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**NEW ORLEANS COUNCIL ON AGING, INC.
COMPREHENSIVE FINANCIAL STATEMENTS**

June 30, 1999

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

Release Date

FEB 02 2000

**CASCIO, DAVIS & SCHMIDT, LLP
Certified Public Accountants**

**NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDED SENIOR CENTERS**

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**NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDED SENIOR CENTERS**

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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED
PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

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

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the New Orleans Council on Aging, Inc. as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying combining, and account group financial statements and schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the New Orleans Council on Aging, Inc. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated November 24, 1999, on our consideration of New Orleans Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Cascio, Davis & Schmidt, LLP.

Metairie, Louisiana
November 24, 1999

NEW ORLEANS COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

ASSETS		TOTALS (MEMORANDUM ONLY)			
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSETS	1999	1998
Cash, including certificates of deposit of \$9,910 (Note C)	\$ 176,990	\$ 355,425	\$ -	\$ 532,415	\$ 564,191
Receivables					
Grant (Note D)		48,099	-	48,099	77,922
Due from other funds	51,168	-	-	51,168	74,765
Other	12,173	-	-	12,173	6,190
Furniture and equipment - at cost (Note A9)	<u>-</u>	<u>-</u>	<u>151,651</u>	<u>151,651</u>	<u>151,651</u>
Total assets	<u>\$ 240,331</u>	<u>\$ 403,524</u>	<u>\$ 151,651</u>	<u>\$ 795,506</u>	<u>\$ 874,719</u>
LIABILITIES AND FUND BALANCE					
Accounts payable and accrued liabilities	\$ 74,008	\$ 124,853	\$ -	\$ 198,861	\$ 192,224
Due to other funds	-	51,168	-	51,168	74,765
Due to funding sources	-	2,060	-	2,060	2,060
Fund balances					
Undesignated	166,323	225,443	-	391,766	454,019
Investment in general fixed assets	<u>-</u>	<u>-</u>	<u>151,651</u>	<u>151,651</u>	<u>151,651</u>
Total liabilities and fund balance	<u>\$ 240,331</u>	<u>\$ 403,524</u>	<u>\$ 151,651</u>	<u>\$ 795,506</u>	<u>\$ 874,719</u>

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS (Memorandum Only)	
			1999	1998
Revenues				
Intergovernmental (Note B)	\$ 208,893	\$ 3,781,977	\$ 3,990,870	\$ 3,903,097
Contributions	7,509	244,887	252,396	298,404
Interest income	12,578	18,357	30,935	29,786
Other	24,641	19	24,660	19,079
	<u>253,621</u>	<u>4,045,240</u>	<u>4,298,861</u>	<u>4,250,366</u>
Expenditures				
Salaries	39,854	987,263	1,027,117	1,100,440
Fringe Benefits	6,892	157,395	164,287	166,921
Travel	429	27,640	28,069	40,629
Operating services	12,258	181,920	194,178	201,255
Operating supplies	2,570	15,542	18,112	18,071
Other	2,231	313,297	315,528	150,588
Food costs	-	1,012,768	1,012,768	969,888
Capital outlay	3,020	-	3,020	5,125
Grants to subrecipients	5,417	1,331,732	1,337,149	1,340,531
Utility assistance	-	247,173	247,173	246,814
	<u>72,671</u>	<u>4,274,730</u>	<u>4,347,401</u>	<u>4,240,262</u>
Excess (deficiency) of revenues over expenditures	180,950	<229,490>	<48,540>	10,104
Other financing sources (uses)				
Operating transfers in	-	1,411,482	1,411,482	1,332,273
Operating transfers out	<152,636>	<1,258,846>	<1,411,482>	<1,332,273>
Excess (deficiency) of revenues and other sources over expenditures and other uses	28,314	<76,854>	<48,540>	10,104
Fund balance at July 1, 1998	138,009	316,010	454,019	453,584
Return of funds to funding source	-	<13,713>	<13,713>	<9,669>
Fund balance at June 30, 1999	<u>\$ 166,323</u>	<u>\$ 225,443</u>	<u>\$ 391,766</u>	<u>\$ 454,019</u>

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE – FAVORABLE (Unfavorable)</u>
Revenues			
Intergovernmental (Note B)	\$ 208,893	\$ 208,893	\$ -
Contributions	-	7,509	7,509
Interest income	8,000	12,578	4,578
Other	<u>22,900</u>	<u>24,641</u>	<u>1,741</u>
	<u>239,793</u>	<u>253,621</u>	<u>13,828</u>
 Expenditures			
Salaries	49,490	39,854	9,636
Fringe Benefits	6,904	6,892	12
Travel	3,500	429	3,071
Operating services	13,146	12,258	888
Operating supplies	3,800	2,570	1,230
Other	11,400	2,231	9,169
Capital outlay	3,500	3,020	480
Grants to subrecipients	<u>5,000</u>	<u>5,417</u>	<u>< 417 ></u>
	<u>96,740</u>	<u>72,671</u>	<u>24,069</u>
 Excess (deficiency) of revenues over expenditures	143,053	180,950	37,897
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	<u><138,902></u>	<u><152,636></u>	<u><13,734></u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	4,151	28,314	<u>\$ 24,163</u>
Fund balance at July 1, 1998	<u>138,009</u>	<u>138,009</u>	
 Fund balance at June 30, 1999	<u>\$ 142,160</u>	<u>\$ 166,323</u>	

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE – FAVORABLE (Unfavorable)</u>
Revenues			
Intergovernmental (Note B)	\$ 3,748,988	\$ 3,781,977	\$ 32,989
Contributions	379,496	244,887	<134,609>
Interest income	12,000	18,357	6,357
Other	-	19	19
	<u>4,140,484</u>	<u>4,045,240</u>	<u><95,244></u>
 Expenditures			
Salaries	942,013	987,263	<45,250>
Fringe Benefits	189,767	157,395	32,372
Travel	48,020	27,640	20,380
Operating services	188,400	181,920	6,480
Operating supplies	16,521	15,542	979
Other	300,192	313,297	<13,105>
Food costs	1,020,940	1,012,768	8,172
Grants to subrecipients	1,332,413	1,331,732	681
Utility assistance	240,000	247,173	<7,173>
	<u>4,278,266</u>	<u>4,274,730</u>	<u>3,536</u>
 Excess (deficiency) of revenues over expenditures	<137,782>	<229,490>	<91,708>
Other financing sources (uses)			
Operating transfers in	1,408,641	1,411,482	2,841
Operating transfers out	<1,269,739>	<1,258,846>	10,893
 Excess (deficiency) of revenues and other sources over expenditures and other uses	1,120	<76,854>	\$ <77,974>
Fund balance at July 1, 1998	316,010	316,010	
Return of funds to funding source	-	<13,713>	
 Fund balance at June 30, 1999	<u>\$ 317,130</u>	<u>\$ 225,443</u>	

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

NOTE A – SUMMARY OF ACCOUNTING POLICIES

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

1. Financial Reporting Entity

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

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

The accompanying general purpose financial statements present all Federal, State and City funding programs operated by the New Orleans Council on Aging, Inc. for the year ended June 30, 1999.

2. Basis of Presentation – Fund Accounting

The accounts of the Council are organized on the basis of funds or 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 comprise its assets, liabilities, fund balance, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Council.

Governmental Fund Types

General Fund – The General fund is the general operating fund of the Council. It is used to account for all financial resources not accounted for in other funds.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Account Group

General Fixed Assets Account Group – The general fixed assets account group is used to account for the general fixed assets of the Council.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE A – SUMMARY OF ACCOUNTING POLICIES – CONTINUED

3. **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increase (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financial uses) in net current assets.

4. **Revenue Recognition**

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

5. **Subcontract and Provider Cash**

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

6. **Transfers**

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

7. **Budget Policy**

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

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE A – SUMMARY OF ACCOUNTING POLICIES – CONTINUED

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Total Columns of Combined Statements – Overview

Total columns on the combined statements – overview are captioned “Memorandum Only” to indicate that they are presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

10. Fixed Assets

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

11. Annual and Sick Leave

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

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

1. Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided. Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, F and D funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JTPA, Title IV, and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

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

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

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

2. Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs. Utilities assistance funds are provided from public donations sponsored by Entergy, Inc. In addition, a fund raiser is held during the year to obtain funds to offset costs of the home-delivered meal program. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

3. Summary of Intergovernmental Revenue

<u>GRANTS</u>	<u>GRANT PERIOD</u>	<u>GRANT AWARD</u>	<u>INTERGOVERNMENTAL REVENUE RECOGNIZED</u>
<u>General Funds</u>			
City of New Orleans	01/01/98-12/31/98	\$ 140,000	\$ 70,000
City of New Orleans	01/01/99-12/31/99	140,000	70,000
Act 735 PCOA	07/01/98-06/30/99	68,893	<u>68,893</u>
Total general funds			<u>\$ 208,893</u>
<u>Special Revenue Funds</u>			
<u>Governor's Office of Elderly Affairs</u>			
AAA Administration	07/01/98-06/30/99	\$ 136,515	\$ 136,515
Title III B Supportive Services		565,372	565,372
Title III (C1) Congregate Meals Programs		625,241	625,241
Title III (C2) Home Delivered Meals Programs		305,702	305,702
Title III D In-Home Services		15,194	15,194
Audit Funds		13,878	13,878
Senior Center		335,400	335,400
Miscellaneous grant		921,800	921,800
USDA		375,000	249,594
Title III F – Frail, Elderly Assistance		24,211	10,089
<u>Louisiana Department of Labor</u>			
Job Training Partnership Act	07/01/98-06/30/99	127,879	124,999

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

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

3. Summary of Intergovernmental Revenue – Continued

<u>SPECIAL REVENUE FUNDS</u>			<u>INTERGOVERNMENTAL</u>
<u>GRANTS</u>	<u>GRANT PERIOD</u>	<u>GRANT AWARD</u>	<u>REVENUE RECOGNIZED</u>
<u>Action</u>			
Retired Senior Volunteer Program	09/30/97-09/29/98	\$ 56,876	\$ 14,917
Retired Senior Volunteer Program	09/30/98-09/29/99	58,582	56,803
Senior Companion Program	04/01/98-03/31/99	190,568	162,468
Senior Companion Program	04/01/99-12/31/99	236,793	57,800
<u>Louisiana Department of Justice</u>			
Elderly Victims of Crime	01/01/99-09/30/99	60,000	6,774
<u>Other</u>			
State matching funds:			
Retired Senior Volunteer Program		20,769	20,769
Senior Companion Program		21,192	21,192
Energy assistance grant		137,470	<u>137,470</u>
Total special revenue funds			<u>\$ 3,781,977</u>

NOTE C - CASH

The Council's funds are required to be deposited and invested under the terms established by the Governor's Office of Elderly Affairs. The depository bank deposits for safekeeping and trust with the Council's third party agent approved pledged securities in an amount sufficient to protect the Council funds on a day-to-day basis. The Council may at its own discretion, invest funds in time deposits and certificates of deposit at interest rates approximating United States Treasury Bill rates.

At June 30, 1999, the carrying amount of the Council's deposits (cash and certificates of deposit) was \$532,415, and the bank balance was \$685,116. The entire bank balance throughout the year was covered by federal depository insurance or by collateral held by the Council's agent in the Council's name.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE D - GRANT RECEIVABLES

Grant receivables consists of reimbursements for expenses incurred under the following programs as of June 30, 1999.

<u>Programs</u>	<u>Special Revenue Fund</u>
State Senior Center Program	\$ 12,500
Elderly Victims of Crime	1,558
Job Training Partnership Act	12,088
USDA Grant	<u>21,953</u>
 Total grant receivable	 <u>\$ 48,099</u>

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Furniture Office and Equipment</u>	<u>Transportation Equipment</u>	<u>Total</u>
Balance at July 1, 1998	\$ 125,386	\$ 26,265	\$ 151,651
Acquisitions	-	-	-
Retirements	<u>-</u>	<u>-</u>	<u>-</u>
Balance at June 30, 1999	<u>\$ 125,386</u>	<u>\$ 26,265</u>	<u>\$ 151,651</u>

NOTE F - RENTAL EXPENSE

The rental expense for the administrative offices for the year ended June 30, 1999 totaled \$62,217. The rental expense for the programs administered directly by the New Orleans Council on Aging, Inc., excluding the State Funded Senior Center Program flow through funds, totaled \$11,988 for the year ended June 30, 1999.

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

<u>Year ended June 30,</u>	
1999	<u>\$ 10,369</u>

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE G -- EMPLOYEE RETIREMENT PLAN

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

The Council's total payroll in the fiscal year ended June 30, 1999 was \$1,027,117. The Council's contributions were calculated by using the base salary amount of \$893,683. The Council made a 6% contribution on behalf of the Council's employees which totaled \$53,621.

NOTE H -- INCOME TAXES

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

NOTE I -- PRIOR YEAR FINANCIAL INFORMATION

The amounts shown for June 30, 1998 in the accompanying Balance Sheet, and Statement of Revenue and Expenses and Changes in Fund Balance are included to provide a basis for comparison with June 30, 1999 and present summarized totals only. Accordingly, the June 30, 1998 amounts are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

NOTE J -- BOARD OF DIRECTORS' COMPENSATION

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

NOTE K -- FEDERALLY ASSISTED PROGRAMS

The council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

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

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1999

NOTE L – ECONOMIC DEPENDENCY

The Council received the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the agency's general purpose financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the Council will receive in the next fiscal year.

SUPPLEMENTAL INFORMATION

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>ACT 735</u> <u>PCOA</u>	<u>GENERAL</u> <u>ACCOUNT</u>	<u>TOTAL</u>
Revenues			
Intergovernmental	\$ 68,893	\$ 140,000	\$ 208,893
Contributions	-	7,509	7,509
Interest income	-	12,578	12,578
Other	-	24,641	24,641
	<u>68,893</u>	<u>184,728</u>	<u>253,621</u>
Expenditures			
Salaries	-	39,854	39,854
Fringe Benefits	-	6,892	6,892
Travel	104	325	429
Operating services	3,637	8,621	12,258
Operating supplies	1,770	800	2,570
Other	447	1,784	2,231
Capital outlay	-	3,020	3,020
Grants to subrecipients	5,417	-	5,417
	<u>11,375</u>	<u>61,296</u>	<u>72,671</u>
Excess of revenues over expenditures	57,518	123,432	180,950
Other financing sources (uses) Operating transfers out	<u><57,518></u>	<u><95,118></u>	<u><152,636></u>
Excess of revenues and other uses over expenditures	-	28,314	28,314
Fund balance at July 1, 1998	<u>-</u>	<u>138,009</u>	<u>138,009</u>
Fund balance at June 30, 1999	<u>\$ -</u>	<u>\$ 166,323</u>	<u>\$ 166,323</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	TITLE III (C1) CONGREGATE MEAL PROGRAM	TITLE III (C2) HOME DELIVERED MEALS PROGRAM	TITLE III (C1) ADMINISTRATION	TITLE III B SUPPORTIVE SERVICES
Revenues				
Intergovernmental Contributions	\$ 625,241	\$ 305,702	\$ 136,515	\$ 565,372
Interest income	78,314	37,793	8,117	13,213
Other	-	-	-	-
	<u>703,555</u>	<u>343,495</u>	<u>144,632</u>	<u>578,585</u>
Expenditures				
Salaries	145,159	107,309	162,832	329,117
Fringe Benefits	21,623	10,050	29,401	55,937
Travel	4,365	477	4,911	9,375
Operating services	20,085	11,675	57,780	29,099
Operating supplies	1,054	1,154	3,096	1,015
Other costs	-	48,377	6,074	380
Food costs	554,618	458,150	-	-
Capital outlay	-	-	-	-
Grants to subrecipients	-	-	-	161,660
Utility assistance	-	-	-	-
	<u>746,904</u>	<u>637,192</u>	<u>264,094</u>	<u>586,583</u>
Excess (deficiency) of revenues over expenditures	<43,349>	<293,697>	<119,462>	<7,998>
Other financing sources (uses)				
Operating transfers in	43,349	293,697	119,462	7,998
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-
Fund balance at July 1, 1998	-	-	-	-
Return of funds to funding sources	-	-	-	-
Fund balance at June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>MEDICAL ASSISTANCE</u>	<u>USDA PROGRAM</u>	<u>JOB TRAINING PARTNERSHIP ACT PROGRAM</u>	<u>SENIOR CENTER PROGRAM</u>
Revenues				
Intergovernmental	\$ -	\$ 249,594	\$ 124,999	\$ 335,400
Contributions	-	-	-	-
Interest income	-	-	-	-
Other	-	-	-	-
	<u>-</u>	<u>249,594</u>	<u>124,999</u>	<u>335,400</u>
Expenditures				
Salaries	-	-	49,404	60,973
Fringe Benefits	-	-	8,565	8,364
Travel	-	-	414	3,087
Operating services	-	-	12,875	20,910
Operating supplies	-	-	667	1,320
Other costs	-	-	62,722	761
Food costs	-	-	-	-
Capital outlay	-	-	-	-
Grants to subrecipients	-	-	-	1,170,072
Utility assistance	-	-	-	-
	<u>-</u>	<u>-</u>	<u>134,647</u>	<u>1,265,487</u>
Excess (deficiency) of revenues over expenditures	-	249,594	<9,648>	<930,087>
Other financing sources (uses)	-	-	9,648	930,087
Operating transfers in	-	-	-	-
Operating transfers out	-	<337,046>	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	<87,452>	-	-
Fund balance at July 1, 1998	10,209	103,574	-	-
Return of funds to funding sources	-	-	-	-
Fund balance at June 30, 1999	<u>\$ 10,209</u>	<u>\$ 16,122</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	AUDIT FUNDS	ADMINISTRATIVE SEED FUNDS	TITLE III F FRAIL, ELDERLY ASSISTANCE	HELPING HANDS PROGRAM
Revenues				
Intergovernmental	\$ 13,878	\$ -	\$ 10,089	\$ -
Contributions	-	-	-	112,720
Interest income	-	-	-	3,331
Other	-	-	-	-
	<u>13,878</u>	<u>-</u>	<u>10,089</u>	<u>116,051</u>
Expenditures				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Operating services	19,200	-	-	-
Operating supplies	-	-	-	-
Other costs	-	-	-	-
Food costs	-	-	-	-
Capital outlay	-	-	-	-
Grants to subrecipients	-	-	-	-
Utility assistance	-	-	-	-
	<u>19,200</u>	<u>-</u>	<u>-</u>	<u>83,180</u>
				<u>83,180</u>
Excess (deficiency) of revenues over expenditures	<5,322>	-	10,089	32,871
Other financing sources (uses)				
Operating transfers in	5,322	-	-	-
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	10,089	32,871
Fund balance at July 1, 1998	-	1,000	13,713	77,762
Return of funds to funding sources	-	-	<13,713>	-
Fund balance at June 30, 1999	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 10,089</u>	<u>\$ 110,633</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	TITLE III D IN HOME SERVICES	RETIRED SENIOR VOLUNTEER PROGRAM	SPECIAL PROJECT	SENIOR COMPANION PROJECT	MISCELLANEOUS GRANT FUNDS
Revenues					
Intergovernmental	\$ 15,194	\$ 92,489	\$ -	\$ 241,460	\$ 921,800
Contributions	-	1,072	-	1,775	-
Interest income	-	2,092	-	1,565	-
Other	<u>15,194</u>	<u>95,653</u>	<u>-</u>	<u>244,819</u>	<u>921,800</u>
Expenditures					
Salaries	12,444	55,872	-	44,730	-
Fringe Benefits	2,327	9,160	-	9,170	-
Travel	302	1,893	-	2,775	-
Operating services	347	4,321	-	4,044	-
Operating supplies	-	670	-	6,393	-
Other costs	-	10,687	-	184,296	-
Food costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Grants to subrecipients	-	-	-	-	-
Utility assistance	<u>15,420</u>	<u>82,603</u>	<u>-</u>	<u>251,408</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<226>	13,050	-	<6,589>	921,800
Other financing sources (uses)					
Operating transfers in	226	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><921,800></u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	13,050	-	<6,589>	-
Fund balance at July 1, 1998	-	13,005	283	82	-
Return of funds to funding sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at June 30, 1999	\$ <u>-</u>	\$ <u>26,055</u>	\$ <u>283</u>	\$ <u><6,507></u>	\$ <u>-</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>ELDERLY VICTIMS OF CRIME</u>	<u>ENERGY ASSISTANCE PROGRAM</u>	<u>TOTAL</u>
Revenues			
Intergovernmental	\$ 6,774	\$ 137,470	\$ 3,781,977
Contributions	-	-	244,887
Interest income	-	3,252	18,357
Other	<u>6,774</u>	<u>140,722</u>	<u>19</u>
			<u>4,045,240</u>
Expenditures			
Salaries	7,150	12,273	987,263
Fringe Benefits	1,088	1,710	157,395
Travel	41	-	27,640
Operating services	36	1,548	181,920
Operating supplies	152	21	15,542
Other	-	-	313,297
Food costs	-	-	1,012,768
Capital outlay	-	-	-
Grants to subrecipients	-	-	1,331,732
Utility assistance	<u>8,467</u>	<u>163,993</u>	<u>247,173</u>
			<u>4,274,730</u>
Excess (deficiency) of revenues over expenditures	<1,693>	<38,823>	<229,490>
Other financing sources (uses)			
Operating transfers in	1,693	-	1,411,482
Operating transfers out	<u>-</u>	<u>-</u>	<u><1,258,846></u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	<38,823>	<76,854>
Fund balance at July 1, 1998	-	96,382	316,010
Return of funds to funding sources	<u>-</u>	<u>-</u>	<u><13,713></u>
Fund balance at June 30, 1999	<u>\$ -</u>	<u>\$ 57,559</u>	<u>\$ 225,443</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
 COMPARED TO BUDGET
 GENERAL FUNDS

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual Expenditures</u>	<u>Actual (Over) Under Budgeted Expenditures</u>
<u>Act 735-POCA</u>			
Travel	\$ 200	\$ 104	\$ 96
Operating services	4,950	3,637	1,313
Operating supplies	1,800	1,770	30
Grants to subrecipients	5,000	5,417	<417>
Other	200	447	<247>
Transfers – out	<u>56,743</u>	<u>57,518</u>	<u><775></u>
	<u>\$ 68,893</u>	<u>\$ 68,893</u>	<u>\$ -</u>
<u>General Account</u>			
Salaries	\$ 49,490	\$ 39,854	\$ 9,636
Fringe Benefits	6,904	6,892	12
Travel	3,300	325	2,975
Operating services	8,196	8,621	<425>
Operating supplies	2,000	800	1,200
Other costs	11,200	1,784	9,416
Capital outlay	3,500	3,020	480
Transfers-out	<u>82,159</u>	<u>95,118</u>	<u><12,959></u>
	<u>\$ 166,749</u>	<u>\$ 156,414</u>	<u>\$ 10,335</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual Expenditures</u>	<u>Actual (Over) Under Budgeted Expenditures</u>
<u>Title III B - Supportive Services</u>			
Salaries	\$ 309,207	\$ 329,117	\$ <19,910>
Fringes	49,934	55,937	<6,003>
Travel	11,200	9,375	1,825
Operating services	31,467	29,099	2,368
Operating supplies	2,800	1,015	1,785
Other costs	200	380	<180>
Grants to subrecipients	<u>161,660</u>	<u>161,660</u>	<u>-</u>
	<u>\$ 566,468</u>	<u>\$ 586,583</u>	<u>\$ <20,115></u>
 <u>AAA Administration</u>			
Salaries	\$ 157,585	\$ 162,832	\$ <5,247>
Fringe Benefits	28,083	29,401	<1,318>
Travel	5,700	4,911	789
Operating services	58,419	57,780	639
Operating supplies	5,700	3,096	2,604
Other costs	<u>6,800</u>	<u>6,074</u>	<u>726</u>
	<u>\$ 262,287</u>	<u>\$ 264,094</u>	<u>\$ <1,807></u>
 <u>Audit Funds</u>			
Operating services	<u>\$ 19,200</u>	<u>\$ 19,200</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual Expenditures</u>	<u>Actual (Over) Under Budgeted Expenditures</u>
<u>Title III (C1) - Congregate Meals</u>			
Salaries	\$ 138,488	\$ 145,159	\$ <6,671>
Fringes	20,725	21,623	<898>
Travel	5,050	4,365	685
Operating services	22,766	20,085	2,681
Operating supplies	1,600	1,054	546
Other costs	200	-	200
Food costs	518,000	554,618	<36,618>
	<u>\$ 706,829</u>	<u>\$ 746,904</u>	<u>\$ <40,075></u>
<u>Title III (C2) Home Delivered Meals</u>			
Salaries	\$ 102,373	\$ 107,309	\$ <4,936>
Fringes	14,281	10,050	4,231
Travel	500	477	23
Operating services	12,760	11,675	1,085
Operating supplies	1,600	1,154	446
Other costs	51,600	48,377	3,223
Food costs	502,940	458,150	44,790
	<u>\$ 686,054</u>	<u>\$ 637,192</u>	<u>\$ 48,862</u>
<u>Senior Center Program</u>			
Salaries	\$ 61,499	\$ 60,973	\$ 526
Fringes	8,579	8,364	215
Travel	3,800	3,087	713
Operating services	19,125	20,910	<1,785>
Operating supplies	2,300	1,320	980
Other costs	860	761	99
Grants to subrecipients	1,170,753	1,170,072	681
	<u>\$ 1,266,916</u>	<u>\$ 1,265,487</u>	<u>\$ 1,429</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual Expenditures</u>	<u>Actual (Over) Under Budgeted Expenditures</u>
<u>Job Training Partnership Act</u>			
Administration	\$ 18,317	\$ 15,437	\$ 2,880
Direct training	<u>109,562</u>	<u>119,210</u>	<u><9,648></u>
	<u>\$ 127,879</u>	<u>\$ 134,647</u>	<u>\$ <6,768></u>
<u>Title III D – In-House Services</u>			
Salaries	\$ 12,058	\$ 12,444	\$ <386>
Fringes	2,182	2,327	<145>
Travel	450	302	148
Operating services	<u>594</u>	<u>347</u>	<u>247</u>
	<u>\$ 15,284</u>	<u>\$ 15,420</u>	<u>\$ <136></u>
<u>Title III F – Frail, Elderly Assistance</u>			
Other	<u>\$ 24,211</u>	<u>\$ -</u>	<u>\$ 24,211</u>
<u>USDA</u>			
Transfers -- out	<u>\$ 357,939</u>	<u>\$ 337,046</u>	<u>\$ 20,893</u>
<u>Miscellaneous Grant</u>			
Transfers -- out	<u>\$ 921,800</u>	<u>\$ 921,800</u>	<u>\$ -</u>
<u>Energy Assistance Program</u>			
Salaries	\$ 16,380	\$ 12,273	\$ 4,107
Fringe benefits	2,285	1,710	575
Operating services	214	1,548	<1,334>
Operating supplies	-	21	<21>
Utility assistance	<u>130,000</u>	<u>163,993</u>	<u><33,993></u>
	<u>\$ 148,879</u>	<u>\$ 179,545</u>	<u>\$ <30,666></u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
FOR TITLE III B – SUPPORTIVE SERVICES

Year ended June 30, 1999

	<u>Outreach</u>	<u>Information And Assistance</u>	<u>Advocacy Center</u>	<u>Placement</u>
Salaries	\$ 39,364	\$ 108,702	\$ -	\$ 1,538
Fringes	8,224	17,854	-	161
Travel	1,611	2,707	-	21
Operating services	4,664	5,506	-	1,178
Operating supplies	499	516	-	-
Other costs	-	18	-	-
Capital outlay	-	-	-	-
Grants to subrecipients	-	-	39,050	-
	<u>\$ 54,362</u>	<u>\$ 135,303</u>	<u>\$ 39,050</u>	<u>\$ 2,898</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
FOR TITLE III B – SUPPORTIVE SERVICES - Continued

Year ended June 30, 1999

	Health Facilitation -- New Orleans <u>Dental Clinic</u>	Residential Repairs - <u>VOA</u>	<u>Homemakers</u>	Home Health Aide- <u>Medical Team</u>	<u>Total</u>
Salaries	\$ -	\$ -	\$ 179,513	\$ -	\$ 329,117
Fringes	-	-	29,698	-	55,937
Travel	-	-	5,036	-	9,375
Operating services	-	-	17,751	-	29,099
Operating supplies	-	-	-	-	1,015
Other costs	-	-	362	-	380
Capital outlay	-	-	-	-	-
Grants to subrecipients	<u>54,890</u>	<u>17,600</u>	-	<u>50,120</u>	<u>161,660</u>
	<u>\$ 54,890</u>	<u>\$ 17,600</u>	<u>\$ 232,360</u>	<u>\$ 50,120</u>	<u>\$ 586,583</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF STATE FUNDED SENIOR CENTER EXPENDITURES

Year ended June 30, 1999

Expenditures	Senior Center Coordinator	Arthur Monday	Carrollton- Hollygrove	Lakeside Shepherd	Reality House	Central City
Salaries	\$ 27,378	\$ 33,595	-	-	-	-
Fringe benefits	3,740	4,624	-	-	-	-
Travel	2,841	246	-	-	-	-
Operating services	4,729	16,181	-	-	-	-
Operation supplies	-	1,320	-	-	-	-
Other costs	-	761	-	-	-	-
Grants to subrecipients	-	-	<u>154,628</u>	<u>55,419</u>	<u>55,544</u>	<u>84,292</u>
Total expenses	<u>\$ 38,688</u>	<u>\$ 56,727</u>	<u>\$ 154,628</u>	<u>\$ 55,419</u>	<u>\$ 55,544</u>	<u>\$ 84,292</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF STATE FUNDED SENIOR CENTER EXPENDITURES - Continued

Year ended June 30, 1999

	Gordon Plaza	Kingsley House	Uptown Shepherd	E. J. Morris	Ambrose Hubbs	Lower Algiers
Expenditures						
Salaries	-	-	-	-	-	-
Fringe benefits	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Operating services	-	-	-	-	-	-
Operation supplies	-	-	-	-	-	-
Other costs	-	-	-	-	-	-
Grants to subrecipients	<u>68,444</u>	<u>26,885</u>	<u>58,886</u>	<u>129,960</u>	<u>51,447</u>	<u>80,530</u>
Total expenses	<u>\$ 68,444</u>	<u>\$ 26,885</u>	<u>\$ 58,886</u>	<u>\$ 129,960</u>	<u>\$ 51,447</u>	<u>\$ 80,530</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF STATE FUNDED SENIOR CENTER EXPENDITURES - Continued

Year ended June 30, 1999

	<u>St. John The Baptist</u>	<u>Treme/ Harmony House</u>	<u>Seventh Ward</u>	<u>Piolet Land</u>	<u>Our Lady of Lourdes</u>
Expenditures					
Salaries	-	-	-	-	-
Fringe benefits	-	-	-	-	-
Travel	-	-	-	-	-
Operating services	-	-	-	-	-
Operation supplies	-	-	-	-	-
Other costs	-	-	-	-	-
Grants to subrecipients	<u>37,804</u>	<u>75,000</u>	<u>49,688</u>	<u>57,112</u>	<u>5,300</u>
Total expenses	<u>\$ 37,804</u>	<u>\$ 75,000</u>	<u>\$ 49,688</u>	<u>\$ 57,112</u>	<u>\$ 5,300</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF STATE FUNDED SENIOR CENTER EXPENDITURES - Continued

Year ended June 30, 1999

	<u>Washington Action</u>	<u>Holy Ghost</u>	<u>Milan</u>	<u>Audubon</u>	<u>Total</u>
Expenditures					
Salaries	-	-	-	-	\$ 60,973
Fringe benefits	-	-	-	-	8,364
Travel	-	-	-	-	3,087
Operating services	-	-	-	-	20,910
Operation supplies	-	-	-	-	1,320
Other costs	-	-	-	-	761
Grants to subrecipients	<u>7,133</u>	<u>72,000</u>	<u>85,000</u>	<u>15,000</u>	<u>1,170,072</u>
Total expenses	<u>\$ 7,133</u>	<u>\$ 72,000</u>	<u>\$ 85,000</u>	<u>\$ 15,000</u>	<u>\$ 1,265,487</u>

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
FOR JOB TRAINING PARTNERSHIP ACT**

For the year ended June 30, 1999

	<u>Administration</u>	<u>Direct Training</u>	<u>Total</u>
Salaries	\$ 8,461	\$ 40,943	\$ 49,404
Fringe benefits	1,379	7,186	8,565
Travel	97	317	414
Operating services	4,816	8,059	12,875
Operating supplies	667	-	667
Other costs	<u>17</u>	<u>62,705</u>	<u>62,722</u>
	<u>\$ 15,437</u>	<u>\$ 119,210</u>	<u>\$ 134,647</u>

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
OF THE RETIRED SENIOR VOLUNTEER PROGRAM**

For the year ended June 30, 1999

	<u>For the nine months ending June 30, 1999</u>	<u>For the three months ending September 29, 1998</u>	<u>Total</u>
Salaries	\$ 42,415	\$ 13,457	\$ 55,872
Fringe benefits	6,702	2,458	9,160
Travel	1,390	503	1,893
Operating services	3,365	956	4,321
Operating supplies	533	137	670
Other costs	<u>8,054</u>	<u>2,633</u>	<u>10,687</u>
	<u>\$ 62,459</u>	<u>\$ 20,144</u>	<u>\$ 82,603</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
OF THE RETIRED SENIOR VOLUNTEER PROGRAM

For the year ended June 30, 1999

	Budget (Note)	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteers Support Expenses	\$ 24,041	\$ 17,511	\$ 6,530
Volunteer Expenses	<u>5,466</u>	<u>2,633</u>	<u>2,833</u>
	<u>\$ 29,507</u>	<u>\$ 20,144</u>	<u>\$ 9,363</u>

NOTE: Budget amount represents the total budget for the period September 30, 1997 through September 29, 1998, less actual expenditures for the period September 30, 1997 through June 30, 1998.

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
COMPARED TO BUDGET
RETIRED SENIOR VOLUNTEER PROGRAM**

For the nine months ended June 30, 1999

	Budget (Note)	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteers Support Expenses	\$ 76,869	\$ 54,405	\$ 22,464
Volunteer Expenses	<u>15,024</u>	<u>8,054</u>	<u>6,970</u>
	<u>\$ 91,893</u>	<u>\$ 62,459</u>	<u>\$ 29,434</u>

NOTE: Budget amount represents the program budget for the period September 30, 1998 through September 29, 1999.

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
OF THE SENIOR COMPANION PROGRAM**

For the year ended June 30, 1999

	<u>For the nine months ended March 31, 1999</u>	<u>For the three months ended June 30, 1999</u>	<u>Total</u>
Salaries	\$ 33,017	\$ 11,713	\$ 44,730
Fringe benefits	6,201	2,969	9,170
Travel	1,305	1,470	2,775
Operating services	2,983	1,061	4,044
Operating supplies	2,765	3,628	6,393
Other costs	<u>135,033</u>	<u>49,263</u>	<u>184,296</u>
	<u>\$ 181,304</u>	<u>\$ 70,104</u>	<u>\$ 251,408</u>

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
COMPARED TO BUDGET
SENIOR COMPANION PROGRAM**

For the nine months ended March 31, 1999

	Budget (Note)	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteers Support Expenses	\$ 37,618	\$ 46,271	\$ <8,653>
Volunteer Expenses	<u>134,116</u>	<u>135,033</u>	<u><917></u>
	<u>\$ 171,734</u>	<u>\$ 181,304</u>	<u>\$ <9,570></u>

NOTE: Budget amount represents the total budget for the period April 1, 1998 through March 31, 1999, less actual expenditures for the period April 1, 1998 through June 30, 1999.

NEW ORLEANS COUNCIL ON AGING, INC.

**STATEMENT OF EXPENDITURES
COMPARED TO BUDGET
SENIOR COMPANION PROGRAM**

For the three months ended June 30, 1999

	Budget (Note)	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Volunteers Support Expenses	\$ 88,426	\$ 20,841	\$ 67,585
Volunteer Expenses	<u>189,434</u>	<u>49,263</u>	<u>140,171</u>
	<u>\$ 278,860</u>	<u>\$ 70,104</u>	<u>\$ 207,756</u>

NOTE: Budget amount represents the program budget for the period April 1, 1999 through March 31, 2000.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	<u>Balance June 30, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
General fixed assets, at cost:				
Transportation equipment	\$ 26,265	\$ -	\$ -	\$ 26,265
Furniture and office equipment	<u>125,386</u>	<u>-</u>	<u>-</u>	<u>125,386</u>
Total general fixed assets	<u>\$ 151,651</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,651</u>
Investment in general fixed assets:				
Property acquired with the following funds:				
Title III B-Supportive Services	\$ 62,447	\$ -	\$ -	\$ 62,447
Title III C-1	14,649	-	-	14,649
General Fund	28,094	-	-	28,094
JTPA	12,399	-	-	12,399
Action	7,797	-	-	7,797
Department of Transportation	<u>26,265</u>	<u>-</u>	<u>-</u>	<u>26,265</u>
	<u>\$ 151,651</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,651</u>

NEW ORLEANS COUNCIL ON AGING, INC.
SCHEDULE OF OPERATING TRANSFERS IN AND <OUT>

For the year ended June 30, 1999

	<u>USDA</u>	ACT 735- <u>PCOA</u>	<u>GENERAL FUND</u>	<u>MISCELLANEOUS GRANT</u>	<u>TOTAL</u>
Job Training Partnership Act Program	\$ -	\$ -	\$ 9,648	\$ -	\$ 9,648
Title III (C2) Home Delivered Meals Program	293,697	-	-	-	293,697
Title III (C1) Congregate Meal Program	43,349	-	-	-	43,349
Title III (C1) Administration	-	57,518	61,944	-	119,462
Title III (B) Supportive Services	-	-	7,998	-	7,998
Senior Center Program	-	-	8,287	921,800	930,087
Audit Funds	-	-	5,322	-	5,322
Title III (D) In-Home Services	-	-	226	-	226
Miscellaneous Grant Funds	-	-	-	<921,800>	<921,800>
USDA	<337,046>	-	-	-	<337,046>
Act 735 - PCOA	-	<57,518>	-	-	<57,518>
General Fund	-	-	<95,118>	-	<95,118>
Elderly Victims of Crime	<u>-</u>	<u>-</u>	<u>1,693</u>	<u>-</u>	<u>1,693</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1999

	TITLE III B SUPPORTIVE SERVICES EXPENDITURES	% OF GOEA GRANT
Access (30%):		
Information and assistance	\$ 135,303	
Outreach	54,362	
Total access expenses	<u>189,665</u>	51%
In-Home (15%):		
Homemaker	232,360	
Personal care	50,120	
Total in-home expenses	<u>282,480</u>	76%
Legal (5%):		
Legal assistance	39,050	11%
Other priority services	2,898	
Non-priority services	<u>72,490</u>	
Total grant expenditures	586,583	
Less:		
Other public support-homemakers	<13,203>	
Participant contribution	<u><10></u>	
Title III, Part B grant	573,370	
Less:		
Transfers of contract allotment	<60,000>	
State homemakers	<u><111,967></u>	
Original grant award, net of additional state homemakers and transfers of contract allotments	<u>\$ 401,403</u>	

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 1999

<u>Federal Grantor/Pass Through Grantors/Program Title</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNTS</u>	<u>FEDERAL EXPENDITURES</u>	<u>PASS - THROUGH FUNDS</u>
<u>Department of Health and Human Services</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III C1 - Area Agency Administrative	93.045	\$ 102,386	\$ 102,386	\$ -
Title III B - Supportive Services	93.044	390,592	390,592	161,660
Title III C1 - Congregate Meals	93.045	312,909	312,909	-
Title III C2 - Home Delivered Meals	93.045	184,483	184,483	-
Title III D - In Home Service	93.046	12,915	12,915	-
Title III F - Frail, Elderly Assistance	93.043	20,579	-	-
Total - Department of Health and Human Services			<u>1,003,285</u>	<u>161,660</u>
<u>Department of Agriculture</u>				
Passed through the Louisiana Office of Elderly Affairs:				
U.S.D.A. - Cash in lieu of commodities	10.570	375,000	337,046	-
<u>Department of Labor</u>				
Passed through the Louisiana Department of Labor:				
JTPA - Job Training Partnership Act	17.250	127,879	124,999	-
<u>Department of Justice</u>				
Passed through the Louisiana Commission on Law Enforcement:				
Elderly Victims of Crime	16.575	60,000	6,274	-
<u>Corporation for National Services</u>				
Retired Senior Volunteer Program	94.002	56,876	\$ 18,516	-
7/1/98-9/29/98				
Retired Senior Volunteer Program	94.002	58,582	43,722	-
9/30/98-6/30/99				
Senior Companion Program	94.016	190,568	165,410	-
4/1/98-3/31/99				
Senior Companion Program	94.016	236,793	<u>59,588</u>	-
4/1/99-6/30/99				
Total Corporation for National Services			<u>287,236</u>	-
			<u>\$ 1,758,840</u>	<u>\$ 161,660</u>
TOTAL FEDERAL AWARDS				

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A - BASIS PRESENTATION

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

FRANCIS J. CASCIO, CPA
JAN E. DAVIS, CPA
STEVEN A. SCHMIDT, CPA

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED
PUBLIC ACCOUNTANTS

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

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

We have audited the general purpose financial statements of the New Orleans Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued our report thereon dated November 24, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the New Orleans Council on Aging, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 99-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the New Orleans 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 general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the New Orleans Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-1, 99-3 and 99-4.

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and the federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties.

Cascio, Davis & Schmidt, R.L.P.

Metairie, Louisiana
November 24, 1999

FRANCIS J. CASCIO, CPA
JAN E. DAVIS, CPA
STEVEN A. SCHMIDT, CPA

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED
PUBLIC ACCOUNTANTS

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

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

Compliance

We have audited the compliance of New Orleans Council on Aging, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. New Orleans Council on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of New Orleans Council on Aging, Inc.'s management. Our responsibility is to express an opinion on the New Orleans Council on Aging, Inc.'s compliance based on our audit.

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

In our opinion, New Orleans Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

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

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

This report is intended solely for the information and use of the audit committee, management, others within the organization and the federal awarding agencies and pass-through agencies and is not intended to be and should not be used by anyone other than these specified parties.

Cascio, Davis & Schmidt, P.L.L.C.

Metairie, Louisiana
November 24, 1999

NEW ORLEANS COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 1999

A. SUMMARY OF THE AUDITOR'S REPORT

1. An unqualified opinion was issued on the general purpose financial statements of the auditee.
2. Reportable conditions in internal control were disclosed; however, none were considered material weaknesses.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no findings, which are required to be reported under Section 510(a) of Circular A-133.
7. Major programs for the fiscal year ended June 30, 1999 were:
 - Title III B-Supportive Services – CFDA #93.044
 - Title III C2-Home Delivered Meals – CFDA #93.045
 - Title III C1-Congregate Meals – CFDA #93.045
 - USDA-Cash in lieu of commodities – CFDA #10.570
8. The dollar threshold to distinguished between Type A and Type B programs were \$300,000.
9. The auditee did not qualify as a low-risk auditee.

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 1999

B. SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

Reportable Conditions

99-1. **Statement of Condition:** Most of the contracts with the Senior Centers lacked signatures of New Orleans Council on Aging, Inc. representatives.

Criteria: All contracts with the Senior Centers should be signed by both parties.

Effect of Condition: Unsigned contracts are in effect, unenforceable.

Questions Costs: Not applicable.

Recommendation: All of the contracts with the Senior Centers should be signed by both parties and one copy should be sent to each Senior Center within a reasonable period of time.

Response: See Corrective Action Plan.

STATE FUNDED SENIOR CENTER PROGRAMS

Compliance

Treme Community Center

99-2. **Statement of Condition:** The Treme Community Education Program, Inc. leases a 28 passenger bus for \$3,800 per month. The lessee provides the driver, fuel, insurance, routine maintenance and all repairs that do not exceed \$1,500.

Criteria: The leasing fee should be reasonable and competitive.

Effect of Condition: Costs may be disallowed.

Questions Costs: \$3,800/month, \$45,600 per year.

Recommendation: Since the cost of leasing the vehicle approximates the cost of acquiring the vehicle, consideration should be given to purchasing the vehicle outright.

Response: Governor's Office of Elderly Affairs approved the lease for the year ended June 30, 1999.

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 1999

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

Reportable Conditions

Ambrose Hubbs Senior Center

99-3. **Statement of Condition:** The Center utilizes a cash receipts and cash disbursements system comprising only revenue and expense accounts. There are no asset and liability accounts.

Criteria: A complete general ledger should include all accounts, asset and liability accounts, as well as, revenue and expense accounts.

Effect of Condition: The balances of asset and liability accounts are not readily available.

Questions Costs: Not applicable.

Recommendation: We recommend that a complete general ledger be maintained.

Response: See Corrective Action Plan.

Reportable Conditions

99-4. **Statement of Condition:** An annual Return of Organization Exempt From Income Tax (Form 990) is not being prepared for the Ambrose Hubbs Senior Center.

Criteria: Non-profit organizations receiving more than \$25,000 annually are required to file Form 990 with the Internal Revenue Service.

Effect of Condition: The non-profit organization could be assessed penalties and the Internal Revenue Service could revoke the organization's non-profit status.

Questions Costs: Not applicable..

Recommendation: We recommend that Form 990 be prepared and filed annually.

Response: See Corrective Action Plan.

C. SCHEDULE OF FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

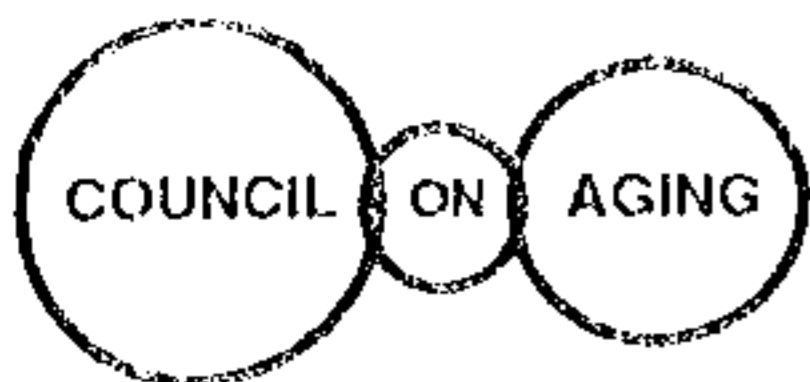
There were no findings discovered in the course of my testing during the current fiscal year.

NEW ORLEANS COUNCIL ON AGING, INC.

EXIT CONFERENCE

June 30, 1999

An exit conference was held at the New Orleans Council on Aging, Inc.'s administrative offices on December 21, 1999. In attendance were Howard Rodgers, III, Executive Director, Cheryl Pierre, Assistant Director, Board Members, Dr. Joseph A. Sabatier, Jr., Dr. J. T. Hamrick, and Robert Bermudez.



NEW ORLEANS COUNCIL ON AGING

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JOSEPH A. SABATIER, JR., M.D.
President

HOWARD L. RODGERS, III
Executive Director

Corrective Action Plan

Reportable Conditions

New Orleans Council On Aging, Inc.

All Senior Center Contracts will be signed and approved for the year ended June 30, 1999.

Current Year Audit Findings

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

Compliance

Van Lease

The van lease was approved by the Governor's Office of Elderly Affairs.

Inadequate Support and Documentation

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

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

Status of Prior Year Audit Findings

<u>Findings</u>	<u>Resolved</u>	<u>Unresolved</u>	<u>Current Year Findings No.</u>
<u>Ambrose Hubbs Senior Center</u>			
Cash Balance/ General Ledger		X	99 - 3
Preparation of Form 990		X	99 - 4
Bank Reconciliations	X		