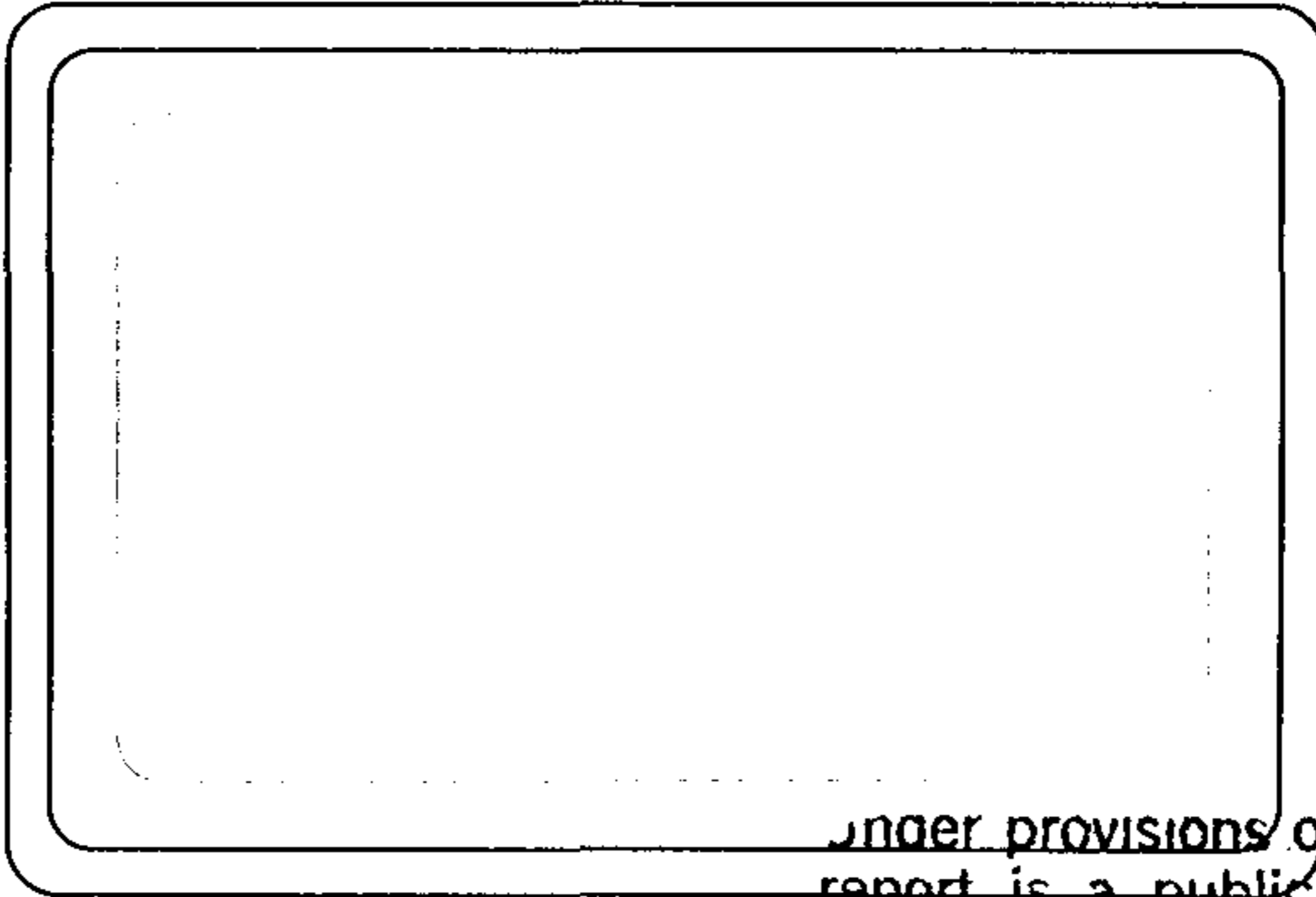


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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office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

Release Date 10-20-99

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CONFIDENTIAL

AMBROSE HUBBS SENIOR CENTER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

TERRY P. MEILLEUR, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL-
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the President and Board of Directors
Ambrose Hubbs Senior Center
New Orleans, Louisiana

I have audited the general-purpose financial statements of Ambrose Hubbs Senior Center as of and for the year ended June 30, 1999, and have issued my report thereon dated October 1, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ambrose Hubbs Senior Center's 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 a 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 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 Ambrose Hubbs Senior Center'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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.


Terry P. Meilleur, CPA
(A Professional Corporation)

October 11, 1999

TABLE OF CONTENTS

	PAGE NO.
ACCOUNTANT'S REPORT.....	1
FINANCIAL STATEMENTS	
Statement of Assets, Liabilities, and Net Assets-Cash Basis.....	2
Statement of Activities.....	3
Notes to Financial Statements.....	4-5
SUPPLEMENTARY INFORMATION	
Schedule of Program and Administrative Expenses.....	6

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To the Board of Trustees of
Ambrose Hubbs Senior Center

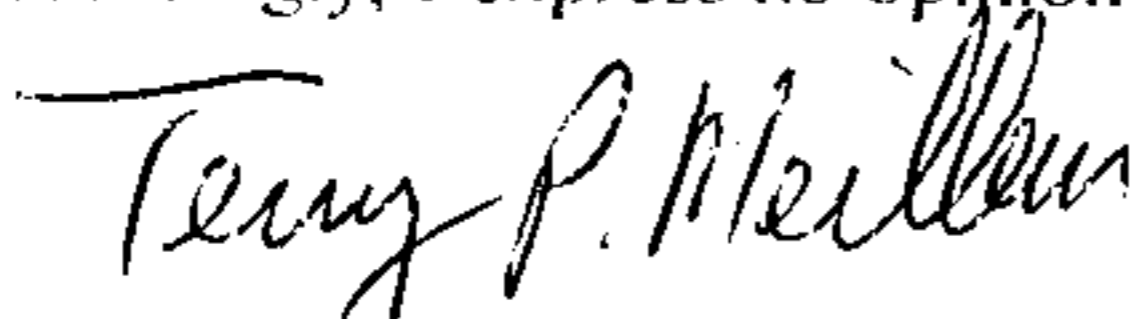
I have audited the accompanying statement of assets, liabilities, and net assets-cash basis of Ambrose Hubbs Senior Center (a non-profit organization) as of June 30, 1999, and the related Statement of Activities-cash basis for the year then ended. These financial statements are the responsibility of the Organization'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. 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 assessing 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 described in Note A, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Ambrose Hubbs Senior Center as of June 30, 1999, and its Statement of Activities for the year then ended, on the basis of accounting described in Note A.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Statement of Program and Administrative Expenses presented in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of basic financial statements, and accordingly, I express no opinion on it.



Terry P. Meilleur, CPA
(A Professional Corporation)
October 1, 1999

Ambrose Hubbs Senior Center
Statement of Assets, Liabilities,
and Net Assets-Cash Basis
June 30, 1999

ASSETS

Fixed Assets

Automobile	15,960
Furniture & Fixtures	3,588
Computer	2,498
Less: Accumulated Depreciation	<u>(8,818)</u>
	13,228

Total Assets	\$ 13,228
	=====

LIABILITIES

Current Liabilities

Cash Overdraft	\$ 1,217
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NET ASSETS

Unrestricted	\$ 12,011

Total Liabilities and Net Assets	\$ 13,228
	=====

See accompanying notes and accountant's report.

Ambrose Hubbs Senior Center
Statement of Activities-cash basis
Year Ended June 30, 1999

UNRESTRICTED NET ASSETS	
Support	\$ 256,177

Total Support	\$ 256,177
Expenses	
Program Services	217,240
Administrative Services	48,949

Total Expenses	266,189

TOTAL DECREASE IN ASSETS	(10,012)
NET ASSETS, beginning of year	22,023

NET ASSETS, end of year	\$ 12,011
	=====

See accompanying notes and accountant's report.

AMBROSE HUBBS SENIOR CENTER
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 1999

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Ambrose Hubbs Senior Center is an Agency which provides services as prescribed by the Governor's Office of the elderly Affairs from 8:00 a.m. to 5:00 p.m. The services offered are as follows:

Transportation	Escort	Advocacy
Outreach	Residential Repair & Renovation	Counseling
Information & Referral	Health Facilitation	Adult DayCare
Visiting/Telephone Reassurance	Recreation	Case
Chore Maintenance	Education & Training	Management

Each service entails many functions and requirements. The Ambrose Hubbs Senior Center has three (3) vans. They are maintained and insured and are provided with qualified drivers, fuel, and other necessities for transportation.

The Ambrose Hubbs Senior Center also provides other services such as Tax Assistance, Financial Assistance, Re-education, and field trips.

The Ambrose Hubbs Senior Center's goals and objectives are:

1. Seek out the elderly to participate in Ambrose Hubbs Senior Center Programs.
2. Provide services to support the Office of Elderly Affairs and the services that they provide participants.
3. Provide a convenient facility for the elderly.
4. To provide persons 60 years of age and older with needed services.
5. To furnish Senior citizens with comfort and care.
6. Help Senior citizens to a long and healthy life.
7. To help Senior citizens wipe out loneliness.
8. To develop confidence in senior citizens.

Basis of Accounting

The accompanying financial statement has been prepared on the cash receipts and disbursements basis of accounting. Under this basis, the only asset recognized is

cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. This basis differs from generally accepted accounting principles primarily because the effect of outstanding contributions and payments for services and obligations unpaid at the date of the financial statement is not included in the financial statement.

Contributions

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor.

Functional Allocation of Expenses

Program and administrative expenses are allocated on a specific identifiable expense allocations. When a specific expense is not available, expenses are allocated on a percentage of square foot used for programmed services.

Property and Equipment

Major classifications of property and equipment and their respective estimated service lives are summarized below:

		<u>Estimated Service Lives</u>
Automobiles	\$ 15,966	5 years
Furniture & Fixtures	3,588	5 years
Computer	2,498	5 years
	22,046	
Accumulated Depreciation	(8,818)	
	\$13,228	
	=====	

Depreciation expense for the year was \$4,409. It is provided on the straight-line method. Replacements of property and equipment are capitalized and depreciated over their estimated useful lives.

SUPPLEMENTAL STATEMENT

AMBROSE HUBBS SENIOR CENTER
STATEMENT OF PROGRAM AND ADMINISTRATIVE EXPENSES
For the Year Ended June 30, 1999

	PROGRAM	ADMINISTRATIVE
Accounting	\$ 4,500	\$ 1,125
Bank Charges		1,223
Building Repairs	2,402	601
Copier Repairs	799	200
Depreciation	3,527	882
Education	4,375	
Equipment Repairs	366	91
Food & Refreshments	5,279	
Fuel	5,426	
Insurance	22,612	5,653
Janitorial & Kitchen	603	
Office Expense	454	114
Payroll	104,597	26,149
Payroll Taxes	8,196	2,049
Postage	201	50
Professional & Contractual	12,094	3,023
Program	816	
Rent	15,877	3,969
Telephone	3,780	945
Travel	373	93
Utilities	11,128	2,782
Van Repairs	9,835	
	-----	-----
TOTAL	\$ 217,240	\$ 48,949
	=====	=====

See accompanying notes and accountant's report.