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NEW ORLEANS COUNCIL ON AGING, INC.
COMPREHENSIVE FINANCIAL STATEMENTS

June 30, 1977

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, 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 7-25-78 1

NEW ORLEANS COUNCIL ON AGING, INC.

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INDEPENDENT AUDITOR'S REPORT

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

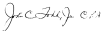
I have audited the accompanying general purpose financial statements of the New Orleans Council on Aging, Inc. as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of the New Orleans Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those 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.

In my opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the New Orleans Council on Aging, Inc. as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 5, 1997 on my consideration of New Orleans Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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



Metairie, Louisiana
December 5, 1997

NEW ORLEANS COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1987

ASSETS

	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSETS	TOTALS MEMORANDUM ONLY
Cash, including certificate of deposits of \$1189 (Note D)	\$ 154,068	\$ 412,139	\$ -	\$ 566,207
Receivables:				
Grants (Note C)	-	89,977	-	89,977
Due from other funds	76,621	-	-	76,621
Other	3,402	152	-	3,554
Furniture and equipment - at cost (Note A)(9)	-	-	188,672	188,672
Total assets	\$ 234,111	\$ 502,308	\$ 188,672	\$ 925,111
Accounts payable and accrued liabilities	\$ 102,469	\$ -	\$ -	\$ 102,469
Due to other funds	-	76,621	-	76,621
Due to funding sources	-	2,080	-	2,080
Fund balances				
Unassigned	131,772	321,811	-	453,583
Investment in general fund assets	-	-	188,672	188,672
Total liabilities and fund balance	\$ 234,211	\$ 502,308	\$ 188,672	\$ 925,111

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, 1997

	TOTALS (Miscellaneous Only)			
	GENERAL FUND	SPECIAL REVENUE FUND	1997	1996
Revenues				
Intergovernmental (Note D)	\$ 170,880	\$ 3,376,982	\$ 3,547,835	\$ 3,105,839
Contributions	4,189	261,415	268,804	291,222
Interest income	7,711	23,200	34,911	34,838
Other	15,690	11,272	38,323	60,128
	<u>208,470</u>	<u>3,672,869</u>	<u>3,879,873</u>	<u>3,492,027</u>
Expenditures				
Salaries	46,887	597,018	1,043,165	999,528
Fringe benefits	7,739	146,360	154,046	145,594
Travel	1,895	45,831	47,536	41,137
Operating services	17,575	193,641	213,216	190,862
Operating supplies	2,195	21,482	23,597	15,389
Capital outlay	2,434	3,348	3,784	3,895
Other	8,889	262,913	271,793	258,956
Other costs - full service	5,442	2,108,637	2,114,879	1,726,865
	<u>92,069</u>	<u>2,781,897</u>	<u>2,873,896</u>	<u>2,482,628</u>
Excess (deficiency) of revenues over expenditures	108,794	(108,248)	1,546	8,217
Other financing sources (uses)				
Operating transfers in	-	1,255,500	1,255,500	719,379
Operating transfers out	(178,442)	(1,083,038)	(1,255,500)	(719,379)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(69,648)	82,197	1,546	8,217
Fund balance at July 1, 1996	193,224	283,345	476,569	481,695
Return of funds to funding source	-	(24,521)	(24,521)	(12,692)
Fund balance at June 30, 1997	\$ <u>123,576</u>	\$ <u>341,911</u>	\$ <u>453,594</u>	\$ <u>477,220</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, 1997

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (Unfavorable)
Revenues			
Intergovernmental (Note B)	\$ 178,893	\$ 178,893	\$ -
Contributions	-	4,189	4,189
Interest income	12,800	7,711	(4,289)
Other	17,500	19,031	1,531
	<u>209,193</u>	<u>209,824</u>	<u>1,431</u>
Expenditures			
Salaries	42,934	46,087	(3,153)
Fringe benefits	5,559	7,739	(2,180)
Taxes	3,680	3,685	1,803
Operating services	13,271	17,375	(4,104)
Operating supplies	1,680	2,085	(505)
Capital outlay	4,000	2,456	1,544
Other	11,200	8,850	2,350
Other costs - full service	5,200	5,482	(282)
	<u>87,524</u>	<u>92,669</u>	<u>(5,145)</u>
Excess (deficiency) of revenues over expenditures	113,634	119,793	(6,159)
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(182,735)	(170,446)	12,289
Excess (deficiency) of revenues and other sources over expenditures and other uses	(69,101)	(60,653)	\$ 8,448
Fund balance at July 1, 1996	<u>152,681</u>	<u>152,228</u>	
Fund balance at June 30, 1997	\$ <u>83,580</u>	\$ <u>91,575</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, 1997

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (Unfavorable)
Revenues			
Intergovernmental (Note E)	\$ 3,418,854	\$ 3,376,960	\$ <41,894>
Contributions	177,800	261,419	84,619
Interest income	14,800	23,200	9,400
Other	15,000	11,272	<3,728>
	<u>3,625,854</u>	<u>3,672,851</u>	<u>46,997</u>
Expenditures			
Salaries	1,095,311	997,608	8,293
Fringe benefits	158,136	146,387	11,829
Taxes	42,087	45,891	<3,744>
Operating services	184,714	195,641	<10,927>
Operating supplies	18,625	31,402	<12,777>
Capital outlay	3,600	3,348	< 252>
Other	288,232	282,913	26,319
Other costs - full service	2,095,851	2,168,632	<12,688>
	<u>3,792,856</u>	<u>3,781,082</u>	<u>13,922</u>
Excess (deficiency) of revenues over expenditures	<131,202>	<108,248>	62,954
Other financing sources (uses)			
Operating transfers in	1,256,014	1,255,981	< 333>
Operating transfers out	<1,678,530>	<1,683,000>	<5,470>
Excess (deficiency) of revenues and other sources over expenditures and other uses	6,242	62,197	\$ 13,952
Fund balance at July 1, 1996	293,652	283,346	
Returns of funds to funding source	<24,531>	<24,531>	
Fund balance at June 30, 1997	\$ <u>275,373</u>	\$ <u>321,811</u>	

See accompanying notes to financial statements.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

NOTE A - SUMMARY OF ACCOUNTING POLICIES

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

1. Financial Reporting Entity

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

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

The accompanying general purpose financial statements present all Federal, State and City funded programs operated by the New Orleans Council on Aging, Inc. for the year ended June 30, 1997.

2. Presentation of General Purpose Financial Statements

The accompanying general purpose financial statements have been prepared in accordance with the requirements of the industry audit guide issued by the American Institute of Certified Public Accountants titled *Audit of State and Local Governmental Units*. They are presented on the accrual basis of accounting.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Continued

3. Method of Accounting

The records of the New Orleans Council on Aging, Inc. are maintained in accordance with the principles of fund accounting. Accordingly, resources for various programs are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. The various funds presented in the general purpose financial statements in this report are as follows:

Governmental Fund Types

The acquisition, use, and balances of the New Orleans Council on Aging, Inc. expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the New Orleans Council on Aging, Inc. governmental fund types:

General Fund - The General Fund is the general operating fund of the New Orleans Council on Aging, Inc. It is used to account for all financial resources except those required to be accounted for in another fund.

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

General Fixed Assets Account Group - The general fixed assets account group is used to account for the general fixed assets of the New Orleans Council on Aging, Inc.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1987

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Continued

4. **Revenue Recognition**

For financial reporting, the General Fund, Title III (C1) Congregate Meal Program, Title III (C2) Home Delivered Meals Programs, Title III B Program, Title III F - Food, 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), and Helping Hands Program recognize revenue as received. The Job Training Partnership Act Program recognizes revenue on a cost reimbursement basis.

5. **Subcontract and Provider Costs**

The agency subcontracts with other organizations to provide services to the elderly; for example, senior centers programs. The cost of such programs are shown in accordance with the budgetary requirements as filed with its funding source. The excess costs to administer these services by the subcontractor or provider are the responsibility of the organization and such excess costs are not reflected on their 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 applicable. Expenditures cannot legally exceed appropriations on an individual fund level.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Continued

8. Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are captioned "Miscellaneous 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.

9. Fixed Assets

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

10. Annual and Sick Leave

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

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

1. Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become receivable to accrual that is measurable and available (modified accrual basis).

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

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

1. Intergovernmental Grants - Continued

Senior Centre, State Allocation (Act 715), Title III B, C-1, C-2, F and D funds are received as a quarterly 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 Adult funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is reasonable and available.

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

2. Public Support and Miscellaneous Revenues

The Council arranges 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 Energy, Inc. In addition, a fund-raiser is held during the year to obtain funds to offset costs of the home-delivered meal program. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

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

A. Summary of Intergovernmental Revenue

GRANTS	GRANT PERIOD	GRANT AWARDED	INTERGOVERNMENTAL REVENUE RECOGNIZED
General Funds			
City of New Orleans	1/1/96 - 12/31/96	\$ 112,000	\$ 56,000
City of New Orleans	1/1/97 - 12/31/97	112,000	56,000
Act 755 POMA	8/1/96 - 6/30/97	58,883	58,883
Total general funds			\$ 170,883
Special Revenue Funds			
Governor's Office of Elderly Affairs			
AAA Administration	1/1/96 - 6/30/97	\$ 116,728	\$ 116,728
Title III B Supportive Services		570,639	570,639
Title III (C1) Congregate Meals Programs		798,482	798,482
Title III (C2) Home Delivered Meals Programs		224,143	224,143
Title III D In-Home Services		13,026	13,026
Audit Funds		13,480	13,480
Senior Center		325,480	325,480
Miscellaneous grant		690,880	690,880
USDA		375,000	294,884
Title III F - Frail Elderly Assistance		21,381	21,381
Louisiana Department of Labor			
Job Training Partnership Act	8/31/96 - 6/30/97	156,063	143,616

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

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

3. Summary of Intergovernmental Revenue - Continued

GENERAL FUNDS		INTERGOVERNMENTAL REVENUE RECOGNIZED	
GRANTS	GRANT PERIOD	GRANT AMOUNT	
<i>Admission</i>			
Retired Senior Volunteer Program	8/01/95 - 9/30/96	\$ 52,170	\$ 10,483
Retired Senior Volunteer Program	8/01/96 - 9/30/97	51,256	43,769
Senior Companion Program	4/01/96 - 3/31/97	188,829	140,429
Senior Companion Program	4/01/97 - 3/31/98	188,829	48,690
<i>Other</i>			
State matching funds:			
Retired Senior Volunteer Program		21,967	31,967
Senior Companion Program		20,100	24,100
Energy assistance grant		212,406	<u>38,802</u>
Total special revenue funds			\$ <u>3,338,963</u>

NOTE C - GRANT RECEIVABLE

Grant receivable consists of reimbursements for expenses incurred under the following programs as of June 30, 1997:

Program	Special Revenue Fund
Job Training Partnership Act	\$ 9,577
USDA Grant	<u>88,390</u>
Total grant receivable	\$ <u>97,967</u>

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE D - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

		Furniture Office and Equipment		Transportation Equipment		Total
Balance at July 1, 1996	\$	122,407	\$	26,265	\$	148,672
Acquisitions		-		-		-
Retirements		<u>-</u>		<u>-</u>		<u>-</u>
Balance at June 30, 1997	\$	<u>122,407</u>	\$	<u>26,265</u>	\$	<u>148,672</u>

NOTE E - RENTAL EXPENSE

The rental expense for the administrative offices for the year ended June 30, 1997 totaled \$64,146. The rental expense for the programs administered directly by the New Orleans Council on Aging, Inc., excluding the State Parked Senior Center Program flow through funds, totaled \$12,587 for the year ended June 30, 1997.

NOTE F - EMPLOYEE RETIREMENT PLAN

Effective July 1, 1995 the New Orleans Council on Aging, Inc. began providing retirement benefits to all of its employees through a defined contribution plan. It is a defined contribution plan, based on deposits 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 employer. The Council's contributions for each employee are fully vested after five years of service. Voluntary employee contributions are not permitted.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1997

NOTE F - EMPLOYEE RETIREMENT PLAN - Continued

The Council's total payroll in the fiscal year ended June 30, 1997 was \$983,093. The Council's contributions were calculated by using the base salary amount of \$170,498. The Council made a 5% contribution on behalf of the council's employees which totaled \$18,325.

NOTE G - INCOME TAXES

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

NOTE H - PRIOR YEAR FINANCIAL INFORMATION

The amounts shown for June 30, 1996 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, 1997 and present summarized totals only. Accordingly, the June 30, 1996 amounts are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

NOTE I - BOARD OF DIRECTORS' COMPENSATION

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

NOTE J - DEPOSITS

Cash balances of \$567,137 as of June 30, 1997 were properly insured by the financial institution. Securities were pledged by the financial institution with the federal reserve to properly insure funds in excess of the Federal Deposit Insurance limits.

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 1993

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 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 of 1996*, and the Office of Management and Budget Circular A-113, a schedule of federal awards is presented.

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

Supplemental Information is available for this article.

Supplemental Tables 1-4 are available at www.jco.org.

Supplemental Figures 1-4 are available at www.jco.org.

Supplemental Videos 1-4 are available at www.jco.org.

Supplemental Audio 1 is available at www.jco.org.

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NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1997

	ACT 735 ICMA	GENERAL ACCOUNT	TOTAL
Revenues			
Intergovernmental	\$ 38,893	\$ 112,080	\$ 170,883
Contributions	-	4,189	4,189
Interest income	-	7,711	7,711
Other	-	18,850	18,850
	<u>38,893</u>	<u>142,850</u>	<u>201,843</u>
Expenditures			
Salaries	-	46,087	46,087
Fringe benefits	-	7,739	7,739
Travel	213	1,482	1,695
Operating services	3,824	13,681	17,505
Operating supplies	738	1,467	2,185
Other	-	8,880	8,880
Capital outlay	-	2,436	2,436
Other costs - full service	5,842	-	5,842
	<u>10,387</u>	<u>81,742</u>	<u>92,099</u>
Excess of revenues over expenditures	48,586	61,108	109,794
Other financing uses			
Operating transfers out	<u>(48,586)</u>	<u>(121,850)</u>	<u>(170,436)</u>
Excess of revenues and other uses over expenditures	-	(60,651)	(60,651)
Fund balance at July 1, 1996	<u>---</u>	<u>193,224</u>	<u>193,224</u>
Fund balance at June 30, 1997	\$ <u>---</u>	\$ <u>132,573</u>	\$ <u>132,573</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, 1987

	TITLE III (C1) CONGREGATE MEAL PROGRAM	TITLE III (C2) HOME DELIVERED MEALS PROGRAM	TITLE III (C3) ADMINISTRATION
Revenues			
Intergovernmental	\$ 588,400	\$ 224,145	\$ 116,728
Contributions	99,535	11,186	-
Interest income	-	-	15,893
Other	15	1,000	-
	<u>687,942</u>	<u>242,289</u>	<u>132,621</u>
Expenditures			
Salaries	102,944	78,891	138,423
Fringe benefits	14,880	8,032	30,925
Travel	3,268	259	5,527
Operating services	32,645	10,992	54,371
Operating supplies	842	487	8,943
Other costs	83	44,729	5,115
Capital outlay	-	-	-
Other costs - full service	323,484	476,856	-
	<u>678,142</u>	<u>620,098</u>	<u>233,298</u>
Excess (deficiency) of revenues over expenditures	=16,487=	<377,809>	<104,577>
Other financing sources (uses)			
Operating transfers in	16,407	377,849	104,573
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-
Fund balance at July 1, 1986	-	-	-
Returns of funds to funding sources	-	-	-
Fund balance at June 30, 1987	\$ -	\$ -	\$ -

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, 1997

TITLE III B SUPPORTIVE SERVICES	MEDICAL ASSISTANCE	USDA PROGRAM	JOB TRAINING PARTNERSHIP ACT PROGRAM	SENIOR CENTER PROGRAM	ADULT LUNGS
\$ 570,639	\$ -	\$ 294,804	\$ 145,816	\$ 315,400	\$ 13,400
-	-	-	-	-	-
-	-	-	-	-	-
<u>570,639</u>	<u>4,232</u>	<u>294,804</u>	<u>145,816</u>	<u>315,400</u>	<u>13,400</u>
942,778	2,450	-	42,543	63,821	-
62,448	100	-	6,588	7,599	-
9,875	-	-	1,115	2,519	-
29,819	-	-	14,331	28,508	36,600
5,304	-	-	2,331	4,238	-
1,115	-	-	74,908	561	-
-	-	-	3,348	-	-
<u>151,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>340,638</u>	<u>-</u>
<u>610,738</u>	<u>2,350</u>	<u>-</u>	<u>142,816</u>	<u>1,042,826</u>	<u>16,600</u>
<48,190>	1,497	294,804	-	<712,476>	<3,200>
<u>48,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>712,476</u>	<u>3,200</u>
-	-	<u><336,565></u>	<u>-</u>	<u>-</u>	<u>-</u>
-	1,497	<41,671>	-	-	-
-	7,838	119,004	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>-</u>	\$ <u>2,352</u>	\$ <u>73,233</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, 1997

	Administrative Seed Funds	Title III F Fund, Elderly Assistance	Helping Hands Program	Title III G In Home Services
Revenues				
Intergovernmental	\$ -	\$ 21,301	\$ -	\$ 13,036
Contributions	-	-	127,897	-
Interest income	-	-	2,916	-
Other	-	-	-	-
	<u>-</u>	<u>21,301</u>	<u>130,813</u>	<u>13,036</u>
Expenditures				
Salaries	-	1,808	-	11,531
Fringe benefits	-	145	-	1,385
Travel	-	-	-	181
Operating services	-	-	-	866
Operating supplies	-	-	-	-
Other costs	-	9,587	97,499	-
Capital outlay	-	-	-	-
Other costs - full service	-	-	-	-
	<u>-</u>	<u>11,532</u>	<u>97,499</u>	<u>13,872</u>
Excess of revenues over expenditures (expenses over revenues)	-	9,769	33,314	< 832 >
Other financing sources (uses)				
Operating transfers in	-	-	-	837
Operating transfers out	-	-	-	-
Excess of revenues and other sources over expenditures and other uses	-	9,769	33,314	-
Fund balance at July 1, 1996	1,080	24,231	68,483	-
Returns of funds to funding source	-	(24,231)	-	-
Fund balance (deficit) at June 30, 1997	\$ <u>1,080</u>	\$ <u>9,769</u>	\$ <u>101,797</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, 1993

Retired Senior Volunteer Program	Special Project	Senior Companion Program	Miscellaneous Grant Funds	Center Program - Special Line Item
\$ 78,219	\$ -	\$ 303,382	\$ 608,800	\$ -
350	-	2,380	-	-
129	-	2,740	-	-
<u>78,598</u>	<u>-</u>	<u>308,502</u>	<u>608,800</u>	<u>-</u>
47,546	-	168,219	-	-
7,241	-	6,739	-	-
3,891	-	21,735	-	-
4,667	-	3,736	-	856
470	-	317	-	-
11,803	-	11,799	-	-
-	-	-	-	-
<u>76,128</u>	<u>-</u>	<u>212,843</u>	<u>-</u>	<u>856</u>
2,470	-	<2,023>	690,880	< 856>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u><690,880></u>	<u>-</u>
2,470	-	<2,023>	-	< 856>
15,882	283	<1,113>	-	856
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>18,252</u>	\$ <u>283</u>	\$ <u><3,136></u>	\$ <u>-</u>	\$ <u>-</u>

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1997

	Meals on Wheels Donation	Energy Assistance Program	Total
Revenues			
Intergovernmental	\$ -	\$ 70,882	\$ 1,176,582
Contributions	60,717	-	261,415
Interest income	1,390	262	23,200
Other	-	-	31,272
	<u>62,107</u>	<u>71,144</u>	<u>3,672,819</u>
Expenditures			
Salaries	-	-	997,008
Fringe benefits	-	-	146,387
Travel	-	-	45,801
Operating services	9,000	-	195,641
Operating supplies	-	310	31,402
Other costs	6,083	-	382,913
Capital outlay	-	-	3,548
Other costs - full service	-	-	2,288,632
	<u>15,123</u>	<u>320</u>	<u>3,781,687</u>
Excess (deficiency) of revenues over expenditures	46,984	70,754	<108,248>
Other financing sources (uses)			
Operating transfers in	-	-	1,255,501
Operating transfers out	<53,691>	-	<1,085,028>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<10,707>	70,754	63,197
Fund balance at July 1, 1996	54,381	-	263,345
Returns of funds to funding sources	-	-	<24,331>
Fund balance at June 30, 1997	\$ 43,674	\$ 70,754	\$ 321,011

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
 COMPARED TO BUDGET
 GENERAL FUNDS

For the year ended June 30, 1997

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Art 718-PDCA			
Travel	\$ 380	\$ 213	\$ 87
Operating services	4,600	3,924	676
Operating supplies	600	728	<128>
Other costs - EdI service	5,200	5,442	<242>
Transfer - out	48,152	48,585	<433>
	\$ <u>58,932</u>	\$ <u>58,892</u>	\$ <u>40</u>
General Account			
Salaries	\$ 42,924	\$ 44,887	<2,163>
Fringe benefits	5,550	7,726	<2,180>
Travel	3,300	1,462	1,838
Operating services	8,671	13,651	<4,980>
Operating supplies	1,800	1,467	<333>
Capital outlay	4,000	3,436	564
Other costs	11,200	8,880	2,320
Transfer - out	134,566	121,860	12,706
	\$ <u>211,221</u>	\$ <u>203,602</u>	\$ <u>7,619</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
 COMPARED TO BUDGET
 SPECIAL REVENUE FUNDS

For the year ended June 30, 1993

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Title III-B--Supportive Services			
Salaries	\$ 354,848	\$ 342,778	\$ 12,070
Fringes	68,862	62,648	6,614
Travel	10,000	9,875	125
Operating services	12,412	29,689	1,793
Operating supplies	2,700	3,204	< 604>
Other costs	1,040	3,113	< 75>
Other costs - full service	161,680	162,659	1
	\$ <u>612,542</u>	\$ <u>618,256</u>	\$ <u>5,714</u>
AAA Administration			
Salaries	\$ 139,907	\$ 134,423	\$ 5,484
Fringes	28,599	30,925	< 328>
Travel	3,500	3,327	173
Operating services	48,321	54,371	< 6,050>
Operating supplies	8,180	8,943	< 843>
Other costs	5,600	5,113	487
	\$ <u>239,607</u>	\$ <u>237,102</u>	\$ <u>2,505</u>
AAII Funds			
Operating services	\$ <u>16,000</u>	\$ <u>16,000</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, 1997

	Budget	Actual Expenditures	Actual (Over)/Under Budget Expenditures
Title III (C) Congregate Meals			
Salaries	\$ 184,690	\$ 183,944	\$ 1,749
Fringes	15,938	14,883	1,055
Travel	2,780	2,288	< 500-
Operating services	23,288	22,842	643
Operating supplies	810	842	< 30-
Other costs	200	83	117
Other costs - full service	522,158	520,484	< 7,120-
	\$ <u>682,858</u>	\$ <u>675,144</u>	\$ <u>7,714-</u>
Title III (C) Home Delivered Meals			
Salaries	\$ 80,117	\$ 78,891	\$ 1,226
Fringes	8,243	8,052	271
Travel	200	250	< 50-
Operating services	11,863	10,932	911
Operating supplies	600	407	193
Other costs	45,000	44,720	280
Other costs - full service	421,684	420,820	< 5,120-
	\$ <u>617,507</u>	\$ <u>610,088</u>	\$ <u>7,419-</u>
Senior Center Program			
Salaries	\$ 63,670	\$ 63,821	\$ < 148-
Fringes	8,246	7,591	659
Travel	2,800	2,919	< 518-
Operating services	28,072	28,308	< 236-
Operating supplies	2,500	4,278	< 738-
Other costs	1,070	591	189
Other costs - full service	580,648	580,638	10
	\$ <u>1,047,206</u>	\$ <u>1,047,825</u>	\$ <u>< 619-</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
 COMPARED TO BUDGET
 SPECIAL REVENUE FUNDS - CONTINUED

For the year ended June 30, 1987

	Budget	Actual Expenditures	Actual (Over) Under Budgeted Expenditures
Job Training Partnership Act			
Administration	\$ 17,872	\$ 12,601	\$ 5,271
Direct training	92,445	88,279	4,166
Training related and support	85,750	42,236	43,514
	\$ 196,067	\$ 143,116	\$ 52,951
Title III.B - In-Home Services			
Salaries	\$ 11,448	\$ 11,531	\$ < 71 >
Fringes	1,481	1,395	86
Taxes	180	191	< 11 >
Operating services	820	866	46
	\$ 14,129	\$ 14,973	\$ 844
Title III.C - Frail Elderly Assistance			
Salaries	\$ 1,891	\$ 1,890	\$ 1
Fringes	158	145	13
Other	19,232	9,397	9,835
	\$ 21,281	\$ 11,432	\$ 9,849
USA			
Transfers - out	\$ 223,200	\$ 226,563	\$ 3,363
Miscellaneous Grant			
Transfers - out	\$ 600,000	\$ 600,000	\$ -

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
FOR TITLE III-B - SUPPORTIVE SERVICES

Year ended June 30, 1997

	Outreach	Information and Assistance	Legal Assistance - Advocacy Cases For The Elderly And Disabled	Care Management	Placement	Health Facilities - New Orleans Dental Clinic
Salaries	\$ 25,100	\$ 93,868	\$ -	\$ 9,487	\$ 5,116	\$ -
Fringe	6,669	18,117	-	1,181	1,859	-
Taxes	1,801	2,043	-	384	564	-
Operating services	4,408	5,624	-	40	1,758	-
Operating supplies	1,289	1,250	-	31	9	-
Other costs	321	268	-	-	944	-
Capital outlay	-	-	-	-	-	-
Other costs - full service	\$ 42,288	\$ 120,872	\$ 24,029	\$ 11,928	\$ 8,617	\$ 24,829
			\$ 24,029			\$ 24,829
			\$ 24,029			\$ 24,829

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
FOR TITLE III B - SUPPORTIVE SERVICES

For the year ended June 30, 1997

	Residential Repairs - MOA	Homemaker	Home Health Aide - Medical Team	Total
Salaries	\$ -	\$ 208,807	\$ -	\$ 208,807
Fringe	-	25,118	-	25,118
Travel	-	6,141	-	6,141
Operating services	-	18,284	-	18,284
Operating supplies	-	775	-	775
Other costs	-	82	-	82
Capital outlay	-	-	-	-
Other costs - full service	17,559	-	28,120	45,679
	\$ <u>17,559</u>	\$ <u>253,208</u>	\$ <u>28,120</u>	\$ <u>456,887</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
FOR JOB TRAINING PARTNERSHIP ACT

For the year ended June 30, 1997

	Administration	Direct Training	Training Related and Support	Total
Salaries	\$ 7,813	\$ 14,972	\$ 19,960	\$ 42,745
Fringe benefits	1,088	1,603	2,419	5,110
Travel	90	90	928	1,108
Operating services	1,758	3,828	8,935	14,521
Operating supplies	762	764	1,673	2,999
Capital outlay	1,236	968	1,104	3,308
Other costs		60,824	2,314	24,928
	\$ <u>12,801</u>	\$ <u>83,728</u>	\$ <u>85,728</u>	\$ <u>182,257</u>

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

For the year ended June 30, 1997

	For the nine months ending June 30, 1997	For the three months ending September 30, 1996	Total
Salaries	\$ 33,899	\$ 11,347	\$ 47,546
Fringe benefits	5,631	1,370	7,241
Travel	711	3,890	3,891
Operating services	2,954	1,111	4,867
Operating supplies	466	64	478
Other costs	<u>7,828</u>	<u>3,025</u>	<u>11,083</u>
	\$ <u>51,619</u>	\$ <u>28,302</u>	\$ <u>79,128</u>

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

For the three months ended September 30, 1996

		Budget (Dollars)		Actual Expenditures		Actual (Over) Under Budgeted Expenditures
Volunteer Support Expenses	\$	21,850	\$	11,579	\$	9,471
Volunteer Expenses		<u>2,180</u>		<u>8,350</u>		<u>(6,820)</u>
	\$	<u>24,030</u>	\$	<u>20,929</u>	\$	<u>3,642</u>

NOTE: Budget amount represents the total budget for the period September 30, 1995 through September 29, 1996, less actual expenditures for the period September 30, 1995 through June 30, 1996.

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

For the nine months ended June 30, 1997

		Budget		Actual Expenditures		Actual (Over) Under Budgeted Expenditures
Volunteer Support Expenses	\$	63,823	\$	45,979	\$	19,853
Volunteer Expenses		<u>12,814</u>		<u>7,648</u>		<u>5,166</u>
	\$	<u>76,637</u>	\$	<u>53,627</u>	\$	<u>23,010</u>

NOTE: Budget amount represents the program budget for the period September 30, 1996 through September 30, 1997.

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES
OF THE SENIOR COMPANION PROGRAM

For the year ended June 30, 1997

	For the nine months ended March 31, 1997	For the three months ended June 30, 1997	Total
Personnel			
Salaries	\$ 24,386	\$ 8,415	\$ 32,801
Stipend	168,323	30,682	199,005
	129,120	39,098	168,218
Fringe benefits	4,914	1,825	6,739
Taxes	67,228	4,555	71,783
Operating services	2,938	837	3,775
Operating supplies	129	188	317
Other costs	9,313	2,486	11,799
	\$ <u>183,658</u>	\$ <u>48,892</u>	\$ <u>232,550</u>

NEW ORLEANS COUNCIL ON AGING, INC.

STATEMENT OF EXPENDITURES COMPARED TO BUDGET
SENIOR COMPANION PROGRAM

For the nine months ended March 31, 1997

		Budget (Total)		Actual Expenditures		Actual (Over) Under Budgeted Expenditures
Volunteer support expenses	\$	31,728	\$	33,718	\$	<2,000>
Volunteer expenses		128,342		128,838		496
	\$	<u>160,070</u>	\$	<u>162,556</u>	\$	<u>2,486</u>

NOTE: Budget amount represents the total budget for the period April 1, 1996 through March 31, 1997, less actual expenditures for the period April 1, 1996 through June 30, 1997.

NEW ORLEANS COUNCIL ON AGING, INC.

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

For the year ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
General fixed assets, at cost:				
Transportation equipment	\$ 26,765	\$ -	\$ -	\$ 26,765
Furniture and office equipment	125,602	-----	-----	125,602
Total general fixed assets	\$ 152,367	\$ -----	\$ -----	\$ 152,367
Investment in general fixed assets:				
Property acquired with the following funds:				
Title III B- Supportive Services	\$ 60,468	\$ -	\$ -	\$ 60,468
Title III C-1	14,649	-	-	14,649
General Fund	28,094	-	-	28,094
ITPA	12,199	-	-	12,199
Action	7,797	-	-	7,797
Department of Transportation	26,765	-----	-----	26,765
Total investment in general fixed assets	\$ 149,672	\$ -----	\$ -----	\$ 149,672

NEW ORLEANS COUNCIL ON AGING, INC.
 TRANSFERS IN -OCT-

For the year ended June 30, 1997

	USDA	ACT 15 - PCDA	GENERAL FUNDS	MISCELLANEOUS GRANT	MEALS ON WHEELS AMERICA	TOTAL
Title III (C1) Congregate Meal Program	\$ 16,407	\$ -	\$ -	\$ -	\$ -	\$ 16,407
Title III (C2) Home Delivered Meals Program	120,158	-	-	-	97,691	197,849
Title III (C3) Administrative	-	28,808	76,473	-	-	105,281
Title III (S4) Supportive Services	-	20,268	19,473	-	-	40,741
Senior Center Program	-	-	21,676	690,880	-	712,556
Audit Funds	-	-	1,200	-	-	1,200
Title III (D) In-Home Services	-	-	837	-	-	837
Miscellaneous Grant Funds	-	-	-	<690,880>	-	<690,880>
USDA	<238,260>	-	-	-	-	<238,260>
Act 15-PCDA	-	<48,566>	-	-	-	<48,566>
General Fund	-	-	<22,455>	-	-	<22,455>
Meals on Wheels America	\$ -	\$ -	\$ -	\$ -	\$ 97,691	\$ 97,691
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 1997

	FEDERAL CFDA NUMBER	PROGRAM OR AWARD AGENCIES	EXPENDITURES	PASS-THROUGH FUNDS
Federal Grants Pass Through Grants Program, Title				
Department of Health and Human Services				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging	90.045	\$ 87,548	\$ 87,548	\$ -
Title III C1 - Area Agency Administrative				
Title III B - Supportive Services	90.044	390,823	390,821	181,658
Title III C1 - Congregate Meals	90.043	267,857	267,857	-
Title III C5 - Home Delivered Meals	90.045	113,158	113,158	-
Title III D - In Home Services	90.046	11,081	11,081	-
Title III F - Prev. Elderly Assistance	90.045	21,361	21,381	-
Total - Department of Health and Human Services		\$	\$ 896,784	\$ 181,658
Department of Agriculture				
Passed Through the Louisiana Office of Elderly Affairs				
U.S.D.A. - Cash in lieu of commodities	10.570	375,000	375,563	-
Department of Labor				
Passed Through the Louisiana Department of Labor				
ITPA - Job Training Partnership Act	17.290	196,067	149,816	-

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - Continued

For the year ended June 30, 1997

	FEDERAL CFDA NUMBER	PROGRAM OR AWARD TITLE	EXPENDITURES	PASS-THROUGH FUNDS
Corporation For National Service				
Retired Senior Volunteer Program				
71196 - 820706	94-002	92,150	11,302	-
Retired Senior Volunteer Program				
93396 - 620997	94-002	51,256	42,896	-
Senior Companion Program				
41194 - 331191	94-008	180,829	164,819	-
Senior Companion Program				
41197 - 620997	94-006	180,829	41,268	-
Total Corporation for National Service			241,282	-
TOTAL FEDERAL AWARDS			\$ 1,623,724	\$ 181,622

NEW ORLEANS COUNCIL ON AGING, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 1997

NOTE A - BASIS OF PRESENTATION

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

John C. Todd, Jr., c.p.a., pc

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

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

I have examined the financial statements of the New Orleans Council on Aging, Inc. for the year ended June 30, 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 financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, notwithstanding with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the New Orleans Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 97-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

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



Metairie, Louisiana
December 5, 1997

John C. Todd, Jr., c.p.a., pc

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

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

Compliance

I have audited the compliance of the New Orleans Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The New Orleans Council on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the New Orleans Council on Aging, Inc.'s management. My responsibility is to express an opinion on the New Orleans Council on Aging, Inc.'s compliance based on my audit.

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

In my opinion, the New Orleans Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

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

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

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



Metairie, Louisiana
December 3, 1997

NEW ORLEANS COUNCIL ON AGING, INC.

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.
4. The statement that reportable conditions in internal control over major programs were disclosed by the audit and whether any such conditions were material weaknesses is not applicable.
5. An unqualified opinion was issued on compliance for major programs.
6. The audit disclosed no audit findings which are required to be reported under Section 510(a) of Circular A-133.
7. Major programs for the fiscal year ended June 30, 1997 were:
 - Title III B - Supportive Services
 - Title III B - Home Delivered Meals
 - U.S.D.A. - Cash in lieu of commodities
8. The dollar threshold used to distinguish between Type A and Type B programs was \$100,000.
9. The auditee did not qualify as a low-risk auditee.

SCHEDULE OF FINDINGS RELATED TO THE FINANCIAL STATEMENTS

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

NEW ORLEANS COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

Year ended June 30, 1997

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.

The reportable conditions noted are as follows:

97-1. State Funded Senior Centers

While there has been improvement in the overall State Funded Senior Centers fiscal operations over the prior year one senior center continues to have reportable conditions. These conditions are reported on in the report on Internal Control contained in the general purpose financial statements of the New Orleans Council on Aging, Inc.'s State Funded Senior Centers dated December 5, 1997.

NEW ORLEANS COUNCIL ON AGING, INC.

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 Piets, Assistant Executive Director, and Board Members Dr. Joseph Sabatier and Larsen Barrow.



NEW ORLEANS COUNCIL ON AGING

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JOSEPH B. BARBER, JR., M.D.
President

GEORGE W. COLE
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 Form 990		X

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

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