reserve is established as a result of a donation in which the donor specifically requested the money be used to purchase a delivery van.

	<u>General Fund</u>
Reserve - June 30, 1998	\$ -
Collections - June 30, 1999	30,000
Payments - June 30, 1999	<u>-----</u>
Reserve - June 30, 1999	<u>\$ 30,000</u>

9. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

10. TRANSACTION WITH PARISH GOVERNMENT:

Contract Income

The Council on Aging receives funds from a contract with St. Bernard Parish Government. The parish government agrees to provide funds generated from a one mill Senior Citizens Building ad valorem tax to the Council on Aging, in addition to \$60,000 in in-kind cost associated with the building, vehicle fuel and maintenance and the salary of one employee. Any building, vehicle fuel and maintenance and salary of one employee expenditures in excess of \$40,000 will be reimbursed to the parish government by the Council on Aging. The excess will be based on the parish government's fiscal year which is December 31. The Council on Aging agrees to provide programs and activities to the senior population in St. Bernard Parish. As of June 30, 1999 the amount of funds collected by the parish government from property taxes was \$172,264.

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1999

10. TRANSACTION WITH PARISH GOVERNMENT: (Continued)

In-Kind Contributions:

The Council received \$44,587 in various in-kind contributions from the parish government during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

A summary of the in-kind contributions and their respective assigned values are as follows:

Insurance - workmen's compensation, general and hospital	\$ 4,602
Utilities	16,581
Vehicle fuel and maintenance	3,589
Repairs and maintenance building and equipment	3,806
Service Community Service Project labor and related expenses	12,850
Supplies	<u>1,859</u>
Total	\$44,587

The St. Bernard Parish Government owns the building in which the Council operates. The Council uses this building rent free.

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to perform these services if volunteers were not available.

11. IRC SECTION 457 DEFERRED COMPENSATION PLAN:

In May, 1998, the Council established an Internal Revenue Code Section 457 deferred compensation plan for its full time employees. Under this plan an eligible employee can elect to have a portion of his/her compensation reduced to have invested for retirement. There is no cost associated with this plan to the Council on Aging and participation is at the option of each full time employee. As of June 30, 1999 there were no participants in the plan.

12. LITIGATION:

The St. Bernard Council on Aging is involved with a pending case in which the amount of loss cannot be determined. Furthermore, the Council's management believes that any potential loss would be adequately covered by insurance.

ST. BERNARD COUNCIL ON AGING, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1999

13. NET TRANSFERS:

Opening transfers in and out are listed by fund for 1999:

Funds Transferred In	Funds Transferred Out					Total In
	Senior Center	USDA	Miscellaneous	PCDA	Local	
Title III-B- Supportive Services	\$48,355	\$ --	\$ --	\$ --	\$ 13,533	\$ 62,908
Title III-C Area Agency Administration	--	--	--	--	1,809	1,809
Title III-C-1	--	12,315	--	2	21,588	33,905
Title III-C-2	--	38,455	4,500	22,085	75,098	140,138
Audit Fund	--	--	--	884	250	1,134
Title III F	--	--	--	30	685	685
Title III D	--	--	--	--	15	15
TOTAL OUT	\$48,355	\$50,765	\$4,500	\$22,091	\$113,031	\$240,543

GENERAL FUNDS

The general operating funds account for all financial resources, except for those required to be accounted for in the special revenue funds.

ST. BERNARD COUNCIL ON AGING, INC.
GENERAL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND		
	LOCAL PROGRAM	FOCA ACT 31M	TOTAL
REVENUES:			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ --	\$ 22,991	\$ 22,991
Contract income	172,364	--	172,364
Miscellaneous:			
Interest	3,800	--	3,800
Client contributions	40,719	--	40,719
Fund raise	600	--	600
In-kind contributions	44,987	--	44,987
Total revenues	<u>267,170</u>	<u>22,991</u>	<u>290,161</u>
EXPENDITURES:			
Personnel services	--	--	--
Operating services	3,280	--	3,280
Operating supplies	90	--	90
Capital outlay	--	--	--
In-kind expenses	44,987	--	44,987
Total expenditures	<u>49,357</u>	<u>--</u>	<u>49,357</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>217,813</u>	<u>22,991</u>	<u>240,804</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	--	--	--
Operating transfers out	(113,028)	(22,990)	(136,018)
Total other financing sources (uses)	<u>(113,028)</u>	<u>(22,990)</u>	<u>(136,018)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>94,785</u>	<u>--</u>	<u>94,785</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>158,442</u>	<u>--</u>	<u>158,442</u>
FUND BALANCES AT END OF YEAR	<u>\$ 253,227</u>	<u>\$ --</u>	<u>\$ 253,227</u>

See accompanying notes.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds that are legally restricted to expenditures for specific purposes.

ST. BERNARD COUNCIL ON AGING, INC.
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1999

	TITLE III-B SUPPORTIVE SERVICES	TITLE III-C ADMINISTRATIVE SERVICES	TITLE III-C-1 COMMINGLED FUNDS	TITLE III-C-2 HOME DELIVERED MEALS
ASSETS				
Cash	\$ --	\$ --	\$ --	\$ --
Accounts receivable	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
TOTAL ASSETS	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>
Total liabilities	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
FUND EQUITY:				
Reserve for Title III-C	--	--	--	--
Reserve for low income, handicapped elderly person's utility bills	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
Total fund equity	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>	\$ <u> --</u>

FEDERAL TRANSIT ADMINI- STRATION	CASH IN-LIEU-OF COMMODITIES	TITLE III-B FRAG. ELDERLY	SENIOR CENTER	ADULT	MISCELLANEOUS GRANT	UTILITIES GRANT	TITLE III-B ELDER ASSISTANCE	TOTAL
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 3,912	\$ --	\$ 3,912
---	3,912	---	---	---	---	---	---	3,912
\$ ---	\$ 3,912	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,912	\$ ---	\$ 3,912
\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
---	---	---	---	---	---	---	---	---
--	3,912	--	--	--	--	--	--	3,912
---	---	---	---	---	---	3,912	---	3,912
---	3,912	---	---	---	---	3,912	---	7,824
\$ ---	\$ 3,912	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,912	\$ ---	\$ 7,824

ST. BERNARD COUNCIL ON AGING, INC.
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

	TITLE 18-B SUPPORTIVE SERVICES	TITLE 18-C ADMINISTRATIVE SERVICES	TITLE 18-D CONGREGATE MEALS	TITLE 18-E HOME DELIVERED MEALS
REVENUES:				
Intergovernmental				
USDA - Cash on file	\$ --	\$ --	\$ --	\$ --
GRSA:				
Federal	10,811	10,147	17,079	48,811
State	44,786	3,054	772	68,146
Miscellaneous				
Char. contribution	304	--	18,683	10,908
Other	--	--	--	3,358
Total revenues	<u>55,901</u>	<u>13,201</u>	<u>36,534</u>	<u>131,623</u>
EXPENDITURES:				
Personnel services	82,212	11,812	26,564	81,831
Employee related benefits	4,948	1,189	3,286	3,173
Travel	381	317	339	9,275
Operating services	11,401	5,148	7,068	11,888
Operating supplies	4,400	582	1,864	3,118
Contracted services	14,023	--	--	--
Capital outlay	513	833	384	599
Other	1,261	307	317	624
Meals	--	--	33,891	123,188
Total expenditures	<u>120,879</u>	<u>22,061</u>	<u>71,962</u>	<u>271,781</u>
Net transfer in (out)	<u>64,922</u>	<u>1,140</u>	<u>33,902</u>	<u>140,128</u>
Excess (deficiency) after transfer	--	--	--	--
BEGINNING FUND BALANCES	<u> --</u>	<u> --</u>	<u> --</u>	<u> --</u>
ENDING FUND BALANCES	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FEDERAL TRANSIT ADMIN- STRATION	CASH IN-LIEU-OF COMMODITIES	TITLE 48-D FRAN- SIBLE	SEWER CENTER	AUDIT	MISCELLANEOUS GRANT	UTILITIES GRANT	TITLE 48-F BLOCK ASSISTANCE	TOTAL	
\$	-	\$ 47,379	\$	-	\$	-	\$	-	\$ 47,379
	26,761	--	1,915	--	--	--	1,088	78,488	
	--	--	338	49,093	2,246	4,980	--	108	107,807
	--	--	--	--	--	--	--	33,871	
	--	--	--	--	--	2,842	--	2,842	
	<u>26,761</u>	<u>47,379</u>	<u>2,253</u>	<u>49,093</u>	<u>2,246</u>	<u>4,980</u>	<u>1,588</u>	<u>112,071</u>	
	--	--	--	--	--	--	688	105,899	
	--	--	--	--	--	--	98	15,983	
	--	--	--	--	--	--	273	19,983	
	--	--	--	--	--	7,084	258	62,738	
	--	--	--	--	--	--	272	19,246	
	--	--	2,348	--	3,480	--	1,714	65,483	
	26,761	--	--	--	--	--	--	19,334	
	--	--	--	--	--	--	13	3,280	
	--	--	--	--	--	--	--	208,280	
	<u>26,761</u>	<u>--</u>	<u>2,348</u>	<u>--</u>	<u>3,480</u>	<u>--</u>	<u>1,714</u>	<u>325,762</u>	
	--	<u>158,388</u>	<u>12</u>	<u>102,215</u>	<u>1,134</u>	<u>18,200</u>	<u>682</u>	<u>158,012</u>	
	--	<u>(2,496)</u>	--	--	--	--	688	<u>(2,714)</u>	
	--	<u>2,496</u>	--	--	--	<u>2,496</u>	--	<u>18,608</u>	
\$	<u>--</u>	\$ <u>158,388</u>	\$ <u>12</u>	\$ <u>102,215</u>	\$ <u>1,134</u>	\$ <u>18,200</u>	\$ <u>682</u>	\$ <u>158,012</u>	

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF PROGRAM EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL
 FUNDS (EXCLUDING LOCAL (UNRESERVED) FUND) AND SPECIAL REVENUE
 FUNDS (EXCLUDING UTILITIES HELP FUND)
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FOGA (ACT 735):			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Capital outlay	--	--	--
Other	--	--	--
Transfer to other funds:			
Title III-B	--	--	--
Title III-C-1	2	2	--
Title III-C-2	22,985	22,985	--
Title III-F	20	20	--
Audit fees	894	894	--
General fund	--	--	--
TOTAL	\$ 22,991	\$ 22,991	\$ --
TITLE III - B - SUPPORTIVE SERVICES:			
Personal services	\$ 72,284	\$ 62,252	\$ 10,032
Employee related benefits	5,987	4,999	988
Travel	371	791	(420)
Operating services	33,490	31,431	2,059
Operating supplies	2,935	4,420	(1,485)
Contracted services	53,664	54,825	(1,161)
Capital outlay	824	812	189
Other	2,456	1,887	489
TOTAL	\$ 171,729	\$ 180,950	\$ (11,679)
TITLE III - C - ADMINISTRATIVE SERVICES:			
Personal services	\$ 12,189	\$ 12,812	\$ (623)
Employee related benefits	1,011	5,188	(417)
Travel	258	317	(109)
Operating services	5,082	5,148	(66)
Operating supplies	769	782	(22)
Contracted services	--	--	--
Capital outlay	629	538	91
Other	392	397	45
TOTAL	\$ 20,329	\$ 22,082	\$ (1,870)

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF PROGRAM EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL
 FUNDS (EXCLUDING LOCAL (RESERVE) FUNDS) AND SPECIAL REVENUE
 FUNDS (EXCLUDING UTILITIES HELP FUNDS)
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III - C-1 - CONGREGATE MEALS:			
Personal services	\$ 33,272	\$ 28,384	\$ 4,888
Employee related benefits	3,700	3,206	514
Travel	213	329	(114)
Operating services	7,132	7,388	(256)
Operating supplies	2,878	1,664	914
Contracted services	--	--	--
Capital outlay	421	384	37
Other	--	357	(257)
Meals:			
Raw food	44,714	48,684	(4,970)
Labor/transportation	4,238	3,487	859
TOTAL	\$ 85,568	\$ 91,263	\$ 5,695
TITLE III - C-2 - HOME DELIVERED MEALS:			
Personal services	\$ 90,265	\$ 91,831	\$ 1,566
Employee related benefits	8,199	7,173	1,017
Travel	3,545	9,235	(5,690)
Operating services	11,298	13,248	(1,950)
Operating supplies	3,540	3,199	337
Contracted services	--	--	--
Capital outlay	1,111	999	112
Other	--	656	(656)
Meals:			
Raw food	104,352	101,828	(2,524)
Labor/transportation	4,672	11,341	(6,669)
TOTAL	\$ 211,213	\$ 217,761	\$ 6,548
TITLE III - D - FRAIL ELDERLY:			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	2,251	2,266	(15)
Capital outlay	--	--	--
Other	--	--	--
TOTAL	\$ 2,251	\$ 2,266	\$ 15

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF PROGRAM EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL
 FUNDS (EXCLUDING LOCAL (UNEMPLOYED) FUNDS) AND SPECIAL REVENUE
 FUNDS (EXCLUDING UTILITIES HELP FUNDS)
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
USDA - CASH IN LIEU:			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Capital outlay	--	--	--
Other	--	--	--
Transfers to other funds:			
Title III C-1	11,006	12,313	(1,307)
Title III C-2	24,089	28,483	(13,773)
TOTAL	<u>\$ 35,095</u>	<u>\$ 40,796</u>	<u>\$ (14,899)</u>
SENIOR CENTER:			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Capital outlay	--	--	--
Other	--	--	--
Transfers to other funds:			
Title III B - Supportive Services	49,155	49,155	--
TOTAL	<u>\$ 49,155</u>	<u>\$ 49,155</u>	<u>\$ --</u>
ADULT FUNDS:			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	3,200	3,490	(290)
Capital outlay	--	--	--
Other	--	--	--
TOTAL	<u>\$ 3,200</u>	<u>\$ 3,490</u>	<u>\$ (290)</u>

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF PROGRAM EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL
 FUNDS (EXCLUDING LOCAL (UNRESERVED) FUNDS) AND SPECIAL REVENUE
 FUNDS (EXCLUDING UTILITIES HELP FUNDS)
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
MISCELLANEOUS GRANTS:			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Capital outlay	--	--	--
Other	--	--	--
Transfer to other funds:			
Title III C-1 - Congregate Meals	--	--	--
Title III C-2 - Home Delivered Meals	4,500	4,500	--
TOTAL	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ --</u>
TITLE III - F - ELDER ASSISTANCE:			
Personal services	\$ 498	\$ 669	\$ (171)
Employee related benefits	41	56	(15)
Travel	159	271	(112)
Operating services	208	259	(51)
Operating supplies	396	373	63
Contracted services	2,534	2,714	(180)
Capital outlay	26	28	--
Other	--	19	(19)
TOTAL	<u>\$ 3,732</u>	<u>\$ 4,271</u>	<u>\$ (539)</u>
FEDERAL TRANSIT ADMINISTRATION:			
Capital outlay	<u>\$ 26,782</u>	<u>\$ 26,782</u>	<u>\$ --</u>

ST. BERNARD COUNCIL ON AGING, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 1999

	BALANCE 6/30/98	ADDITIONS	DELETIONS	BALANCE 6/30/99
GENERAL FIXED ASSETS, AT COST:				
Maternity equipment	\$ 22,710	\$ --	\$ --	\$ 22,710
Office furniture and equipment	60,164	4,600	3,987	61,779
Recreation equipment	1,826	--	--	1,826
Vans	47,972	33,433	--	81,405
Total general fixed assets	<u>\$ 132,672</u>	<u>\$ 38,033</u>	<u>\$ 3,987</u>	<u>\$ 167,718</u>
INVESTMENT IN GENERAL FIXED ASSETS:				
Property acquired prior to 7/1/95 *	\$ 9,891	\$ --	\$ --	\$ 9,891
Property acquired after 7/1/95 with funds from:				
FTA	26,876	33,433	--	60,309
LMFA	16,876	--	--	16,876
Title III C-1	975	184	30	1,329
Title III C-2	3,894	999	327	5,766
Senior Center	342	--	--	342
PCDA	5,681	--	--	5,681
Special	8,592	1,040	2,338	6,994
Title III G	348	--	--	348
Title III B	1,471	615	48	2,038
Title III C, Administration	752	538	42	1,248
Title III F	29	26	2	53
Donations	3,135	--	--	3,135
General	26,370	--	--	26,370
Total investments in general fixed assets	<u>\$ 132,672</u>	<u>\$ 38,033</u>	<u>\$ 3,987</u>	<u>\$ 167,718</u>

* Records reflecting sources from which assets were acquired were not maintained prior to 7/1/95.

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF PRIORITY SERVICES
 TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES
 FOR THE YEAR ENDING JUNE 30, 1999

			% of COBA Grant
Access (30%):	Transportation	\$ 68,750	
	Information and assistance	6,473	
	Outreach	---3,300	
	Total access expenses	82,523	<u>124.77%</u>
In Home (15%):	Homemaker and personal care	39,754	<u>58.50%</u>
Legal (5%):	Legal assistance	3,982	<u>5.88%</u>
Non-priority services		<u>33,811</u>	
Total Title III B - Supportive services expenditures		160,050	
Less: Participant contributions		(304)	
Transfer in		(52,808)	
Title III B-Supportive services grant		96,838	
Less: Transfers of contract allotments		--	
State homemaker		(32,469)	
State transportation		(13,321)	
	Original grant award net of additional state homemaker and transportation funds and transfer of contract allotments	<u>\$ 61,328</u>	

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME	CFDA NUMBER	REVENUE RECOGNIZED	EXPENDITURES
United States Department of Agriculture passed through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-in-Kind-of Commodities	16.578	\$ 47,339	\$ 47,339
United States Department of Health & Human Services passed through Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:			
Title III-B Supportive services	93.044	52,092	52,092
Title III-C-1 Administrative	93.040	15,167	15,167
Title III-C-1 Congregate meals	93.040	37,675	37,675
Title III-C-2 Home delivered meals	93.040	41,811	41,811
Title III-D - Frail elderly	93.040	1,913	1,913
Title III-F Elder assistance	93.043	3,958	3,958
Total United States Department of Health & Human Services		151,606	151,606
United States Department of Transportation Federal Transit Administration (FTA) passed through the Louisiana Department of Transportation and Development:			
FTA Section 5309 - Elderly and persons with disabilities transportation capital assistance program (Federal project 81A-03-0057) (State project #738-99-0447)	20.900	26,782	26,782
Total Federal financial assistance		\$224,728	\$224,728

ST. BERNARD COUNCIL ON AGING, INC.
SUPPLEMENTARY INFORMATION
YEAR 2000 ISSUE (Unaudited)
JUNE 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Council's operations.

The Council has completed a process of identifying computer 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 systems and equipment have been tested and results reviewed to determine that converted systems operate properly. The Council's management believes that computer software and hardware are year 2000 compliant.

Every effort has been made to assure that the Council is year 2000 compliant. However, because of the unprecedented nature of the year 2000 issue, its effect and the success of related efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that parties with whom the Council does business will be year 2000 ready.

ST. BERNARD COUNCIL ON AGING, INC.
 INDEPENDENT AUDITORS REPORT ON COMPLIANCE AND ON
 INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON
 AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
 FOR THE YEAR ENDED JUNE 30, 1999

November 17, 1999

St. Bernard Council on Aging, Inc.
 Chalmette, Louisiana

We have audited the general purpose financial statements of St. Bernard Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon dated November 17, 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 St. Bernard Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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. However, we noted one noncompliance that will be reported to management in a separate letter dated November 17, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Bernard Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 accounts 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. We found no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors of the St. Bernard Council on Aging, management and the Legislative Auditor of the State of Louisiana and is not intended to be used and should not be used by anyone other than those specified parties.

Englander, Professor Roger A. Kober, LLP

ST. BERNARD COUNCIL ON AGING, INC.

**831-A WEST JUDGE PERRE DRIVE
CHALMETTE, LOUISIANA 70042
TELEPHONE (504) 775-1262
FACSIMILE (504) 775-6222**

**VERONICA BLANKEN
DIRECTOR**

December 21, 1998

Legislative Auditor
Mr. Dan Eyle
P.O. Box 94097
Baton Rouge, LA 70804-0097

Dear Sir:

Enclosed you will find a copy of the management letter received from our independent auditors, Douglas, Shropshire, Rogan, & Malhot. We extended expenditures by 10% in the C.O.S program, which is 1% over the Governor's Office of Elderly Affairs guidelines. The following explanation accounts for the deviation:

This was the first budget revision for my position and myself. We prepared the revised budget for FY1998 in April. Due to human error, the budget costs were not considered in the formula when releasing the expenditures for the last two months of the fiscal year. The revision of the budget costs account for the 1% increase. We know that would be states are budget deficient in C.O.S, however we were under budget in other programs and knew we had adequate local funding to transfer into this program.

As recommended by the auditors, we are planning to revisit our budget after the final December 1998 reports and revise it as that time if necessary. This fiscal year, our budget will be revised as necessary by line items, not programs which will help with any deviations.

If you have further questions, please contact me.

Sincerely,


Virginia Harrison
Director

C: MC
CB
Fiscal Committee
C.E.A. Program Auditor



DUPLANTIER, HRAPMANN,
HOGAN & MAHER, LLP

RECEIVED
LEGISLATIVE COUNCIL

CERTIFIED PUBLIC ACCOUNTANTS

NOV 17 1999

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November 17, 1999

Board of Directors

St. Bernard Council on Aging
8181-A West Judge Parish Drive
Chalmette, Louisiana 70043

In planning and performing our audit of the financial statements of St. Bernard Council on Aging for the year ended June 30, 1999 we considered its internal control and compliance with certain provisions of laws, regulations and contracts that have a direct and material effect on the financial statements in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control or compliance with laws and regulations.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that errors or fraud 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. We noted no matters involving the internal control and its operations that we consider to be material weaknesses as defined above.

We noted one matter involving compliance with certain provisions during the course of the audit which we felt should be presented to management.

The Governor's Office of Elderly Affairs requires all Councils on Aging to amend their budget when expenditures by program are in excess of 10% of budgeted amounts. The St. Bernard Council on Aging did not amend their budget when the expenditures by program exceeded 10% of budgeted amounts. Not amending their budget resulted in noncompliance with the Governor's Office of Elderly Affairs regulations.

Recommendation:

We recommend that the St. Bernard Council review their budget periodically for any variances and amend the budget when a variance of 10% or greater occurs.

This report is intended for the information of the Board of Directors of the St. Bernard Council on Aging, management, and the Legislative Auditor of the State of Louisiana and is not intended to be used and should not be used by anyone other than these specified parties.

Very truly yours,

DUPLANTEZ, BERAPMANN, HOGAN & MAJER, LLP



William G. Starnes, CPA
Partner