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INDEPENDENT AUDITOR'S REPORT

December 28, 1986

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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, 1986. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-136, Audits of State and Local Governments. These standards and OMB Circular A-136 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, 1986, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements. 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.

Respectfully,
Legislative Auditor

By: 

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 1985 on our consideration of the St. Bernard Council on Aging's internal control structure and a report dated December 18, 1986 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements. The accompanying statement of federal financial assistance of the St. Bernard Council on Aging, Inc. for the year ended June 30, 1986 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Bernard Council on Aging, Inc. The information in this statement has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Donald W. Chapman, CPA, Angelo S. Bordin, C.A.P.

ST. BERNARD COUNCIL ON AGING, INC.
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 JUNE 30, 1998

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUP	TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	MEMORANDUM ONLY	
				JUNE 30, 1998	JUNE 30, 1997
ASSETS					
Cash (Note 2)	\$ 15,804	\$ 482	\$ --	\$ 16,286	\$ 21,360
Accounts receivable	--	--	--	--	39
Grants receivable (Note 4)	--	14,308	--	14,308	4,738
Furniture & Equipment (Note 5)	--	--	79,574	79,574	86,300
TOTAL ASSETS	\$ 15,804	\$ 14,790	\$ 79,574	\$ 110,288	\$ 122,480
LIABILITIES AND FUND EQUITY					
LIABILITIES-					
Accounts payable	\$ --	\$ 1,384	\$ --	\$ 1,384	2,418
Salaries payable	--	1,187	--	1,187	1,153
Payroll taxes payable	--	88	--	88	89
Total liabilities	--	2,659	--	2,659	3,660
FUND EQUITY:					
Investment in general fixed assets	--	--	79,574	79,574	86,300
Fund balances -					
Reserve for Title III C (Note 10)	--	9,108	--	9,108	4,738
Reserve for low income, handicapped elderly person's utility bills (Note 10)	--	2,388	--	2,388	3,629
Unreserved	15,804	872	--	16,676	14,321
Total fund equity	15,804	12,368	79,574	107,458	118,630
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,804	\$ 14,790	\$ 79,574	\$ 110,288	\$ 122,480

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, 1985

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS REVENUE ONLY	
			JUNE 30, 1984	JUNE 30, 1985
REVENUES: (Note 1)				
Intergovernmental	\$ 12,681	\$ 327,132	\$ 340,123	\$ 341,368
Miscellaneous	18,082	45,809	55,776	61,142
Total revenues	<u>30,763</u>	<u>372,941</u>	<u>395,899</u>	<u>402,510</u>
EXPENDITURES: (Note 1)				
Personal services	--	148,084	148,084	153,887
Employee related benefits	--	13,854	13,854	12,271
Travel	--	8,472	8,472	5,877
Operating services	116	63,621	64,037	62,002
Operating supplies	10,343	8,389	18,742	19,347
Contractors	866	137,139	137,985	143,139
Capital outlay	--	--	--	--
Other	11	3,167	3,198	3,575
Total expenditures	<u>11,336</u>	<u>378,956</u>	<u>399,596</u>	<u>393,499</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,427</u>	<u>34,985</u>	<u>9,607</u>	<u>9,011</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	--	7,964	7,964	12,810
Operating transfers out	(7,964)	--	(7,964)	(12,810)
Total other financing sources (uses)	<u>(7,964)</u>	<u>7,964</u>	<u>--</u>	<u>--</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>11,463</u>	<u>42,949</u>	<u>9,607</u>	<u>9,011</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>13,121</u>	<u>18,398</u>	<u>22,520</u>	<u>13,484</u>
FUND BALANCE AT END OF YEAR	<u>\$ 24,584</u>	<u>\$ 61,347</u>	<u>\$ 32,127</u>	<u>\$ 22,495</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 FUND)
 FOR THE YEAR ENDED JUNE 30, 1988

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental:			
GOCA	\$ 306,422	\$ 297,080	\$ (9,342)
Cash-in-lieu	31,375	29,249	(2,126)
Miscellaneous:			
Client contribution	34,373	33,002	(1,371)
Other	3,629	523	(3,106)
Total revenues	<u>376,809</u>	<u>360,779</u>	<u>(16,030)</u>
EXPENDITURES:			
Personnel services	152,083	148,804	3,279
Employee related benefits	12,059	11,854	205
Travel	4,944	6,472	(1,528)
Operating services	58,898	59,843	(945)
Operating supplies	2,849	9,299	(6,450)
Contracted services	153,838	137,319	16,519
Other	3,800	3,382	418
Total expenditures	<u>380,864</u>	<u>387,879</u>	<u>(7,015)</u>
EXCESS (DEFICIENCY) REVENUES	(13,995)	(7,099)	6,896
OTHER FINANCING SOURCES:			
Operating transfers in	<u>12,980</u>	<u>7,984</u>	<u>4,996</u>
EXCESS (DEFICIENCY) REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	--	3,907	3,907
FUND BALANCES AT BEGINNING OF YEAR	--	6,728	6,728
FUND BALANCES AT END OF YEAR	\$ --	\$ 9,727	\$ 9,727

See accompanying notes.

ST. BERNARD COUNCIL ON AGING, INC.
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 PDCA (ACT 75A)
 FOR THE YEAR ENDED JUNE 30, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$ 12,991	\$ 12,991	\$ --
EXPENDITURES	<u> --</u>	<u> --</u>	<u> --</u>
EXCESS OF REVENUES OVER EXPENDITURES	12,991	12,991	--
OTHER FINANCING SOURCES (USES):			
Operating transfers out	<u>12,992</u>	<u>12,992</u>	<u> --</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	--	--	\$ <u> --</u>
FUND BALANCE BEGINNING OF YEAR	<u> --</u>	<u> --</u>	
FUND BALANCE AT END OF YEAR	\$ <u> --</u>	\$ <u> --</u>	

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 456 of 1964. Their charter was issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Council is a nonprofit organization that must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also 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 may be dissolved by the state with their net assets transferred to another governmental or non-profit 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; 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 1985, 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.

BASES 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 uses by

ST. BERNARD COUNCIL ON AGING, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF PRESENTATION (Continued)

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. Financial resources are broken down into the State of Louisiana Allocations Program and the local or Unreserved Program, and the resources are accounted for separately under each program.

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 effect net expendable available financial resources. The General Fixed Asset Account Group accounts for the fixed assets (capital outlay) 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, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BUDGETARY PRACTICES

The proposed budget for the year ending June 30, 1998, was submitted to and approved by the board of directors on May 18, 1998. 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.

Obligated 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, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

EMPLOYEES' BENEFITS

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 without limitation; however, unused sick leave is forfeited upon termination of employment. At June 30, 1998, the Council has no accumulated benefits relating to leave privileges that require disclosure to conform with generally accepted accounting principles.

FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditures. The following programs are funded in this manner: Title III-B Supportive Services, Title III-B Administrative Services, Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-B Fruit Elderly, Title III-F Elder Assistance, Senior Center, Audit, the State of Louisiana Allocation Program (Act 735 of 1997) and Miscellaneous Grant.

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

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

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 ON COMBINED STATEMENTS

The total columns on the combined statements are captioned Memorandum Only (continued) 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, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND DESCRIPTIONS

GENERAL FUNDS:

Local (Unreserved) Program

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

PCOA (Act 738)

The PCOA Program is a general operating program of the Council and accounts for funds received from the State of Louisiana. The funds are appropriated to the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the parish Council. The Council may use these "act 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 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-B Administrative Services Fund

The Title III-B Administrative 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 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 older persons.

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ST. BERNARD COUNCIL ON AGING, INC.

JUNE 28, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the mailed, or emailed, entity and other recipient to 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 SEP 19 1998

ST. BERNARD COUNCIL ON AGING, INC.

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JUNE 30, 1996

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ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 1996

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 Program 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 Commodity 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 Council's 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 Council's 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, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

FUND 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 Program 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.

2. CASH:

At June 30, 1996, the Council has cash in an interest bearing account (bank balances) totaling \$38,418. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1996, the Council has \$33,805 in deposits (collected bank balances). These deposits are fully secured through federal deposit insurance.

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.

Excess of revenues and other sources over expenditures and other uses (budget and actual statement)	\$ 1,007
To adjust for the Stipendium Help Fund	11,743
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (statement of revenue and expenditures)	\$ 12,750

4. GRANTS RECEIVABLE:

Grants receivable of \$34,308 at June 30, 1996, consist of \$7,458 of reimbursements for expenditures incurred under the ESBA Cash-On-Line of Commodities program, \$8,828 from Title III-B and \$22 from AAA.

5. FIXED ASSETS:

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

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1996

6. FIXED ASSETS: (Continued)

The Council has classified its fixed assets by location as follows:

	Balance
	<u>\$728,025</u>
Director's office	\$ 1,500
Manager's office	5,000
Business office	1,600
Reception area	10,518
Remaker's office	4,500
Transportation/Recreation & Health offices	700
Nutritionist's office	5,845
Trailer	7,300
Dining area	28,800
Kitchen	500
Supply room	1,000
Other	<u>28,500</u>
	<u>\$728,025</u>

The changes in general fixed assets (furniture and equipment) follow:

Balance at July 1, 1995	\$86,300
Additions:	
Purchased	--
Donated	--
Disposed	<u>36,228</u>
Balance at June 30, 1996	<u>\$79,072</u>

8. IN-KIND CONTRIBUTIONS:

The St. Bernard Council on Aging, Inc., receives in-kind contributions from the parish government and volunteers in the parish. In-kind contributions are as follows:

Cost- estimated cost - fair market value as determined by the grantor:	
Insurance	\$ 4,000
Utilities	13,381
Vehicle fuel and maintenance	2,400
Repairs and maintenance - building and equipment	7,041
Senior Community Service Project labor	14,754
Volunteer labor	4,399
Administrative expense	1,219
Supplies	50
Total	<u>\$47,524</u>

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

6. IN-KIND CONTRIBUTIONS: (Continued)

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

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

7. INCOME TAX STATUS:

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

8. FEDERALLY ASSISTED PROGRAMS:

The Council participated in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

9. 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.

10. FUND BALANCE RESERVES:

Reserve for Title III-C

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

A summary of the change in reserve fund balance follows:

	<u>Special Revenue</u>
Reserves - June 30, 1997	\$ 4,778
Payments - June 30, 1998	(24,814)
Collections - June 30, 1998	20,248
Reserves - June 30, 1998	<u>\$ 9,212</u>

ST. BERNARD COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1995

10. FUND BALANCE RESERVES: (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 Revenue</u>
Reserve - June 30, 1995	\$ 3,629
Payments - June 30, 1995	(15,788)
Collections - June 30, 1995	17,017
Reserve - June 30, 1996	\$ 5,458

11. USE OF ESTIMATES:

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

12. FAIR VALUE OF FINANCIAL INSTRUMENTS:

Generally accepted accounting principles require the disclosure of fair value of financial instruments for which it is considered practicable to estimate fair value. Because no readily available market exists for a portion of the Authority's financial instruments, fair value for these instruments is based on judgments regarding current economic conditions, interest rate risk characteristics, loss experience and other factors. Many of these estimates involve uncertainties and matters of significant judgment and cannot be determined with precision. Therefore, the calculated fair value estimates cannot always be substantiated by comparison to independent markets and, in many cases may not be realized in a current sale of the instruments. Changes in assumptions could significantly affect the estimates.

The following assumptions were made by the St. Bernard Council on Aging in estimating the fair value of its financial instruments at June 30, 1995:

- a) Cash and cash equivalents - for these short-term instruments, the carrying amount is a reasonable estimate of fair value.

June 30, 1995

Financial assets:		
Cash and cash equivalents	\$38,418	\$18,438

GENERAL FUNDS

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

ST. BERNARD COUNCIL ON AGING, INC.
 GENERAL FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUNDS		
	LOCAL (UNRESERVED) PROGRAM	PCBA (ACT. 7.95)	TOTAL
REVENUES:			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ --	\$ 12,991	\$ 12,991
Miscellaneous:			
Interest	825	--	825
Client contribution	7,529	--	7,529
Fund raiser	1,538	--	1,538
Total revenues	<u>10,892</u>	<u>12,991</u>	<u>23,883</u>
EXPENDITURES:			
Personal services	--	--	--
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	116	--	116
Operating supplies	10,243	--	10,243
Contractors	866	--	866
Other	11	--	11
Total expenditures	<u>11,236</u>	<u>--</u>	<u>11,236</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(1,344)</u>	<u>12,991</u>	<u>11,647</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	5,087	--	5,087
Operating transfers out	--	(12,991)	(12,991)
Total other financing sources (uses)	<u>5,087</u>	<u>(12,991)</u>	<u>(7,904)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>3,843</u>	<u>--</u>	<u>3,843</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>12,121</u>	<u>--</u>	<u>12,121</u>
FUND BALANCES AT END OF YEAR	<u>\$ 15,964</u>	<u>\$ --</u>	<u>\$ 15,964</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
COMBINED BALANCE SHEET
JUNE 30, 2008

	TITLE 110-B SUPPORTIVE SERVICES	TITLE 110-B ADMINISTRATIVE SERVICES	TITLE 110-C-1 CONGREGATE MEALS	TITLE 110-C-2 HOME DELIVERED MEALS
ASSETS				
Cash	\$ 19,463	\$ 79	\$ 3,065	\$ 343
Accounts receivable	<u>6,508</u>	<u>32</u>	<u>---</u>	<u>---</u>
TOTAL ASSETS	\$ <u>26,115</u>	\$ <u>111</u>	\$ <u>3,065</u>	\$ <u>343</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$ 722	\$ ---	\$ 50	\$ ---
Salaries payable	421	57	280	319
FOCA payable	<u>52</u>	<u>8</u>	<u>21</u>	<u>24</u>
Total liabilities	<u>1,195</u>	<u>65</u>	<u>251</u>	<u>343</u>
FUND EQUITY:				
Reserve for Title 110-C	---	---	---	---
Reserve for low income, handicapped elderly person's utility bills	---	---	---	---
Unreserved	<u>---</u>	<u>---</u>	<u>872</u>	<u>---</u>
Total fund equity	<u>---</u>	<u>---</u>	<u>872</u>	<u>---</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>1,195</u>	\$ <u>65</u>	\$ <u>3,065</u>	\$ <u>343</u>

CASH IN-LIEU OF COMMODITIES	TITLE 110-0 FOOD ELDERLY	SENIOR CENTER	ABLE	MISCELLANEOUS DEPT	UTILITIES DEPT	TITLE 111-F ELDER ASSISTANCE	TOTAL
\$ 1,400 <u>2,600</u>	\$ -- <u>--</u>	\$ -- <u>--</u>	\$ -- <u>--</u>	\$ -- <u>--</u>	\$ 2,300 <u>--</u>	\$ 501 <u>--</u>	\$ 457 <u>14,300</u>
\$ 9,105	\$ --	\$ --	\$ --	\$ --	\$ 2,300	\$ 501	\$ 14,706
\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ -- <u>--</u> <u>--</u> <u>--</u>	\$ 571 9 1 <u>581</u>	\$ 1,394 1,127 86 <u>2,597</u>
9,105	--	--	--	--	--	--	9,105
-- <u>--</u> <u>9,105</u>	-- <u>--</u> <u>--</u>	-- <u>--</u> <u>--</u>	-- <u>--</u> <u>--</u>	-- <u>--</u> <u>--</u>	2,300 <u>--</u> <u>2,300</u>	-- <u>--</u> <u>--</u>	2,300 872 <u>12,182</u>
\$ 9,105	\$ --	\$ --	\$ --	\$ --	\$ 2,300	\$ 581	\$ 14,706

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, 2008

	TITLE 111-0 SUPPORTIVE SERVICES	TITLE 111-0 ADMINISTRATIVE SERVICES	TITLE 111-0-1 CONGRUATE HEALS	TITLE 111-0-2 HOME DELIVERED HEALS
REVENUES:				
Intergovernmental:				
USBA - Cash-in-lieu	\$ --	\$ --	\$ --	\$ --
GOEA:				
Federal	47,663	14,138	50,308	17,677
State	40,423	4,637	2,873	58,128
Miscellaneous:				
Client contribution	588	--	7,667	26,447
Fund raiser	--	--	--	--
Other	--	--	196	379
Total revenues	<u>89,644</u>	<u>18,758</u>	<u>60,932</u>	<u>101,567</u>
EXPENDITURES:				
Personnel services	69,607	12,248	33,771	40,796
Employee related benefits	4,627	609	2,688	3,301
Travel	221	123	253	1,741
Operating services	13,233	4,625	6,697	1,389
Operating supplies	1,081	789	1,517	586
Contracted services	48,386	--	14,458	78,873
Other	447	248	407	738
Total expenditures	<u>145,562</u>	<u>18,162</u>	<u>58,860</u>	<u>124,662</u>
Transfer in (out)	<u>53,758</u>	<u>426</u>	<u>--</u>	<u>31,138</u>
Excess (deficiency) after transfer	(3)	(3)	622	(1,957)
BEGINNING FUND BALANCES	<u>1</u>	<u>1</u>	<u>--</u>	<u>1,897</u>
ENDING FUND BALANCES	\$ <u>-----</u>	\$ <u>-----</u>	\$ <u>622</u>	\$ <u>-----</u>

CASH IN-LIEU OF COMMODITIES	TITLE 110-B FRENCH SUCROSE	SENIOR CENTER	ADULT	MISCELLANEOUS GRANT	UTILITIES GRANT	TITLE 101-F CLOTH ASSISTANCE	TOTAL
\$ 29,249	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 29,249
--	1,338	--	--	--	--	2,450	35,035
--	236	48,385	2,239	4,508	--	768	56,136
--	--	--	--	--	--	--	30,002
--	--	--	--	--	--	--	--
--	--	--	--	--	12,037	--	12,037
<u>29,249</u>	<u>1,574</u>	<u>48,385</u>	<u>2,239</u>	<u>4,508</u>	<u>12,037</u>	<u>3,218</u>	<u>375,818</u>
--	--	--	--	--	--	1,160	148,804
--	--	--	--	--	--	57	11,864
--	--	--	--	--	--	34	9,472
--	--	--	--	--	13,580	478	63,871
--	--	--	--	--	--	168	8,389
--	2,115	--	2,209	711	--	--	137,119
--	--	--	--	--	--	1,348	3,187
--	<u>2,115</u>	--	<u>2,209</u>	<u>711</u>	<u>13,580</u>	<u>3,226</u>	<u>378,966</u>
<u>(24,914)</u>	<u>540</u>	<u>(48,385)</u>	<u>--</u>	<u>(3,788)</u>	<u>--</u>	<u>398</u>	<u>7,988</u>
4,335	--	--	--	--	(1,243)	1	1,764
4,778	--	--	--	--	3,628	(1)	10,389
\$ <u>8,108</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>2,385</u>	\$ <u>--</u>	\$ <u>10,163</u>

ST. BERNARD COUNCIL ON AGING, INC.
 STATEMENT OF 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, 1985

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
FOGA (PAGE 235)			
Personal services	\$ --	\$ --	\$ --
Employee related benefits	--	--	--
Travel	--	--	--
Operating services	--	--	--
Operating supplies	--	--	--
Contracted services	--	--	--
Other	--	--	--
Transfer to other funds:			
Title III C-2	12,981	12,981	--
TOTAL	\$ 12,981	\$ 12,981	\$ --
TITLE III - B - SUPPORTIVE SERVICES			
Personal services	\$ 60,600	\$ 60,600	\$ 1,673
Employee related benefits	4,829	4,827	2
Travel	432	223	213
Operating services	41,213	33,233	7,980
Operating supplies	1,607	5,883	(4,276)
Contracted services	43,382	49,708	2,696
Capital outlay	--	--	--
Other	682	442	240
TOTAL	\$ 152,225	\$ 147,307	\$ 4,918
TITLE III - B - ADMINISTRATIVE SERVICES			
Personal services	\$ 11,066	\$ 12,248	\$ (255)
Employee related benefits	958	589	339
Travel	234	123	111
Operating services	4,931	4,873	58
Operating supplies	304	708	(325)
Contracted services	--	--	--
Capital outlay	--	--	--
Other	235	248	(13)
TOTAL	\$ 22,768	\$ 25,162	\$ (2,394)

ST. BERNARD COUNCIL ON AGING, INC.
 STATEMENT OF 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, 2009

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III - E-1 - COMPENSATE MEALS			
Personal services	\$ 35,639	\$ 32,771	\$ 2,868
Employee related benefits	2,605	2,568	37
Travel	385	353	32
Operating services	6,528	6,897	(369)
Operating supplies	328	1,517	(1,189)
Contracted services	17,872	14,455	3,417
Capital outlay	—	—	—
Other	819	407	412
TOTAL	\$ 64,566	\$ 58,850	\$ 5,716
TITLE III - E-2 - HOME DELIVERED MEALS			
Personal services	\$ 42,981	\$ 40,794	\$ 2,187
Employee related benefits	3,387	3,300	87
Travel	3,895	5,743	(1,848)
Operating services	5,600	5,368	232
Operating supplies	580	906	(326)
Contracted services	87,258	76,813	10,445
Capital outlay	—	—	—
Other	541	750	(209)
TOTAL	\$ 145,822	\$ 139,657	\$ 6,165
TITLE III - B - FRAIL SIGHTLY			
Personal services	\$ —	\$ —	\$ —
Employee related benefits	—	—	—
Travel	—	—	—
Operating services	—	—	—
Operating supplies	—	—	—
Contracted services	1,575	2,115	(540)
Capital outlay	—	—	—
Other	—	—	—
TOTAL	\$ 1,575	\$ 2,115	\$ (540)

ST. BERNARD COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES - BUDGET & ACTUAL FOR THE GENERAL FUNDS (EXCLUDING LOCAL (UNRESERVED) FUNDS) AND SPECIAL REVENUE FUNDS (EXCLUDING UTILITIES HELP FUNDS) FOR THE YEAR ENDING JUNE 30, 1995

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	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
MISCELLANEOUS GRANTS			
Personnel services	\$ ---	\$ ---	\$ ---
Employee related benefits	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Contracted services	---	711	(711)
Capital outlay	---	---	---
Other	---	---	---
Transfer to other funds:			
Title III B Supportive Services	4,320	3,908	711
Title III-F	180	180	---
TOTAL	\$ <u>4,320</u>	\$ <u>4,908</u>	\$ <u>---</u>
TITLE III - F - ELDER ASSISTANCE			
Personnel services	\$ 1,158	\$ 1,382	\$ (24)
Employee related benefits	92	97	(5)
Travel	23	34	(11)
Operating services	476	478	(2)
Operating supplies	151	186	151
Contracted services	---	---	---
Capital outlay	---	---	---
Other	<u>1,820</u>	<u>1,348</u>	<u>2,778</u>
TOTAL	\$ <u>3,780</u>	\$ <u>3,385</u>	\$ <u>2,364</u>

ST. BERNARD COUNCIL ON AGING, INC.
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
 CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED JUNE 30, 1996

	BALANCE 6/30/95	ADDITIONS	DELETIONS	BALANCE 6/30/96
Director's office	\$ 1,500	\$ --	\$ --	\$ 1,500
Manager's office	9,094	--	4,206	5,098
Business office	1,620	--	--	1,620
Reception area	12,147	--	1,431	10,516
Remodeler's office	4,597	--	--	4,597
Transportation/recreation and health office	728	--	--	728
Nutritionist's office	5,845	--	--	5,845
Trailer	7,259	--	--	7,259
Dining area	13,274	--	441	12,833
Kitchen	596	--	--	596
Supply room	6,000	--	--	6,000
Jackson Barnacks	9,931	--	9,931	--
Other	75,051	--	522	74,529
	\$ 95,300	\$ --	\$ 16,726	\$ 78,574

INVESTMENT IN GENERAL FIXED
 ASSETS:

Property acquired prior to 7/3/96 *	\$ 43,064	\$ --	\$ 13,173	\$ 29,891
Property acquired after 7/3/96 with funds from:				
UMTA	16,876	--	--	16,876
Title III C-1	549	--	--	549
Title III C-2	1,280	--	--	1,280
Senior Center	5,838	--	--	5,838
PCOA	6,592	--	--	6,592
Special	33,838	--	3,953	29,885
Title III G	682	--	--	682
Title III H	374	--	--	374
Title III H Admin.	162	--	--	162
Donations	6,652	--	--	6,652
Total investments in general fixed assets	\$ 96,930	\$ --	\$ 16,726	\$ 79,574

* Records reflecting sources from which assets were acquired were not maintained prior to 7/3/96.

ST. BERNARD COUNCIL ON AGING, INC.
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED JUNE 30, 1996

December 18, 1996

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

We have audited the general-purpose financial statements of the St. Bernard Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

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

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

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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.

Assistant, Management, Hogan & Mader LLP

ST. BERNARD COUNCIL ON AGING, INC.
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
FOR THE YEAR ENDED JUNE 30, 1998

December 18, 1998

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

We have audited the general-purpose financial statements of the St. Bernard Council on Aging, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated December 18, 1998.

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

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

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

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.

Dexter L. Hopmann, Hopmann, Hogan & Kader, L.L.P.

ST. BERNARD COUNCIL ON AGING, INC.
 INDEPENDENT AUDITOR'S REPORT ON
 COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
 NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS
 FOR THE YEAR ENDED JUNE 30, 1996

December 10, 1996

St. Bernard Council on Aging, Inc.
 Arabi, 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, 1996 and have issued our report thereon dated December 10, 1996.

In connection with our audit of the general-purpose financial statements of St. Bernard Council on Aging, Inc. and with our consideration of the Council's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-120, Audit of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-120, we have performed auditing procedures to test compliance with the requirements governing: Types of services, eligibility, reporting, claims for advances and cost allocation that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, we do not express such an opinion.

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

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.

Inspector, Chapman, Hays & Decker LLP

ST. BERNARD COUNCIL ON AGING, INC.
 INDEPENDENT AUDITOR'S REPORT ON
 COMPLIANCE WITH GENERAL REQUIREMENTS
 APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 1986

December 18, 1986

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

We have audited the general-purpose financial statements of the St. Bernard Council on Aging, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated December 18, 1986.

We have applied procedures to test St. Bernard Council on Aging, Inc.'s compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1986:

General Requirements

Political Activity
 Civil Rights
 Cash management
 Allowable costs
 Administrative requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Council had not complied, in all material respects, with those requirements.

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.

Duglaster, Haymann, Hoggan & Maden, L.L.P.

ST. BERNARD COUNCIL ON AGING, INC.
INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1996

December 30, 1996

St. Bernard Council On Aging, Inc.
Arabi, 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, 1996 and have issued our report thereon dated December 30, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-328, Audits of State and Local Governments. Those standards and OMB Circular A-328 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether St. Bernard Council On Aging, Inc. complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of St. Bernard Council On Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the Council's general-purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-328. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated December 18, 1996.

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

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

<u>Activity Cycles</u>	<u>Accounting Applications</u>
Revenue/receipts	Cash receipts
Purchases/disbursements	Account disbursements
	Payroll
<u>General Requirements</u>	<u>Special Requirements</u>
Political activity	Types of service
Civil rights	Eligibility
Cash management	Reporting
Allowable costs	Claims for advances
Administrative requirements	Cost allocation

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

During the year ended June 30, 1996, the St. Bernard Council On Aging, Inc. had no major federal financial assistance programs and expended 0% percent of its total federal financial assistance under the following nonmajor federal financial assistance programs.

<u>Program</u>	<u>CEA, \$</u>	<u>Amount Expended</u>
United States Department of Health & Human Services -		
Title III-B Supportive and Administrative Services	95,944	\$91,971
Title III Part C - Nutrition Services	95,945	97,903

We performed tests of controls, as required by GAO Circular A-320, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

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.

Deplattis, Hopmann, Hogan & Warden LLP

ST. BERNARD COUNCIL ON HOUSING, INC.
STATEMENT OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2008

The Schedule of Federal Financial Assistance on Page 35 reports federal funds by program, for the year ended June 30, 2008, in accordance with Office of Management and Budget Circular A-128.

ST. BERNARD COUNCIL ON AGING, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED JUNE 30, 1980

FEDERAL GRANTEE/ PASS-THROUGH GRANTEE NAME/ PROGRAM TITLE	CFDA NUMBER	RECEIPTS	ISSUES/ EXPENDITURES
United States Department of Agriculture passed through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-in-lieu-of Commodities	00.678	\$ 29,848	\$ 24,904
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	00.044	42,883	47,853
Title III-B Administrative	00.044	14,138	14,118
Title III-C-1 Congregate meals	00.045	50,306	50,306
Title III-C-2 Home delivered meals	00.045	17,577	17,577
Title III-g Frail elderly	00.046	1,309	1,309
Title III-f Older assistance	00.045	<u>2,450</u>	<u>2,450</u>
Total United States Department of Health & Human Services		128,663	128,663
Total federal financial assistance		\$158,502	\$158,562

ST. BERNARD COUNCIL ON ABUSE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED JUNE 30, 1998

FINDINGS:

There were no findings noted during the year ended June 30, 1998.

QUESTIONED COST:

There were no questioned costs noted during the year ended June 30, 1998.

ST. BERNARD COUNCIL ON AGING, INC.
CORRECTION ACTION TAKEN ON SWIDR HEAR FINDINGS
JUNE 28, 1995

1. In the prior year we noted that the St. Bernard Council on Aging did not perform an on-site assessment of the housekeeping/personal care company. This was not a problem during this year's audit. All on-site assessments of the housekeeping/personal care company were performed.
2. In the prior year we noted that the St. Bernard Council on Aging did not retain documentation on a participant nonparticipation and his return to the congregate and home delivered programs. This was not a problem during the current year audit.
3. In the prior year we noted that the nutritionist did not complete four monthly evaluations on service company as required by the grant agreement. This was not a problem during the current year audit. All monthly evaluations were completed by the nutritionist.

ST. ROEMOND COUNCIL ON AGING, INC.
EXIT CONFERENCE
JUNE 30, 1996

The exit conference was held December 26, 1995. Those in attendance were Michelle Cunningham, CPA, Mrs. Barbara, Director, Leancio F. Bossard, Treasurer, Audrey Marsden, Financial Officer and Charles Delea, Accountant.

We reported to them that we did not discover any material weaknesses in internal control nor any instances of material noncompliance with federal and state law.

We have not issued a management letter.