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ST. BERNARD COUNCIL ON AGING, INC.  
JUNE 30, 1998

REPORT

ST. BERNARD COUNCIL ON AGING, INC.

JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, and by and other agencies into public records. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JUN 13 1998

## ST. BERNARD COUNCIL ON AGING, INC.

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### INDEPENDENT AUDITOR'S REPORT

October 23, 1998

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, 1998. 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. These 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, 1998, 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, 1998 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 listed in the index to the report is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Bernard Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated October 23, 1998 on our consideration of the St. Bernard Council on Aging's internal control over financial reporting and on its compliance with laws and regulations.

*DuPlantier, Hrapmann, Hogan & Maher, L.L.P.*

ST. BERNARD COUNCIL ON AGING, INC.  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 COMBINED BALANCE SHEET  
 JUNE 30, 1988

	NONPROFIT FUND TYPES		ACCOUNT GROUP	TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FUND ASSETS	JUNE 30, 1988	JUNE 30, 1987
<b>ASSETS</b>					
Cash (Note 2)	\$ 129,649	\$ 3,512	\$ --	\$ 133,161	\$ 24,066
Accounts receivable	28,783	--	--	28,783	70
Grants receivable (Note 4)	--	7,355	--	7,355	86,930
Deposit on van	--	--	--	--	8,083
Furniture & Equipment (Note 5)	--	--	132,632	132,632	101,151
<b>TOTAL ASSETS</b>	<b>\$ 158,442</b>	<b>\$ 10,867</b>	<b>\$ 132,632</b>	<b>\$ 301,968</b>	<b>\$ 310,290</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts payable	\$ --	\$ 262	\$ --	\$ 262	\$ 644
Salaries payable	--	--	--	--	1,283
Payroll taxes payable	--	--	--	--	154
<b>Total Liabilities</b>	<b>--</b>	<b>262</b>	<b>--</b>	<b>262</b>	<b>2,081</b>
<b>FUND EQUITY:</b>					
Investment in general fixed assets	--	--	132,632	132,632	101,151
Fund balances -					
Reserve for Title III C (Note 4)	--	7,355	--	7,355	7,466
Reserve for low income, handicapped elderly person's utility bills (Note 4)	--	3,250	--	3,250	1,784
Reserve - building furnishings (Note 5)	11,058	--	--	11,058	9,089
Unreserved	147,380	--	--	147,380	86,749
<b>Total fund equity</b>	<b>158,442</b>	<b>10,605</b>	<b>132,632</b>	<b>301,718</b>	<b>176,219</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 158,442</b>	<b>\$ 10,867</b>	<b>\$ 132,632</b>	<b>\$ 301,968</b>	<b>\$ 310,290</b>

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, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS MEMORANDUM ONLY	
			JUNE 30, 1998	JUNE 30, 1997
<b>REVENUES: (Note 1)</b>				
Intergovernmental	\$ 12,891	\$ 170,250	\$ 183,141	\$ 145,886
Contract income	175,370	--	175,370	--
Miscellaneous	18,445	75,864	94,309	82,870
Fundraiser - building furnishings	--	--	--	67,450
Total revenues	<u>206,686</u>	<u>446,114</u>	<u>652,450</u>	<u>596,996</u>
<b>EXPENDITURES: (Note 1)</b>				
Personnel services	582	187,430	188,012	189,552
Employee related benefits	--	15,843	15,843	12,212
Travel	--	8,768	8,768	7,274
Operating services	419	57,362	57,771	58,830
Operating supplies	19,319	9,328	28,648	11,270
Contractors	--	66,247	66,247	168,773
Capital outlay	6,387	29,878	36,265	52,384
Other	--	156,868	156,868	5,890
Total expenditures	<u>26,707</u>	<u>523,706</u>	<u>550,413</u>	<u>487,055</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>180,009</u>	<u>(80,090)</u>	<u>99,929</u>	<u>48,941</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	--	89,745	89,745	15,258
Operating transfers out	(89,745)	--	(89,745)	(15,258)
Total other financing sources (uses)	<u>(89,745)</u>	<u>89,745</u>	<u>--</u>	<u>--</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>90,264</u>	<u>1,065</u>	<u>99,929</u>	<u>48,941</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>57,810</u>	<u>6,264</u>	<u>73,660</u>	<u>88,127</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 148,442</u>	<u>\$ 10,805</u>	<u>\$ 169,047</u>	<u>\$ 17,068</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, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Intergovernmental:			
GDA	\$ 340,178	\$ 333,854	\$ (6,324)
Cash-in-lieu	35,028	35,390	1,378
Miscellaneous:			
Client contribution	42,088	66,638	24,550
Other	7,238	754	(6,484)
Total revenues	<u>424,532</u>	<u>437,636</u>	<u>6,200</u>
<b>EXPENDITURES:</b>			
Personnel services	186,398	197,433	(11,035)
Employer related benefits	15,259	16,643	(1,384)
Travel	8,351	8,765	(414)
Operating services	48,396	51,128	(2,732)
Operating supplies	5,357	8,309	(2,952)
Contracted services	69,669	58,342	11,327
Capital outlay	29,876	29,876	--
Other	87,866	154,968	(67,102)
Total expenditures	<u>441,412</u>	<u>505,464</u>	<u>(64,052)</u>
<b>EXCESS EXPENDITURES OVER REVENUES</b>	<b>(16,880)</b>	<b>(67,828)</b>	<b>78,948</b>
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers in	<u>15,969</u>	<u>88,785</u>	<u>(72,816)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>--</b>	<b>(144)</b>	<b>144</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>--</b>	<u>7,486</u>	<u>(7,486)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ --</b>	<b>\$ 7,342</b>	<b>\$ (7,342)</b>

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAP BASIS) AND ACTUAL  
 FOBA (ACT 735)  
 FOR THE YEAR ENDED JUNE 30, 1990

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 12,991	\$ 12,991	\$ ---
EXPENDITURES	---	---	---
EXCESS OF REVENUES OVER EXPENDITURES	12,991	12,991	---
OTHER FINANCING SOURCES (USES):			
Operating transfers out	<u>12,991</u>	<u>12,991</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, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The St. Bernard Council on Aging (Council) was authorized by State of Louisiana Act 458 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 Governmental Units, 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 contractors; 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, 1998

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. Government 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 spending 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.

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.

ST. BERNARD COUNCIL ON AGING, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BUDGETARY PRINCIPLES

The proposed budget for the year ending June 30, 1988, was submitted to and approved by the board of directors on May 22, 1987 and a revised budget was approved on May 20, 1988. 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 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 concerned only with the measurement of financial position, not with measurement of results of operations.

FUND EQUITY

RESERVES

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

ST. BERNARD COUNCIL ON AGING, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES: (Continued)

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 15 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, 1988, the Council has no accumulated benefits relating to leave privileges that require disclosure to conform with generally accepted accounting principles.

FUNDING PRINCIPLES 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 handled 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-B Frail Elderly, Title III-F Elder Assistance, Senior Center, Adult, the State of Louisiana Allocation Program (Act 758 of 1979) and Miscellaneous Grant.

The Council received reimbursements for USMA Cash-In-Lieu 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.

TOTAL COLUMNS OR 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.

ST. BERNARD COUNCIL ON AGING, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND DESCRIPTIONS

GENERAL FUND-

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.

PCOR (Act 738)

The PCOR 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 assistance to the parish council. The Council may use these "ACT 738" 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 the 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.

Title III-C-1 Congregate Meals Fund

The Title III-C-1 Congregate Meals Fund accounts for the administration of the Special Programs 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 Programs 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 elder persons.

ST. BERNARD COUNCIL ON AGING, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND DESCRIPTIONS (Continued)

SPECIAL REVENUE FUNDS: (Continued)

Title III-B Frail Elderly Fund

The Title III-B Frail Elderly Fund accounts for the administration of the Special Programs for the 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 in-home 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.

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.

ST. BERNARD COUNCIL ON AGING, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1988

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

TRUST DESCRIPTIONS: (Continued)

SPECIAL REVENUE FUNDS: (Continued)

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 \$70,000 of which \$0,000 was matching funds from the Council.

2. CASH:

At June 30, 1988, the Council has cash in an interest bearing account (bank balances) totaling \$233,361. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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, 1988, the Council has \$173,587 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)	\$ (212)
To adjust for the Utilities Help Fund	1,468
Excess of revenues and other sources over expenditures and other uses (statement of revenue and expenditures)	<u>\$ 1,256</u>

ST. BERNARD COUNCIL ON AGING, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 1998

4. GRANTS RECEIVABLE:

Grants receivable of \$7,356 at June 30, 1998, 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 in the 4000 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 \$67,000 of which \$60,000 was used. The remaining \$7,000 is set up as a reserve for building furnishings.

	BALANCE 6/30/97	ACQUISITIONS	DELETIONS	BALANCE 6/30/98
Nutrition equipment	\$ 26,566	\$ --	\$ 1,846	\$ 24,720
Office furniture and equipment	53,673	9,167	2,616	60,124
Recreation equipment	1,826	--	--	1,826
Vans	21,025	25,826	-----	46,851
	<u>\$103,090</u>	<u>\$35,893</u>	<u>\$ 4,462</u>	<u>\$134,521</u>

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:

	Initial Balance
Reserves - June 30, 1997	\$ 7,465
Payments - June 30, 1998	(10,077)
Collections - June 30, 1998	20,188
Reserves - June 30, 1998	<u>\$ 17,576</u>



St. BERNARD COUNCIL ON AGING, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

8. FUND BALANCE RESERVE(S): (Continued)

Reserve for Low Income, Handicapped, Elderly Persons' 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 Reserve</u>
Reserve - June 30, 1997	\$ 1,794
Payments - June 30, 1998	(5,224)
Collections - June 30, 1998	1,897
Reserve - June 30, 1998	<u>\$ 2,467</u>

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, 1997	\$ 9,068
Collections - June 30, 1998	8,097
Payments - June 30, 1998	(5,167)
Reserve - June 30, 1998	<u>\$ 11,998</u>

9. NET OF DISBURSE(S):

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 those 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 \$40,000 in in-kind cost. 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 program and activities to the senior population in St. Bernard Parish. As of June 30, 1998 the amount of funds collected by the parish government from property taxes was \$175,370. The amount remaining to be realized to the Council on Aging as of June 30, 1998 is \$28,793.

St. Bernard Council on Aging, Inc.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1998

10. TRANSACTION WITH PARISH GOVERNMENT: (Continued)

In-Kind Contributions:

The in-kind contributions from the parish government are as follows:

Cost- estimated cost - fair market value as determined by the grantor:	
Insurance	\$ 3,391
Utilities	18,943
Vehicle fuel and maintenance	4,474
Taxes and license - auto	38
Repairs and maintenance	
Building and equipment	6,609
Senior Community Service Project	
Labor and related expenses	6,704
Supplies	<u>138</u>
Total	<u>\$42,636</u>

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

The value of in-kind contributions is not recorded in the financial statements.

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 deducted 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.

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  
 APRIL 30, 1992

13. NET TRANSFERS:

Operating transfers in and out are listed by fund for 1990:

Funds Transferred In	Funds Transferred Out					
	Senior Center	RCBA	Miscellaneous	RCBA	Local	Total In
Title 110-B- Suppervive Services	\$49,385	\$ --	\$ --	\$ 6,814	\$ 6,942	\$ 60,810
Title 110-C Area Agency Administration	--	--	--	--	1,326	1,326
Title 110-C-1	--	34,574	1,190	6,585	6,589	38,009
Title 110-C-2	--	21,505	1,150	--	56,585	60,610
FIA	--	--	--	--	8,085	8,085
General Fund: Local	--	--	--	880	6980	--
TOTAL OUT	\$49,385	\$25,582	\$4,982	\$22,852	\$26,134	\$180,109

## 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  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 1998

	GENERAL FUND		
	LOCAL PROGRAM	FROM [ACT. 336]	TOTAL
<b>REVENUES:</b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ --	\$ 12,891	\$ 12,891
Contract income	175,379	--	175,379
Miscellaneous:			
Interest	3,288	--	3,288
Client contribution	12,450	--	12,450
Fund raiser	2,387	--	2,387
Total revenues	<u>193,804</u>	<u>12,891</u>	<u>206,695</u>
<b>EXPENDITURES:</b>			
Personal services	582	--	582
Operating services	419	--	419
Operating supplies	19,319	--	19,319
Capital outlay	8,187	--	8,187
Total expenditures	<u>28,507</u>	<u>--</u>	<u>28,507</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES:</b>	<u>165,379</u>	<u>12,891</u>	<u>178,269</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	--	--	--
Operating transfers out	(18,354)	(12,891)	(31,245)
Total other financing sources (uses)	<u>(18,354)</u>	<u>(12,891)</u>	<u>(31,245)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>50,624</u>	<u>--</u>	<u>50,624</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>67,868</u>	<u>--</u>	<u>67,868</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 158,442</u>	<u>\$ --</u>	<u>\$ 158,442</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 FINANCE STATEMENT  
 JUNE 30, 1998

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

Federal Transit Adminis- tration	CASH IN-LIEU-OF COMMODITIES	TITLE III-D FRANK ELDERLY	SENIOR CENTER	MISCELLANEOUS GRANT	UTILITIES GRANT	TITLE III-F ELDER ASSISTANCE	TOTAL
\$	---	\$ 138	\$	---	\$ 3,250	\$ 123	\$ 3,512
---	7,355	---	---	---	---	---	7,355
\$	7,355	\$ 138	\$	---	3,250	123	10,866
\$	---	\$ 138	\$	---	---	\$ 123	292
---	---	138	---	---	---	123	292
---	7,355	---	---	---	---	---	7,355
---	---	---	---	---	3,250	---	3,250
---	7,355	---	---	---	3,250	---	10,605
\$	7,355	\$ 138	\$	---	3,250	123	10,866



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, 1989

	TITLE 111-B SUPPORTIVE SERVICES	TITLE 111-C ADMINISTRATIVE SERVICES	TITLE 111-C-1 COMMUNITY MEALS	TITLE 111-C-2 HOME DELIVERED MEALS
<b>REVENUES:</b>				
Intergovernmental:				
OMBA - Cash-in-lieu	\$ --	\$ --	\$ --	\$ --
GRAs:				
Federal	66,604	14,740	13,000	36,600
State	64,300	4,304	1,299	60,154
Miscellaneous:				
Client contribution	691	--	25,943	40,004
Other	--	--	--	734
Total revenues	<u>131,604</u>	<u>19,044</u>	<u>30,242</u>	<u>140,592</u>
<b>EXPENDITURES:</b>				
Personnel services	62,919	13,087	25,609	65,278
Employee related benefits	5,017	1,004	2,800	6,680
Travel	264	300	204	7,748
Operating services	28,367	4,600	6,778	10,760
Operating supplies	2,500	981	1,403	3,347
Contracted services	53,318	--	--	--
Capital outlay	497	690	438	1,254
Other	2,402	384	45,863	186,932
Total expenditures	<u>185,697</u>	<u>21,181</u>	<u>82,882</u>	<u>272,062</u>
Net transfers to (out)	<u>60,813</u>	<u>1,325</u>	<u>28,828</u>	<u>81,630</u>
Excess (deficiency) after transfer	--	--	--	--
<b>RESERVING FUND BALANCES</b>				
ENDING FUND BALANCES	\$ --	\$ --	\$ --	\$ --

Federal Transit Adminis- tration	CASH		TITLE III-D		SCHOOL CENTER	MISCELLANEOUS		UTILITIES	TITLE III-E		
	IN-LIQUID- COMMODITIES	FRUIT	LIBRARI	GRANT		GRANT	ASSISTANCE		TOTAL		
\$	--	\$ 36,398	\$	--	\$	--	\$	--	\$	--	\$ 36,398
	18,813	--	2,418	--	--	--	--	--	2,946	--	166,735
	--	--	788	49,336	2,330	4,600	--	480	--	--	167,679
	--	--	--	--	--	--	--	--	--	--	66,638
	--	--	--	--	--	--	--	7,600	--	--	8,496
	18,813	36,398	2,706	49,336	2,330	4,600	7,600	1,366	--	495,316	
	--	--	--	--	--	--	--	--	601	--	197,431
	--	--	--	--	--	--	--	--	51	--	15,643
	--	--	--	--	--	--	--	--	79	--	6,705
	--	--	--	--	--	--	6,238	290	--	--	57,352
	--	--	--	--	--	--	--	1,087	--	--	9,329
	--	--	2,708	--	2,330	--	--	--	--	--	58,347
	36,816	--	--	--	--	--	--	--	29	--	29,806
	36,816	--	2,708	--	2,330	--	6,800	1,289	--	--	156,268
	8,863	(36,398)	--	(48,350)	--	(4,300)	--	--	--	--	89,745
	--	(131)	--	--	--	--	1,464	--	--	--	1,355
	--	7,464	--	--	--	--	1,794	--	--	--	9,258
\$	--	\$ 7,395	\$	--	\$	--	\$	3,254	\$	--	\$ 10,649

ST. BERNARD COUNCIL ON AGING, INC.  
 SCHEDULE OF PROGRAM EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL  
 FUNDS (INCLUDING LOCAL (UNRESERVED) FUNDS) AND SPECIAL REVENUE  
 FUNDS (INCLUDING UTILITIES HELP FUNDS)  
 FOR THE YEAR ENDED JUNE 30, 1995

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>PCOB (AET 1995)</b>			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Capital outlay	--	--	--
Other	--	--	--
Transfer to other funds:			
Title III-B	5,504	5,506	(182)
Title III-C Administrative Services	2	--	2
Title III C-2	6,569	6,589	(2)
Title III-F	102	--	102
Audit fund	668	--	668
General fund	--	668	(668)
TOTAL	\$ 12,781	\$ 12,681	\$ 100
<b>TITLE III - B - SUPPORTIVE SERVICES</b>			
Personal services	\$ 66,908	\$ 62,979	\$ (3,929)
Employee related benefits	4,579	5,007	(328)
Travel	205	396	(191)
Operating services	28,079	28,397	(318)
Operating supplies	1,710	2,583	(793)
Contracted services	53,634	53,316	318
Capital outlay	687	687	--
Other	1,785	2,452	(667)
TOTAL	\$ 148,645	\$ 145,807	\$ 2,838
<b>TITLE III - C - ADMINISTRATIVE SERVICES</b>			
Personal services	\$ 12,625	\$ 13,902	\$ (1,277)
Employee related benefits	3,008	1,814	4
Travel	379	320	(342)
Operating services	4,482	4,620	(138)
Operating supplies	454	951	(533)
Contracted services	--	--	--
Capital outlay	590	508	--
Other	330	394	(64)
TOTAL	\$ 18,851	\$ 21,101	\$ (2,250)

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (OR UNFAVORABLE)
<b>TITLE III - C-1 - COMMUNITY MEALS</b>			
Personal services	\$ 34,282	\$ 35,608	\$ (1,327)
Employee related benefits	2,123	2,880	(1,758)
Taxes	298	298	-
Operating services	8,059	6,734	(1,325)
Operating supplies	684	1,421	(737)
Contracted services	--	--	--
Capital outlay	438	438	--
Other	25,048	45,863	(20,815)
<b>TOTAL</b>	<b>\$ 76,832</b>	<b>\$ 93,262</b>	<b>\$ (16,430)</b>
<b>TITLE III - C-2 - HOME DELIVERED MEALS</b>			
Personal services	\$ 66,029	\$ 66,278	\$ (249)
Employee related benefits	8,754	6,888	1,866
Taxes	5,569	7,746	(2,177)
Operating services	9,616	10,793	(1,177)
Operating supplies	2,735	3,347	(512)
Contracted services	--	--	--
Capital outlay	1,254	1,254	--
Other	62,888	186,912	(124,024)
<b>TOTAL</b>	<b>\$ 167,935</b>	<b>\$ 373,962</b>	<b>\$ (206,027)</b>
<b>TITLE III - D - FRUIT DELIVERY</b>			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Taxes	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	2,845	2,708	137
Capital outlay	--	--	--
Other	--	--	--
<b>TOTAL</b>	<b>\$ 2,845</b>	<b>\$ 2,708</b>	<b>\$ 137</b>

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, 1998

	BUDGET	ACTUAL	VARIANCE (FAVORABLE /UNFAVORABLE)
<b>OSDR - EASH IN LIEU</b>			
Personal services	\$ ---	\$ ---	\$ ---
Employee related benefits	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Contracted services	---	---	---
Capital outlay	---	---	---
Other	---	---	---
Transfers to other funds:			
Title III E-1	18,268	14,624	688
Title III E-2	19,724	21,825	(2,101)
<b>TOTAL</b>	<u>\$ 38,028</u>	<u>\$ 36,549</u>	<u>\$ (1,480)</u>
<b>SENIOR CENTER</b>			
Personal services	\$ ---	\$ ---	\$ ---
Employee related benefits	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Contracted services	---	---	---
Capital outlay	---	---	---
Other	---	---	---
Transfers to other funds:			
Title III B - Supportive Services	48,385	46,325	---
<b>TOTAL</b>	<u>\$ 48,385</u>	<u>\$ 46,325</u>	<u>\$ (2,060)</u>
<b>ADULT FUND</b>			
Personal services	\$ ---	\$ ---	\$ ---
Employee related benefits	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Contracted services	3,280	2,320	680
Capital outlay	---	---	---
Other	---	---	---
<b>TOTAL</b>	<u>\$ 3,280</u>	<u>\$ 2,320</u>	<u>\$ 680</u>

37. BIRNARD 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, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>MISCELLANEOUS GRANTS</b>			
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	1,350	1,350	--
Title III C-2 - Home Delivered Meals	3,150	3,150	--
<b>TOTAL</b>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ --</u>
<b>TITLE III - F - (SENIOR ASSISTANCE)</b>			
Personal services	\$ 500	\$ 631	\$ (131)
Employee related benefits	48	51	(3)
Travel	300	19	281
Operating services	399	240	(159)
Operating supplies	319	1,893	(1,574)
Contracted services	--	--	--
Capital outlay	29	29	--
Other	2,415	1,898	517
<b>TOTAL</b>	<u>\$ 3,874</u>	<u>\$ 3,368</u>	<u>\$ 506</u>
<b>(GENERAL) TRANSIT ADMINISTRATION</b>			
Capital outlay	\$ 20,875	\$ 20,875	\$ --

ST. BERNARD COUNCIL ON AGING, INC.  
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND  
 CHANGES IN GENERAL FIXED ASSETS  
 FOR THE YEAR ENDED JUNE 30, 1988

	BALANCE 6/30/87	ADDITIONS	DELETIONS	BALANCE 6/30/88
<b>GENERAL FIXED ASSETS, AT COST:</b>				
Nutrition equipment	\$ 24,500	\$ --	\$ 1,846	\$ 22,654
Office furniture and equipment	53,873	9,107	2,918	59,162
Recreation equipment	1,826	--	--	1,826
Vans	21,696	26,818	--	48,514
Total general fixed assets	\$ 101,895	\$ 36,733	\$ 4,764	\$ 132,864
<b>INVESTMENT IN GENERAL FIXED ASSETS:</b>				
Property acquired prior to 7/1/86 *	\$ 9,800	\$ --	\$ --	\$ 9,800
Property acquired after 7/1/86 with funds from:				
ITA	--	28,070	--	28,070
BMFA	16,028	--	--	16,028
Title III C-1	545	430	--	975
Title III C-2	2,635	1,754	1,840	2,549
Senior Center	883	--	521	362
PCOR	5,081	--	--	5,081
Special	8,632	--	2,940	5,692
Title III G	248	--	--	248
Title III B	124	607	--	1,471
Title III C Administration	182	560	--	742
Title III F	--	28	--	28
Donations	5,135	--	--	5,135
General	28,318	4,107	59	32,484
Total investments in general fixed assets	\$ 101,151	\$ 35,980	\$ 4,962	\$ 132,169

\* Records reflecting sources from which assets were acquired were not maintained prior to 7/1/86.

ST. BERNARD COUNCIL ON AGING, INC.  
 SCHEDULE OF PRIORITY SERVICES  
 TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES  
 FOR THE PLAN PERIOD JUNE 30, 1988

			% of GOEA GRANT
Access (30%):	Transportation	\$81,824	
	Information and assistance	5,840	
	Outreach	<u>6,288</u>	
	Total access expenses	1 93,952	18.12%
In-Home (15%):	Homemaker and personal care	38,880	8.12%
Legal (3%):	Legal assistance	3,325	<u>3.52%</u>
Non-priority services		<u>36,862</u>	
Total Title III B - Supportive services expenditures		255,687	
Less: Participant contributions		(1801)	
Transfers in		<u>(180,812)</u>	
Title III B-Supportive services grant		\$ <u>69,154</u>	



ST. BERNARD COUNTY OR HOME, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 1990

FEDERAL AGENCY/ PASS-THROUGH AGENCY NAME/ PROGRAM TITLE	CFDA NUMBER	REVENUE RECORDED	EXPENDITURES
United States Department of Agriculture passed through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-in-lieu-of Commodities	16-570	<u>8,26,288</u>	<u>8,26,889</u>
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	85-044	49,804	49,804
Title III-C-1 Administrative	85-045	34,742	34,742
Title III-C-1 Congregate meals	85-045	37,992	37,992
Title III-C-2 Home delivered meals	85-045	38,500	39,580
Title III-D frail elderly	85-046	2,418	2,438
Title III-F Elder assistance	85-043	<u>2,956</u>	<u>2,985</u>
Total United States Department of Health & Human Services		<u>167,412</u>	<u>167,431</u>
United States Department of Transportation Federal Transit Administration (FTA) passed through the Louisiana Department of Transportation and Development:			
FTA Section 5389 - Elderly and persons with disabilities transportation capital assistance program (Federal project #LA-00-0087) (State project #738-99-0447)	80-580	<u>18,813</u>	<u>38,603</u>
Total federal financial assistance		<u>\$206,613</u>	<u>\$207,631</u>

ST. BERNARD COUNCIL ON AGING, INC.  
 INDEPENDENT AUDITOR'S 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, 1998

October 23, 1998

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, 1998, and have issued our report thereon dated October 23, 1998. 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.

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 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 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, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Deplante, Chapman, Hogan & Baker Ltd*