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

**FINANCIAL STATEMENTS AND
AUDITOR'S REPORT**

June 30, 1987
With

Supplemental Information

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the recipient, or forwarded, 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: 4-10-88-633-

**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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INDEPENDENT AUDITOR'S REPORT

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

I have audited the balance sheet of the New Orleans Council on Aging, Inc. State Funded Senior Centers as of June 30, 1993, and the statements of revenue and expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of the New Orleans Council on Aging, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed more fully in Note A, the financial statements presented are only for the New Orleans Council on Aging, Inc. State Funded Senior Centers, and are not intended to present fairly the financial position and results of operations of the New Orleans Council on Aging, Inc. in conformity with generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the New Orleans Council on Aging, Inc. State Funded Senior Centers as of June 30, 1993, and the results of its operations for the year then ended in conformity with generally accepted principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated December 5, 1993, on my consideration of New Orleans Council on Aging, Inc. State Funded Senior Centers' internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying financial statements listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the New Orleans Council on Aging, Inc. State Funded Senior Centers. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Metairie, Louisiana
December 5, 1993

MEMBERS

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants

NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDRAISING CENTER

BALANCE SHEET

June 30, 1997

ASSETS

FUND BALANCE

See accompanying notes to financial statements.

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

STATEMENT OF REVENUE AND EXPENDITURES
AND CHANGES IN FUND BALANCE

For the year ended June 30, 1997

	AMOUNT
Revenue	
Grant awarded (Note 1)	\$ 1,826,700
Expenditures	
Salaries	63,820
Fringe benefits	7,500
Travel	2,319
Operating services	29,154
Operating supplies	4,358
Other costs	500
Other costs - full service	<u>268,638</u>
	<u>1,088,232</u>
Excess (deficiency) of revenues over expenditures	< 738,468
Other financing sources (uses)	
Operating transfers in	712,476
Operating transfers out	<u>< 649,800</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	= 850
Fund balance at July 1, 1996	<u> 806</u>
Fund balance at June 30, 1997	<u>1,000</u>

See accompanying notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

NOTE A - REPORTING ENTITY

The accompanying financial statements include the balance sheet and the statement of revenue and expenditures and changes in fund balance of the New Orleans Council on Aging, Inc. State Funded Senior Centers and not that of the New Orleans Council on Aging, Inc. Accordingly, the accompanying financial statements are not intended to present the financial position of the New Orleans Council on Aging, Inc. as of June 30, 1997.

The New Orleans Council on Aging, Inc. directly operates the Arthur Mindey Senior Center. All other senior center programs are operated by each center's Board of Directors.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

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

1. Preparation of Financial Statements

The accompanying financial statements are prepared on the accrual basis of accounting.

2. Method of Accounting

The records of the New Orleans Council on Aging, Inc. State Funded Senior Centers are maintained in accordance with the principles of fund accounting. Accordingly, revenues for various programs are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund.

3. Property and Equipment

Property and equipment is charged to expense in the year of acquisition.

4. 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.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE C - RENTAL EXPENSE

Rental expense for the State Funded Senior Centers for the year ended June 30, 1997 amounted to \$40,715.

NOTE D - SUMMARY OF FUNDING

The New Orleans Council on Aging, Inc. Senior Center operations are funded through the following grants from the State of Louisiana:

	Grant Period	Grant Amount
State of Louisiana		
Governor's Office of Elderly Affairs		
Senior Center Funds	1/1/95-6/30/97	\$ 201,400
Miscellaneous Grant	1/1/95-6/30/97	<u> 890,000</u>
		<u>\$ 1,091,400</u>

SUPPLEMENTAL INFORMATION

NEW ORLEANS CENTRE FOR SCIENCE, INC.
STATE FUNDING-RESEARCH CENTER

STATEMENT OF REVENUE AND EXPENDITURES AND
CHANGES IN FUND BALANCE BY GRANT

For the year ended June 30, 1987

	Science Center Budget	Science Center Funds	Miscellaneous Funds	Total
Revenue	\$ -	\$ 20,408	\$ 490,488	\$ 510,896
Expenditures				
Salaries		60,011		60,011
fringe benefits		7,991		7,991
Travel		2,119		2,119
Operating services	819	20,506		21,325
Operating supplies		4,235		4,235
Other costs		94		94
Other costs - full service		(59,622)		(59,622)
		(88,127)		(88,127)
	\$ 830	\$ 714,960	\$ 690,488	\$ 1,496,278
Balance (deficiency) of revenues over expenditures				
Other financing sources (uses)				
Operating transfers in				
Operating transfers out				
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 830			\$ 830
Fund balance at July 1, 1986	\$8			\$8
Fund balance at June 30, 1987	\$838			\$838

NEW ORLEANS CONVENTION CENTER, INC.
STATE FUNDING CENTER EXPENSES

STATEMENT OF STATE FUNDING CENTER EXPENSES

Year ended June 30, 1997

Expenditures	Dollar Center Contribution	Chemicals- Ballpark	Laborers Market	Quality Bond	General Fund
Salaries	\$ 24,210	\$ 46,627	\$ 16,721	\$ 26,662	\$ 42,250
fringe benefits	3,124	60,202	6,286	2,212	8,207
Taxes	2,100	1,808	1,502	-	-
Operating services	5,661	42,124	1,440	12,226	12,818
Operating supplies	-	1,002	-	1,200	1,200
Other costs	-	9,665	-	10,107	1,460
Capital outlay	-	14,811	-	-	-
Total expenses	\$ 34,995	\$ 131,459	\$ 26,449	\$ 40,107	\$ 64,735

NEW ORLEANS COMMUNITY SERVICES, INC.
STATE FUNDED SERVICE CENTERS

STATEMENT OF STATE FUNDED SERVICE CENTER EXPENDITURES

Year ended June 30, 1997

Expenditures	Capital Outlay	Employee Salaries	Expenses Reimbursed	F.A. March	Balance Funds
Salaries	\$ 38,981	\$ 17,682	\$ 36,874	\$ 40,440	\$ 38,386
Fringe benefits	6,241	4,186	1,552	4,317	2,548
Taxes	-	-	-	-	-
Operating services	30,528	1,893	21,716	16,542	34,889
Operating supplies	1,519	4,898	3,643	3,177	3,690
Other costs	1,410	-	1,776	2,026	-
Capital outlay	-	-	-	-	-
Total expenses	\$ 78,689	\$ 26,859	\$ 64,561	\$ 66,485	\$ 81,413

NEW HAVEN COUNCIL ON AGING, INC.
 HEALTH FUNDED SENIORS CENTER

STATEMENT OF STATE FUNDED SENIORS CENTER EXPENDITURES

Year-ended June 30, 1997

Expenditures	Lower Amount	State/State Deductions	Other Deductions	Search Costs	State Total
Salaries	\$ 86,122	\$ 26,750	\$ 26,558	\$ 21,289	\$ 24,429
Fringe benefits	8,711	3,488	4,487	2,893	3,684
Taxes	-	-	120	-	-
Operating services	14,723	2,500	24,708	8,759	14,230
Operating supplies	4,812	2,496	4,228	3,400	2,973
Other costs	4,809	-	961	14,495	15,646
Capital costs	1,660	-	-	-	-
Total expenses	\$ 120,437	\$ 32,734	\$ 36,475	\$ 48,041	\$ 37,112

NEW ORLEANS COUNCIL ON AIRS, INC.
STATE FUND-BUSOR CENTERS

STATEMENT OF STATE FUND-BUSOR CENTER EXPENDITURES

Year ended June 30, 1969

Expenditures	Dear Lady of Lorealis	Washington Arts and Libs	Holy Ghost	Milan	Antwerp	Total
Salaries	\$ -	\$ 6,074	\$ -	\$ 10,000	\$ -	\$ 16,074
fringe benefits	-	714	-	3,031	-	3,745
Travel	-	-	-	-	-	4,777
Operating services	-	1,140	-	10,000	-	11,140
Operating supplies	-	-	-	4,775	-	4,775
Other costs	-	1,175	4,000	20,000	11,000	36,175
Capital outlay	4,000	-	-	11,001	-	15,001
Total expenses	\$ 4,000	\$ 8,989	\$ 4,000	\$ 35,806	\$ 11,000	\$ 68,805

NEW ORLEANS COUNCIL ON AERIAL, INC.
STATE FUNDING SERVICE CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Carrollton-Hollygrove

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 49,627	\$ 49,627	\$ -
Fringe benefits	19,243	19,243	-
Travel	1,000	1,000	-
Operating services	41,264	41,264	-
Operating supplies	1,000	1,000	-
Other costs	9,680	9,680	-
Capital outlay	<u>10,511</u>	<u>10,511</u>	-
Total	<u>\$ 131,625</u>	<u>\$ 131,625</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDRAISING CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1993

Lafayette Shepherd

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 14,711	\$ 14,711	\$ -
fringe benefits	6,396	6,396	-
Travel	1,633	1,633	-
Operating services	<u>3,680</u>	<u>3,680</u>	<u>-</u>
Total	<u>\$ 26,419</u>	<u>\$ 26,419</u>	<u>\$ -</u>

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

STATEMENT OF EXPENDITURES - COMPARED TO BUDGET

For the year ended June 30, 1997

Activity Areas

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 35,661	\$ 36,661	\$ -
Fringe benefits	3,322	3,322	-
Operating services	11,208	11,128	-
Operating supplies	3,688	3,688	-
Other costs	<u>18,150</u>	<u>18,150</u>	<u>-</u>
Total	\$ 69,989	\$ 69,989	\$ -

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Central City

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 42,295	\$ 42,295	\$ -
fringe benefits	8,337	8,337	-
Operating services	12,836	12,836	-
Operating supplies	3,263	3,263	-
Other costs	<u>3,882</u>	<u>3,882</u>	<u>-</u>
Total	<u>\$ 74,693</u>	<u>\$ 74,693</u>	<u>\$ -</u>

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Senior Care

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 28,921	\$ 28,921	\$ -
Fringe benefits	8,241	8,241	-
Operating services	28,538	28,538	-
Operating supplies	1,349	1,349	-
Other costs	<u>1,400</u>	<u>1,400</u>	<u>-</u>
Total	\$ 68,449	\$ 68,449	\$ -

NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDED SERVICE CENTERS

STATEMENT OF EXPENDITURES - COMPARED TO BUDGET

For the year ended June 30, 1997

Home Care

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 17,000	\$ 17,010	\$ -
Fringe benefits	4,000	4,000	-
Operating services	1,000	1,000	-
Operating supplies	<u>800</u>	<u>800</u>	<u>-</u>
Total	<u>\$ 22,800</u>	<u>\$ 22,810</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON ARBORE, INC.
 STATE FUNDED SENIOR CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

(Victoria Shephard)

	Budgeted Expenditures	Actual Expenditures	Actual (Over/Under Budgeted) Expenditures
Salaries	\$ 34,876	\$ 34,876	\$ -
fringe benefits	2,852	2,852	-
Operating services	11,706	11,706	-
Operating supplies	2,640	2,640	-
Other costs	1,528	1,528	-
Total	\$ 53,602	\$ 53,602	\$ -

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

STATEMENT OF EXPENDITURES-COMPARED TO BUDGET

For the year ended June 30, 1977

E. J. March

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 43,400	\$ 43,400	\$ -
Fringe benefits	4,127	4,317	-
Operating services	16,940	16,941	968
Operating supplies	3,177	3,177	-
Other costs	25,438	25,626	< 988
Capital outlay	11,628	11,628	-
Total	1,042,706	1,042,706	\$ -

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1999

Activities Budgets

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 11,076	\$ 10,186	\$ 890
Fringe benefits	3,961	3,546	415
Taxes	604	-	604
Operating services	14,177	14,140	37
Operating supplies	1,012	1,010	2
Total	\$ 20,829	\$ 19,882	\$ 947

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

STATEMENT OF EXPENDITURES-COMPARED TO BUDGET

For the year ended June 30, 1997

Lower Alpha

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 46,122	\$ 46,312	\$ -
Fringe benefits	8,215	8,215	-
Operating services	17,439	17,879	-
Operating supplies	1,896	1,896	-
Other costs	4,380	4,380	-
Capital outlay	1,680	1,680	-
Total	<u>\$ 89,732</u>	<u>\$ 89,732</u>	<u>\$ -</u>

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Saint John The Baptist

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 26,700	\$ 26,700	\$ -
Fringe benefits	9,454	9,601	(147)
Travel	300	-	300
Operating services	2,660	2,660	-
Operating supplies	<u>2,480</u>	<u>2,480</u>	<u>-</u>
Total	<u>\$ 37,594</u>	<u>\$ 37,594</u>	<u>\$ -</u>

NEW ORLEANS (OHA/PSCL) CON AGING, INC.
STATE FUNDED SENIOR CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1987

Senior Care

	Budgeted Expenditures	Actual Expenditures	Actual (Over/Under Budget) Expenditures
Salaries	\$ 11,200	\$ 11,700	\$ -
fringe benefits	3,600	3,600	-
Operating services	6,700	6,700	-
Operating supplies	2,500	2,500	-
Other costs	14,400	14,400	-
Total	\$ 38,400	\$ 38,900	\$ -

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Deliver Land

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 24,429	\$ 24,429	\$ -
fringe benefits	7,814	7,804	-
Operating services	19,810	19,808	-
Operating supplies	1,071	1,070	-
Other costs	<u>10,586</u>	<u>10,578</u>	<u>-</u>
Total	\$ 63,710	\$ 63,712	\$ -

NEW ORLEANS COMPELLING AGING, INC.
STATE-FUNDED SENIOR CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1993

Our Lady of Lourdes

	Budgeted Expenditures	Actual Expenditures	Actual Over/Under Budgeted Expenditures
Capital outlay	\$ 5,000	\$ 5,000	\$ 0

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1987

Washington Action Line

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 6,970	\$ 6,970	\$ -
Fringe benefits	718	718	-
Operating services	1,140	1,140	-
Other costs	<u>1,172</u>	<u>1,172</u>	<u>-</u>
Total	\$ 10,000	\$ 10,000	\$ -

NEW ORLEANS CENTRAL ON AGING, INC.
STATE FUND FOR SENIOR CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1997

Major Class

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Other costs	\$ 4,000	\$ 4,000	\$ -

NEW ORLEANS COUNCIL ON AGING, INC.
STATE FUNDING SENIOR CENTERS

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1991

Miles

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Salaries	\$ 12,000	\$ 12,000	\$ -
Fringe benefits	5,151	5,151	-
Operating services	19,844	19,898	< 54>
Operating supplies	2,777	2,777	< 20>
Other costs	20,283	20,283	-
Capital outlay	<u>11,482</u>	<u>11,482</u>	<u>0</u>
Total	<u>\$ 81,000</u>	<u>\$ 81,000</u>	<u>\$ -</u>

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

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

For the year ended June 30, 1999

Analysis

	Budgeted Expenditures	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Other costs	\$ 25,000	\$ 15,000	\$ 10,000

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

SUMMARY OF SENIOR CENTERS OTHER FUNDING

Analysis: Health

State of Louisiana - Governor's Office of Urban Affairs
and Development 3 215,000

Carrollton - Holmgren

State of Louisiana
Department of Health and Hospitals - Nutrition Program 11,850
Department of Health and Human Services -
Adult Day Care Program 55,000
Governor's Office of Urban Affairs and Development -
Special Line Item Funds 70,000
Department of Veterans Affairs 30,000
City of New Orleans, Special Grant 25,000

Central City

State of Louisiana
Child Care Food Program 45,578
Drug Abuse and Abatement 107,269

City of New Orleans-Community Development 115,045

Total Community Action, Inc.

Department of Health and Human Services Head Start Program Fund Raising, Etc. 335,181

Golden Plaza

Department of Housing and Urban Development
Housing for the Elderly and Handicapped 105,000
Drug Elimination 75,000

State of Louisiana
Housing Counseling and Development 175,000
Elderly Independence 21,000
Administration 12,000
Food Programs 61,000

City of New Orleans
Child Care 100,000
Housing Rehabilitation 500,000

Department of Health and Human Services
City Wide Day Care 90,000

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

SUMMARY OF SENIOR CENTERS OTHER FUNDING - CONTINUED

Kingpin House	
United Way	500,985
Total Community Action, Inc.	
Department of Health and Human Services	
Head Start Program	837,779
Department of Health and Human Services	
Title XIX Adult Care	116,824
State of Louisiana	
USDA - Senior Food	135,897
Criminal Justice Grant	11,850
Vocational Administration -	
Adult Health Program	22,662
Nursery School - Vocative Payments	9,240
Office of Community Services -	
Family Preservation	247,888
Neglect Investigation Program	205,021
Office of Mental Health -	
Children's Crisis Management	236,262
Project Independence	1,000
Orleans Parish - Children's Crisis Management	37,200
Other Funding, contributions, rental income, Investment income	234,683
Laborion Shepherd	
United Way	40,004
Contributions, program service fees, fund raising and other revenues	74,048
Saint John The Baptist	
Archdiocese of New Orleans	
Social Service Center Program	148,740
Lycette Shepherd	
Contributions, fund raising, etc.	26,282

John C. Todd, Jr., C.P.A., PC

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

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

I have examined the financial statements of the New Orleans Council on Aging, Inc. State Funded Senior Centers for the year ended June 30, 1997 and have issued my report thereon dated December 5, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the New Orleans Council on Aging, Inc.'s State Funded Senior Centers financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under "Government Auditing Standards".

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the New Orleans Council on Aging, Inc.'s State Funded Senior Centers' internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the New Orleans Council on Aging, Inc.'s State Funded Senior Centers' 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 91-1 and 91-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe one of the reportable conditions described above is a material weakness.

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

JACZU, J. CPA

Metairie, Louisiana
December 3, 1997

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 1997

1. An unqualified opinion was issued on the financial statements of the auditee.
2. Reportable conditions in internal control were disclosed, however, none were considered material weaknesses.
3. The audit disclosed no instances of noncompliance that were material to the financial statements of the auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

There were no findings related to the financial statements for the year ended June 30, 1997.

Reportable Conditions

Auditee: Multi-Senior Center

97-1 Cash Balances/Bank Reconciliation

The center utilizes a double entry cash receipts and cash disbursement system but does not maintain a general ledger. Cumulative balance sheet and revenue and expense balances are maintained each program year.

My review of the center's monthly bank reconciliations indicated that only one month out of the year was reconciled to a cash balance per books.

I recommend that monthly bank reconciliations be agreed to the center's cumulative cash balance.

97-2 Extension of Form 990 - Return of Organization Exempt From Income Tax

I was unable to obtain a copy of the Form 990 - Return of Organization Exempt From Income Tax. As of the date of my report, the Center's Executive Director had not received a copy of the return from his accountants nor could he confirm that a proper extension of time to file a late return had been prepared and received from the Internal Revenue Service. The Center could possibly be liable for penalties and interest, if in fact, the return is filed late without an approved extension.

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

EXIT CONFERENCE

June 30, 1997

The exit conference was held December 19, 1997. Those in attendance were John C. Todd, Jr., Certified Public Accountant, Cheryl Pierre, Assistant Executive Director, and Board Members Dr. Joseph Sahatier and Lorenz Barrow.



NEW ORLEANS COUNCIL ON AGING

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ROSEMARY SAMBER, JR., M.D.
President

GEORGE M. LITTL
Executive Director

CORRECTIVE ACTION PLAN

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.

Status of Prior Year Audit Findings

Findings	Resolved	Unresolved
Cash Balance/Bank Reconciliation		X
Preparation of Forms 990		X

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

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