

f. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 3 - Board of Director's Compensation

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

Note 3 - Financial Assistance - West Baton Rouge Parish Police Jury

The West Baton Rouge Parish Police Jury provides vehicles for use in the Council's programs and pays the related van insurance. Additionally, the Council's facilities are located on land owned by the Police Jury. No rent is charged.

Note 4 - 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 5 - Transfers

	Transfers In	Transfers Out
SPECIAL REVENUE FUNDS		
Title III-B	\$222,824	\$ -
Title III C-1	2,322	3,807
Title III C-2	19,943	-
Title III-F	257	-
Senior Center	-	18,530
Project Independence	148	-
West Baton Rouge Millage	-	110,424
GENERAL FUND	-	18,828
Total	\$245,244	\$ 142,141

Note 1 - Summary Of Significant Accounting Policies (continued)

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

Account Groups

Account Groups are used to establish accounting control and accountability for the Council's fixed assets. The following account group is applicable to the Council:

General Fixed Assets Account Group - This group of accounts represents a summary of the fixed assets of the Council. Capital expenditures are recorded, at cost, for control purposes, in the General Fixed Assets Account Group. In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

General Long Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long Term debt account group. Principal and Interest payments on capital lease obligations are accounted for in the special revenue funds because the Council intends to use special revenue fund revenues to pay them.

c. Basis of Accounting:

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.

d. 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 accounted for as an asset or liability through the various due from and due to accounts.

e. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors. Budgets for the General Fund are approved by the Council's Board of Directors.

NOTES TO FINANCIAL STATEMENTS

West Baton Rouge Council on Aging, Inc.
 Port Allen, Louisiana

June 30, 1988

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 496 of 1984 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, 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, fund equity, revenues and expenditures. Government 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 presented in the financial statements in this report are as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

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.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
- SPECIAL REVENUE FUND TYPE**

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

	1998		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$300,360	\$318,090	\$ 17,730
Intergovernmental:			
Capital Area Agency - District 11, Inc.	92,810	92,810	-
State of Louisiana	18,910	24,910	6,000
Other:			
Contributions	10,260	10,260	-
Project Care	4,408	4,408	-
Total revenues	<u>426,748</u>	<u>430,478</u>	<u>3,730</u>
EXPENDITURES			
Current:			
Personnel	240,748	240,748	-
Operating services and supplies	86,177	97,158	(10,981)
Project Care	3,488	3,690	(202)
Capital outlay	12,887	31,691	18,804
Debt service	-	-	-
Other	3,748	3,848	(100)
Total expenditures	<u>376,960</u>	<u>378,335</u>	<u>1,375</u>
Excess of revenues over (under) expenditures	49,787	52,143	2,356
OTHER FINANCING SOURCES (USES)			
Operating transfers in	126,040	149,340	23,300
Operating transfers out	(128,024)	(132,421)	(4,397)
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 28,016</u>	<u>16,919</u>	<u>\$ 11,097</u>
FUND BALANCE			
Beginning of year		<u>181,471</u>	
End of year		<u>\$208,148</u>	

The notes on Exhibit E are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCE - BUDGET (GRAN BASIS) AND ACTUAL
- GENERAL FUND TYPE**

West Baton Rouge Council on Aging, Inc.
POFF Allen, Louisiana

For the year ended June 30, 1996

	1996		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Capital Area Agency- District II, Inc.	\$ 4,500	\$ 4,500	\$ -
Intergovernmental: State of Louisiana	11,779	11,779	-
Other:			
Interest income	6,485	6,485	-
Aids	546	546	-
Other	11,513	11,513	-
In Kind	8,828	8,828	-
Total revenues	40,831	48,021	-
EXPENDITURES			
Current:			
Operating services and supplies	-	-	-
Capital Outlay	1,689	1,689	-
Other	10,109	10,109	-
In Kind	6,800	6,000	-
Total expenditures	17,398	17,798	-
Excess of revenues over (under) expenditures	23,433	30,223	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(16,025)	(16,025)	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$16,200	6,200	\$ -
FUND BALANCE			
Beginning of year		12,225	
End of year		\$ 18,425	

The notes on Exhibit B are an integral part of this statement.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

West Baton Rouge Council on Aging, Inc.
Fort Allen, Louisiana

June 30, 1996

Last year I reported no findings or recommendations related to internal controls or administrative controls which required corrective action.

	General	Special Revenues	Total (Memorandum Only)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	349,346	349,346
Operating transfers out	<u>(18,825)</u>	<u>(232,821)</u>	<u>(251,646)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	6,100	76,577	76,577
<u>FUND BALANCE</u>			
Beginning of year	<u>12,325</u>	<u>197,831</u>	<u>210,156</u>
End of year	<u>\$ 18,425</u>	<u>\$ 169,149</u>	<u>\$187,574</u>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**

West Baton Rouge Council on Aging, Inc.
West Allen, Louisiana

For the year ended June 30, 1998

	General	Special Revenues	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	\$ -	\$310,891	\$310,891
Intergovernmental:			
Capital Area Agency on Aging-District II, Inc.	8,500	92,613	97,113
State of Louisiana	11,779	14,813	26,592
Other:			
Contributions	-	18,268	18,268
Interest income	6,485	-	6,485
Project case	-	4,408	4,408
Audit	-	-	246
Other	11,803	-	11,803
In Kind	8,028	-	8,028
Total revenues	<u>46,622</u>	<u>432,182</u>	<u>478,802</u>
EXPENDITURES			
Current:			
Personnel	-	242,746	242,746
Operating services and supplies	-	97,188	97,188
Project case	-	3,493	3,493
Capital outlay	1,488	31,891	33,379
Debt service	-	-	-
Other	18,309	3,844	23,953
In Kind	6,800	-	6,800
Total expenditures	<u>27,197</u>	<u>379,322</u>	<u>407,122</u>
Excess of revenues over fund/ expenditures	19,425	52,860	78,977

The notes on Exhibit B are an integral part of this statement.

COMBINED BALANCE SHEET - ALL FUND TYPES

West Baton Rouge Council on Aging, Inc.,
Port Allen, Louisiana

June 30, 1986

	ASSETS			
	General	Special Revenues	General Fixed Assets	Total (Memorandum only)
ASSETS				
Cash	\$ 15,903	\$282,798	\$ -	\$199,499
Accounts receivable	10	3,497	-	7,427
Prepaid Expenditures	2,492	-	-	2,492
General fixed assets	-	-	109,895	109,895
Total assets	\$ 18,412	\$286,295	\$109,895	\$414,512
LIABILITIES				
Accounts payable	-	22,842	-	22,842
Total liabilities	-	22,842	-	22,842
FUND BALANCE				
Investment in general fixed assets	-	-	109,895	109,895
Fund balance	18,412	263,453	-	281,865
Total liabilities and fund balance	\$ 18,412	\$286,295	\$109,895	\$414,512

The notes on Exhibit B are an integral part of this statement.

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West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

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Port Allen, Louisiana

June 30, 1990

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FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1986

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action for the year ended June 30, 1986.

EXIT CONFERENCE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 21, 1986

The exit conference was held on September 26, 1986, the last day of field work of the audit. Those in attendance were Michael R. Choate, Certified Public Accountant; and Maretha B. Turner, Executive Director of the Council. The observations and findings of the audit were discussed.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.,
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated September 28, 1998.

I conducted my 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 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 West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Council'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.

The results of my tests disclosed no instances that are required to be reported under Governmental Auditing Standards.



MICHAEL R. CHOATE, CPA

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HOUSTON, TEXAS 77036

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.,
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1986. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards: 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. 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 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 West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of June 30, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 28, 1986, on my consideration of West Baton Rouge Council on Aging, Inc.'s internal control structure and a report dated September 28, 1986, on its compliance with laws and regulations.

FINANCIAL REPORT

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1978

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, 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 of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana. Such 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.

Michael R. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 26, 1998

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.

Michael A. Choate
Certified Public Accountant

West Baton Rouge, Louisiana
September 28, 1994

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FINANCIAL REPORT

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1995

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: DEC 04 1996

MICHAEL R. CHERRY
Certified Public Accountant

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 West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.

Michael R. Chouteau
Certified Public Accountant

Baton Rouge, Louisiana
September 28, 1990



**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE)
BASED ON A STUDY AND EVALUATION MADE AS PART OF AN AUDIT OF
THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS
REQUIRED BY THE SINGLE AUDIT ACT.**

To the Board of Directors
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., for the year ended June 30, 1998, and have issued my report thereon dated September 26, 1998. As part of my audit, I made a study and evaluation of the internal control structure, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by 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 128-A, Audits of State and Local Governments. For the purpose of this report, I have classified the significant internal accounting controls related to the general purpose financial statements and the internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Internal Accounting Controls

- o Revenue/receipts
- o Purchases/disbursements
- o Payroll

Internal Administrative Controls

- | | |
|----------------------|-------------------|
| o Political activity | o Civil rights |
| o Davis Bacon Act | o Cash management |
| o Eligibility | o Reporting |

The management of the West Baton Rouge Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure and internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of an internal control structure and internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to the general purpose financial statements and federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study included all of the applicable control categories listed above. During the year ended June 30, 1998, the West Baton Rouge Council on Aging, Inc., had no major federal financial assistance programs and expended \$88,921 of its federal financial assistance under non-major federal financial assistance programs. With respect to the internal control structure and the internal control systems used



MICHAEL R. CROATE, CPA

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.,
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated September 26, 1996.

In connection with my audit of the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, and with my 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 transactions 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; federal financial reports and claims for advances and reimbursements; cost allocations; and voluntary contributions by participants. 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.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

West Baton Rouge Council on Aging, Inc.
West Allen, Louisiana

For the year ended June 30, 1988

Grants Passed Through State of Louisiana and Capital Area Agency on Aging	Federal CFDA Number	Program Award Amount	Reverses Recognized	Expenditures
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.044	\$ 14,753	\$ 14,753	\$ 14,753
Title III Part C-2	93.044	5,704	5,704	5,704
Title III Part B	93.044	13,558	28,558	13,558
Title III Part D	93.044	455	455	455
Title III Part F	93.044	457	457	457
Totals		<u>\$ 38,927</u>	<u>\$ 38,927</u>	<u>\$ 38,927</u>



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1986, and have issued my report thereon dated September 26, 1986.

I have applied procedures to test West Baton Rouge 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, 1986:

General Requirements

- o Political activity
- o Civil rights
- o Cash management
- o Federal financial reports
- o Allowable costs/cost principles
- o 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 on the West Baton Rouge Council on Aging, Inc.'s, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

in administering all non-major federal financial assistance programs, my study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the West Baton Rouge Council on Aging, Inc. Accordingly, I do not express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the West Baton Rouge Council on Aging, Inc.

However, my study and evaluation and my examination disclosed no condition that I believe to be a material weakness in relation to the general purpose financial statements or the federal financial assistance program of the West Baton Rouge Council on Aging, Inc.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.


Certified Public Accountant

Baton Rouge, Louisiana
September 28, 1988

SEPARATE AUDITOR'S REPORTS

Project Independence	New Baton Rouge Millage	Title III-F	Total
\$ -	\$318,881	\$ -	\$318,881
-	-	580	580
14,813	-	-	14,813
-	-	-	18,200
-	-	-	8,408
<u>14,813</u>	<u>318,881</u>	<u>580</u>	<u>433,384</u>
603	-	-	242,746
15,443	-	887	87,158
-	-	-	1,683
-	10,180	-	73,891
-	-	-	-
-	-	-	1,088
<u>16,056</u>	<u>10,180</u>	<u>887</u>	<u>228,322</u>
11,145	288,881	(287)	53,852
240	-	237	240,246
<u>-</u>	<u>1218,028</u>	<u>-</u>	<u>1232,821</u>
(1,003)	78,447	-	78,477
<u>1,003</u>	<u>138,273</u>	<u>-</u>	<u>132,471</u>
<u>\$ -</u>	<u>\$215,244</u>	<u>\$ -</u>	<u>\$218,148</u>

	<u>Project Care</u>	<u>Title 222-B (In Home Services)</u>
REVENUES		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging-		
District II, Inc.	-	511
State of Louisiana	-	-
Diker:		
Contributions	-	-
Project Care	<u>4,400</u>	<u>-</u>
Total revenues	<u>4,400</u>	<u>511</u>
EXPENDITURES		
Current:		
Personnel	-	-
operating services		
and supplies	-	511
Project Care	3,833	-
Capital outlay	-	-
Debt service	-	-
Other	<u>-</u>	<u>-</u>
Total expenditures	<u>3,833</u>	<u>511</u>
Excess of revenues over (under) expenditures	715	-
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	715	-
FUND BALANCE		
Beginning of year	<u>1,101</u>	<u>-</u>
End of year	<u>\$ 1,816</u>	<u>\$ -</u>

Senior CODES	Title III C-2 Home- Delivered Meal
\$ -	\$ -
18,530	18,622
-	-
-	4,893
<u>18,530</u>	<u>23,515</u>
-	45,738
-	22,782
-	-
-	249
-	602
<u>-</u>	<u>48,449</u>
18,530	135,942
-	35,943
<u>18,530</u>	<u>-</u>
-	-
<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>

**COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS**

West Baton Rouge Council on Aging, Inc.
West Allen, Louisiana

For the year ended June 30, 1984

	Title III-B (Social Services)	Title III C-1 (Congregate Model)
REVENUES		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging- District 11, Inc.	10,710	10,827
State of Louisiana	-	-
Other:		
Contributions	1,580	1,867
Project Care	-	-
Total revenues	<u>10,710</u>	<u>12,694</u>
EXPENDITURES		
Current:		
Personnel	183,288	25,183
Operating services and supplies	55,963	1,873
Project Care	-	-
Capital outlay	1,943	-
Debt service	-	-
Other	<u>1,258</u>	<u>283</u>
Total expenditures	<u>242,452</u>	<u>27,343</u>
Excess of revenues over (under) expenditures	(231,742)	1,351
OTHER FINANCING SOURCES (USES)		
Operating transfers in	215,206	1,351
Operating transfers out	-	<u>(23,857)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	-	-
FUND BALANCE		
Beginning of year	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTARY FINANCIAL INFORMATION

Note 6 - Economic Dependency

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Social Services, and the Capital Area Agency on Aging-District II, Inc. 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 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.

Note 7 - Fixed Assets

The changes in the general fixed asset account group are as follows:

	Balance 6-30-88	Additions	Deletions	Balance 6-30-89
Furniture and equipment	\$84,481	\$ 1,928	\$ -	\$ 86,409
Vehicles	32,864	32,633	-----	65,497
	\$117,345	\$ 44,561	\$ -----	\$161,906

Note 8 - Pension Plan

On September 23, 1984 the Council established a full service 401(a) defined contribution plan, effective January 1, 1985. Under this plan the Council contributes 5% of the compensation earned by eligible employees into the plan. For the year ended June 30, 1989, the Council contributed \$8,478.

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 West Baton Rouge Council on Aging, Inc., West Allen, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.

Michael A. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 26, 1994