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WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

JUNE 30, 1996

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

Release Date MAR 26 1997

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WEST CARROLL COUNCIL ON AGING, INC.
JUNE 30, 1996

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JUNE 30, 1996

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December 18, 1996

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1996 as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Carroll Council on Aging, Inc., as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of West Carroll Council on Aging, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 18, 1996 on our consideration of West Carroll Council on Aging, Inc's internal control structure and a report dated December 18, 1996 on its compliance with laws and regulations.

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of West Carroll Council on Aging, Inc. for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of West Carroll Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

1. We found that there is no rotation of duties. Basically, only one person is trained in each area of accounting and computer applications. We recommend that different staff members be trained in these areas to mitigate any problems in the event of the fiscal officer's disability.

Reply: The Executive Director agreed to implement this recommendation.

2. We found an instance where the bid process for purchase of a used vehicle was not adequately documented. We recommend that all bid procedures, including board of directors approval and written documentation of quotes, be maintained by the Agency.

Reply: The Executive Director agreed with this finding and will begin to implement this recommendation.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL
STRUCTURE USED IN ADMINISTERING FEDERAL
FINANCIAL ASSISTANCE PROGRAMS

Board of Directors
West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the general purpose financial statements of West Carroll Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether West Carroll Council on Aging, Inc., complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of West Carroll Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of West Carroll Council on Aging, Inc., and on the compliance of West Carroll Council on Aging, Inc., with requirements applicable to federal financial assistance programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of West Carroll Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

ACCOUNTING APPLICATIONS

- Revenues and Receivables
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Property, Equipment, and Capital Outlay Expenditures
- General Ledger
- Fund Balances
- Cash

CONTROLS USED IN ADMINISTERING COMPLIANCE WITH LAWS AND REGULATIONS

- General Requirements
 - Political Activity
 - Davis-Bacon Act
 - Civil Rights
 - Federal Financial Reports
 - Allowable Costs/Cost Principles
 - Administrative Requirements
 - Relocation Assistance and Real Property Management
 - Cash Management
 - Drug-Free Workplace Act

- Specific Requirements
 - Types of Services Allowed and Unallowed
 - Eligibility
 - Reporting
 - Voluntary Contributions for Participants

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, West Carroll Council on Aging, Inc. had no major federal financial assistance programs and expended 65% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Title III Programs on Aging (CFDA #93.044)	30,614
Title III Nutrition Services (CFDA #93.045)	<u>33,928</u>
Total	<u>64,542</u>

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with general and specific requirements that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect West Carroll Council on Aging, Inc.'s ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

1. We found that there is no rotation of duties. Basically, only one person is trained in each area of accounting and computer applications. We recommend that different staff members be trained in these areas to mitigate any problems in the event of the fiscal officer's disability.

Reply: The Executive Director agreed to implement this recommendation.

2. We found an instance where the bid process for purchase of a used vehicle was not adequately documented. We recommend that all bid procedures, including board of directors approval and written documentation of quotes, be maintained by the agency.

Reply: The Executive Director agreed with this finding and will begin to implement this recommendation.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the general purpose financial statements of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to West Carroll Council on Aging, Inc. is the responsibility of West Carroll Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of West Carroll's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, West Carroll Council on Aging, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that West Carroll Council on Aging, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the general purpose financial statements of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

In connection with our audit of the 1996 general purpose financial statements of West Carroll Council on Aging, Inc., and with our consideration of the Council's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed eligibility, reporting and voluntary participant contributions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Carroll Council on Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that West Carroll Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have audited the general purpose financial statements of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 18, 1996.

We have applied procedures to test West Carroll Council on Aging, Inc.'s compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property management, federal financial reports, Drug-Free Workplace Act, allowable costs/cost principles, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Carroll Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that West Carroll Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 JUNE 30, 1996
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1995

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u>		
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL</u>	<u>LONG- TERM DEBT</u>	<u>(Memorandum Only)</u>	
						<u>1996</u>	<u>1995</u>
Cash	-	11,776	-	-	11,776	9,346	
Grants Receivable	-	3,289	-	-	3,289	3,263	
Accounts Receivable	13,127	-	-	-	13,127	10,512	
Prepaid Expenses	1,574	-	-	-	1,574	974	
Fixed Assets	-	-	157,853	-	157,853	147,105	
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	42,893	42,893	29,710	
<u>TOTAL ASSETS</u>	<u>14,701</u>	<u>15,065</u>	<u>157,853</u>	<u>42,893</u>	<u>230,512</u>	<u>200,910</u>	
 <u>LIABILITIES</u> 							
Accounts Payable	12,403	10,445	-	-	22,848	15,282	
Note Payable - Bank	-	-	-	11,532	11,532	3,845	
Note Payable (House)	-	-	-	13,606	13,606	14,215	
Long-Term Debt:							
Accumulated Unpaid Vacation	-	-	-	17,755	17,755	15,495	
<u>TOTAL LIABILITIES</u>	<u>12,403</u>	<u>10,445</u>	<u>-</u>	<u>42,893</u>	<u>65,741</u>	<u>48,837</u>	
 <u>FUND EQUITY</u> 							
Fund Equity:							
Fund Balances:							
Unreserved:							
Undesignated	2,298	4,620	-	-	6,918	4,968	
Investment in General Fixed Assets	-	-	157,853	-	157,853	147,105	
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>14,701</u>	<u>15,065</u>	<u>157,853</u>	<u>42,893</u>	<u>230,512</u>	<u>200,910</u>	

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1995

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS</u> (Memorandum Only)	
			<u>1996</u>	<u>1995</u>
<u>REVENUES</u>				
Intergovernmental	11,779	168,134	179,913	187,588
Miscellaneous	<u>127,143</u>	<u>32,711</u>	<u>159,854</u>	<u>125,513</u>
<u>TOTAL REVENUES</u>	<u>138,922</u>	<u>200,845</u>	<u>339,767</u>	<u>313,101</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	50,007	97,915	147,922	129,878
Fringe	5,537	14,000	19,537	17,656
Travel	532	5,856	6,388	9,463
Operating Services	33,590	49,182	82,772	58,139
Operating Supplies	11,229	45,475	56,704	56,656
Other Costs	15,032	960	15,992	33,138
Capital Outlay	<u>108</u>	<u>3,082</u>	<u>3,190</u>	<u>2,530</u>
<u>TOTAL EXPENDITURES</u>	<u>116,035</u>	<u>216,470</u>	<u>332,505</u>	<u>307,460</u>
Excess (Deficiency) of Revenues over Expenditures	22,887	(15,625)	7,262	5,641
<u>OTHER FINANCING SOURCES (USES)</u>				
Loan Repayment	(4,032)	-	(4,032)	(563)
Operating Transfers In	-	53,313	53,313	37,105
Operating Transfers Out	<u>(18,123)</u>	<u>(35,190)</u>	<u>(53,313)</u>	<u>(37,105)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	732	2,498	3,230	5,078
<u>FUND BALANCES</u>				
Beginning of Year	1,566	3,402	4,968	(110)
Funds Reprogrammed	<u>-0-</u>	<u>(1,280)</u>	<u>(1,280)</u>	<u>-0-</u>
End of Year	<u>2,298</u>	<u>4,620</u>	<u>6,918</u>	<u>4,968</u>

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUND TYPE
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE -</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental	167,519	168,134	(615)
Miscellaneous	<u>16,744</u>	<u>32,711</u>	<u>15,967</u>
<u>TOTAL REVENUES</u>	<u>184,263</u>	<u>200,845</u>	<u>(15,352)</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	93,906	97,915	(4,009)
Fringe	10,202	14,000	(3,798)
Travel	5,094	5,856	(762)
Operating Services	41,792	49,182	(7,390)
Operating Supplies	40,516	45,475	(4,959)
Other Costs	960	960	-
Capital Outlay	<u>3,572</u>	<u>3,082</u>	<u>490</u>
<u>TOTAL EXPENDITURES</u>	<u>196,042</u>	<u>216,470</u>	<u>(20,428)</u>
Excess (Deficiency) of Revenues over Expenditures	(11,779)	(15,625)	(3,846)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	32,848	53,313	20,465
Operating Transfers Out	<u>(21,069)</u>	<u>(35,190)</u>	<u>(14,121)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	2,498	2,498
<u>FUND BALANCES</u>			
Beginning of Year	-	3,402	-
Funds Reprogrammed	<u>-</u>	<u>(1,280)</u>	<u>-</u>
End of Year	<u>-0-</u>	<u>4,620</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

b. Presentation of Statements: (continued)

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. 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 grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

TITLE XIX FUND

The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services as direct reimbursement for costs incurred by the Council.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III-B Administration Fund

The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative funds are provided by the United

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Title III-B Administration Fund (continued)

States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III C-1 Congregate Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Senior Center Fund

The Senior Center Fund 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 "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.

Title III-D Fund

The III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

The Audit Fund is 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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to West Carroll Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (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." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Emergency Food and Shelter Fund

This fund is used to account for the administration of funds whose purpose is to provide food and shelter assistance to individuals, to supplement and extend current available resources, but not to substitute or reimburse ongoing programs and services.

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

d. Account Groups: (continued)

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of West Carroll Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

e. Basis of Accounting:

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

g. Budget Policy:

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective May 31, 1995.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations on an individual fund level.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 1 - Summary of Significant Accounting Policies (continued)

i. Fixed Assets, Including Property Leased Under Capital Leases: (continued)

The Council has classified its fixed assets as follows:

	Balance <u>6/30/96</u>
Equipment and Furniture	86,136
Real Property	<u>71,717</u>
Total	<u>157,853</u>

Donated assets represent \$-0- of the above total for June 30, 1996 capital outlay.

j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave.

l. Related Party Transactions:

During the year, the Council provided management services to White Oaks Apartments, an apartment complex for the elderly which is regulated by HUD. The Council received management fees for this service based on allowable percentages. Management fees received for the year ended June 30, 1996, totalled \$15,514.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 2 - Revenue Recognition - Intergovernmental Grants, Public Support, and Miscellaneous Revenues

Intergovernmental Grants

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

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, D, F, and Ombudsman funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JTPA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

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

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. 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.

OJT/JTPA Reimbursement

Certain salaries are being supplemented by funds provided through the Job Training Partnership Act and the On Job Training Program. The Council participates in this program with the Union Council on Aging. The amount of such reimbursements during the fiscal year amounts to \$3,320.

NOTES TO FINANCIAL STATEMENTS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 JUNE 30, 1996

NOTE 3 - Cash in Bank

At June 30, 1996, the carrying amount of the Council's deposits was as follows:

Operating - checking	2,309
Payroll - checking	2,028
Special - checking	<u>7,439</u>
Cash on deposit in banks	<u><u>11,776</u></u>

All of these funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation.

NOTE 4 - Grants Receivable

Grants receivable at June 30, 1996, consisted of reimbursements for expenses incurred under the following programs:

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Title III - Cash-in-Lieu (U.S.D.A.)	Special Revenue	4,549
Title III - F	Special Revenue	<u>-0-</u>
Total		<u><u>4,549</u></u>

NOTE 5 - Changes in General Fixed Assets

A summary of changes in general fixed assets was as follows:

	Balance June 30, 1995	Additions	Deletions	Balance June 30, 1996
Furniture and Equipment	76,753	13,201	(3,818)	86,136
Real Property	<u>70,352</u>	<u>1,365</u>	<u>-</u>	<u>71,717</u>
<u>Total General Fixed Assets</u>	<u>147,105</u>	<u>14,566</u>	<u>(3,818)</u>	<u>157,853</u>

NOTE 6 - In-Kind Contributions

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

NOTES TO FINANCIAL STATEMENTS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 JUNE 30, 1996

NOTE 6 - In-Kind Contributions (continued)

In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal site.

NOTE 7 - Board of Directors' Compensation

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

NOTE 8 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501 (c) (3) of the Internal Revenue Code.

NOTE 9 - Changes in Long-Term Debt

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 1995:

	<u>Balance</u> 07-01-95	<u>Net Increase</u> (Reductions)	<u>Balance</u> 06-30-96
Note Payable - House	14,215	(609)	13,606
Accumulated Unpaid Vacation	15,495	2,260	17,755
Note Payable-WCNB	<u>3,845</u>	<u>7,687</u>	<u>11,532</u>
<u>Totals</u>	<u>33,555</u>	<u>9,338</u>	<u>42,893</u>

The difference in additions listed and total capital outlay for June 30, 1996, is the amount of the lease and note payments made during the fiscal year. These payments are applied against the lease payable and will not be included in current expenditures.

NOTE 10 - Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council at June 30, 1996. In addition, the Council has no knowledge of any pending or threatened litigation. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

NOTE 10 - Judgments, Claims, and Similar Contingencies (continued)

agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

NOTE 11 - Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. 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.

NOTE 12 - Economic Dependency

The Council receives 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. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

	<u>PROGRAMS OF THE GENERAL FUND</u>		
	<u>LOCAL</u> <u>(UNRESERVED)</u>	<u>PCOA</u> <u>(ACT 735)</u>	<u>TOTALS</u>
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	-	11,779	11,779
Miscellaneous:			
Contract Meal Income	21,487	-	21,487
Management Fee Income	15,514	-	15,514
Title XIX	67,636	-	67,636
Contributions and Other	22,506	-	22,506
<u>TOTAL REVENUES</u>	<u>127,143</u>	<u>11,779</u>	<u>138,922</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	50,007	-	50,007
Fringe	5,537	-	5,537
Travel	532	-	532
Operating Services	33,590	-	33,590
Operating Supplies	11,229	-	11,229
Other Costs	15,032	-	15,032
Capital Outlay	108	-	108
<u>TOTAL EXPENDITURES</u>	<u>116,035</u>	<u>-0-</u>	<u>116,035</u>
Excess of Revenues Over (Under) Expenditures	11,108	11,779	22,887
<u>OTHER FINANCING SOURCES (USES)</u>			
Loan Repayment	(4,032)	-	(4,032)
Operating Transfers In	-	-	-
Operating Transfers Out	(6,344)	(11,779)	(18,123)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	732	-	732
<u>FUND BALANCES</u>			
Beginning of Year	<u>1,566</u>	<u>-0-</u>	<u>1,566</u>
End of Year	<u>2,298</u>	<u>-0-</u>	<u>2,298</u>

SCHEDULE 2

COMBINING STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
 SPECIAL REVENUE FUNDS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

	TITLE III-B ADMINISTRATION SERVICES	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-F
REVENUES						
Intergovernmental:						
Governor's Office of Elderly Affairs	6,301	43,717	40,060	18,530	758	1,820
Public Support:						
LA Association of Councils on Aging	-	-	-	-	-	-
United Way	-	-	-	-	-	-
OJT/JTPA Reimbursements	-	3,320	-	-	-	-
Client Contributions	-	2,732	-	-	-	-
Miscellaneous:						
Program Income	-	11,858	2,300	-	-	-
	<u>6,301</u>	<u>61,627</u>	<u>42,360</u>	<u>18,530</u>	<u>758</u>	<u>1,820</u>
TOTAL REVENUES						
	6,301	61,627	42,360	18,530	758	1,820
EXPENDITURES						
Current						
Salaries	3,224	36,820	16,636	1,254	821	886
Fringe	581	5,038	2,587	156	109	173
Travel	299	1,712	1,148	-	57	-
Operating Services	1,812	10,109	9,483	683	146	-
Operating Supplies	322	26,306	14,055	-	25	-
Other Costs	59	435	192	-	5	-
Capital Outlay	159	911	517	-	13	761
Utility Assistance	-	-	-	-	-	-
	<u>6,456</u>	<u>81,331</u>	<u>44,618</u>	<u>2,093</u>	<u>1,176</u>	<u>1,820</u>
TOTAL EXPENDITURES						
	6,456	81,331	44,618	2,093	1,176	1,820
Excess of Revenues Over (Under) Expenditures	(155)	(19,704)	(2,258)	16,437	(418)	-0-
OTHER FINANCIAL SOURCES (USES)						
Operating Transfers In	155	19,704	2,258	-	418	-
Operating Transfers Out	-	-	-	(16,437)	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-	-0-	-0-
FUND BALANCE (DEFICIT)						
Beginning of Year	-0-	-0-	-0-	21	-0-	-0-
Prior Period Adjustment	-0-	-0-	-0-	(21)	-0-	-0-
End of Year	-0-	-0-	-0-	-0-	-0-	-0-

COMBINING STATEMENT OF PROGRAM REVENUES AND EXPENDITURES

SPECIAL REVENUE FUNDS

WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1996

	AUDIT FUNDS	OMBUDSMAN	USDA	MISCELLANEOUS GRANT	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	TOTALS
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	1,118	3,183	14,253	4,500	-	-	164,814
Public Support:							
LA Association of Councils on Aging	-	-	-	-	744	-	744
United Way	-	-	-	-	-	14,329	14,329
OJT/JTPA Reimbursements	-	-	-	-	-	-	3,320
Client Contributions	-	-	-	-	-	-	2,732
Miscellaneous:							
Program Income	-	-	-	-	-	-	14,906
<u>TOTAL REVENUES</u>	<u>1,118</u>	<u>3,183</u>	<u>14,253</u>	<u>4,500</u>	<u>744</u>	<u>14,329</u>	<u>200,845</u>
<u>EXPENDITURES</u>							
Current:							
Salaries	-	2,049	-	-	-	-	97,915
Fringe	-	292	-	-	-	-	14,000
Travel	-	372	-	-	-	-	5,856
Operating Services	1,118	537	-	-	-	11,915	48,522
Operating Supplies	-	64	-	-	-	-	45,475
Other Costs	-	14	-	-	-	-	960
Capital Outlay	-	34	-	-	-	-	3,082
Utility Assistance	-	-	-	-	660	-	660
<u>TOTAL EXPENDITURES</u>	<u>1,118</u>	<u>3,362</u>	<u>-0-</u>	<u>-0-</u>	<u>660</u>	<u>11,915</u>	<u>216,470</u>
Excess of Revenues Over (Under) Expenditures	-0-	(179)	14,253	4,500	84	2,414	(15,625)
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfers In	-	179	-	-	-	-	53,313
Operating Transfers Out	-	-	(14,253)	(4,500)	-	-	(35,190)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-	84	2,414	2,498
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-0-	-0-	1,259	-0-	601	1,521	3,402
Funds Reprogrammed	-0-	-0-	(1,259)	-0-	-0-	-0-	(1,280)
End of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>685</u>	<u>3,935</u>	<u>4,620</u>

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>LOCAL - UNRESERVED</u>			
Salaries		50,007	-
Fringe	Not	5,537	-
Travel	Budgeted	532	-
Operating Services		33,590	-
Operating Supplies		11,207	-
Other Costs		15,032	-
Capital Outlay		108	-
Transfers to Other Funds:			
C-1		<u>6,344</u>	<u>-</u>
 <u>TOTALS</u>		 <u>122,357</u>	 <u>-</u>
 <u>STATE OF LOUISIANA - ACT 735</u>			
Transfers to Other Funds:			
III AAA	-	155	(155)
III-B	6,570	9,662	(3,092)
III C-1	4,590	367	4,223
III C-2	289	998	(709)
Senior Center	-	-	-
III-D	300	418	(118)
III-F	-	-	-
Ombudsman	<u>30</u>	<u>179</u>	<u>(149)</u>
 <u>TOTALS</u>	 <u>11,779</u>	 <u>11,779</u>	 <u>-0-</u>
 <u>TITLE III-B ADMINISTRATION</u>			
Salaries	3,488	3,224	264
Fringe	379	581	(202)
Travel	196	299	(103)
Operating Services	1,880	1,812	68
Operating Supplies	179	322	(143)
Other Costs	59	59	-
Capital Outlay	<u>120</u>	<u>159</u>	<u>(39)</u>
 <u>TOTALS</u>	 <u>6,301</u>	 <u>6,456</u>	 <u>(155)</u>

* Includes a total of \$3,005 in salaries paid by OJT/JTPA.

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>TITLE III-B SUPPORTIVE SERVICES</u>			
Salaries	36,254	36,225	29
Fringe	3,932	5,064	(1,132)
Travel	2,000	2,267	(267)
Operating Services	14,265	12,720	1,545
Operating Supplies	2,089	4,703	(2,614)
Other Costs	255	255	-
Capital Outlay	<u>518</u>	<u>687</u>	<u>(169)</u>
 <u>TOTALS</u>	 <u>59,313</u>	 <u>61,921</u>	 <u>(2,608)</u>
 <u>TITLE III C-1</u>			
Salaries	33,396	36,820	(3,424)
Fringe	3,622	5,038	(1,416)
Travel	1,125	1,712	(587)
Operating Services	12,503	10,109	2,394
Operating Supplies	24,872	26,306	(1,434)
Other Costs	434	435	(1)
Capital Outlay	<u>686</u>	<u>911</u>	<u>(225)</u>
 <u>TOTALS</u>	 <u>76,638</u>	 <u>81,331</u>	 <u>(4,693)</u>
 <u>TITLE III C-2</u>			
Salaries	16,624	16,636	(12)
Fringe	1,803	2,587	(784)
Travel	1,512	1,148	364
Operating Services	9,772	9,483	289
Operating Supplies	13,199	14,055	(856)
Other Costs	193	192	1
Capital Outlay	<u>390</u>	<u>517</u>	<u>(127)</u>
 <u>TOTALS</u>	 <u>43,493</u>	 <u>44,618</u>	 <u>(1,125)</u>

*Includes a total of \$1,697 in salaries paid by OJT/JTPA.

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>SENIOR CENTER</u>			
Salaries	1,255	1,254	1
Fringe	153	156	(3)
Travel	-	-	-
Operating Services	1,560	683	877
Operating Supplies	120	-	120
Other Costs	-	-	-
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>3,088</u>	<u>2,093</u>	<u>995</u>
<u>TITLE III-D</u>			
Salaries	738	821	(83)
Fringe	79	109	(30)
Travel	64	57	7
Operating Services	149	146	3
Operating Supplies	14	25	(11)
Other Costs	5	5	-
Capital Outlay	9	13	(4)
<u>TOTALS</u>	<u>1,058</u>	<u>1,176</u>	<u>(118)</u>
<u>TITLE III-F</u>			
Salaries	-	886	(886)
Fringe	-	173	(173)
Travel	-	-	-
Operating Services	-	-	-
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	1,820	761	1,059
<u>TOTALS</u>	<u>1,820</u>	<u>1,820</u>	<u>-0-</u>

*Includes a total of \$66 in salaries paid by OJT/JTPA.

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>AUDIT FUNDS</u>			
Operating Services	<u>1,118</u>	<u>1,118</u>	<u>-0-</u>
<u>OMBUDSMAN</u>			
Salaries	2,151	2,049	102
Fringe	234	292	(58)
Travel	197	372	(175)
Operating Services	545	537	8
Operating Supplies	43	64	(21)
Other Costs	14	14	-
Capital Outlay	<u>29</u>	<u>34</u>	<u>(5)</u>
<u>TOTALS</u>	<u>3,213</u>	<u>3,362</u>	<u>(149)</u>
<u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs:			
LP&L - Helping Hands	Not Budgeted	<u>660</u>	N/A
<u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	<u>-</u>	<u>11,915</u>	<u>-</u>

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

	BALANCE JUNE 30, <u>1995</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>1996</u>
<u>GENERAL FIXED ASSETS, at</u>				
cost:				
Furniture and Equipment	76,753	13,201	(3,818)	86,136
Real Property	<u>70,352</u>	<u>1,365</u>	<u>-</u>	<u>71,717</u>
 <u>TOTAL GENERAL FIXED</u>	 <u>147,105</u>	 <u>14,566</u>	 <u>(3,818)</u>	 <u>157,853</u>
<u>ASSETS</u>				

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1996

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
<u>Department of Health and Human Services</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III B - Area Agency Administration	93.044	4,726	4,726	4,726
Title III B - Supportive Services	93.044	25,888	25,888	25,888
Title III C-1 - Congregate Meals	93.045	25,483	25,483	25,483
Title III C-2 - Home Delivered Meals	93.045	8,445	8,445	8,445
Title III D - In Home Services	93.046	644	644	644
Title III-F - Frail, Elderly Assistance	93.043	1,410	1,410	1,410
Ombudsman	93.042	2,706	2,706	2,706
 <u>Department of Agriculture</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.A. - Cash in Lieu of Commodities	10.570	23,125	14,253	14,253
 <u>Federal Emergency Management Agency</u>				
Emergency Food and Shelter Program	83.516	14,329	14,329	11,915
 <u>Department of Labor</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Passed Through the Union Council on Aging:				
OJT - On the Job Training	17.250	3,321	3,321	3,321

COMPENSATION TO BOARD MEMBERS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

No compensation was paid to any board member during the year under audit.

QUESTIONED COSTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

There were no questioned costs for the year ended June 30, 1996.

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS -
CURRENT YEAR

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

There were no compliance findings for the year ended June 30, 1996.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1996

There were no prior year audit findings.

EXIT CONFERENCE
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1996

The exit conference was held December 18, 1996. Those in attendance were Rowland H. Perry, CPA; Faye Long Keen, Executive Director; and Suanne McDonald, Fiscal Officer of the Council.

We reported that we did not discover any material weaknesses in internal control or instances of noncompliance with federal and state laws, but we did discover minor weaknesses in internal control. Such findings have been reported on pages 4, 5, 8, and 9.

The director and fiscal officer received our findings and recommendations favorably and have taken action to implement the recommendations.