

NEW ORLEANS COUNCIL ON AGING, INC.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2022

***Sean M. Bruno***  
***Certified Public Accountants, LLC***  

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**NEW ORLEANS COUNCIL ON AGING, INC.**

**Annual Comprehensive Financial Report  
For the Year Ended June 30, 2022**

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NEW ORLEANS COUNCIL ON AGING, INC.

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**INDEPENDENT AUDITOR'S REPORT**

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

**Opinions**

I have audited the accompanying financial statements of the governmental activities and each major fund, and the aggregate remaining fund information of the New Orleans Council on Aging, Inc. (the Council) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, and the aggregate remaining fund information of the Council, as of June 30, 2022, and the respective changes in financial position and, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Council and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## INDEPENDENT AUDITOR'S REPORT, Continued

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 and 12 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **INDEPENDENT AUDITOR'S REPORT, Continued**

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying combining and individual nonmajor fund financial statements on pages 42 through 46, the statement of general fixed assets and changes in general fixed assets on page 47, the schedule of operating transfers in and out on pages 48, the schedule of compensation, benefits and other payments to agency head on page 49, and the schedule of expenditures of federal awards, on pages 55 as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my report dated January 3, 2023, on my consideration of the Council's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



Sean M. Bruno  
Certified Public Accountants, LLC

New Orleans, Louisiana  
January 3, 2023

***Sean M. Bruno***  
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**NEW ORLEANS COUNCIL ON AGING, INC.  
MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

Within this section of the New Orleans Council on Aging, Inc.'s annual financial report, New Orleans Council on Aging, Inc.'s (NOCOA) management is pleased to provide this management discussion and analysis of the financial activities of NOCOA for the year ended June 30, 2022. NOCOA's financial performance is discussed and analyzed within the context of the accompanying financial statements and notes to the financial statements.

**FINANCIAL HIGHLIGHTS**

**Net Position-** The assets of NOCOA exceeded its liabilities by \$1,727,770 (2021-\$1,733,572), presented as "net position". Total net position is comprised of the following:

	<u>2022</u>	<u>2021</u>
• Invested in capital assets	\$ <u>343,855</u>	\$ <u>293,041</u>
• Restricted assets:		
Nutrition services	127,074	17,533
Other	<u>125,100</u>	<u>63,895</u>
	252,174	81,428
• Unrestricted	<u>1,131,741</u>	<u>1,359,103</u>
 Total Net Position	 <u>\$1,727,770</u>	 <u>\$1,733,572</u>

**Changes in Net Position** - NOCOA's net position decreased by \$5,802 for 2022, and increased \$755,989 for 2021.



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MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis document introduces NOCOA's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also includes certain other additional information to supplement the basic financial statements.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The **government-wide financial statements** are designed to provide readers with a broad overview of the New Orleans Council On Aging, Inc.'s finances, in a manner similar to a private-sector business.

The **Statement of Net Position** presents information on all of the New Orleans Council On Aging, Inc.'s assets and liabilities, with the difference between the two reported as **Net Position**. Overtime, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the New Orleans Council on Aging, Inc. is deteriorating.

The **Statement of Activities**, reports how NOCOA's net position changed during the current fiscal year. All current year revenue and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the reliance of NOCOA's distinct activities or functions on revenues resulting from services provided by NOCOA, and to other governmental agencies.

The government-wide financial statements present governmental activities of NOCOA, that are principally supported by funding from the Governor's Office of Elderly Affairs, the City of New Orleans, and other various grants received by this agency over the fiscal year ended June 30, 2022.

The government-wide financial statements are presented on pages 13 and 14.

**FUND FINANCIAL STATEMENTS**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Council uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Council's most significant funds rather than the Council as a whole.

The Council uses only governmental funds.





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MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

**FUND FINANCIAL STATEMENTS. Continued**

Governmental funds are reported in the fund financial statements and encompass the same function reported as government activities in the government-wide financial statements. However, the focus is different with fund statements providing a distinctive view of the Council's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the programs and the commitment of spendable resources for the near-term.

The basic governmental fund financial statements are presented on pages 15 through 20 of this report.

**Notes to the basic financial statements:**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

**Other information:**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Council's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund. These schedules demonstrate compliance with the Council's amended and final budget:

Title III (C1) - Congregate Meals Program, Title III (C2) - Home Delivered Meals Program. Title III B Supportive Services, NSIP Cash in Lieu of Commodities, State Legislative Fund, Senior Center Program, and City of New Orleans - CDBG Program.

These schedules demonstrate compliance with the Council and final budget.



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MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

**FINANCIAL ANALYSIS OF THE OFFICE AS A WHOLE**

The Council implemented the new financial reporting model used in this report beginning with the fiscal year ended June 30, 2005. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Council as a whole.

The Council's net position at fiscal year-end was \$1,727,770 (2021 \$1,733,572). The following table provides a summary of the Council's assets, liabilities and net position.

**GOVERNMENTAL ACTIVITIES**

<b><u>Assets:</u></b>	<u>2022</u>	<u>2021</u>
Cash	\$ 1,829,883	\$1,609,474
Receivables and other assets	103,905	196,304
Capital assets	343,855	293,041
<b>Total Assets</b>	<b><u>\$ 2,277,643</u></b>	<b><u>\$ 2,098,819</u></b>
<b><u>Liabilities:</u></b>	<u>2022</u>	<u>2021</u>
Accounts payable and current liabilities	\$549,873	\$365,247
<b>Total Liabilities</b>	<b><u>549,873</u></b>	<b><u>365,247</u></b>
<b><u>Net Position:</u></b>		
Investment in net capital assets	343,855	293,041
Restricted	252,174	81,428
Unrestricted	1,131,741	1,359,103
<b>Total Net Position</b>	<b><u>\$1,727,770</u></b>	<b><u>1,733,572</u></b>



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MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

Overall, the Council reported net assets of \$1,727,770. This amount is \$5,802 less than the prior year.

Comparative data is accumulated and presented to assist analysis in future years.

The following table provides a summary of the Council's changes in net position:

**Summary of Changes in Net Position**

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
<b>Revenues:</b>		
Operating grants and contributions	\$ 5,979,042	\$ 5,947,449
Charges for services	4,659	4,049
Interest income	13,472	11,109
Other income	<u>412,587</u>	<u>326,437</u>
<b>Total Revenue</b>	<b>\$ <u>6,409,760</u></b>	<b>\$ <u>6,289,044</u></b>
<b>Expenses:</b>		
Personnel	\$ 1,637,377	\$ 1,260,246
Fringes	291,900	219,258
Travel	99,864	56,653
Operating services	610,887	447,973
Operating supplies	126,360	183,079
Other costs	465,918	375,344
Medical team	76,247	61,412
Full service contracts	160,079	-0-
Capital outlay	63,836	-0-



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**NEW ORLEANS COUNCIL ON AGING, INC.  
MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

<b>Expenses: (continued)</b>	<u>2022</u>	<u>2021</u>
Food costs	722,924	770,138
Utility assistance	413,582	248,580
Grants to subrecipients	<u>1,797,403</u>	<u>1,901,359</u>
Total Expenses	<u>6,466,377</u>	<u>5,524,042</u>
Increase (decrease) in net position	(56,617)	765,002
Net position, beginning of year	<u>1,440,532</u>	<u>673,162</u>
Net position, end of year	\$ <u>1,383,915</u>	\$ <u>1,438,164</u>

**GOVERNMENTAL REVENUES:**

The Council is heavily reliant on municipal, state and federal grants to support its operations.

**GOVERNMENTAL FUNCTIONAL EXPENSES:**

The total function of the Council is to serve the elderly. A schedule of functional expenses is as follows.

**FUNCTIONS/PROGRAMS**

	<u>2022</u>	<u>2021</u>
Program Expenses		
Supportive services	\$ 466,976	\$ 401,780
Nutrition services	1,473,574	1,323,278
Utility assistance	447,827	274,663
Multipurpose senior centers	1,556,005	1,955,487
Preventive health	17,233	17,733
Retired senior volunteers	151,178	162,319
Senior companion	337,584	333,721
Caregiver	187,254	103,101
Senior Rx	<u>99,296</u>	<u>99,892</u>
Total Program Expenses	4,736,927	4,671,974
Supportive Services		
General and administrative	<u>1,678,636</u>	<u>947,507</u>
Total Functional Expenses	<u>\$6,415,563</u>	<u>\$ 5,619,481</u>



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MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

**FINANCIAL ANALYSIS OF THE COUNCIL'S FUNDS**

**Governmental Funds**

As discussed earlier, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending fund balance of \$1,383,915 (2021-\$1,440,531), a decrease of \$56,616 (increase of \$767,369 for 2021). The unrestricted fund balance totaled \$1,131,741; (2021 - \$1,359,103).

**Major and Non-Major Governmental Funds**

The General Fund is the Council's primary operating fund. The General Fund balance for the year ended June 30, 2022 increased by \$63,996; increased \$467,593 for 2021.

**BUDGETARY HIGHLIGHTS**

When the original General Fund budget was adopted, it was anticipated that the total revenues and total expenditures were going to approximate those of the previous fiscal year, adjusted for inflation and salary increases. While there were no significant deviations from the original approved budget from the final budget, the Council ended the fiscal year with an operating excess of revenue of \$467,593, and an operating increase of \$528,026 in 2022.

**CAPITAL ASSETS**

Capital assets consist of the following:

	<u>2022</u>	<u>2021</u>
Depreciable assets:		
Building and Land	\$327,410	\$288,000
Transportation Equipment	55,165	201,168
Less Accumulated Depreciation	(38,720)	(196,127)
	<u>\$343,855</u>	<u>\$293,041</u>



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**NEW ORLEANS COUNCIL ON AGING, INC.  
MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

Depreciation expense amounted to \$10,783 for the year ended June 30, 2022 (2021 - \$11,559).

**ECONOMIC OUTLOOK**

The funding for the 2021-2022 program year for the New Orleans Council on Aging is still affected by the current condition of the State of Louisiana's operating budget and the national economic conditions of the past year.

Currently, the State of Louisiana anticipates a budget short fall in the state operating budget for 2021-2022.

As the City of New Orleans continues to rebuild after the storm and the pandemic, there still exists a shortage of available services for the elderly. The City of New Orleans has discontinued direct health services to residents. This has placed a burden on clients to seek health services from a network of neighborhood clinics operated by two health organizations, or rely on the limited services provided by the LSU Health Systems.

The New Orleans Council on Aging is still experiencing a waiting list for services.

Congregate Meals Sites, Home Delivered Meals (Meals on Wheels), Homemaker Services, and the operations of two (2) Senior Centers in City facilities are a priority for this organization.

The Governor's Office of Elderly Affairs and the Administration on Aging, and our congressional delegation are aware of the need for addition services in the City of New Orleans. Our primary funding agencies are assisting us in developing additional funding to move forward in our mission.

The New Orleans Council on Aging has enlisted the aid of local companies and foundations to help with fundraising activities.

Entergy New Orleans and the Meals on Wheels of New Orleans Fund, Inc., continue to make significant contributions.

Additionally, the Friends of the New Orleans Council on Aging continue to have productive fund raising activities with dinners and the Annual Halloween fundraising event.



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**NEW ORLEANS COUNCIL ON AGING, INC.  
MANAGEMENTS'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**For the Year Ended June 30, 2022**

**ECONOMIC OUTLOOK. Continued**

The Board of Directors of the New Orleans Council on Aging continues to assist with fund raising activities for our organization.

The effects of COVID - 19 on operations for the year ending June 30, 2022 are unknown.

**Contacting the Council's Financial Management**

The financial report is designed to provide a general overview of the Council's finances, to comply with state laws and regulations, and demonstrate the Council's commitment to public accountability. If you have any questions about this report or would like to request additional information, please contact the New Orleans Council on Aging, Inc.'s office at (504) 821-4121.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**STATEMENT OF NET POSITION**

**June 30, 2022**

	Governmental Activities	Summarized Comparative Information JUNE 30, 2021 Governmental Activities
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,829,883	\$ 1,609,474
Receivables		
Grants	91,541	196,304
Other	12,364	-
Capital assets, net of accumulated depreciation	343,855	293,041
Total assets	\$ 2,277,643	\$ 2,098,819
 <b>LIABILITIES</b>		
Accounts payable and accrued liabilities	549,873	365,247
Total liabilities	549,873	365,247
 <b>NET POSITION</b>		
Invested in capital assets	343,855	293,041
Restricted	-	-
Nutrition services	244,446	17,533
Other	7,728	63,895
Unrestricted	1,131,741	1,359,103
Total net position	\$ 1,727,770	\$ 1,733,572

The accompanying notes are an integral part of this financial statement.



NEW ORLEANS COUNCIL ON AGING, INC.  
STATEMENT OF ACTIVITIES  
For the year ended June 30, 2022

FUNCTION/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION PRIMARY GOVERNMENTAL ACTIVITIES	SUMMARIZED COMPARATIVE INFORMATION For the Year ended June 30, 2021
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS		
Primary Government					
Governmental Activities:					
General	\$1,140,392	\$ -	\$1,857,329	\$716,937	\$915,852
Supportive services	466,976	-	424,804	(42,172)	(8,577)
Nutrition services	1,473,574	7,476	1,289,477	(176,621)	195,763
Utility assistance	447,827	-	323,677	(124,150)	191,989
Multipurpose senior centers	1,556,005	-	1,342,437	(213,568)	(505,063)
Preventive health	17,233	-	17,233	-	-
Retired senior volunteers	151,178	-	141,776	(9,402)	(47,206)
Senior companion	337,584	-	244,403	(93,181)	(4,509)
Caregiver	187,254	-	161,874	(25,380)	46,437
Senior RX	99,296	-	99,297	1	-
Administration	538,244	-	486,506	(51,738)	(111,162)
<b>Total Governmental Activities</b>	<b>\$6,415,563</b>	<b>\$ 7,476</b>	<b>\$6,388,813</b>	<b>(19,274)</b>	<b>\$673,524</b>
General revenues					
Special revenue taxes				-	71,398
Unrestricted interest				13,472	11,112
Transfers in (out)				-	-
<b>Total General revenues</b>				<b>13,472</b>	<b>82,510</b>
<b>Change in Net Position</b>				<b>(5,802)</b>	<b>756,034</b>
Net Position:					
Beginning of year				1,733,572	977,538
End of year				<b>1,727,770</b>	<b>1,733,572</b>

The accompanying notes are an integral part of this financial statements

NEW ORLEANS COUNCIL ON AGING, INC.  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
June 30, 2022

ASSETS	GENERAL FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	Summarized Comparative Information JUNE 30, 2021
Cash and cash equivalents	\$ 1,792,889	\$ 36,994	\$ 1,829,883	\$ 1,609,474
Receivables:				
Other assets	12,364	-	12,364	-
Grants	90,937	604	91,541	196,304
Due from other funds	103,924	-	103,924	18,285
Total assets	<u>\$ 2,000,114</u>	<u>\$ 37,598</u>	<u>\$ 2,037,712</u>	<u>\$ 1,824,063</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities :				
Accounts payable and accrued liabilities	\$ 520,302	\$ 29,571	\$ 549,873	\$ 365,247
Due to other funds	-	103,924	103,924	18,285
Total liabilities	<u>520,302</u>	<u>133,495</u>	<u>653,797</u>	<u>383,532</u>
<b>FUND BALANCES</b>				
Restricted	252,174	-	252,174	81,428
Unassigned	1,227,638	(95,897)	1,131,741	1,359,103
Total fund balances	<u>1,479,812</u>	<u>(95,897)</u>	<u>1,383,915</u>	<u>1,440,531</u>
Total liabilities and fund balance	<u>\$ 2,000,114</u>	<u>\$ 37,598</u>	<u>\$ 2,037,712</u>	<u>\$ 1,824,063</u>

The accompanying notes are an integral part of this financial statement.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION**

**June 30, 2022**

	June 30, 2022	Summarized Comparative Information June 30, 2021
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Fund Balances- Governmental Funds	\$ 1,383,915	\$ 1,440,531
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets are \$382,575, and the accumulated depreciation is \$38,720.	343,855	293,041
Net Position of Governmental Activities	\$ 1,727,770	\$ 1,733,572

The accompanying notes are an integral part of this financial statement.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**For the year ended June 30, 2022**

	GENERAL FUND	TITLE III (C1)	TITLE III (C2) HOME DELIVERED MEALS PROGRAM	TITLE III B SUPPORTIVE SERVICES	NSIP CASH IN LIEU OF COMMODITIES
<b>Revenues</b>					
Intergovernmental:					
Governor's Office of Elderly Affairs	\$ 278,340	\$ 330,120	\$ 628,034	\$ 407,509	\$ 120,253
City of New Orleans	1,242,921	-	-	-	-
Corporation for National and Community State of Louisiana	-	-	-	-	-
Participant contributions	-	7,475	-	-	-
Interest income	13,422	-	-	-	-
Contributions	4,659	-	-	-	-
Special revenue taxes	31,409	-	-	-	-
Other income	-	-	-	-	-
<b>Total revenues</b>	<u>1,570,751</u>	<u>337,595</u>	<u>628,034</u>	<u>407,509</u>	<u>120,253</u>
<b>Expenditures</b>					
Salaries	359,441	132,526	296,171	276,550	-
Fringe benefits	75,445	21,571	53,055	49,492	-
Travel	-	721	39,564	38,371	-
Operating services	185,020	50,262	111,505	74,932	-
Operating supplies	37,072	1,658	4,599	876	-
Other costs	7,792	450	-	20,495	-
Utility assistance	-	-	-	-	-
Medical team	-	-	-	-	-
Food costs	6,174	256,912	298,680	-	-
Full service contracts	-	-	-	-	-
Grants to sub-recipients	282,585	-	-	-	-
Capital outlay	63,836	-	-	-	-
<b>Total expenditures</b>	<u>1,017,365</u>	<u>464,100</u>	<u>803,574</u>	<u>460,716</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>553,386</u>	<u>(126,505)</u>	<u>(175,540)</u>	<u>(53,207)</u>	<u>120,253</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	126,505	175,540	53,207	-
Operating transfers out	(489,390)	-	-	-	(120,253)
<b>Total other financing sources (uses)</b>	<u>(489,390)</u>	<u>126,505</u>	<u>175,540</u>	<u>53,207</u>	<u>(120,253)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	<u>63,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at July 1, 2021	1,057,574	-	-	-	127,074
Fund balance at June 30, 2022	<u>\$ 1,121,570</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,074</u>
Note: Food costs consist of the following:					
Raw Food	\$ 3,210	\$ 133,594	\$ 155,314	-	-
Other	2,964	123,318	143,366	-	-
	<u>\$ 6,174</u>	<u>\$ 256,912</u>	<u>\$ 298,680</u>	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

NEW ORLEANS COUNCIL ON AGING, INC.  
 GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the year ended June 30, 2022

	CITY OF NEW ORLEANS CDBG	SENIOR CENTER PROGRAM	SUPPLEMENTAL SENIOR CENTER PROGRAM	SUPPLEMENTAL SENIOR CENTER PROGRAM 2	STATE LEGISLATIVE FUNDS SR	TOTAL
<b>Revenues</b>						
<b>Intergovernmental:</b>						
Governor's Office of Elderly Affairs	\$ -	\$ 299,944	\$ 450,374	\$ 7,812	\$ 300,000	\$ 2,822,386
City of New Orleans	584,306	-	-	-	-	1,827,227
Corporation for National and Community Services	-	-	-	-	-	-
State of Louisiana	-	-	-	-	-	-
Participant contributions	-	-	-	-	-	7,475
Interest income	-	-	-	-	-	13,422
Contributions	-	-	-	-	-	4,659
Special revenue taxes	-	-	-	-	-	31,409
Other income	-	-	-	-	-	-
<b>Total revenues</b>	<u>584,306</u>	<u>299,944</u>	<u>450,374</u>	<u>7,812</u>	<u>300,000</u>	<u>4,706,578</u>
<b>Expenditures</b>						
Salaries	15,710	95,844	-	-	-	1,176,242
Fringe benefits	1,202	24,661	-	-	-	225,426
Travel	-	8,167	-	-	-	86,823
Operating services	-	40,992	-	-	-	462,711
Operating supplies	-	12,171	-	-	-	56,376
Other costs	25,574	6,867	-	-	-	61,178
Utility assistance	-	-	-	-	-	-
Medical team	-	-	-	-	-	-
Food costs	-	-	-	-	-	561,766
Full service contracts	-	-	-	-	-	-
Grants to sub-recipients	631,181	693,637	-	-	190,000	1,797,403
Capital outlay	-	-	-	-	-	63,836
<b>Total expenditures</b>	<u>673,667</u>	<u>882,339</u>	<u>-</u>	<u>-</u>	<u>190,000</u>	<u>4,491,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(89,361)</u>	<u>(582,395)</u>	<u>450,374</u>	<u>7,812</u>	<u>110,000</u>	<u>214,817</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	89,361	582,395	-	-	-	1,027,008
Operating transfers out	-	-	(450,374)	(7,812)	(110,000)	(1,177,829)
<b>Total other financing sources (uses)</b>	<u>89,361</u>	<u>582,395</u>	<u>(450,374)</u>	<u>(7,812)</u>	<u>(110,000)</u>	<u>(150,821)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,996</u>
Fund balance at July 1, 2021	-	-	-	-	-	1,184,648
Fund balance at June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248,644</u>

Note: Food costs consist of the following:

The accompanying notes are an integral part of this statement.

NEW ORLEANS COUNCIL ON AGING, INC.  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
For the year ended June 30, 2022

	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS	SUMMARIZED COMPARATIVE INFORMATION For the year ended June 30, 2021
<b>Revenues</b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ 974,913	\$ 3,797,299	\$ 3,258,547
City of New Orleans	354,516	2,181,743	1,709,743
Corporation for National and Community Services	-	-	444,325
State of Louisiana	-	-	8,898
Contributions	336,775	344,250	534,832
Interest income	50	13,472	11,111
Participant contributions	-	4,659	4,049
Special revenue taxes	-	31,409	71,398
Other income	36,928	36,928	246,142
Total revenues	<u>1,703,182</u>	<u>6,409,760</u>	<u>6,289,045</u>
<b>Expenditures</b>			
Salaries	461,135	1,637,377	1,260,246
Fringe benefits	66,474	291,900	219,259
Travel	13,041	99,864	56,653
Operating services	148,176	610,887	447,973
Operating supplies	69,984	126,360	183,079
Other costs	404,740	465,918	375,344
Utility assistance	413,582	413,582	248,580
Medical team	76,247	76,247	61,412
Food costs	161,158	722,924	770,138
Full service contracts	160,079	160,079	-
Grants to sub-recipients	-	1,797,403	1,901,359
Capital outlay	-	63,836	-
Total expenditures	<u>1,974,616</u>	<u>6,466,377</u>	<u>5,524,043</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(271,434)</u>	<u>(56,617)</u>	<u>765,002</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	261,783	1,288,791	966,200
Operating transfers out	(110,962)	(1,288,791)	(963,832)
	<u>150,821</u>	<u>-</u>	<u>2,368</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	<u>(120,613)</u>	<u>(56,617)</u>	<u>767,370</u>
Fund balance at July 1, 2021	255,884	1,440,532	673,162
Fund balance at June 30, 2022	<u>\$ 135,271</u>	<u>\$ 1,383,915</u>	<u>\$ 1,440,532</u>

The accompanying notes are an integral part of this statement.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**For the year ended June 30, 2022**

	For the year ended June 30, 2022	For the year ended June 30, 2021
Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental fund	\$ (56,616)	\$ 765,002
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of some assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period:		
Capital Outlays	\$63,836	
Depreciation Expense	(13,022)	
	50,814	(8,968)
Changes in net position of governmental activities	\$ (5,802)	\$ 756,034

The depreciation expense recognized for the year ended June 30, 2022 totaled \$13,022.

The accompanying notes are an integral part of this financial statement.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE A PURPOSE OF THE NEW ORLEANS COUNCIL ON AGING, INC., AND REPORTING ENTITY**

**1. Purpose of the New Orleans Council on Aging, Inc.**

The purpose of the New Orleans Council on Aging, Inc. (Council) is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in Orleans Parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish; to provide for a mutual exchange of ideas and information on the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA), other departments of state and local government serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

Specific services provided by the Council to the elderly residents of Orleans Parish include providing congregate and home delivered meals, nutritional education, personal care, information and assistance, outreach, material aid, home repairs, utility assistance, homemakers, recreation, legal assistance, disease prevention and health promotion.

**2. Reporting Entity**

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary Council on Aging for the welfare of the aging people in each parish of Louisiana. However, before the Council on Aging could begin operations in a specific parish, its application or a charter must be obtained and be approved by the Governor's Office of Elderly Affairs pursuant to LA R.S. 46:1602. The functions of each Council on Aging in Louisiana must comply with the objectives of state laws and are governed by the policies and regulations established by GOEA.

The Board of Directors shall be composed of no less than eleven (11) members, and no more than twenty- one (21). At present, there are sixteen (16) members. They are elected for terms of three (3) years, with approximately one-third (1/3) elected each year. Members of the Board are elected by secret ballot by the general membership of the New Orleans Council on Aging, Inc. The Board members shall reside in Orleans parish throughout their tenure.

Membership in the Council is open at all times, without restriction, to all residents of Orleans Parish who have reached the age of majority and who express an interest in the Council and wish to contribute to or share in its programs. Membership fees are not charged.

Based on the criteria set forth in GASB Statement 14, the New Orleans Council on Aging, Inc. is not a component unit of another primary government nor does it have any component units that are related to it. In addition, based on the criteria set forth in GASB Codification Section 2100, the Council has presented its financial statements as a primary government, because it is a special - purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As used in GASB Statement 14, the



NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE A - PURPOSE OF THE NEW ORLEANS COUNCIL ON AGING, INC. AND REPORTING ENTITY - (Continued)**

**2. Reporting Entity - (Continued)**

term fiscally independent means that the Council may, without approval or consent of another governmental entity, determine or modify its own budget, and set its own rates or charges. As previously mentioned, GOEA establishes the policies and regulations that all Councils must follow. Included in its policies is a provision that the Council's budget be approved by GOEA. However, this approval process is part of GOEA's general oversight responsibility for the Council and is more ministerial or compliance oriented than substantive. Accordingly, the Council is viewed as being fiscally independent for purposes of applying the reporting entity criteria of GASB Statement 14.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Presentation of Financial Statements**

The accompanying basic financial statements of the Council, have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard- setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**2. Basic Financial Statements- Government-Wide Statements**

The Council's basic financial statements include both Government-Wide (reporting the Council as a Whole) and fund financial statements (reporting the Council's major funds). Both the Government- Wide and Fund Financial Statements categorize primary activities as either governmental or business type. The Council's functions and programs have been classified as governmental activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature.

In the Government-Wide Statement of Net Position, the governmental type activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations, if any. The Council's net position is reported in three parts - investment in capital assets, restricted assets; and unrestricted assets. Investment in capital assets, are presented net of accumulated depreciation. Restricted assets consist of assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted assets include all other assets that do not meet the definition of "restricted" or "invested in capital assets."

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**2. Basic Financial Statements - Government-Wide Statements**

The Council's policy is to use restricted resources first to finance its activities, except for nutrition services. When providing nutrition services, revenues earned by the Council under its NSIP Cash In Lieu of Commodities contract with GOEA can only be used to pay for the raw food component of each meal that is bought and served to a person eligible to receive a meal under one of the nutrition programs. The Council's management has discretion as to how and when to use the NSIP Cash In Lieu of Commodities revenues when paying for nutrition program costs. Quite often unrestricted resources are available for use that must be consumed, or they will have to be returned to GOEA. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, the Council will depart from its usual policy of using restricted resources first.

The Government-Wide Statement of Activities reports both the gross revenue and net revenue of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues, and unrestricted investment income, particularly, if the function or program has a net cost. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary grants. The Council did not receive any capital-specific grants this year.

The Council allocated its indirect costs among various functions and programs in accordance with 2CFR part 200. GOEA provides grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA funds are allocated to the Council's other functions and programs.

The Government-Wide Statements focus upon the Council's ability to sustain operations and the change in its net position resulting from the current year's activities.

**3. Basic Financial Statements - Fund Financial Statements:**

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least ten percent (10%) of the corresponding total for all funds of that category or type.

NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**3. Basic Financial Statements - Fund Financial Statements: - Continued**

Governmental fund equity is named "Fund Balance." Fund balance is further classified as reserved and unreserved, with unreserved being further split into designated and undesignated. Reserved means that the fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner. In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

The following is a description of the governmental funds of the Council:

- **The General Fund** is the primary operating fund of the Council. It accounts for all financial resources, except those required to be accounted for in another fund.
- **The Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

**Major Special Revenue Funds**

**The General Fund** is the primary operating fund of the Council. It accounts for all financial resources of the Council, except those required to be accounted for in another fund.

**The Title III C-1 Fund (Congregate Meals Program)** is used to account for federal funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in Orleans Parish.

**The Title III C-2 Fund (Home Delivered Meals Program)** is used to account for federal funds that are used to provide nutritional meals to homebound older persons.

**The Title III B Fund (Supportive Services)** is used to account for federal funds, which are used to provide various units of supportive social services to the elderly.

**The N.S.I.P. Cash in Lieu of Commodities Fund** is used to account for the administration of the nutrition programs for the elderly. The federal funds are provided by the United States Department of Agriculture through the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. The primary purpose of the NSIP reimbursement is to provide money to the Council so that food and commodities may be purchased to supplement nutrition programs.

NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**3. Basic Financial Statements - Fund Financial Statements: - Continued**

**The Supplemental Senior Center Fund and Supplemental Senior Center Program 2** were established to account for funds that were appropriated by the Louisiana Legislature for the various Councils on aging throughout Louisiana to supplement each Council's primary grant for senior center operations and activities.

**The Senior Center Program** is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates three senior centers in Orleans Parish, Louisiana. The other ten (10) senior centers are contracted by the Council with other non-profit organizations operating senior centers in Orleans Parish.

**The Parish Council on Aging – State Legislative Fund** was established to account for funds that were appropriated by the Louisiana Legislature to provide support to various senior centers and the operation of the Council.

**Non-Major Special Revenue Funds**

**The Title III C -1 Area Agency Administration Fund** is used to account for a portion of the indirect costs of administering the Council's programs. Each fiscal year, GOEA provides the Council with funds to help pay for the costs of administering the Council's special programs for the elderly. The amount of funding is not enough to pay for all the indirect costs. As a result, the Council will allocate its indirect costs to this fund first. Once the GOEA funds are completely used, any indirect costs, in excess of the funds provided by GOEA, are distributed to other funds and programs using a formula based on the percentage that each program's direct costs bear to the direct costs for all programs.

**The Audit Funds** are used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements. The cost allocated to this fund is equal to the GOEA supplement.

**Administrative Seed Funds** are received by the Council to offset administrative costs of developing innovative programs for the elderly.

**The Meals on Wheels** are used to account for funds to provide home delivered meals to homebound elderly persons through restricted contributions from a non-profit organization.

**The Retired Senior Volunteer Program Fund** is used to account for Federal funds which are provided directly by the Corporation for National and Community Service (CNCS), and State funds which are provided directly by the Louisiana Governor's Office of Elderly Affairs to pay for expenses incurred by senior citizens, age fifty-five (55) and over, who have volunteered their time to assist non-profit and government entities in the parish.

NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**3. Basic Financial Statements - Fund Financial Statements: - Continued**

**Non-Major Special Revenue Funds - Continued**

**Community Development Block Grant Fund** is used to account for federal funds which are used to provide support to various senior centers for its operations and activities.

**The Senior Companion Fund** is used to account for federal funds which are provided directly by the Corporation for National and Community Service (CNCS) and State funds which are provided directly by the Louisiana Governor's Office of Elderly Affairs to pay for expenses incurred by low-income senior citizens, age sixty (60) and over, who have volunteered their time to provide individual care and assistance to primarily the frail, elderly persons who are home-bound.

**The III - E Caregiver Fund** accounts for funds relating to the National Family Caregiver Support Program. The National Family Caregiver Support program is designed to provide multifaceted systems of support services for family caregivers and for grandparents or older individuals who are relative caregivers. This program targets older, low-income individuals. Specific types of services that can be provided by this program include: Adult Day Care, Adult Health Care, Material Aid, Case Management, Personal Care, Counseling, Support Groups, Respite Care, Sitter Service, and Information and Assistance. Eligible participants include (1) adult family members, or another adult person, who provides uncompensated in-home and community care to an older person who needs supportive services or (2) grandparents, or a person sixty-one (61) years of age or older, who is related to a child by blood or marriage and (1) lives with the child, (2) is the primary caregiver, and (3) has a legal relationship to the child or is raising the child informally.

**The Title III- D Preventive Health Fund** is used to account for funds used for disease prevention and health promotion activities or services, such as (1) equipment and material (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need."

**Senior Rx Program** is a senior drug program to assist the elderly in the City of New Orleans. Supplemental funding was also provided by Medicare Improvements for Patients and Providers Act (MIPPA).

**Power to Care Fund** is used to account for the administration of the program sponsored by Entergy. Entergy collects contributions from service customers and remits these funds to the New Orleans Council on Aging, Inc. so that it can provide assistance to the elderly and disabled living in Orleans Parish for the payment of their electric bills.

NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**3. Basic Financial Statements - Fund Financial Statements: - Continued**

**Non-Major Special Revenue Funds - Continued**

**MIPPA Fund** is used to provide support services for Medicare eligible individuals in the New Orleans Area.

**COVID -19.** The organization receives funds from the Governor's Office of Elderly Affairs to assist the organization in delivering emergency meals to individuals affected by COVID - 19.

**The SIPP Program** is to develop a volunteer network and build a coalition of professionals to help serve the Medicare beneficiaries in Orleans Parish.

**4. Measurement Focus and Basis of Accounting:**

**a. Accrual Basis - Government-Wide Financial Statements**

The Statement of Net Assets and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

**b. Modified Accrual Basis - Fund Financial Statements:**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues "available" if they are collected within sixty (60) days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that claims, and judgments are recorded as expenditures when paid with expendable available financial resources.

**5. Interfund Activity:**

Interfund activity consists of transfers between funds and represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net position in the Government-Wide Financial Statements.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**6. Fair Value of Financial Instruments:**

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of net position approximate fair value because of the short maturities of those investments.

**7. Capital Assets:**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$5,000, and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Position. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the assets. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. Using this guideline, the estimated useful lives of the various classes of depreciable capital assets are as follows:

Building	30 years
Vehicles	10 years

**8. Accrued Compensated Absences:**

The Council's policies for vacation time permit employees to accumulate earned but unused vacation leave. Accordingly, a liability for the unpaid vacation leave has been recorded in the Government-Wide Statements. The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect at the end of the year.

**9. Allocation of Indirect Expenses:**

The Council reports all direct expenses by function, and programs of functions, in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct expenses of the Administration function. GOEA provides funds to partially subsidize the Council's Administration function. The unsubsidized net cost of the Administration function is allocated using a formula that is based primarily on the relationship the direct cost a program bears to the direct cost of all programs. There are some programs that cannot absorb any indirect cost allocations according to their grant or contract limitations.

**10. Management's Use of 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 may differ from those estimates.

NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**11. Eliminations and Reclassifications:**

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated. However, interfund receivables and payables are presented in the balance sheets of the governmental funds.

**12. Restricted Assets**

Restricted assets are reported in the Statement of Net Position when constraints are placed on their use, as follows.

Grant revenue from:

Governor's Office of Elderly Affairs for nutrition services.	\$ 127,074
State of Louisiana for administrative purposes.	1,000
Corporation for National and Community Services for Senior Companion Program and Retired Senior Volunteer Program.	6,728
Power to Care Program	<u>117,372</u>
	<u>\$ 252,174</u>

**13. Budgets**

The Council is required by state law to adopt annual budgets for the General Fund and Special Revenue Funds. Each budget is presented on the accrual basis of accounting.

**14. Subsequent Events**

Management has evaluated subsequent events through January 3, 2023, which is the date the financial statements were available to be issued.

**15. Post-Employment Health Care**

Governmental Accounting Standards Board (GASB) 45, requires that post employment health care benefits be actuarially determined and accrued if such benefits are provided. New Orleans Council on Aging, Inc. does not offer health care to its retirees. Accordingly, no accrual is necessary for the year ended June 30, 2022.



NEW ORLEANS COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**16. Fund Equity**

In 2019, the Council implemented the requirements of Government Accounting Standards Board (GASB) Statement No. 54-*Fund Balance Reporting and Governmental Fund-Type Definitions*. In accordance with this statement, in the fund financial statements, fund balances of the governmental fund types are now categorized into one of five categories - Non-spendable, Restricted, Committed, Assigned, or Unassigned.

The classification of the fund balances are as follows:

- **Non-spendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
  - **Restricted:** This classification includes amounts for which constraints have been placed on the use of resources are either:
    - Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
    - Imposed by law through constitutional provisions or enabling legislation.
  - **Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council's board of directors, which is the Council's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources as of year-end.
- Assigned:** This classification includes spendable amounts that are reported in governmental funds, other than the General fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement No. 54. The intent of an assigned fund balance should be expressed by either the Council's board of directors, or a subordinate high-level body, such as a finance committee, or an official, such as the executive director, that has the authority to assign amounts to be used for specific purpose. The Council did not have any assigned resources as of the year end.
- **Unassigned:** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Council would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of other classified funds.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**17. Summarized Comparative Information**

Summarized Comparative Information is presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in net position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE C - REVENUE RECOGNITION**

For financial reporting, the General Fund, Title III B Supportive Services Program, Title III (C1) Congregate Meal Program, Title III (C2) Home Delivered Meals Programs, Title III D - Preventive Health, Title III E - Caregiver Program, State funded Senior Center Programs, Senior Rx Program, Parish Council on Aging- Line item and State Funds recognize revenue on a pro-rata basis of its approved budget. Retired Senior Volunteer Program (RSVP), Senior Companion Program (SCP), Power to Care, and Community Development Block Grant recognize revenue as received.

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, Senior Rx, Title III B, C-1, C-2, D and E 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. Retired Senior Volunteer Program, Senior Companion, Community Development Block Grant are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

NSIP Cash In Lieu of Commodities program funds are earned and become susceptible to accrual based upon the number of units provided to program participants and are recorded as revenues at that time.

The Council encourages and receives contributions from clients to help offset the costs of the Title C-1 and C-2 programs. Utility assistance funds are provided from public donations sponsored by Entergy, Inc. 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.

**NOTE D - 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, 2022, the carrying amount of the Council's deposits (cash and certificates of deposit) was \$2,057,879 and the bank balance was \$1,829,883. The amount exceeding federal depository insurance coverage amounted to \$1,807,879 at June 30, 2022, was covered by a Federal Reserve pledge.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE E - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follow:

	<u>June 30, 2021</u>	<u>Additions</u>	<u>Adjustments</u>	<u>June 30, 2022</u>
General fixed assets at costs:				
Real Estate	\$ 288,000	\$ -	\$ -	\$ 288,000
Construction Work in Progress	-	39,410	-	39,410
Transportation equipment	201,168	24,426	(170,429)	55,165
Accumulated Depreciation	<u>(196,127)</u>	<u>(13,022)</u>	<u>170,429</u>	<u>(38,720)</u>
Total	<u>\$ 293,041</u>	<u>\$ 50,814</u>	<u>\$ -</u>	<u>\$ 343,855</u>

Depreciation expense for the year ended June 30, 2022 amounted to \$13,022.

**NOTE F - RENTAL EXPENSE**

The rental expense for the administrative offices for the year ended June 30, 2022 totaled \$140,418, and are leased under an operating lease for three years beginning April 1, 2018 and ending March 31, 2021, at \$10,570 per month for the first 12 months and \$11,101 and \$11,653 for the second and third 12 month periods, respectfully. Currently the agreement is in a month to month basis.

The program offices for three senior centers are leased under a month to month operating lease. The rental expense for the senior centers totaled \$86,324 for the year ended June 30, 2022. The rental expense for the administrative and program offices totaled \$226,742 for the year ended June 30, 2022.

**NOTE G - EMPLOYEE RETIREMENT PLAN**

Effective July 1, 1990, the Council 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 employer contributions is determined each Plan Year by a resolution of the Board of Directors. The Council's contribution for each employee is fully vested after five years of service. Voluntary employee contributions are permitted.

The Council's total payroll for the fiscal year ended June 30, 2022 was \$1,637,378. The Council's contributions were calculated by using the base salary amount of \$1,650,221. The Council made a 6% contribution, the same as in the prior year, on behalf of the Council's employees which totaled \$99,013.

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2022

**NOTE H - INCOME TAXES**

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

The Council has adopted the provision of FASB ASC 740-10-25, which requires a tax provision be recognized or derecognized based on a "more likely than not" threshold. This applies to a position taken or expected to be taken in a tax return. The Council does not believe its financial statements include any uncertain tax positions.

**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 - FEDERALLY ASSISTED PROGRAMS**

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Par 200., Uniform Administrative Requirements*. 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 requirements of *Title 2 U.S. Code of Federal Regulations Par 200., Uniform Administrative Requirements*, and the Uniform Guidance, a schedule of federal awards is presented.

**NOTE K - 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.

**SUPPLEMENTAL INFORMATION**

NEW ORLEANS COUNCIL ON AGING, INC.  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
City of New Orleans	\$ 807,217	\$ 1,242,921	\$ 435,704
Governor's Office of Elderly Affairs	259,360	278,340	18,980
Participant contributions	-	-	-
Contributions	-	4,659	4,659
Interest income	-	13,422	13,422
Special revenue taxes	-	-	-
Other income	-	31,409	31,409
<b>Total revenues</b>	<u>1,066,577</u>	<u>1,570,751</u>	<u>504,174</u>
<b>Expenditures</b>			
Current:			
Personnel	268,000	359,441	(91,441)
Fringe benefits	73,987	75,445	(1,458)
Travel	2,100	-	2,100
Operating services	165,299	185,020	(19,721)
Operating supplies	25,000	37,072	(12,072)
Other costs	17,433	7,792	9,641
Food costs	50,225	6,174	44,051
Full service contracts	255,398	282,585	(27,187)
Capital outlay	-	63,836	(63,836)
<b>Total expenditures</b>	<u>857,442</u>	<u>1,017,365</u>	<u>(159,923)</u>
Excess (deficiency) of revenues over (under) expenditures	209,135	553,386	344,251
<b>Other financing sources (uses):</b>			
Transfers in	-	-	-
Transfers out	-	(489,390)	(489,390)
<b>Total other financing sources and uses</b>	<u>-</u>	<u>(489,390)</u>	<u>(489,390)</u>
Net changes in fund balances	209,135	63,996	(145,139)
<b>Fund Balances</b>			
Beginning of year	1,057,574	1,057,574	-
End of year	<u>\$ 1,266,709</u>	<u>\$ 1,121,570</u>	<u>\$ 145,139</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
 TITLE III C1 - CONGREGATE MEALS PROGRAM FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL

For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
City of New Orleans	\$ 370,188	\$ 330,120	\$ 40,068
Governor's Office of Elderly Affairs	-		\$ -
Participant Contributions	-	-	-
Contributions	-	7,475	7,475
Interest income	-	-	-
Special revenue taxes	-	-	-
Other income	-	-	-
Total revenues	<u>\$ 370,188</u>	<u>\$ 337,595</u>	<u>\$ 47,543</u>
<b>Expenditures</b>			
Current:			
Personnel	132,526	132,526	-
Fringe benefits	21,571	21,571	-
Travel	721	721	-
Operating services	50,262	50,262	-
Operating supplies	1,658	1,658	-
Other costs	450	450	-
Food costs	163,000	256,912	(93,912)
Full service contracts	-	-	-
Total expenditures	<u>370,188</u>	<u>464,100</u>	<u>(93,912)</u>
Excess (deficiency) of revenues			
over (under) expenditures	-	(126,505)	(126,505)
<b>Other financing sources (uses)</b>			
Transfers in	-	126,505	126,505
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>126,505</u>	<u>126,505</u>
Net changes in fund balances	-	-	-
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
 TITLE III C2 - HOME DELIVERED MEALS PROGRAM FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL

For the year ended June 30, 2022

	<u>FINAL BUDGETED AMOUNTS</u>	<u>ACTUAL AMOUNTS GAAP BASIS</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
<b>Revenues</b>			
Intergovernmental:			
City of New Orleans	-	-	-
Governor's Office of Elderly Affairs	\$ 803,575	\$ 628,034	\$ (175,541)
Participant Contributions	-	-	-
Contributions	-	-	-
Interest income	-	-	-
Special revenue taxes	-	-	-
Other income	-	-	-
Total revenues	<u>803,575</u>	<u>628,034</u>	<u>(175,541)</u>
<b>Expenditures</b>			
Current:			
Personnel	296,171	296,171	-
Fringe benefits	53,055	53,055	-
Travel	39,564	39,564	-
Operating services	111,505	111,505	-
Operating supplies	4,599	4,599	-
Other costs	-	-	-
Food costs	298,680	298,680	-
Full service contracts	-	-	-
Total expenditures	<u>803,574</u>	<u>803,574</u>	<u>-</u>
Excess (deficiency) of revenues			
over (under) expenditures	1	(175,540)	(175,541)
<b>Other financing sources (uses)</b>			
Transfers in	-	175,540	175,540
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>175,540</u>	<u>175,540</u>
Net changes in fund balances	1	-	(1)
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>



NEW ORLEANS COUNCIL ON AGING, INC.  
 TITLE III B - SUPPORTIVE SERVICES FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL

For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
City of New Orleans	\$ -	\$ -	\$ -
Governor's Office of Elderly Affairs	460,714	407,509	(53,205)
Participant Contributions	-	-	-
Contributions	-	-	-
Interest income	-	-	-
Special revenue taxes	-	-	-
Other income	-	-	-
Total revenues	<u>460,714</u>	<u>407,509</u>	<u>(53,205)</u>
<b>Expenditures</b>			
Current:			
Personnel	276,550	276,550	-
Fringe benefits	49,492	49,492	-
Travel	38,371	38,371	-
Operating services	74,932	74,932	-
Operating supplies	2,071	876	1,195
Other costs	19,300	20,495	(1,195)
Food costs	-	-	-
Full service contracts	-	-	-
Total expenditures	<u>460,716</u>	<u>460,716</u>	<u>-</u>
Excess (deficiency) of revenues			
over (under) expenditures	(2)	(53,207)	(53,205)
<b>Other financing sources (uses)</b>			
Transfers in	-	53,207	53,207
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>53,207</u>	<u>53,207</u>
Net changes in fund balances	(2)	-	2
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
NSIP CASH IN LIEU OF COMMODITIES FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ -	\$ 120,253	\$ (120,253)
Total revenues	-	120,253	(120,253)
<b>Expenditures</b>			
Current:			
Personnel	-	-	-
Fringe benefits	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	-	-	-
Full service contracts	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	120,253	120,253
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	(120,253)	(120,253)
Total other financing sources and uses	-	(120,253)	(120,253)
Net changes in fund balances	-	-	-
<b>Fund Balances</b>			
Beginning of year	127,074	127,074	-
End of year	<u>\$ 127,074</u>	<u>\$ 127,074</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
STATE LEGISLATIVE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ -	\$ 300,000	\$ 300,000
Total revenues	-	300,000	300,000
<b>Expenditures</b>			
Current:			
Personnel	-	-	-
Fringe benefits	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	-	-	-
Full service contracts	-	190,000	(190,000)
Total expenditures	-	190,000	(190,000)
Excess (deficiency) of revenues			
over (under) expenditures	-	110,000	110,000
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	(110,000)	(110,000)
Total other financing sources and uses	-	(110,000)	(110,000)
Net changes in fund balances	-	-	-
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

NEW ORLEANS COUNCIL ON AGING, INC.  
**SENIOR CENTER PROGRAM**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET AND ACTUAL**  
For the year ended June 30, 2022

	<u>FINAL BUDGETED AMOUNTS</u>	<u>ACTUAL AMOUNTS GAAP BASIS</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
<b>Revenues</b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ 758,131	\$ 758,130	\$ (1)
Total revenues	<u>758,131</u>	<u>758,130</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Personnel	49,981	95,844	(45,863)
Fringe benefits	6,927	24,661	(17,734)
Travel	729	8,167	(7,438)
Operating services	934	40,992	(40,058)
Operating supplies	1,877	12,171	(10,294)
Other costs	-	6,867	(6,867)
Full service contracts	693,637	693,637	-
Total expenditures	<u>754,085</u>	<u>882,339</u>	<u>(128,254)</u>
Excess (deficiency) of revenues over (under) expenditures	4,046	(124,209)	(128,255)
<b>Other financing sources (uses)</b>			
Transfers in	-	582,395	582,395
Transfers out	-	(458,186)	(458,186)
Total other financing sources and uses	<u>-</u>	<u>124,209</u>	<u>124,209</u>
Net changes in fund balances	4,046	-	(4,046)
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	<u>\$ 4,046</u>	<u>\$ -</u>	<u>\$ (4,046)</u>

Note:

The actual amounts for the year ended June 30, 2021 include the Senior Center Program and Supplemental Senior Center Program 2.

NEW ORLEANS COUNCIL ON AGING, INC.  
 CITY OF NEW ORLEANS - CDBG PROGRAM  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL

For the year ended June 30, 2022

	FINAL BUDGETED AMOUNTS	ACTUAL AMOUNTS GAAP BASIS	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>Revenues</b>			
Intergovernmental:			
City of New Orleans	\$ 347,089	\$ 584,306	\$ 237,217
Governor's Office of Elderly Affairs	-	-	-
Participant Contributions	-	-	-
Contributions	-	-	-
Interest income	-	-	-
Special revenue taxes	-	-	-
Other income	-	-	-
Total revenues	<u>347,089</u>	<u>584,306</u>	<u>237,217</u>
<b>Expenditures</b>			
Current:			
Personnel	5,490	15,710	(10,220)
Fringe benefits	421	1,202	(781)
Travel	-	-	-
Operating services	12,274	-	12,274
Operating supplies	-	-	-
Other costs	-	25,574	(25,574)
Food costs	328,903	631,181	(302,278)
Full service contracts	-	-	-
Total expenditures	<u>347,089</u>	<u>673,667</u>	<u>(326,578)</u>
Excess (deficiency) of revenues			
over (under) expenditures	-	(89,361)	(89,361)
<b>Other financing sources (uses)</b>			
Transfers in	-	89,361	89,361
Transfers out	-	-	-
Total other financing sources and uses	<u>-</u>	<u>89,361</u>	<u>89,361</u>
Net changes in fund balances	-	-	-
<b>Fund Balances</b>			
Beginning of year	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended June 30, 2022

	GENERAL FUND	TITLE III (C1)	TITLE III (C2) HOME DELIVERED MEALS PROGRAM	TITLE III B SUPPORTIVE SERVICES	NSIP CASH IN LIEU OF COMMODITIES
<b>Revenues</b>					
<b>Intergovernmental:</b>					
Governor's Office of Elderly Affairs	\$ 278,340	\$ 330,120	\$ 628,034	\$ 407,509	\$ 120,253
City of New Orleans	1,242,921	-	-	-	-
Participant contributions	-	7,475	-	-	-
Interest income	13,422	-	-	-	-
Contributions	4,659	-	-	-	-
Special revenue taxes	-	-	-	-	-
Other income	31,409	-	-	-	-
<b>Total revenues</b>	<u>1,570,751</u>	<u>337,595</u>	<u>628,034</u>	<u>407,509</u>	<u>120,253</u>
<b>Expenditures</b>					
Salaries	359,441	132,526	296,171	276,550	-
Fringe benefits	75,445	21,571	53,055	49,492	-
Travel	-	721	39,564	38,371	-
Operating services	185,020	50,262	111,505	74,932	-
Operating supplies	37,072	1,658	4,599	876	-
Other costs	7,792	450	-	20,495	-
Utility assistance	-	-	-	-	-
Food costs	6,174	256,912	298,680	-	-
Full service contracts	-	-	-	-	-
Capital outlay	63,836	-	-	-	-
<b>Sub-total</b>	<u>734,780</u>	<u>464,100</u>	<u>803,574</u>	<u>460,716</u>	<u>-</u>
<b>Grants to subrecipients:</b>					
Advocacy Center, Inc.	-	-	-	-	-
Central City Economic Opportunity Corporation dba Central City Senior Center	19,433	-	-	-	-
Kingsly House, Inc. dba Kingsly House Adult Service Center	13,000	-	-	-	-
Mercy Endeavors	10,050	-	-	-	-
Arthur Moudry Senior Center	-	-	-	-	-
Lower Algiers, Inc. dba Lower Algiers Senior Center	10,050	-	-	-	-
Uptown Area Senior Adult Ministry, Inc. dba Uptown Shepherd Senior Center	13,250	-	-	-	-
12th Ward Save Our Community Organization dba Milan-Broadmoor Senior Center	5,442	-	-	-	-
Pontchartrain Community Center	-	-	-	-	-
RIA Ministries - Lower Nine	54,876	-	-	-	-
Carrington Hollygrove Senior Center	-	-	-	-	-
Ria Ministries - N.O. East	54,876	-	-	-	-
Lakeview-Area Senior Adult Ministry, Inc.	10,050	-	-	-	-
Treme Community Education Program, Inc. dba Treme-Harmony House Senior Center	42,975	-	-	-	-
Gentilly Senior Center, Inc	48,583	-	-	-	-
<b>Total Grants to Subrecipients</b>	<u>282,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,017,365</u>	<u>464,100</u>	<u>803,574</u>	<u>460,716</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	553,386	(126,505)	(175,540)	(53,207)	120,253
<b>Other financing sources (uses)</b>					
Operating transfers in	-	126,505	175,540	53,207	-
Operating transfers out	(489,390)	-	-	-	(120,253)
	<u>(489,390)</u>	<u>126,505</u>	<u>175,540</u>	<u>53,207</u>	<u>(120,253)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	63,996	-	-	-	-
Fund balance at July 1, 2021	1,057,574	-	-	-	127,074
Fund balance at June 30, 2022	<u>\$ 1,121,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 127,074</u>
Note: Food costs consist of the following:					
Raw Food	\$ 3,210	\$ 133,594	\$ 155,314	-	-
Other	2,964	123,318	143,366	-	-
	<u>\$ 6,174</u>	<u>\$ 256,912</u>	<u>\$ 298,680</u>	<u>-</u>	<u>-</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended June 30, 2022

	CITY OF NEW ORLEANS CDBG	SENIOR CENTER PROGRAM	SUPPLEMENTAL SENIOR CENTER PROGRAM	SUPPLEMENTAL SENIOR CENTER PROGRAM 2	STATE LEGISLATIVE FUNDS SR	TOTAL
<b>Revenues</b>						
<b>Intergovernmental:</b>						
Governor's Office of Elderly Affairs	\$ -	\$ 299,944	\$ 450,374	\$ 7,812	\$ 300,000	\$ 2,822,386
City of New Orleans	584,306	-	-	-	-	1,827,227
Participant Contributions	-	-	-	-	-	7,473
Interest income	-	-	-	-	-	13,422
Contributions	-	-	-	-	-	4,659
Special revenue taxes	-	-	-	-	-	-
Other income	-	-	-	-	-	31,409
<b>Total revenues</b>	<u>584,306</u>	<u>299,944</u>	<u>450,374</u>	<u>7,812</u>	<u>300,000</u>	<u>4,706,578</u>
<b>Expenditures</b>						
Salaries	15,710	95,844	-	-	-	1,176,242
Fringe benefits	1,202	24,661	-	-	-	225,426
Travel	-	8,167	-	-	-	86,823
Operating services	-	40,992	-	-	-	462,711
Operating supplies	-	12,171	-	-	-	56,376
Other costs	25,574	6,867	-	-	-	61,178
Utility assistance	-	-	-	-	-	-
Food costs	-	-	-	-	-	561,766
Full service contracts	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	63,836
Sub-total	42,486	188,702	-	-	-	2,694,357
<b>Grants to subrecipients:</b>						
Advocacy Center, Inc.	-	-	-	-	-	-
Central City Economic Opportunity Corporation dba Central City Senior Center	58,469	88,608	-	-	-	166,510
Kingsly House, Inc. dba Kingsly House Adult Service Center	8,000	56,175	-	-	-	69,175
Mercy Endeavors	96,256	28,786	-	-	-	135,092
Arthur Monday Senior Center	-	83,811	-	-	-	83,811
Senior Center Coordinator	-	-	-	-	-	-
Lower Algiers Senior Center	47,514	92,326	-	-	-	149,890
Uptown Area Senior Adult Ministry, Inc. dba Uptown Shepherd Senior Center	65,338	72,165	-	-	-	150,753
12th Ward Save Our Community Organization dba Milan-Broadmoor Senior Center	26,999	85,282	-	-	30,000	147,723
Pontchartrain Community Center	-	63,530	-	-	-	63,530
RIA Ministries - Lower Nine	88,809	-	-	-	40,000	183,685
Carrollton Hollygrove Senior Center	-	-	-	-	-	-
Ria Ministries - N.O. East	88,443	-	-	-	40,000	183,319
Lakewood Area Senior Adult Ministry, Inc.	69,627	-	-	-	-	79,677
Treme Community Education Program, Inc. dba Treme-Harmony House Senior Center	62,726	54,593	-	-	40,000	200,294
Gentilly Senior Center, Inc	19,000	68,361	-	-	40,000	175,944
Kinship Senior Center	-	-	-	-	-	-
Corpus Christy Senior Center	-	-	-	-	-	-
<b>Total Grants to Subrecipients</b>	<u>631,181</u>	<u>693,637</u>	<u>-</u>	<u>-</u>	<u>190,000</u>	<u>1,797,403</u>
<b>Total expenditures</b>	<u>673,667</u>	<u>882,339</u>	<u>-</u>	<u>-</u>	<u>190,000</u>	<u>4,491,760</u>
Excess (deficiency) of revenues over (under) expenditures	(89,361)	(582,395)	450,374	7,812	110,000	214,817
<b>Other financing sources (uses)</b>						
Operating transfers in	89,361	582,395	-	-	-	1,027,008
Operating transfers out	-	-	(450,374)	(7,812)	(110,000)	(1,177,829)
	<u>89,361</u>	<u>582,395</u>	<u>(450,374)</u>	<u>(7,812)</u>	<u>(110,000)</u>	<u>(150,821)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	-	-	-	-	-	63,996
Fund balance at July 1, 2021	-	-	-	-	-	1,184,648
Fund balance at June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,248,644</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

For the year ended June 30, 2022

	TITLE III (C1). ADMINISTRATION	AUDIT FUND	ADMINISTRATIVE SEED FUNDS	MEALS ON WHEELS	CARES ACT HDC5	MIPPA AAA	LA OPHTAMOLGY ASSOCIATION
<b>Revenues</b>							
Intergovernmental:							
Governor's Office of Elderly Affairs	\$ 137,321	\$ -	\$ -	\$ -	\$ 148,508	\$ 1,160	\$ 12,810
Corp. for Nat'l & Community Services	-	-	-	-	-	-	-
Participant contributions	-	-	-	-	-	-	-
Contributions	-	-	-	500	-	-	-
Interest income	-	-	-	-	-	-	-
Other income	-	-	-	5,000	-	-	-
Total revenues	<u>137,321</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>148,508</u>	<u>1,160</u>	<u>12,810</u>
<b>Expenditures</b>							
Salaries	150,561	-	-	-	-	-	-
Fringe benefits	15,271	-	-	-	-	-	-
Travel	618	-	-	-	-	-	-
Operating services	43,123	27,500	-	-	-	-	-
Operating supplies	1,275	-	-	-	-	-	6,941
Other costs	3,055	-	-	-	-	-	-
Utility assistance	-	-	-	-	-	-	-
Food costs	-	-	-	-	-	-	-
Full service contracts	-	-	-	-	148,508	-	-
Sub-total	<u>213,903</u>	<u>27,500</u>	<u>-</u>	<u>-</u>	<u>148,508</u>	<u>-</u>	<u>6,941</u>
<b>Grants to subrecipients:</b>							
The Medical Team	-	-	-	-	-	-	-
Total Grants to Subrecipients	-	-	-	-	-	-	-
Total	<u>213,903</u>	<u>27,500</u>	<u>-</u>	<u>-</u>	<u>148,508</u>	<u>-</u>	<u>6,941</u>
Excess (deficiency) of revenues over (under) expenditures	(76,582)	(27,500)	-	5,500	-	1,160	5,869
<b>Other financing sources (uses)</b>							
Operating transfers in	86,755	27,500	-	-	-	-	-
Operating transfers out	-	-	-	(5,500)	-	(1,160)	(5,869)
	<u>86,755</u>	<u>27,500</u>	<u>-</u>	<u>(5,500)</u>	<u>-</u>	<u>(1,160)</u>	<u>(5,869)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	10,173	-	-	-	-	-	-
Fund balance at July 1, 2021	-	-	1,000	-	-	-	-
Fund balance at June 30, 2022	<u>\$ 10,173</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



NEW ORLEANS COUNCIL ON AGING, INC.  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

For the year ended June 30, 2022

	MIPPA SHIP	MIPPA ADRC	RETIRED SENIOR VOLUNTEER PROGRAM	TITLE III CAREGIVER PROGRAM	TITLE III PREVENTIVE HEALTH	SENIOR RX PROGRAM
<b>Revenues</b>						
Intergovernmental:						
Governor's Office of Elderly Affairs	\$ 7,050	\$ 9,085	\$ -	\$ 147,821	\$ 17,233	\$ 99,298
Corp. for Nat'l & Community Services	-	-	110,113	-	-	-
Participant contributions	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Other income	-	-	31,663	-	-	-
Total revenues	<u>7,050</u>	<u>9,085</u>	<u>141,776</u>	<u>147,821</u>	<u>17,233</u>	<u>99,298</u>
<b>Expenditures</b>						
Salaries	-	-	51,512	73,928	-	64,000
Fringe benefits	-	-	15,648	17,604	-	8,736
Travel	-	-	-	460	-	3,000
Operating services	-	-	26,514	14,526	-	18,219
Operating supplies	-	360	23,378	3,485	-	5,342
Other costs	-	-	13,097	-	17,233	-
Utility assistance	-	-	-	-	-	-
Food costs	-	-	21,029	-	-	-
Full service contracts	5,900	-	-	-	-	-
Sub-total	<u>5,900</u>	<u>360</u>	<u>151,178</u>	<u>110,003</u>	<u>17,233</u>	<u>99,297</u>
<b>Grants to subrecipients:</b>						
The Medical Team	-	-	-	76,247	-	-
Total Grants to Subrecipients	-	-	-	<u>76,247</u>	-	-
Total expenditures	<u>5,900</u>	<u>360</u>	<u>151,178</u>	<u>186,250</u>	<u>17,233</u>	<u>99,297</u>
Excess (deficiency) of revenues over (under) expenditures	1,150	8,725	(9,402)	(38,429)	-	1
<b>Other financing sources (uses)</b>						
Operating transfers in	-	-	-	38,429	-	-
Operating transfers out	(1,150)	(8,725)	-	-	-	(1)
	<u>(1,150)</u>	<u>(8,725)</u>	<u>-</u>	<u>38,429</u>	<u>-</u>	<u>(1)</u>
Excess (deficiency) of revenues and other sources/uses over expenditures	-	-	(9,402)	-	-	-
Fund balance at July 1, 2021	-	-	16,130	-	-	-
Fund balance at June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NON-MAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS

For the year ended June 30, 2022

	COVID 19	American Rescue Plan	SENIOR COMPANION PROGRAM	SHIPP PROGRAM	POWER TO CARE	COVID 19. VACCINATION	TOTAL
<b>Revenues</b>							
Intergovernmental:							
Governor's Office of Elderly Affairs	\$ 44,199	\$ 336,375	\$ -	\$ 14,053	\$ -	\$ -	\$ 974,913
Corp. for Nat'l & Community Services	-	-	244,403	-	-	-	354,516
Louisiana Department of Insurance	-	-	-	-	-	-	-
Contributions	12,863	-	-	-	323,412	-	336,775
Interest income	-	-	50	-	-	-	50
Other income	-	-	-	-	265	-	36,928
<b>Total revenues</b>	<b>57,062</b>	<b>336,375</b>	<b>244,453</b>	<b>14,053</b>	<b>323,677</b>	<b>-</b>	<b>1,703,182</b>
<b>Expenditures</b>							
Salaries	44,199	-	50,000	-	26,935	-	461,135
Fringe benefits	-	-	7,154	-	2,061	-	66,474
Travel	-	-	8,586	376	-	-	13,041
Operating services	-	-	18,045	-	249	-	148,176
Operating supplies	-	-	12,321	180	5,000	11,701	69,984
Other costs	-	138,446	231,409	-	-	1,500	404,740
Utility assistance	-	-	-	-	413,582	-	413,582
Food costs	-	135,284	4,845	-	-	-	161,158
Full service contracts	-	-	5,223	448	-	-	160,079
<b>Sub-total</b>	<b>44,199</b>	<b>273,730</b>	<b>337,584</b>	<b>1,004</b>	<b>447,827</b>	<b>13,201</b>	<b>1,898,369</b>
<b>Grants to subrecipients:</b>							
The Medical Team	-	-	-	-	-	-	76,247
<b>Total Grants to Subrecipients</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,247</b>
<b>Total expenditures</b>	<b>44,199</b>	<b>273,730</b>	<b>337,584</b>	<b>1,004</b>	<b>447,827</b>	<b>13,201</b>	<b>1,974,616</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,863</b>	<b>62,645</b>	<b>(93,131)</b>	<b>13,049</b>	<b>(124,149)</b>	<b>(13,201)</b>	<b>(271,434)</b>
<b>Other financing sources (uses)</b>							
Operating transfers in	-	-	95,898	-	-	13,201	261,783
Operating transfers out	(12,863)	(62,645)	-	(13,049)	-	-	(110,962)
	(12,863)		95,898	(13,049)	-	13,201	150,821
<b>Excess (deficiency) of revenues and other sources/uses over expenditures</b>	<b>-</b>	<b>-</b>	<b>2,767</b>	<b>-</b>	<b>(124,149)</b>	<b>(0)</b>	<b>(120,613)</b>
Fund balance at July 1, 2021	-	-	(2,767)	-	241,521	-	255,884
<b>Fund balance at June 30, 2022</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 117,372</b>	<b>\$ (0)</b>	<b>\$ 135,271</b>

NEW ORLEANS COUNCIL ON AGING, INC.  
**STATEMENT OF GENERAL FIXED ASSETS AND CHANGES IN GENERAL FIXED ASSETS**  
For the year ended June 30, 2022

	<u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
General fixed assets at costs:				
Real Estate	\$ 288,000	\$ -	\$ -	\$ 288,000
Construction Work in Progress	-	39,410	-	39,410
Equipment	201,168	24,426	(170,429)	55,165
Total general fixed assets	<u>\$ 489,168</u>	<u>\$ 63,836</u>	<u>\$ (170,429)</u>	<u>\$ 382,575</u>
Investment in general fixed assets				
Property acquired with the following funds:				
Title IIIC-2	\$ 17,409	\$ -	\$ (17,409)	\$ -
General Fund	471,759	63,836	(153,020)	382,575
	<u>\$ 489,168</u>	<u>\$ 63,836</u>	<u>\$ (170,429)</u>	<u>\$ 382,575</u>

NEW ORLEANS COUNCIL ON AGING, INC.  
SCHEDULE OF OPERATING TRANSFERS IN AND (OUT)  
For the year ended June 30, 2022

	MIPPA ADRC	MIPPA AAA OUTREACH	GENERAL	MIPPA SHIP	SHIP PROGRA M	MEALS ON WHEELS	L SENIOR CENTER PROGRAM -2	CITY OF NEW ORLEANS CDBG GRANT	COVID 19	III E COVID 19	SENIOR CENTER PROGRAM	STATE LEGISLATIV E FUNDS	NSIP	TOTAL
Title III B Supportive Services	\$ -	\$ -	\$ 19,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,498	\$ 53,207
LA Opthamology Program	-	-	(5,869)	-	-	-	-	-	-	-	-	-	-	(5,869)
Senior Center Program	-	-	-	-	-	-	-	-	-	-	(458,186)	-	-	(458,186)
Title III E Cargiver Funds	-	-	-	-	-	-	-	-	-	-	-	38,429	-	38,429
NSIP	-	-	-	-	-	-	-	-	-	-	-	-	(120,253)	(120,253)
General Fund	8,725	1,160	48,806	1,150	13,049	5,500	(487,866)	(89,362)	12,863	(13,201)	-	9,786	-	(489,390)
Audit Funds	-	-	-	-	-	-	-	-	-	-	-	27,500	-	27,500
Senior RX Program	-	-	(1)	-	-	-	-	-	-	-	-	-	-	(1)
Supplemental Senior Center 2	-	-	-	-	-	-	487,866	-	-	-	94,528	-	-	582,394
Title III C2 Home Delivered Meals Program	-	-	-	-	-	-	-	-	-	-	175,540	-	-	175,540
MIPPA - AAA Outreach	-	(1,160)	-	-	-	-	-	-	-	-	-	-	-	(1,160)
Meals on Wheels	-	-	-	-	-	(5,500)	-	-	-	-	-	-	-	(5,500)
Title III C 1 - Congregate Meals Program	-	-	-	-	-	-	-	-	-	-	126,505	-	-	126,505
SHIPP Program	-	-	-	-	(13,049)	-	-	-	-	-	-	-	-	(13,049)
MIPPA SHIP	-	-	-	(1,150)	-	-	-	-	-	-	-	-	-	(1,150)
MIPPA -ADRC	(8,725)	-	-	-	-	-	-	-	-	-	-	-	-	(8,725)
City of New Orleans - CDBG Grant	-	-	-	-	-	-	-	89,362	-	-	-	-	-	89,362
Title III C 1 - Area Aging Administration	-	-	-	-	-	-	-	-	-	-	-	-	86,755	86,755
COVID - 19	-	-	-	-	-	-	-	-	(12,863)	13,201	-	-	-	338
Senior Companion Program	-	-	-	-	-	-	-	-	-	-	61,613	34,285	-	95,898
State Legislative Funds	-	-	-	-	-	-	-	-	-	-	-	(110,000)	-	(110,000)
ARP	-	-	(62,645)	-	-	-	-	-	-	-	-	-	-	(62,645)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**SCHEDULE OF COMPENSATING BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF**  
**EXECUTIVE OFFICER**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Agency Head Name:	Howard Rodgers, III		Amount
Purpose			
Salary		\$	105,331
Benefits - insurance			-
Benefits - retirement		\$	6,320
Benefits - other			-
Car allowance			-
Vehicle provided by organization		\$	6,758
Per diem			-
Reimbursements			-
Travel		\$	325
Registration fees		\$	200
Conference Travel			-
Continuing professional education fees			-
Housing			-
Unvouchered expenses			-
Special meals			-

Act 706 of the 2014 Legislative Session requires the disclosure of the total compensation, reimbursement, benefits, and other payments made to the agency head, political subdivision head or Chief executive officer, related to the position; including but not limited to travel housing, unvouchered expenses (such as travel advances) per diem, and registration fees.

See the Independent Auditor's Report on Supplementary Information

NEW ORLEANS COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the year ended June 30, 2022

<u>Federal Grantor/Pass Through Grantors/Program Title</u>	<u>FEDERAL CFDA NUMBER</u>	<u>GRANTOR PASS THROUGH CONTRACT #</u>	<u>FEDERAL EXPENDITURES</u>
<b>U.S. Department of Health and Human Services</b>			
<u>Passed through the Louisiana Governor's</u>			
Office of Elderly Affairs:			
Special Programs for the Aging			
Aging Cluster:			
<u>Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:</u>			
ARP IIIB	93.044	SRM# 4400023570	\$ 117,679
Title IIIB, Supportive Services	93.044	SRM# 4400016651	277,969
<u>Special Programs for the Aging, Title III, Part C, Nutrition Services:</u>			
Title III C1 - Area Agency Administration	93.045	SRM# 4400016651	102,991
Title III C1 - Congregate Meals	93.045	SRM# 4400016651	280,564
Title III C2 - Home Delivered Meals	93.045	SRM# 4400016651	233,444
Special Program for the Aging Title III ARP IIIC-1	93.045	SRM# 4400023570	39,089
Special Program for the Aging Title III ARP IIIC-2	93.045	SRM# 4400023570	114,991
<u>Nutrition Services Incentive Program:</u>			
NSIP- Cash in Lieu of Commodities	93.053	SRM# 4400016691	120,253
<b>Total Aging Cluster</b>			<u>1,286,980</u>
 <u>Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services:</u>			
Title III D - Preventive Health	93.043	SRM# 4400016691	17,233
Title III ARP IIID	93.043	SRM# 4400023570	5,878
<u>Special Programs for the Aging, Title IV and Title II, Discretionary Projects:</u>			
Cares Act	93.048	SRM# 4400022197	44,199
<u>National Family Caregiver Support, Title III, Part E:</u>			
Title III E - Caregiver	93.052	SRM# 4400016691	110,866
Cares Act Title III E - Caregiver	93.052	SRM# 4400021842	148,508
ARP IIIE	93.052	SRM# 4400023570	12,934
<u>Medical Enrollment Assistance Program:</u>			
MPPA - Medicare Improvement for Patients and Providers Act	93.071	SRM# 4400018224	8,955
MPPA - ARP AAA	93.071	SRM# 4400023570	29,642
<b>Total U.S. Department of Health and Human Services</b>			<u>1,665,195</u>
 <b>U.S. Department of Housing and Urban Development</b>			
<u>Passed through the City of New Orleans:</u>			
<b>CDBG Entitlement Grants Cluster:</b>			
<u>Community Development Block Grant/Entitlement Grants:</u>			
Community Development Block Grant	14.218	K21-278	332,743
Community Development Block Grant	14.218	K22-198	257,865
<b>Total CDBG Entitlement Grant Cluster</b>			<u>590,608</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>590,608</u>
 <b>Corporation for Community and National Services (AmeriCorps)</b>			
<u>Direct Award:</u>			
<b>Foster Grandparents/Senior Companion Cluster:</b>			
<u>Senior Companion Program:</u>			
Retired Senior Volunteer Program	94.002		110,133
Senior Companion Program	94.016		195,522
Senior Companion Program	94.016		48,881
<b>Total CDBG Entitlement Grant Cluster</b>			<u>354,536</u>
<b>Total Corporation for Community and National Services (AmeriCorps)</b>			<u>354,536</u>
<b>Total Federal Expenditures</b>			<u>\$ 2,610,339</u>

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE A - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of New Orleans Council on Aging, Inc. under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Par 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of New Orleans Council on Aging, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flow of New Orleans Council on Aging, Inc.

**NOTE B - Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

**NOTE C - Indirect Cost Rate**

New Orleans Council on Aging, Inc. has not elected to use the 10% de minimis indirect cost rate.

**Sean M. Bruno**  
**Certified Public Accountants, LLC**

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Society of Louisiana  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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 audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the New Orleans Council on Aging, Inc.'s as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise New Orleans Council on Aging, Inc.'s financial statements and have issued my report thereon dated January 3, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered New Orleans Council on Aging, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Orleans Council on Aging, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED**

**Report on Compliance and Other Matters**


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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those 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 or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

**The Council's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Sean M. Bruno  
Certified Public Accountants, LLC

New Orleans, Louisiana  
January 3, 2023

*Sean M. Bruno*  
*Certified Public Accountants, LLC*

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

I have audited the New Orleans Council on Aging, Inc.'s. (the Council) compliance with the types of compliance requirements identified as subject to audit in OMB *Compliance Supplement* that could have a direct and material effect on each of the New Orleans Council on Aging, Inc's major federal programs for the year ended June 30, 2022. The Council's, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, the Council complied, in a material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2022.

**Basis for Opinion on Each Major Federal Program**

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the Council and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE, CONTINUED**

**Auditor's Responsibilities for the Audit of Compliance**

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

**Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE, CONTINUED**

**Report on Internal Control over Compliance, Continued**

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Sean M. Bruno  
Certified Public Accountants, LLC

New Orleans, Louisiana  
January 3, 2023

**SCHEDULE I**

**SUMMARY OF THE INDEPENDENT AUDITOR'S RESULTS**



SCHEDULE II

FINANCIAL STATEMENTS FINDING

**NEW ORLEANS COUNCIL ON AGING, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**SCHEDULE II – FINANCIAL STATEMENTS FINDING**

**Audit Finding Reference Number**

2022-001 – Untimely Submission of Audit Report

**Criteria**

Pursuant to the requirement of Louisiana Statute R.S. 24:513, annual financial reports shall be completed within six (6) months of the close of an entity's fiscal year.

**Conditions and Perspective**

The June 30, 2022 audit report was not submitted within the prescribed time frame.

**Cause**

There was a transition in audit firms for the current year's audit engagement, which delayed the start of the audit.

**Effect**

The Council has not complied with reporting requirements of the State of Louisiana.

**Recommendation**

Engage the audit firm more timely.

**Management's Response**

The report will be submitted timely in future years.



SCHEDULE III

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

**For the Year Ended June 30, 2022**

**SCHEDULE III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.