

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Leesville, Louisiana 71496-1287

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Fax 239-2295

W. Micheal Elliott, CPA

Board of Directors
Beauregard Council on Aging, Inc.
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated November 15, 1996.

In connection with my audit of the 1996 general purpose financial statements of the Beauregard Council on Aging, Inc. and with 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", I selected certain transaction applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, and reimbursements; special provisions; and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, I 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 my attention that caused me to believe that Beauregard Council on the Aging, Inc. had not complied, in all material respects, with those requirements.

BEAUREGARD COUNCIL ON AGING, INC.
EXIT CONFERENCE

For the Fiscal Year Ended June 30, 1996

An exit conference was held with Ms. Juanita Labue, Executive Director on November 18, 1996 to discuss the audit and the report draft.

express such an opinion.

However, my study and evaluation disclosed no condition that I believe to be a material weakness in relation to any federal or non-federal assistance program of the Beauregard Council on Aging, Inc. The Council has a limited number of employees, thus limiting segregation of duties. However, this factor was considered in my analysis and judgment of internal control.

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

Elliott & Assoc. "APAC"

Leesville, Louisiana
November 15, 1996

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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Controls	Administrative Controls	
	General Requirements	Specific Requirements
Receipts/Revenues	Political Activity	Eligibility
Disbursements/ Expenditures/ Payroll	Civil Rights Cash management	Types of services allowed or un- allowed
	Federal Financial Reports Allowable costs/ Cost Principle Drug-Free Work place Act Administrative Requirements	Matching, level of effort, or earmarking Amounts claimed or used for matching Reporting Claims for Advance ment and Re- imbursement Special Provisions

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

During the year ended June 30, 1996, the Beauregard Council on Aging, Inc. had no major federal financial assistance programs.

I 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 I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not

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W. Michael Elliott, CPA

Report of Independent Public Accountant

Board of Directors
Beauregard Council on Aging, Inc.
DeRidder, Louisiana:

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

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

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

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Beauregard Council on Aging, Inc. taken as a whole. The accompanying combining, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Beauregard Council on Aging, Inc.. The information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

I have also previously audited, in accordance with generally accepted auditing standards and Government Auditing Standards, the general purpose financial statements of the Beauregard Council on Aging, Inc., for the year ended June 30, 1995, and I expressed an unqualified opinion on those general purpose financial statements. The information contained in the total memorandum-only column of the general purpose financial statements for the prior year was derived from the prior year's general purpose financial statements that I audited.

Because generally accepted accounting principles require the presentation of fund types and account groups, the information in the total memorandum-only column is not intended to present the financial position and results of operation of the Beauregard Council on Aging, Inc., in conformity with generally accepted accounting principles; however, in my opinion it is fairly stated in all material respects in relation to the general purpose financial statements from which it has been derived.

Elliott & Assoc. "APAC"

Leesville, Louisiana
November 15, 1996

Schedule 3
(Continued)

BEAUREGARD COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR WHICH BUDGETS WERE ADOPTED

For the Fiscal 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>HELPING HANDS ENERGY FUND</u>			
Operating services	\$ 700	\$ 680	\$ 20
Totals	<u>\$ 700</u>	<u>\$ 680</u>	<u>\$ 20</u>
<u>UNITED WAY--HOMEMAKER/SITTER</u>			
Operating services	\$13,000	\$13,284	\$ (284)
Totals	<u>\$13,000</u>	<u>\$13,284</u>	<u>\$ (284)</u>
<u>MISCELLANEOUS GRANT</u>			
Travel	\$ 300	\$ 323	\$ (23)
Operating services	3,000	2,910	90
Operating supplies	800	812	(12)
Transfer out to C2	<u>400</u>	<u>455</u>	<u>(55)</u>
Totals	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ ---</u>
<u>PCOA</u>			
Travel	\$ 1,000	\$ 404	\$ 596
Operating services	---	1,127	(1,127)
Operating supplies	---	913	(913)
Other costs	1,300	540	760
Transfers out to:			
III-B	---	3,589	(3,589)
C2	---	196	(196)
III-D	---	4,056	(4,056)
III-F	---	400	(400)
Audit	<u>---</u>	<u>554</u>	<u>(554)</u>
Totals	<u>\$ 2,300</u>	<u>\$11,779</u>	<u>\$(9,479)</u>
<u>LOCAL</u>			
Operating services	\$ 3,000	\$ 2,936	\$ 64
Operating supplies	850	847	3
Other costs	500	538	(38)
Capital outlay	<u>6,000</u>	<u>5,936</u>	<u>64</u>
Totals	<u>\$10,350</u>	<u>\$10,257</u>	<u>\$ 93</u>

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W. Micheal Elliott, CPA

Board of Directors
Beauregard Council on Aging, Inc.
DeRidder, Louisiana:

I have audited the general purpose financial statements of the Beauregard Council on Aging, Inc., as of and for the year ended June 30, 1996 and have issued my report thereon dated November 15, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I 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 my audit for the year ended June 30, 1996, I considered the Council's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the assurance on the internal control structure policies and procedures relevant to our audit of the general purpose financial statements.

The management of Beauregard Council on the 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 objective 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

evaluation of the structure to future periods is subject to the risk that the 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, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts/Revenue
Disbursements/Expenditures
Payroll

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, the various funding agencies, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. "APAC"

Leesville, Louisiana
November 15, 1996

BEAUREGARD COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR WHICH BUDGETS WERE ADOPTED

For the Fiscal Year Ended June 30, 1996

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Variance Favorable (Unfavorable)
<u>TITLE III-B -</u>			
<u>SUPPORTIVE SERVICES</u>			
Salaries	\$61,462	\$61,873	\$ (411)
Fringe	5,316	4,787	529
Operating services	6,316	5,404	912
Operating supplies	5,009	5,211	(202)
Other costs	11,134	11,518	(384)
In-kind expenses	<u>5,631</u>	<u>5,631</u>	<u>---</u>
Totals	<u>\$94,868</u>	<u>\$94,424</u>	<u>\$ 444</u>
<u>TITLE III-D</u>			
Salaries	\$ 5,208	\$ 5,187	\$ 21
Fringe	450	400	50
Operating services	434	126	308
Operating supplies	119	360	(241)
In-kind expenses	<u>507</u>	<u>507</u>	<u>---</u>
Totals	<u>\$ 6,718</u>	<u>\$ 6,580</u>	<u>\$ 138</u>
<u>TITLE III-F</u>			
Salaries	\$ 4,056	\$ 3,943	\$ 113
Fringe	310	314	(4)
Other costs	<u>1,427</u>	<u>---</u>	<u>1,427</u>
Totals	<u>\$ 5,793</u>	<u>\$ 4,257</u>	<u>\$ 1,536</u>
<u>USDA CASH-IN-LIEU OF</u>			
<u>COMMODITIES</u>			
Transfers to			
Title III-C-1	\$ 2,112	\$ 2,112	\$ ---
Transfers to			
Title III-C-2	<u>16,525</u>	<u>16,525</u>	<u>---</u>
Totals	<u>\$18,637</u>	<u>\$18,637</u>	<u>\$ ---</u>

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Board of Directors
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DeRidder, Louisiana:

I have audited the general purpose financial statements of the Beauregard Council on Aging, Inc., as of and for the period ended June 30, 1996, and have issued my report thereon dated November 15, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

Material instances of noncompliance are failure to follow requirements, or violations of prohibitions, contained in statutes, regulations, contractors or grants, that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance did not disclose material instances of noncompliance.

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Leesville, Louisiana
November 15, 1996

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Board of Directors
Beauregard Council on Aging, Inc.
DeRidder, Louisiana:

I have audited the general purpose financial statements of the Beauregard Council on the Aging, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated November 15, 1996.

I have applied procedures to test the Beauregard Council on the Aging, Inc.'s compliance with the following requirement applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996: Political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act and administrative requirements.

My 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." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of Beauregard Council on the Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the Beauregard Council on the Aging, Inc. had not complied, in all material respects, with those requirements.

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Elliott & Assoc. "APAC"
Leesville, Louisiana
November 15, 1996

BEAUREGARD COUNCIL ON AGING, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 June 30, 1996
 (With comparative totals for June 30, 1995)

	<u>Account Group</u>		<u>Totals</u>			
	<u>Fund Types</u>	<u>General</u>	<u>(Memorandum Only)</u>			
	<u>General</u>	<u>Special</u>	<u>Fixed</u>	<u>Assets</u>	<u>1996</u>	<u>1995</u>
<u>ASSETS</u>						
Cash (Note 3)	\$17,641	\$31,745	\$	---	\$ 49,386	\$ 42,675
Grants receivable (Note 4)	---	4,602	---	---	4,602	5,040
Due from other funds	241	---	---	---	241	2,407
Restricted assets:						
Cash restricted for utility assistance payments (Note 3)	---	74	---	---	74	130
Vehicles, furniture and equipment (Note 1)	---	---	45,486	---	45,486	43,219
Total assets	<u>\$17,882</u>	<u>\$36,421</u>	<u>\$ 45,486</u>	---	<u>\$ 99,789</u>	<u>\$ 93,471</u>
<u>LIABILITIES</u>						
Accounts payable	\$	---	\$	---	\$	---
Payroll taxes payable	---	---	---	---	---	---
Due to other funds	---	241	---	---	241	2,407
Total liabilities	---	241	---	---	241	2,407
<u>FUND EQUITY AND OTHER CREDITS</u>						
Fund equity:						
Investment in general fixed assets (Note 1)	---	---	45,486	---	45,486	43,219
Fund balance:						
Reserved (Note 13)	---	36,180	---	---	36,180	29,336
Unreserved:						
Undesignated	17,882	---	---	---	17,882	18,509
Total fund balance	<u>17,882</u>	<u>36,180</u>	<u>---</u>	<u>---</u>	<u>54,062</u>	<u>47,845</u>
Total fund equity and other credits	<u>17,882</u>	<u>36,180</u>	<u>45,486</u>	<u>---</u>	<u>99,548</u>	<u>91,064</u>
Total liabilities and fund equity and other credits	<u>\$17,882</u>	<u>\$36,421</u>	<u>\$ 45,486</u>	<u>---</u>	<u>\$ 99,789</u>	<u>\$ 93,471</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 For the Fiscal Year Ended June 30, 1996
 (With comparative totals for the fiscal year ended June 30, 1995)

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>1996</u>	<u>1995</u>
<u>REVENUES</u>				
Intergovernmental	\$12,395	\$226,938	\$239,333	\$242,640
Public support	8,283	28,097	36,380	33,854
Interest income	432	---	432	346
In-kind contributions (Note 5)	---	11,319	11,319	---
Miscellaneous	299	---	299	1,387
	<u>21,409</u>	<u>266,354</u>	<u>287,763</u>	<u>278,227</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	---	102,498	102,498	94,883
Fringe	---	7,980	7,980	7,381
Travel	404	323	727	4,496
Operating services	4,063	26,308	30,371	25,780
Operating supplies	1,760	7,001	8,761	6,503
Other costs	1,078	11,518	12,596	22,485
Full service	---	103,765	103,765	101,411
In-kind expenses (Note 5)	---	11,319	11,319	---
Capital outlay	5,936	---	5,936	198
	<u>13,241</u>	<u>270,712</u>	<u>283,953</u>	<u>263,137</u>
Excess of revenues over (under) expenditures	<u>8,168</u>	<u>(4,358)</u>	<u>3,810</u>	<u>15,090</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Refunds to funding agencies	---	---	---	(1,099)
Operating transfers in (Note 11)	---	34,529	34,529	20,050
Operating transfers out (Note 11)	<u>(8,795)</u>	<u>(25,734)</u>	<u>(34,529)</u>	<u>(20,050)</u>
Excess of revenues and other sources over (under) expenditures and other uses	(627)	4,437	3,810	13,991
<u>FUND BALANCES</u>				
Beginning of year	18,509	29,336	47,845	33,854
Prior period adjustment (Note 13)	---	2,407	2,407	---
Beginning of year, as restated	<u>18,509</u>	<u>31,743</u>	<u>50,252</u>	<u>33,854</u>
End of year	<u>\$17,882</u>	<u>\$ 36,180</u>	<u>\$ 54,062</u>	<u>\$ 47,845</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

For the Fiscal Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental	\$ 12,400	\$ 12,395	\$ (5)
Public support	8,500	8,283	(217)
Miscellaneous	<u>700</u>	<u>731</u>	<u>31</u>
Total revenues	<u>21,600</u>	<u>21,409</u>	<u>(191)</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	---	---	---
Fringe	---	---	---
Travel	1,000	404	596
Operating services	3,000	4,063	(1,063)
Operating supplies	850	1,760	(910)
Other costs	1,800	1,078	722
Capital outlay	<u>6,000</u>	<u>5,936</u>	<u>64</u>
Total expenditures	<u>12,650</u>	<u>13,241</u>	<u>(591)</u>
Excess of revenues over (under) expenditures	8,950	8,168	(782)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in (Note 11)	---	---	---
Operating transfers out (Note 11)	<u>(8,800)</u>	<u>(8,795)</u>	<u>5</u>
Excess of revenues and other sources over (under) expenditures and other uses	150	(627)	(777)
<u>FUND BALANCES</u>			
Beginning of year	<u>18,509</u>	<u>18,509</u>	<u>---</u>
End of year	<u>\$ 18,659</u>	<u>\$ 17,882</u>	<u>\$ (777)</u>

The accompanying note are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

b. Presentation of Statements: - (continued)

governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

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 Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the Council are classified as governmental funds. Governmental funds account for the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. 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.

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W. Micheal Elliott, CPA

Board of Directors
Beauregard Council on Aging, Inc.
DeRidder, Louisiana:

I have audited the general purpose financial statements of the Beauregard Council on Aging, Inc., as of and for the period ended June 30, 1996, and have issued my report thereon dated November 15, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I 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 my audit of the general purpose financial statements of the Beauregard Council on Aging, Inc., for the period ended June 30, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Beauregard 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

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

Special Revenue Fund - (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-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 to 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.

SUPPLEMENTARY FINANCIAL INFORMATION

Exhibit E
continued

Note 11 - Interfund Transfers

Operating transfers in and out are listed by fund for the fiscal year ended June 30, 1996:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
<u>Special Revenue Funds:</u>		
Audit	\$ 554	\$ ---
Title III B Services	9,819	---
Title III C-1	2,112	---
Title III C-2	17,176	---
Title III D	4,468	---
Title III F	400	---
Senior Center	---	(6,642)
U.S.D.A.	---	(18,637)
Miscellaneous Grant	---	(455)
Total special revenue funds	<u>\$ 34,529</u>	<u>\$(25,734)</u>
<u>General Revenue Funds:</u>		
PCOA - Act 735	\$ ---	\$ (8,795)
Total general revenue funds	<u>\$ ---</u>	<u>\$ (8,795)</u>
Total all funds	<u>\$34,529</u>	<u>\$(34,529)</u>

Note 12 - Retirement Commitments

Employees of the Council are participants in the social security system and retirement benefits are provided by that system.

Note 13 - Prior Period Adjustment

During the audit period ended June 30, 1995, C-1 revenues were understated by \$2,407 causing USDA transfers to that fund for the year ended June 30, 1995, to be overstated by \$2,407. The appropriate adjustment has been recorded this period as a prior period adjustment.

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 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 9 - 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 10- 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 fund the Council will receive in the next fiscal year.

Note 4 - Grants Receivable

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

<u>Program</u>	<u>Amount</u>
U.S.D.A. Fund	<u>\$4,602</u>
Total	<u>\$4,602</u>

Note 5 - In-Kind Contributions

The Council received various in-kind contributions during the period under audit which have been valued at their estimated fair market value and presented in this report as revenue. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the senior centers, and wages and fringe benefits for volunteer workers.

Note 6 - Board of Directors' Compensation

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

Note 7 - Income Tax Status

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

Note 8 - Judgements, Claims and Similar Contingencies

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

actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

USDA program funds are earned and become susceptible to accrual based upon the number of units of service proved to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and received contributions from clients to help offset the costs of the Title III-B, and D programs. 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.

Note 3 - Cash in Bank

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

Local - checking	\$ 17,641
Operating - checking	28,658
United Way - checking	3,087
Energy Assistance	<u>74</u>
Cash on deposit in banks	<u>\$ 49,460</u>

All of these deposits were covered by federal depository insurance.

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid employee compensated absences 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. Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

m. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

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 but available (modified accrual basis).

Senior Center, State Allocation (Act 735), Titles IIIB, and D funds are received as a monthly allocation of the total grant in advance of the

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets

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

The Council has classified its fixed assets as follows:

	Balance <u>June 30, 1996</u>
Vehicles	\$ 20,756
Furniture and equipment	<u>24,730</u>
Total	<u>\$ 45,486</u>

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 has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

g. Budget Policy:

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

1. The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
2. 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.
3. The Board of Directors reviews and adopts the budget prior to June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There were two amendments during the fiscal year ended June 30, 1996.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. 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.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of Beauregard 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.

- d. Account groups: - (continued)

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 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 and decreases 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 and Interfund Loans:

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 accounted for through the various due from and due to accounts on the balance sheet.

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

Special Revenue Fund - (continued)

United Way - Homemaker/Sitter

Homemaker assistance is a program designed to help maintain normal household functioning when the family's life is threatened with disruptions by long or short term illness, disability, social maladjustment, or other problems which require assistance in the home to sustain independent living. Under this program trained homemakers working under agency supervision and the supervision of social workers go into homes as substitute homemakers and assume responsibility for routine household activities such as menu planning, budgeting shopping, child care, meal preparation, and general household management, including some light housekeeping.

Helping Hands Energy Fund

The Helping Hands Energy 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 Beauregard Parish to the council so that it can provide assistance to the elderly for the payment of their utility bills.

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".

BEAUREGARD COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1996

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE III-C-1</u>			
Full service	\$ 48,400	\$ 41,503	\$ 6,897
In-kind expenses	<u>193</u>	<u>193</u>	<u>---</u>
Totals	<u>\$ 48,593</u>	<u>\$ 41,696</u>	<u>\$ 6,897</u>
 <u>SENIOR CENTER</u>			
Salaries	\$ 16,666	\$ 16,667	\$ (1)
Fringe	1,275	1,279	(4)
In-kind expenses	3,859	3,859	---
Transfers out to:			
III-B	---	6,230	(6,230)
III-D	<u>---</u>	<u>412</u>	<u>(412)</u>
Totals	<u>\$ 21,800</u>	<u>\$ 28,447</u>	<u>\$ (6,647)</u>
 <u>TITLE III-C-2</u>			
Full service	\$ 62,900	\$ 62,262	\$ 638
Totals	<u>\$ 62,900</u>	<u>\$ 62,262</u>	<u>\$ 638</u>
 <u>AUDIT FUND</u>			
Operating services	\$ 1,500	\$ 1,475	\$ 25
Totals	<u>\$ 1,500</u>	<u>\$ 1,475</u>	<u>\$ 25</u>
 <u>TITLE III-C-1 ADMINISTRATION</u>			
Salaries	\$ 15,107	\$ 14,828	\$ 279
Fringe	1,307	1,200	107
Operating services	2,090	2,429	(339)
Operating supplies	573	618	(45)
In-kind expenses	<u>1,129</u>	<u>1,129</u>	<u>---</u>
Totals	<u>\$ 20,206</u>	<u>\$ 20,204</u>	<u>\$ 2</u>

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

Special Revenue Fund - (continued)

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.

Title III-D Fund

Title III-D Fund is used to account for funds which are used to provide In-Home Services to the 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.

BEAUREGARD PARISH COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

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 the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Beauregard 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 and any other entity that provides the Council with federal and state funds.

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 Beauregard 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 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

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

Title III-C-1 Area Agency Administration Fund

Title III-C-1 Area Agency Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-C-1 area agency administrative 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 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-F

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 U.S. 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.

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

General Fund - (continued)

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

Local

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

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

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.

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:

Schedule 7

BEAUREGARD COUNCIL ON AGING, INC.
QUESTIONED COSTS

For the Fiscal Year Ended June 30, 1996

During the fiscal year ended June 30, 1996, I noted no questioned costs arising from my audit.

BEAUREGARD COUNCIL ON AGING, INC.
FINDINGS AND RECOMMENDATIONS

For the Year Ended June 30, 1996

There are no findings and recommendations for the fiscal year ended June 30, 1996.

Schedule 5

<u>Grants Awarded</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
\$ 35,910	\$ 35,910	\$ 35,910
17,896	17,896	17,896
14,306	14,306	14,306
68,661	68,661	68,661
1,364	1,364	1,364
2,988	2,988	2,988
<u>20,589</u>	<u>20,589</u>	<u>18,637</u>
<u>\$161,714</u>	<u>\$161,714</u>	<u>\$159,762</u>

BEAUREGARD COUNCIL ON AGING, INC.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Fiscal Year Ended June 30, 1996

(1) Listed below is a summary of the data for grants awarded and received during the period covered by my audit:

<u>Federal Grantor/Pass Through Grantors/Program Title</u>	<u>Federal CFDA Number</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-C-1-Congregate Meals	93.045
Title III-C-2-Home Delivered Meals	93.045
Title III-C-1 Area Agency Administration	93.045
Title III-B-Supportive Services	93.044
Title III-D	93.046
Title III-F	93.043
 <u>Department of Agriculture</u>	
Passed through the Louisiana Governor's Office of Elderly Affairs:	
USDA Cash in Lieu of Commodities	10.570

Totals

(2) Scope of Audit Pursuant to the Single Audit Act of 1984 and OMB Circular A-128.

All federal grant receipts of the Beauregard Council on Aging, Inc. are included in the scope of the OMB Circular A-128 (the "Single Audit").

(3) Summary of Significant Accounting Policies

The above statement of grant data has been prepared on the accrual basis of accounting.

BEAUREGARD COUNCIL ON AGING, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

For the Fiscal Year Ended June 30, 1996

(With comparative totals for the fiscal year ended June 30, 1995)

	Balance June 30, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1996</u>
General fixed assets, at cost:				
Vehicles	\$ 18,489	\$ 5,936	\$(3,669)	\$ 20,756
Furniture and equipment	<u>24,730</u>	<u>---</u>	<u>---</u>	<u>24,730</u>
Total general fixed assets	<u>\$ 43,219</u>	<u>\$ 5,936</u>	<u>\$(3,669)</u>	<u>\$ 45,486</u>
 Investment in general fixed assets				
Property acquired from --				
State funds--Act 735	\$ 8,626	\$ ---	\$ ---	\$ 8,626
Senior Center	4,910	---	---	4,910
LIHEAP	1,169	---	(1,169)	---
Title III B SS	17,550	---	---	17,550
Title III C 1	8,299	---	---	8,299
Local funds (general fund)	<u>2,665</u>	<u>5,936</u>	<u>(2,500)</u>	<u>6,101</u>
Total investment in general fixed assets	<u>\$ 43,219</u>	<u>\$ 5,936</u>	<u>\$(3,669)</u>	<u>\$ 45,486</u>

BEAUREGARD COUNCIL ON AGING, INC.
 COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GENERAL FUNDS

For the fiscal year ended June 30, 1996

	<u>General Funds</u>		
	<u>Local Unreserved</u>	<u>PCOA Act 735</u>	<u>Totals</u>
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	\$ ---	\$11,779	\$11,779
Medicaid	616	---	616
Interest	432	---	432
Public support	8,283	---	8,283
In-kind contributions	---	---	---
Miscellaneous	299	---	299
Total revenues	<u>9,630</u>	<u>11,779</u>	<u>21,409</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	---	---	---
Fringe	---	---	---
Travel	---	404	404
Operating services	2,936	1,127	4,063
Operating supplies	847	913	1,760
Other costs	538	540	1,078
In-kind expense	---	---	---
Capital outlay	5,936	---	5,936
Total expenditures	<u>10,257</u>	<u>2,984</u>	<u>13,241</u>
Excess of revenues over (under) expenditures	<u>(627)</u>	<u>8,795</u>	<u>8,168</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	---	---	---
Operating transfers out	---	(8,795)	(8,795)
Excess of revenues and other sources over (under) expenditures and other uses	(627)	---	(627)
<u>FUND BALANCES (DEFICIT)</u>			
Beginning of year	<u>18,509</u>	<u>---</u>	<u>18,509</u>
End of year	<u>\$17,882</u>	<u>\$ ---</u>	<u>\$17,882</u>

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BEAUREGARD COUNCIL ON AGING, INC.
DERIDDER, LOUISIANA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL 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 JAN 29 1997

Schedule 2

<u>Title</u> <u>III-C-1</u> <u>Admin.</u>	<u>Title</u> <u>III-B</u> <u>Support.</u> <u>Services</u>	<u>Title</u> <u>III-D</u>	<u>USDA</u> <u>Cash-in-</u> <u>lieu-of</u> <u>Commodities</u>	<u>Helping</u> <u>Hands</u> <u>Energy</u> <u>Fund</u>	<u>United</u> <u>Way</u>	<u>Totals</u>
\$19,075	\$78,974	\$1,605	\$20,589	\$ ---	\$ ---	\$226,938
---	---	---	---	---	---	---
---	---	---	---	---	---	11,648
---	---	---	---	625	---	625
---	---	---	---	---	15,824	15,824
1,129	5,631	507	---	---	---	11,319
---	---	---	---	---	---	---
<u>20,204</u>	<u>84,605</u>	<u>2,112</u>	<u>20,589</u>	<u>625</u>	<u>15,824</u>	<u>266,354</u>
14,828	61,873	5,187	---	---	---	102,498
1,200	4,787	400	---	---	---	7,980
---	---	---	---	---	---	323
2,429	5,404	126	---	680	13,284	26,308
618	5,211	360	---	---	---	7,001
---	11,518	---	---	---	---	11,518
1,129	5,631	507	---	---	---	11,319
---	---	---	---	---	---	103,765
---	---	---	---	---	---	---
<u>20,204</u>	<u>94,424</u>	<u>6,580</u>	<u>---</u>	<u>680</u>	<u>13,284</u>	<u>270,712</u>
---	(9,819)	(4,468)	20,589	(55)	2,540	(4,358)
---	9,819	4,468	---	---	---	34,529
---	---	---	(18,637)	---	---	(25,734)
---	---	---	1,952	(55)	2,540	4,437
---	---	---	28,659	130	547	29,336
---	---	---	2,407	---	---	2,407
---	---	---	<u>31,066</u>	<u>130</u>	<u>547</u>	<u>31,743</u>
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$33,018</u>	<u>\$ 75</u>	<u>\$ 3,087</u>	<u>\$ 36,180</u>