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NEW ORLEANS COUNCIL ON AGING, INC.  
COMPREHENSIVE FINANCIAL STATEMENTS

June 28, 1966

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

Release Date July 2 0 1966

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 and for the year ended June 30, 1998. 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that I 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 statements 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, 1998, 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 statement 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. 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 15, 1998 on my consideration of New Orleans Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Metairie, Louisiana  
December 15, 1998

NEW ORLEANS COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

ASSETS

TOTALS  
(MEMORANDUM ONLY)

	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FUND ASSETS	1998	1997
Cash, including overdrafts of deposits of \$9,848 (Note 2)	\$ 283,846	\$ 276,258	\$ -	\$ 560,104	\$ 563,137
Receivables	-	71,852	-	71,852	88,917
Grants (Note C)	-	74,268	-	74,268	76,603
Due from other funds	2,517	2,863	-	5,380	3,694
Other	-	-	-	-	-
Furniture and equipment - at cost (Note A)(1)	\$ 20,268	\$ 43,232	\$ 151,451	\$ 214,951	\$ 185,602
Total assets	\$ 306,621	\$ 437,411	\$ 151,451	\$ 895,481	\$ 917,951

LIABILITIES AND FUND BALANCE

Accounts payable and accrued liabilities	\$ 78,594	\$ 113,819	\$ -	\$ 192,413	\$ 285,094
Due to other funds	74,765	-	-	74,765	76,603
Due to funding sources	-	2,058	-	2,058	2,090
Fund balances	128,069	316,611	-	444,680	455,348
Unassigned investment in general fund assets	-	-	151,451	151,451	185,602
Total liabilities and fund balance	\$ 281,428	\$ 432,488	\$ 151,451	\$ 865,367	\$ 914,637

See accompanying notes to financial statements.

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, 1998

	TOTALS (Dollar amounts in Dollars)			
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	1998	1997
<b>Revenues</b>				
Intergovernmental (State/F)	\$ 184,893	\$ 3,718,204	\$ 3,903,897	\$ 3,543,826
Contributions	13,683	284,719	298,404	265,804
Interest income	8,191	21,395	28,786	38,511
Other	18,225	854	18,879	18,722
	<u>224,992</u>	<u>4,025,172</u>	<u>4,250,366</u>	<u>3,877,663</u>
<b>Expenditures</b>				
Salaries	51,134	1,049,350	1,100,440	1,043,793
Fringe benefits	9,002	157,919	166,921	154,046
Taxes	328	40,385	40,629	47,226
Operating services	15,489	183,780	201,255	213,216
Operating supplies	2,264	15,809	18,071	23,297
Capital outlay	-	5,125	5,125	5,784
Other	6,947	1,113,229	1,120,476	1,180,634
Grants to subrecipients	5,000	1,235,521	1,240,521	1,007,729
Utility assistance	-	346,814	346,814	97,489
	<u>86,168</u>	<u>4,130,181</u>	<u>4,288,282</u>	<u>3,875,196</u>
Excess (deficiency) of revenues over expenditures	138,824	(124,709)	10,184	1,546
Other financing sources (uses)				
Operating transfers in	-	1,332,273	1,332,273	1,255,581
Operating transfers out	(128,802)	(1,282,876)	(1,332,273)	(1,255,581)
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,022	4,688	10,184	1,546
Fund balance at July 1, 1997	172,373	321,011	493,384	476,569
Restatement of funds to funding source	-----	(9,688)	(9,688)	(24,521)
Fund balance at June 30, 1998	<u>\$ 177,395</u>	<u>\$ 311,323</u>	<u>\$ 483,696</u>	<u>\$ 452,048</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, 1998

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (Unfavorable)
<b>Revenues</b>			
Incorporational (Note D)	\$ 184,880	\$ 184,893	\$ -
Contributions	-	13,685	<13,685>
Interest income	7,080	8,191	< 1,111>
Other	<u>23,360</u>	<u>18,225</u>	<u>5,135</u>
	215,320	224,994	< 9,674>
<b>Expenditures</b>			
Salaries	47,587	51,130	<3,543>
Fringe benefits	8,038	9,082	< 1,044>
Travel	1,000	325	675
Operating services	15,950	15,495	455
Operating supplies	2,400	3,281	199
Other	7,330	6,947	383
Grants to subscribers	<u>5,000</u>	<u>5,080</u>	<u>-</u>
	87,305	92,141	<4,836>
Excess (deficiency) of resources over expenditures	127,645	134,853	<7,208>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	<185,852>	<192,992>	<71,140>
Excess (deficiency) of resources and other sources over expenditures and other uses	<57,407>	5,426	\$ <62,833>
Fund balance at July 1, 1997	132,573	132,573	
Fund balance at June 30, 1998	\$ <u>75,167</u>	\$ <u>138,000</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, 1998

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (Unfavorable)
<b>Revenues</b>			
Intergovernmental (Note B)	\$ 3,847,693	\$ 3,718,204	\$ -129,489-
Contributions	284,894	284,719	175
Interest income	12,000	21,595	9,595
Other	<u>          </u>	<u>854</u>	<u>854</u>
	<u>4,124,487</u>	<u>4,025,372</u>	<u>-99,115-</u>
<b>Expenditures</b>			
Salaries	1,887,889	1,848,310	38,579
Fringe benefits	208,218	157,819	51,399
Taxes	43,770	48,303	3,467
Operating services	193,448	189,360	7,688
Operating supplies	24,271	15,810	8,461
Capital outlay	2,900	5,128	- 2,228-
Other	1,049,458	1,113,529	35,029
Grants to subscribers	1,343,298	1,335,531	7,767
Utility assistance	<u>213,023</u>	<u>248,814</u>	<u>-31,258-</u>
	<u>4,271,287</u>	<u>4,198,301</u>	<u>121,186</u>
Excess (deficiency) of revenues over expenditures	-146,800-	-124,729-	22,151
Other financing sources (uses)			
Operating transfers in	1,591,394	1,532,273	-59,121-
Operating transfers out	<u>-1,254,316-</u>	<u>-1,202,876-</u>	<u>51,240</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-9,712-	4,668	\$ <u>14,380</u>
Fund balance at July 1, 1997	216,010	221,811	
Transfers of funds to funding source	<u>          </u>	<u>- 9,668-</u>	
Fund balance at June 30, 1998	\$ <u>206,298</u>	\$ <u>216,811</u>	

See accompanying notes to financial statements.

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

**NOTES TO FINANCIAL STATEMENTS**

June 30, 1998

**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, homecare services, operating senior centers, residential repair, home health care, job training, and education, and utility assistance.

The accompanying general purpose financial statements present all Federal, State and City funded programs operated by the New Orleans Council on Aging, Inc. for the year ended June 30, 1998.

**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, 1998

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Continued

**A. 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 specific 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, 1998

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 D Program, Title III E - Fuel, Elderly Assistance, State Funded Senior Center Programs, and State Funds recognize revenue on a pro-rata basis of its approved budget. Revised Senior Volunteer Program (RSVP), Senior Companion Program (SCP), Helping Hands Program, and Energy Assistance 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, 1998

**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 in 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 employee 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). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

**NOTE III - 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. JHPA, Title IV, and Adult funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursed in reasonable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units 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. Welfare assistance funds are provided from public donations sponsored by Energy, Inc. In addition, a fund raiser is held during the year to obtain funds to offset costs of the home-delivered meal 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, 1998

## NOTE II - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES - Continued

## 3. Summary of Intergovernmental Revenue

GRANTS	GRANT PERIOD	GRANT AWARD	INTERGOVERNMENTAL REVENUE RECOGNIZED
<b>General Funds</b>			
City of New Orleans	1/1/97 - 12/31/97	\$ 112,000	\$ 56,000
City of New Orleans	1/1/98 - 12/31/98	140,000	70,000
Act 735 PCOA	07/1/97 - 6/30/98	58,890	29,445
Total general funds			\$ 155,445
<b>Special Revenue Funds</b>			
<b>Governor's Office of Elderly Affairs</b>			
AAA Administration	3/1/97 - 6/30/98	\$ 102,415	\$ 102,415
Title III B Supportive Services		566,682	566,682
Title III (K.1) Congregate Meals Programs		600,881	600,881
Title III (K.2) Home Delivered Meals Programs		299,022	299,022
Title III D In-Home Services		15,166	15,166
Audit Funds		13,983	13,983
Senior Center		335,480	335,480
Miscellaneous grant		921,880	921,880
USDA		375,080	263,513
Title III F - Frail, Elderly Assistance		23,365	13,713
<b>Louisiana Department of Labor</b>			
Job Training Partnership Act	07/1/97 - 6/30/98	140,184	133,545



NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

NOTE B - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES - Continued

A. Summary of Intergovernmental Revenue - Continued

GENERAL FUND	GRANT (SERIAL)	GRANT (AWARD)	INTERGOVERNMENTAL REVENUE RECOGNIZED
<b>Admission</b>			
Retired Senior Volunteer Program	9/30/96 - 9/30/97	\$ 33,256	\$ 3,487
Retired Senior Volunteer Program	9/30/97 - 9/30/98	56,876	41,859
Service Companion Program	4/31/97 - 3/31/98	188,929	137,198
Service Companion Program	6/31/98 - 3/31/99	198,568	48,300
<b>Other</b>			
State matching funds:			
Retired Senior Volunteer Program		32,319	32,319
Service Companion Program		19,736	19,736
Energy assistance grant		143,695	143,695
Total special revenue funds			\$ 3,218,333

NOTE C - GRANT RECEIVABLE

Grant receivable consists of reimbursements for expenses incurred under the following programs as of June 30, 1998:

Program	Special Revenue Fund
Job Training Partnership Act	\$ 19,494
USDA Grant	42,396
Competition for National Services	16,602
Total grant receivable	\$ 78,492

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

NOTE D - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

		Furniture Office and Equipment		Transportation Equipment		Total
Balance at July 1, 1997	\$	125,400	\$	26,265	\$	148,632
Acquisitions		1,979		-		1,979
Retirements		<u>-</u>		<u>-</u>		<u>-</u>
Balance at June 30, 1998	\$	<u>125,385</u>	\$	<u>26,265</u>	\$	<u>151,651</u>

NOTE E - RENTAL EXPENSE

The rental expense for the administrative offices for the year ended June 30, 1998 totaled \$26,750. 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, 1998.

The administrative offices are leased under an operating lease expiring August, 1999. The future minimum lease payments are as follows:

Year ending	
June 30,	
1999	\$ 62,217
2000	<u>31,378</u>
Total	\$ <u>93,595</u>

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

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

June 30, 1998

**NOTE F - EMPLOYEE RETIREMENT PLAN**

Effective July 1, 1998 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 Board of Directors. 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, 1998 was \$862,977. The Council's contributions were calculated by using the base salary amount of \$428,540. The Council made a 6% contribution on behalf of the council's employees which totaled \$25,712.

**NOTE G - INCOME TAXES**

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

**NOTE H - PRIOR YEAR FINANCIAL INFORMATION**

The amounts shown for June 30, 1997 in the accompanying Balance Sheet, and Statements of Revenue and Expenses and Changes in Fund Balance are included to provide a basis for comparison with June 30, 1998 and present summarized totals only. Accordingly, the June 30, 1997 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.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1998

**NOTE J - DEPOSITS**

Cash balances of \$564,150 as of June 30, 1998 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 Amendments of 1996*. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

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

**NOTE L - ECONOMIC DEPENDENCY**

The Council received the majority of its revenues 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.

## SUPPLEMENTAL INFORMATION

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

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

For the year ended June 30, 1998

	ACT 735 FOGA	GENERAL ACCOUNT	TOTAL
<b>Revenues</b>			
Intergovernmental	\$ 58,889	\$ 126,080	\$ 184,969
Contributions	-	13,685	13,685
Interest income	-	8,191	8,191
Other	-	18,325	18,325
	<u>58,889</u>	<u>166,181</u>	<u>225,070</u>
<b>Expenditures</b>			
Salaries	-	51,190	51,190
Fringe benefits	-	9,082	9,082
Taxes	-	328	328
Operating services	3,284	12,211	15,495
Operating supplies	1,562	899	2,461
Other	199	6,748	6,947
Grants to subrecipients	5,000	-	5,000
	<u>9,845</u>	<u>80,338</u>	<u>90,183</u>
Excess of revenues over expenditures	49,044	85,785	134,829
<b>Other financing uses</b>			
Operating transfers out	<u>(49,044)</u>	<u>(80,338)</u>	<u>(129,382)</u>
Excess of revenues and other uses over expenditures	-	5,436	5,436
Fund balance at July 1, 1997	-	117,573	117,573
Fund balance at June 30, 1998	\$ <u>-</u>	\$ <u>123,009</u>	\$ <u>123,009</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, 1998

	TITLE III (C1) CONTRIBUTE MEAL PROGRAM	TITLE III (C2) HOME DELIVERED MEALS PROGRAM	TITLE III (C3) ADMINISTRATIONS
<b>Revenues</b>			
Intergovernmental	\$ 608,881	\$ 299,002	\$ 132,413
Contributions	82,370	45,359	78
Interest income	-	-	11,523
Other	-	-	-
	<u>691,251</u>	<u>344,361</u>	<u>143,914</u>
<b>Expenditures</b>			
Salaries	131,438	91,058	151,782
Fringe benefits	28,180	10,029	26,084
Travel	4,858	748	3,228
Operating services	31,696	10,676	55,688
Operating supplies	1,178	1,672	4,982
Other costs	500,891	211,241	6,158
Capital outlay	-	-	-
Grants to subunit plans	-	-	-
Utility assessments	-	-	-
	<u>691,251</u>	<u>625,496</u>	<u>248,211</u>
Excess (deficiency) of revenues over expenditures	-	<281,075>	<104,267>
<b>Other financing sources (uses)</b>			
Operating transfers in	-	281,075	104,267
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-
Final balance at July 1, 1997	-	-	-
Reversal of funds to funding sources	-	-	-
<b>Final balance at June 30, 1998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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, 1998

TITLE III B SUPPORTIVE SERVICES	MEDICAL ASSISTANCE	USDA PROGRAM	JOB TRAINING PARTNERSHIP ACT PROGRAM	SENIOR CENTER PROGRAM	ACUTE FUNDS
\$ 566,692	\$ -	\$ 263,313	\$ 153,345	\$ 339,480	\$ 13,993
24,366	-	-	-	-	-
-	-	-	-	-	-
<u>591,058</u>	<u>834</u>	<u>263,313</u>	<u>153,345</u>	<u>339,480</u>	<u>13,993</u>
324,493	-	-	43,972	63,718	-
61,681	-	-	9,454	10,328	-
9,849	-	-	683	1,812	-
32,951	-	-	12,288	26,214	16,680
3,397	-	-	363	520	-
59	-	-	66,752	1,120	-
1,779	-	-	-	-	-
161,660	-	-	-	1,173,971	-
<u>591,058</u>	<u>834</u>	<u>263,313</u>	<u>153,345</u>	<u>1,273,283</u>	<u>16,680</u>
-	834	263,313	(2,649)	(941,883)	(2,687)
-	-	-	2,649	941,883	2,687
<u>-</u>	<u>-</u>	<u>(327,372)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	834	26,241	-	-	-
-	9,356	77,376	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>none</u>	\$ <u>18,292</u>	\$ <u>103,351</u>	\$ <u>none</u>	\$ <u>none</u>	\$ <u>none</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, 1998

	Administrative Seed Funds	Title III F Fund, Elderly Assistance	Helping Hands Program	Title III D In Home Services
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 13,713	\$ -	\$ 38,166
Contributions	-	-	129,048	-
Interest income	-	-	3,825	-
Other	-	-	-	-
	<u>-</u>	<u>13,713</u>	<u>132,873</u>	<u>38,166</u>
<b>Expenditures</b>				
Salaries	-	-	-	16,336
Fringe benefits	-	-	-	3,658
Tenurel	-	-	-	325
Operating services	-	-	-	352
Operating supplies	-	-	-	-
Other costs	-	-	-	-
Capital outlay	-	-	-	-
Grants to subrecipients	-	-	-	-
Utility assistance	-	-	148,208	-
	<u>-</u>	<u>-</u>	<u>148,208</u>	<u>18,488</u>
Excess of revenues over expenditures ("excess over excesses")	-	13,713	<15,835>	< 302>
Other financing sources (uses)				
Operating transfers in	-	-	-	302
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	-	13,713	<15,835>	-
Fund balance at July 1, 1997	1,000	9,689	93,597	-
Returns of funds to funding source	<u>-</u>	<u>&lt;9,689&gt;</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at June 30, 1998	\$ <u>1,000</u>	\$ <u>13,713</u>	\$ <u>77,762</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, 1988

	Retired Senior Volunteer Program	Special Project	Senior Companion Program	Miscellaneous Grant Funds
\$	71,565	\$ -	\$ 204,004	\$ 921,800
	-	-	2,500	-
	1,758	-	1,564	-
	<u>73,323</u>	<u>-</u>	<u>210,068</u>	<u>921,800</u>
	50,750	-	204,211	-
	8,031	-	8,145	-
	1,659	-	17,946	-
	5,445	-	3,486	-
	1,132	-	807	-
	11,631	-	12,185	-
	-	-	-	-
	-	-	-	-
	<u>88,639</u>	<u>-</u>	<u>246,840</u>	<u>-</u>
	<5,347>	-	3,218	921,800
	-	-	-	-
	<u>&lt;5,347&gt;</u>	<u>-</u>	<u>3,218</u>	<u>921,800</u>
	<5,347>	-	3,218	-
	18,352	283	<3,156>	-
	<u>13,005</u>	<u>283</u>	<u>22</u>	<u>-</u>
\$	<u>13,005</u>	\$ <u>283</u>	\$ <u>22</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, 1998

	Mechanics Watch America	Energy Assistance Program	Total
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 141,685	\$ 1,718,284
Contributions	-	-	284,719
Interest income	-	2,885	21,385
Other	-	-	854
	<u>-</u>	<u>144,570</u>	<u>4,825,322</u>
<b>Expenditures</b>			
Salaries	-	14,572	1,649,310
Fringe benefits	-	1,182	157,559
Travel	-	-	40,285
Operating services	-	582	183,780
Operating supplies	-	1,314	15,810
Other costs	-	-	1,313,529
Capital outlay	-	3,146	5,125
Grants to subrecipients	-	-	1,335,571
Utility assistance	-	28,188	246,814
	<u>-</u>	<u>318,872</u>	<u>4,158,811</u>
Excess (deficiency) of revenues over expenditures	-	25,698	<124,729>
<b>Other financing sources (uses)</b>			
Operating transfers in	-	-	1,352,275
Operating transfers out	<43,804>	-	<1,300,826>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<43,804>	25,698	4,668
Fund balance at July 1, 1997	<5,804	70,754	931,811
Returns of funds to funding sources	-	-	<9,689>
<b>Fund balance at June 30, 1998</b>	\$ <u>-</u>	\$ <u>96,382</u>	\$ <u>316,810</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
 COMPARED TO BUDGET  
 GENERAL FUNDS

For the year ended June 30, 1998

	Budget	Actual Expenditures	Actual (Over)-Under Budgeted Expenditures
<b>Act 735-PACA</b>			
Travel	\$ 200	\$ -	\$ 200
Operating services	3,100	3,284	18
Operating supplies	1,400	1,362	38
Grants to subrecipients	3,000	3,000	-
Other	1,130	199	931
Transfers - out	87,893	89,648	<1,755>
	\$ 96,823	\$ 97,493	\$ 670
<b>General Account</b>			
Salaries	\$ 47,587	\$ 51,130	<3,543>
Fringe benefits	8,438	9,802	< 1,364>
Travel	800	326	474
Operating services	12,693	12,211	482
Operating supplies	1,800	899	901
Other costs	8,200	8,248	< 48>
Transfers - out	127,182	83,249	43,933
	\$ 215,900	\$ 168,665	\$ 47,235

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
 COMPARED TO BUDGET  
 SPECIAL REVENUE FUNDS

For the year ended June 30, 1998

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
<b>Title III, B - Supportive Services</b>			
Salaries	\$ 326,325	\$ 328,492	\$ 2,167
Fringes	64,322	63,681	(641)
Traavel	10,180	8,049	(2,131)
Operating, services	53,557	32,851	(20,706)
Operating, supplies	4,680	3,197	(1,483)
Other costs	220	59	(161)
Grants to subrecipients	161,680	163,650	1,970
Capital outlay	<u>1,590</u>	<u>1,829</u>	<u>239</u>
	\$ <u>602,884</u>	\$ <u>608,658</u>	\$ <u>5,774</u>
<b>AAA Administration</b>			
Salaries	\$ 156,281	\$ 150,782	\$ 5,499
Fringes	28,643	36,884	8,241
Traavel	3,680	3,228	(452)
Operating, services	55,822	55,680	(142)
Operating, supplies	3,780	4,887	1,107
Other costs	<u>2,000</u>	<u>8,350</u>	<u>6,350</u>
	\$ <u>250,406</u>	\$ <u>259,711</u>	\$ <u>9,305</u>
<b>Audit Funds</b>			
Operating, services	\$ <u>16,600</u>	\$ <u>16,950</u>	\$ <u>350</u>

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

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

For the year ended June 30, 1998

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
<b>Titk III (C)1 Congression Meals</b>			
Salaries	\$ 131,776	\$ 131,458	\$ 318
Fringes	23,883	28,580	2,900
Travel	3,900	4,868	632
Operating services	22,863	22,696	1,167
Operating supplies	3,980	3,378	722
Other costs	512,000	502,891	8,209
Grants to subscribers	-	-	-
	\$ <u>801,302</u>	\$ <u>883,251</u>	\$ <u>23,971</u>
<b>Titk III (C)2 Home Delivered Meals</b>			
Salaries	\$ 92,673	\$ 92,898	\$ 2,273
Fringes	13,867	18,029	3,818
Travel	800	740	160
Operating services	12,977	18,676	2,901
Operating supplies	3,680	3,472	328
Other costs	522,880	511,261	10,858
	\$ <u>668,777</u>	\$ <u>655,456</u>	\$ <u>13,261</u>
<b>Senior Center Program</b>			
Salaries	\$ 73,667	\$ 62,318	\$ 10,949
Fringes	18,377	18,328	< 251>
Travel	3,680	3,813	198
Operating services	26,815	26,214	603
Operating supplies	4,980	920	3,980
Other costs	660	3,120	< 460>
Grants to subscribers	1,183,638	1,172,972	9,667
	\$ <u>1,305,357</u>	\$ <u>1,277,282</u>	\$ <u>28,075</u>

## NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
COMPARED TO BUDGET  
SPECIAL REVENUE FUNDS - CONTINUED

For the year ended June 30, 1998

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
<b>Job Training Partnership Act</b>			
Administration	\$ 11,372	\$ 11,667	\$ 6,185
Direct training	88,994	88,631	379
Training related and support	33,838	35,888	<2,048>
	\$ 134,204	\$ 136,186	\$ <5,18>
<b>Trk. III.D - In-Home Services</b>			
Salaries	\$ 13,876	\$ 14,154	\$ < 160>
Fringes	2,929	2,655	274
Travel	190	325	25
Operating services	1,180	1,352	428
	\$ 20,075	\$ 22,486	\$ 2,411
<b>Trk. III.F - Frail Elderly Assistance</b>			
Other	\$ 21,585	\$ _____	\$ _____
<b>USDA</b>			
Transfer - out	\$ 288,332	\$ 283,273	\$ 28,240
<b>Miscellaneous Grant</b>			
Transfer - out	\$ 321,880	\$ 321,880	\$ _____

NEW ORLEANS COUNCIL ON AGING, INC.  
 STATEMENT OF EXPENDITURES  
 FOR TITLE III B - SUPPORTIVE SERVICES

Year ended June 30, 1988

	Outreach	Information and Assistance	Legal Assistance - Advisory Center For The Elderly And Disabled	Care Management	Discussions	Health Promotion - New Orleans Dental Clinic
Salaries	\$ 14,473	\$ 101,882	\$ -	\$ 1,448	\$ 631	\$ -
Fringes	8,137	37,231	-	202	129	-
Taxes	1,266	1,737	-	18	91	-
Operating services	4,203	7,233	-	-	1,428	-
Operating supplies	625	1,813	-	-	1	-
Other costs	8	47	-	-	4	-
Capital outlay	-	-	-	-	-	-
Grants or reimbursements	\$ 50,314	\$ 123,283	\$ 20,020	\$ 1,688	\$ 2,134	\$ 54,650
			\$ 20,020			\$ 54,650
			\$ 20,020			\$ 54,650



NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
FOR TITLE III B - SUPPORTIVE SERVICES

For the year ended June 30, 1998

	Residential Reprints - MOA	Donations	Home Health Aide - Medical Team	Total
Salaries	\$ -	\$ 170,000	\$ -	\$ 170,000
Filing	-	35,632	-	35,632
Travel	-	5,817	-	5,817
Operating services	-	19,620	-	19,620
Operating supplies	-	1,248	-	1,247
Other costs	-	-	-	59
Capital outlay	-	1,079	-	1,079
Grants or subrecipient	13,628	-	20,120	33,748
	<u>13,628</u>	<u>\$ 244,387</u>	<u>\$ 20,120</u>	<u>\$ 378,135</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
FOR JOB TRAINING PARTNERSHIP ACT

For the year ended June 30, 1988

	Administration	Direct Training	Training Related and Support	Total
Salaries	\$ 7,876	\$ 16,392	\$ 21,764	\$ 45,972
Fringe benefits	1,134	3,438	2,852	9,414
Travel	222	198	265	685
Operating services	1,328	4,496	6,377	12,201
Operating supplies	526	18	27	543
Other costs	-	62,091	4,681	66,752
	\$ <u>11,082</u>	\$ <u>88,621</u>	\$ <u>35,885</u>	\$ <u>135,588</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**STATEMENT OF EXPENDITURES**  
**OF THE RETIRED SENIOR VOLUNTEER PROGRAM**

For the year ended June 30, 1998

	For the nine months ending June 30, 1998	For the three months ending September 29, 1997	Total
Salaries	\$ 38,862	\$ 12,129	\$ 50,991
Village benefits	8,804	2,817	8,021
Travel	1,274	276	1,680
Operating services	1,342	1,103	5,445
Operating supplies	880	252	1,132
Other costs	<u>8,253</u>	<u>3,878</u>	<u>11,631</u>
	\$ <u>59,615</u>	\$ <u>19,655</u>	\$ <u>78,670</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
 COMPARED TO BUDGET  
 RETIRED SENIOR VOLUNTEER PROGRAM

For the three months ended September 30, 1997

		Budget (2096)		Actual Expenditures		Actual (Over) Under Budgeted Expenditures
Volunteer Support Expenses	\$	19,953	\$	16,777	\$	3,176
Volunteer Expenses		<u>5,165</u>		<u>2,828</u>		<u>2,337</u>
	\$	<u>25,118</u>	\$	<u>19,605</u>	\$	<u>5,513</u>

**NOTE:** Budget amount represents the total budget for the period September 30, 1996 through September 29, 1997, less actual expenditures for the period September 30, 1996 through June 30, 1997.

NEW ORLEANS COUNCIL ON AGING, INC.  
 STATEMENT OF EXPENDITURES  
 COMPARED TO BUDGET  
 RETIRED SENIOR VOLUNTEER PROGRAM

For the nine months ended June 30, 1998

		Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteer Support Expenses	\$	74,500	\$ 50,260	\$ 24,240
Volunteer Expenses		16,212	8,733	7,479
	\$	<u>88,532</u>	\$ <u>59,013</u>	\$ <u>29,519</u>

**NOTE:** Budget amount represents the program budget for the period September 30, 1997 through September 29, 1998.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES  
OF THE SENIOR COMPANION PROGRAM

For the year ended June 30, 1998

	For the nine months ended March 31, 1998	For the three months ended June 30, 1998	Total
Personnel			
Salaries	\$ 26,879	\$ 9,607	\$ 36,486
Stipend	93,866	38,759	132,625
	120,745	48,366	169,111
Fringe benefits	3,665	2,480	6,145
Travel	13,453	4,994	18,447
Operating services	2,196	1,819	4,015
Operating supplies	772	79	851
Other costs	9,882	2,903	12,785
	\$ 156,312	\$ 58,328	\$ 214,640

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SENIOR COMPANION PROGRAM

For the nine months ended March 31, 1998

		Budget (2000)	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteer support expenses	\$	15,000	\$ 15,000	\$ 98
Volunteer expenses		133,425	131,118	6,365
	\$	<u>168,575</u>	\$ <u>146,118</u>	\$ <u>6,482</u>

NOTE: Budget amount represents the total budget for the period April 1, 1997 through March 31, 1998, less actual expenditures for the period April 1, 1997 through June 30, 1998.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
SENIOR COMPANION PROGRAM

For the three months ended June 30, 1998

		Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteer support expenses	\$	99,953	\$ 13,533	\$ 86,420
Volunteer expenses		<u>171,511</u>	<u>32,389</u>	<u>139,122</u>
	\$	<u>271,464</u>	\$ <u>45,922</u>	\$ <u>225,542</u>

Note: Budget amount represents the program budget for the period April 1, 1998 through March 31, 1999.



NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1998

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
<b>General fixed assets, at cost:</b>				
Transportation equipment	\$ 26,265	\$ -	\$ -	\$ 26,265
Furniture and office equipment	123,822	1,373	—	125,195
<b>Total general fixed assets</b>	\$ <u>149,872</u>	\$ <u>1,373</u>	\$ <u>—</u>	\$ <u>151,245</u>
<b>Investment in general fixed assets:</b>				
Property acquired with the following funds:				
Title III-B- Supportive Services	\$ 66,448	\$ 1,979	\$ -	\$ 68,427
Title III-C-3	14,649	-	-	14,649
General Fund	28,894	-	-	28,894
JTPA	12,989	-	-	12,989
Acquis	3,797	-	-	3,797
Department of Transportation	26,265	—	—	26,265
	\$ <u>148,672</u>	\$ <u>1,979</u>	\$ <u>—</u>	\$ <u>151,651</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
TRANSPARENCY -OUT-

For the year ended June 30, 1998

	USDA	ACT 75 - FOOD	GENERAL FUND	MISCELLANEOUS GRANT	METALS ON WHEELS AMERICA	TOTAL
Job Training Partnership Act Program	\$ -	\$ -	\$ 2,044	\$ -	\$ -	\$ 2,044
Title III(C2) Home Delivered Meals Program	237,271	-	-	-	45,864	283,135
Title III(C1) Administration	-	28,565	75,502	-	-	104,067
Title III(B) Supportive Services	-	-	-	-	-	-
Senior Center Programs	-	20,882	-	621,800	-	642,682
Audit Funds	-	-	2,687	-	-	2,687
Title III(D) In-Home Services	-	-	382	-	-	382
Miscellaneous Grant Funds	-	-	-	<911,800>	-	<911,800>
USDA	<237,271>	-	-	-	-	<237,271>
Act 75-FOOD	-	<49,348>	-	-	-	<49,348>
General Fund	-	-	<801,920>	-	-	<801,920>
Metals on Wheels America	\$ -	\$ -	\$ -	\$ -	\$ <47,804>	\$ <47,804>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1998

		TITLE III B SUPPORTIVE SERVICES EXPENDITURES	% OF CORA GRANT
Access (30%):	Case Management	\$ 1,668	
	Information and assistance	129,785	
	Outreach	51,316	
	Total access expenses	182,769	32%
In-home (15%):	Homemaker	244,287	
	Personal care	50,128	
	Total in-home expenses	294,415	53%
Legal (5%):	Legal assistance	39,090	7%
Other priority services		2,534	-
Non-priority services		22,489	-
	Total grant expenditures	599,048	
Less:			
	Other public support-homemaker	(24,256)	
	Participant contribution	(1,200)	
		(25,456)	
	Title III, Part B grant	\$ 573,592	

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 1998

	FEDERAL CFDA NUMBER	PROGRAM OR AWARD ACCOUNT	EXPENDITURE	PASS-THROUGH FUNDS
<u>Ecological Questions Pass Through Grants Program Title</u>				
<b>Department of Health and Human Services</b> Passed Through the Louisiana Governor's Office of Elderly Affairs Special Programs for the Aging Title III C1 - Area Agency Administration	90.045	\$ 99,111	\$ 99,111	\$ -
Title III B - Supportive Services	90.044	381,534	381,534	160,660
Title III C1 - Congregate Meals	90.040	381,280	381,280	-
Title III C2 - Home Delivered Meals	90.040	178,882	178,882	-
Title III D - In Home Service	90.040	16,291	16,291	-
Title III F - Prof. Elderly Assistance	90.040	19,979	-	-
Total - Department of Health and Human Services			\$ 977,132	\$ 161,660
<b>Department of Agriculture</b> Passed Through the Louisiana Office of Elderly Affairs U.S.D.A. - Cash in Use of Commodities	10.078	375,000	375,073	-
<b>Department of Labor</b> Passed Through the Louisiana Department of Labor CFDA - Job Training Partnership Act	17.258	148,104	148,104	133,549

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - Continued

For the year ended June 30, 1998

	FEDERAL CFDA NUMBER	PROGRAM OR AWARD ACCOUNTS	EXPENDITURES	PASS-THROUGH FUNDS
<b>Competition For National Services</b>				
Retired Senior Volunteer Program	94-800	52,378	\$ 8,300	*
91197 - 9/2997				
Retired Senior Volunteer Program	94-800	51,256	38,300	*
903897 - 6/18/98				
Retired Senior Volunteer Program	94-811	188,829	148,909	*
Service Competition Program				
41197 - 3/31/98				
Senior Campaign Program	94-814	188,909	42,028	*
41198 - 6/30/98				
<b>Total Competition for National Services</b>				
			<u>238,625</u>	<u>—</u>
<b>TOTAL FEDERAL AWARDS</b>			\$ <u>1,524,085</u>	\$ <u>141,689</u>

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

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

**For the year ended June 30, 1998**

**NOTE A - BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. Federal direct programs are identified by Federal Agency. Federal pass-through are presented by the entity through which the organization received the Federal financial assistance.

# John C. Todd, Jr., C.P.A., CPA

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NEW ORLEANS, LOUISIANA 70112      TELEPHONE: 584-8800

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

I have examined the financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 1998 and have issued my report thereon dated December 15, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the New Orleans Council on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs on items 88-3 and 98-3.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the New Orleans Council on Aging, Inc.'s internal control over financial reporting, in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the New Orleans Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 98-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. 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 federal awarding agencies and pass-through agencies. However, this report is a matter of public record and its distribution is not limited.



Monroe, Louisiana  
December 15, 1998



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

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

**Compliance**

I have audited the compliance of the New Orleans Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. The New Orleans Council on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the New Orleans Council on Aging, Inc.'s management. My responsibility is to express an opinion on the New Orleans Council on Aging, Inc.'s compliance based on my audit.

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

In my opinion, the New Orleans Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

#### Internal Control Over Compliance

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

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

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report in a number of public records and its distribution is not limited.



Metairie, Louisiana  
December 15, 1998

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 1998

A. SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the financial statements of the auditee.
2. Reportable conditions in internal control were disclosed; however, none were considered material weaknesses.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no audit findings which are required to be reported under Section 518(j) of Circular A-133.
7. Major programs for the fiscal year ended June 30, 1998 were:
  - Title III D - Supportive Services - CFDA #93.044
  - Title III C2 - Home Delivered Meals - CFDA #93.045
  - Title III C1 - Congregate Meals - CFDA #93.042
8. The dollar threshold used to distinguish between Type A and Type B programs was \$100,000.
9. The auditee did not qualify as a low-risk auditee.

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - *Continued*

Year ended June 30, 1998

B. SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

STATE-FUNDED SENIOR CENTER PROGRAMS

Reportable Conditions

98-1. State-Funded Senior Centers

The reportable 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 15, 1998.

Compliance

Questioned  
Costs

98-2. Statement of Condition: Inadequate Supporting Documentation

Criteria: All invoices should have proper supporting documentation prior to approval for payment.

Effect of Condition: Costs may be disallowed.

Questioned Costs:

Lower Algiers Senior Center	\$	491	
Tremblay/Armory House Senior Center		<u>4,685</u>	\$ 5,088

Recommendation: Procedures be implemented to assure that all disbursements be properly reviewed for proper supporting documentation prior to approval for payment.

Response: The finding represents special line appropriation that is passed through New Orleans Council on Aging, Inc. Based upon an opinion from the Louisiana Armory Council's Office, New Orleans Council on Aging, Inc. serves only as a conduit.

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

Year ended June 30, 1998

D. SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS - Continued

Compliance - Continued

98-3. Statement of Condition: Inadequate Bid Procedures on Major Equipment Rental.

Criteria: Louisiana Revenue Statute 38:2212 requires advertisement on any contracts in the amount of \$15,000 or more. In addition, three written bids must be obtained and awarded to the lowest responsible bidder.

Effect of Condition: Costs may be disallowed.

Questioned Costs:

Truro/Hamory Home Senior Center	\$	47,200	47,200
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Recommendation: Louisiana bid laws must be adhered to when letting contracts of \$15,000 or more.

Response: Governor's Office of Elderly Affairs approved the purchase.

\$ 47,200

C. SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL AWARD

There were no findings discovered in the course of my testing during the current fiscal year.

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

**EXIT CONFERENCE**

**June 28, 1998**

An exit conference was held at the New Orleans Council on Aging, Inc.'s administrative offices on December 22, 1998. In attendance were Cheryl Pierre, Assistant Executive Director, Board Members Dr. Joseph A. Schaefer, Jr. and Barbara Lucas, and John C. Tack, Jr., Certified Public Accountant.



## NEW ORLEANS COUNCIL ON AGING

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President

GEORGE M. GARDNER  
Executive Director

### CORRECTIVE ACTION PLAN

#### REPORTABLE CONDITIONS

##### Current Year Audit Findings

Management of the New Orleans Council on Aging, Inc. will obtain a response from the Senior Center on which audit findings were reported and forward such response to the Legislative Auditor.

#### COMPLIANCE

##### Van Lease

The van lease was approved by the Governor's Office of Elderly Affairs, (see attached letter).

##### Indefinite Support and Documentation

We have requested documentation from the Senior Centers for all items questioned by the auditor.

We will forward copies of the documentation to the funding source upon receipt from the Senior Centers.

##### Status of Prior Year Audit Findings

Findings	Resolved	Unresolved	Current Year Findings No.
<u>Andrews, Hubbs Senior Center</u>			
Cash Balance/Book Reconciliation		X	98-10
Preparation of Form 990		X	98-11

The New Orleans Council On Aging, Inc. obtained a response from the Senior Center on which reportable conditions were made in the prior year. Comments received indicated that the center would develop a plan of corrective action in order to assure that the reportable conditions would not recur in the subsequent year.

The prior year reportable conditions, however, were not resolved in the current year.