

LINCOLN COUNTY, OR ANIMAL, INC.
 BUDGET, EXPENSES
 FOR THE YEAR ENDED JUNE 30, 1970

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
LOCAL - OPERATIONS			
Salaries	-0-	-0-	-0-
Pringe Meats	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	72	73	-0-
Operating Supplies	2,888	2,888	-0-
Other Costs	295	321	-0-
Capital Outlay	-----0	-----0	-0-
TOTAL	4,014	4,014	-0-
STATE OF OREGON - ACT 120			
Salaries	-0-	-0-	-0-
Pringe Meats	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	-0-	-0-	-0-
Operating Supplies	425	418	-0-
Other Costs	80	88	-0-
Capital Outlay	-0-	-0-	-0-
Transfer to Other Funds:			
121-A	181	181	-0-
121-B	2,350	2,350	-0-
12 C-1	2,820	2,820	-0-
12 C-2	4,008	4,008	-0-
Senior Center	225	225	-0-
12-D	873	873	-0-
OMB	-----88	-----88	-0-
TOTAL	11,128	11,128	-0-
STATE 121-B ADMINISTRATION			
Salaries	8,384	8,384	00
Pringe Meats	883	888	5
Travel	488	512	24
Operating Services	2,714	2,428	286
Operating Supplies	875	111	764
Other Costs	212	207	5
Capital Outlay	-----514	-----828	-----314
TOTAL	14,128	14,128	00

LINCOLN COUNCIL ON AGING, INC.
BATON, LOUISIANA
JUNE 30, 1996

NOTE TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. 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-B Fund

The III-B Fund is used to account for funds which are used to provide in-home services to the frail older individuals, providing 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-B 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.

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 (LACA) which in turn remits funds relating to Lincoln Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

LINGOLE COUNCIL ON AGING, INC.
BAYLUM, LOUISIANA
JUNE 30, 1978

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Fund Accounting: (continued)

Special Revenue Funds (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-B Fund

The III-B Fund is used to account for funds used for disease prevention and health promotion activities including: (1) equipment and materials needed to weigh people, additional materials, and exercise equipment; (2) home injury control; (3) medicine management; (4) mental health; (5) nutrition (management, counseling, and education). The law directs the state agency administering this program to "give priority to the 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-B 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.

Title III-C: Omnibus Care Fund

The Omnibus Care 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 each resident's rights are upheld, to receive complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Omnibus Care 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.

LINCOLN COUNCIL ON AGING, INC.
BATON, LOUISIANA
June 18, 1964

INDEX TO THE FINANCIAL STATEMENTS

NOTE 1 - EXPLANATION OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. 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".

General Fund Assets

The fixed assets (capital outlays) used in governmental fund type operations of Lincoln Council on Aging, Inc. are accounted for (capitalized) in the General Fund 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.

5. 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.

6. 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 through the various due from and due to accounts.

7. Budget Policy:

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

The Sponsor's Office of Elderly Affairs "OESA" notifies the Council each year as to the funding levels for each program's grant award.

LEONARD COUNCIL ON AGING, INC.
BOSTON, MASSACHUSETTS
JUNE 30, 1988

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Budget Policy (continued)

The Executive Director prepares a proposed budget based on the funding levels provided by OASH 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 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 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, 1988.

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.

h. Total Columns of Combined Statements - Overview.

Total columns on the combined statements - overview are captioned "management 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. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

i. Fixed Assets

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

LINCOLN COUNCIL ON AGING, INC.
REYNOLDS, LOUISIANA
JUNE 30, 1978

INDEX TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Council has classified its fixed assets as follows:

	Balance
	\$120,198
Furniture and Equipment	\$25,822

1. 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 conditions. 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.

2. 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.

3. Related Party Transactions:

There were not any related party transactions during the fiscal year.

4. Cash in Bank:

521 funds are in institutions insured by an agency of the Federal Government.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its services through various methods of funding. U.S.E.R. cash-in-lieu of commodity funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset the food costs in Title III C-1 and C-2 programs. This program is funded under the rules of service provided method. The Senior Center Program and State Allocation (SPWA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures, but not recorded as revenue until actual expenses are incurred. The Title III-B, C-1, C-2, B, and G programs are funded based on actual operating costs incurred. Expenses are not recorded in these programs until the actual costs are incurred.

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. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenues when the cash is received because the Council cannot predict the timing and the amount of receipt.

LINCOLN COUNCIL OF MENSA, INC.
BOSTON, MASSACHUSETTS
JUNE 30, 1994

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - Grants Receivable

Grants receivable at June 30, 1994 consisted of reimbursements for expenses incurred under the following programs:

Title III - Cash-in-Kind (U.S.D.A.)	<u>1245</u>
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NOTE 4 - 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.

The primary in-kind contributions consisted of senior center/meal-site facilities being furnished in Boston and Boston in the Council without charge for rent; the Council's administrative office being provided by the Lincoln Parish police jury without charge for heat; and the Police Jury providing some office furniture at no charge.

Other in-kind contributions consisted of the time donated by volunteer workers at senior centers and sites.

NOTE 5 - Board of Director's Compensation

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

NOTE 6 - 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 7 - Changes in Long-Term Debt

The following is a summary of transactions relating to the Council's Long-Term Debt during fiscal year 1994:

	Balance 01-01-94	Net Increase (Decreases)	Balance 06-30-94
Accumulated unpaid Taxes	<u>1000</u>	<u>50</u>	<u>1050</u>

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1986

NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - Judgments, claims, and similar contingencies

There is no active litigation against the Council as of June 30, 1986. In addition, the Council has no knowledge of any pending or threatened litigation.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to accountability 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 necessity

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.

NOTE 11 - Obligated Fund

The Board of Directors approved a restatement of part of the General Fund's fund balance. The amount of \$134 for Leiberman's Support. These amounts have been removed from the fund balance and are shown in obligated funds on the balance sheet.

NOTE 12 - Subsequent Event

The Executive Director of the Lincoln Council on Aging was terminated from employment in September 1986.

LINCOLN COUNTY, DE MEXICO, INC.
 PRYOR, LOUISIANA
 JUNE 30, 1998

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 12 - Operating Transfers In, Out

Funds Transferring To:	Funds Transferring Out:			TOTALS
	FCOA	PCIC CRRY	UDA	
Title 111 - B	\$ 2,380	\$ -0-	\$ -0-	\$ 2,380
Title C - 1	2,800	3,000	20,818	18,548
Title C - 2	4,000	3,487	14,855	22,342
Senior Center	100	-0-	-0-	100
Title 111 - B	800	-0-	-0-	800
Debtless	80	-0-	-0-	80
Voter Adv	151	-0-	-0-	151
TOTALS	\$ 11,280	\$ 6,487	\$ 21,683	\$ 39,450

ELEMENTARY FINANCIAL DECISIONS

LINCOLN COUNCIL ON AGING, INC.
HOUSTON, LOUISIANA
JUNE 30, 1968

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting: (continued)

Special Revenue Funds (continued)

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 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 across services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III C-1 Supplemental 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, congruent meals to the elderly in strategically located areas.

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 homebound older persons.

LEGISLATIVE COUNCIL ON AGING, INC
 BOSTON, MASSACHUSETTS
 FOR THE YEAR ENDED JUNE 30, 1996

COMPARING STATEMENT OF SPECIAL REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND

	<u>TITLE 111 - B</u>		<u>TITLE 111</u>	<u>TITLE 111</u>
	<u>AGING SERVICES</u>		<u>0-1</u>	<u>0-2</u>
REVENUES				
Intergovernmental:				
Governor's Office of				
Elderly Affairs	14,325	59,238	40,528	116,374
Public Support:				
IA Remuneration Council				
on Aging	-0-	-0-	-0-	-0-
Grant Contributions	-0-	7,884	18,018	22,294
Miscellaneous:				
Program Income	-0-	-0-	325	-0-
TOTAL REVENUES	14,325	77,122	59,331	138,668
EXPENDITURES				
Current:				
Salaries	8,396	46,944	20,084	43,043
Fringe	888	3,508	3,348	3,383
Grants	-0-	-0-	27,742	23,713
Travel	813	3,188	621	6,566
Operating Services	3,420	18,444	8,148	10,820
Operating Supplies	713	3,197	2,350	3,103
Other Costs	300	2,750	475	673
Capital Outlay	484	482	884	893
Utility Assistance	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	24,320	129,442	63,433	160,685
Excess of Revenues				
over (Under) Expenditures	+ 1005	< 52,320	< 18,842	+ 77,983
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	151	2,380	18,944	23,380
Operating Transfers Out	-0-	-0-	-0-	-0-
Excess of Revenues				
Sources Over (Under)	-0-	-0-	-0-	-0-
Expenditures and Other Uses				
FUND BALANCE (DEFICIT)				
Beginning of Year	-0-	-0-	-0-	-0-
End of Year	-0-	-0-	-0-	-0-

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

LINCOLN COUNCIL ON BAIING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1994

COMBINED STATEMENT OF PROGRAM REVENUE AND EXPENDITURES
 SPECIAL REVENUE FUNDS

SECTION CENTER	TITLE 110-C	TITLE 111-F	MOBILE FEE	UTILITY ASSURANCE	FEES	OTHERMAN	TOTAL
29,444	1,196	2,619	2,208	-0-	22,488	4,189	312,934
-0-	-0-	-0-	-0-	2,174	-0-	-0-	2,174
141	-0-	-0-	-0-	-0-	-0-	-0-	40,324
-0-	-0-	-0-	-0-	-0-	-0-	-0-	0
29,444	1,196	2,619	2,208	2,174	22,488	4,189	318,734
59,880	1,364	-0-	-0-	-0-	-0-	2,000	128,460
1,420	112	-0-	-0-	-0-	-0-	157	25,887
-0-	-0-	-0-	-0-	-0-	-0-	-0-	128,475
-0-	245	-0-	-0-	-0-	-0-	2,720	25,000
4,894	238	-0-	2,324	-0-	-0-	260	47,495
3,512	68	2,877	-0-	-0-	-0-	89	28,998
-0-	14	-0-	-0-	-0-	-0-	29	6,287
-0-	28	-0-	-0-	-0-	-0-	25	2,500
-0-	-0-	-0-	-0-	2,324	-0-	-0-	2,324
29,822	2,068	2,821	2,324	2,324	-0-	4,222	288,939
< 220>	< 873>	-0-	-0-	140	22,490	< 40>	<20,814>
220	873	-0-	-0-	-0-	-0-	40	42,880
-0-	-0-	-0-	-0-	-0-	<22,860>	-0-	<22,860>
-0-	-0-	-0-	-0-	280	4,820	-0-	4,871
-0-	-0-	-0-	-0-	2,324	28,818	-0-	31,142
-0-	-0-	-0-	-0-	2,324	22,881	-0-	25,041

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

LINCOLN COUNCIL ON ARMS, INC.
 NOTION, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1994

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
BUDGET CENTER			
Salaries	28,188	28,498	310
Fringe	2,428	2,529	101
Post	0-	0-	0-
Travel	0-	0-	0-
Operating Services	4,128	4,894	766
Operating Supplies	2,888	2,712	176
Other Costs	0-	0-	0-
Capital Outlay	0-	0-	0-
TOTAL	37,622	38,633	1,011
LINE 511-F			
Salaries	2,205	2,264	59
Fringe	187	112	75
Post	0-	0-	0-
Travel	173	248	75
Operating Services	91	228	137
Operating Supplies	148	88	60
Other Costs	8	14	6
Capital Outlay	0-	18	18
TOTAL	3,612	3,668	56
LINE 511-F			
Salaries	0-	0-	0-
Fringe	0-	0-	0-
Post	0-	0-	0-
Travel	0-	0-	0-
Operating Services	0-	0-	0-
Operating Supplies	0-	2,072	2,072
Other Costs	0-	0-	0-
Capital Outlay	0-	0-	0-
TOTAL	0-	2,072	2,072

LINCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1988

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGET ENCUMBRANCES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
REGIT FUND			
Operating Services	<u>2,100</u>	<u>2,100</u>	<u>-0-</u>
UTILITY ASSISTANCE			
Utility Assistance Program			
LPAI - Helping Hands	<u>1,500</u>	<u>1,500</u>	<u>-0-</u>
F.F.A.S.			
Transfer to State III C-1	11,140	12,914	< 1,774
Transfer to State III C-2	26,124	26,850	1,726
TOTAL	<u>27,264</u>	<u>27,864</u>	<u>-600</u>
EXPENSES			
Salaries	1,800	2,000	< 200
Fringe	287	287	-0-
Meals	-0-	-0-	-0-
Travel	1,750	1,750	0-
Operating Services	200	200	0-
Operating Supplies	41	69	< 28
Other Costs	13	13	-0-
Capital Outlay	<u>32</u>	<u>33</u>	<u>-1</u>
TOTAL	<u>4,123</u>	<u>4,252</u>	< 129

SCHEDULE 3

LINCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDING JUNE 30, 1966

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FEDERAL GRANTOR/PAID THROUGH CONTRACT/PROGRAM TITLE	Federal CFDA Number	Program or Grant Amount	Revised Receivable	EXPENDITURES
Department of Health and Human Services				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III B - Area Agency				
Administration	93-033	18,668	18,668	18,668
Title III B - Supportive Services	93-033	38,938	38,938	38,938
Title III B-1 - Congregate Meals	93-033	38,360	38,360	38,360
Title III C-2 - Home Delivered Meals	93-036	13,343	13,343	13,343
Title III D - In Home Services	93-043	1,017	1,017	1,017
Title III-A - Outpatient (long-term care)	93-033	2,382	2,382	2,382
Title III-F-Fault, elderly assistance	93-043	2,328	2,328	2,328
Department of Agriculture				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.A. - Cash in Lieu of Commodity				
	16-570	32,498	32,498	32,498

SCHEDULE 6

LINCOLN COUNCIL ON HOUSING, INC.
BAYTON, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1966

COMPENSATION TO BOARD MEMBERS

NO COMPENSATION WAS PAID ANY BOARD MEMBER DURING THE YEAR UNDER AUDIT.

LINCOLN COUNCIL OF BISHOP, INC.
BAYVIEW, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1966

QUESTIONED DEBTS

<u>Program</u>	<u>Medical/Nonmedical</u>	<u>Qualified Status</u>
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There were no questioned debts found.

LINCOLN COUNCIL ON GOING, INC.
BOSTON, MASSACHUSETTS
FOR THE YEAR ENDED JUNE 30, 1990

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR

PROGRAM REASSESSMENT FORMS NOT FILLED OR COMPLETELY

Finding #1: I examined a sample of C - 1 and C - 2 participant files and noted several reassessment forms not completed.

Cause: The reassessment forms were missing dates and a fee were not updated timely.

Effect: There is no financial statement effect. This is a compliance violation.

Recommendation: A similar file should be set up in order for forms to be reviewed timely and checked for completeness.

MONTHLY MEAL SCHEDULES NOT COMPLETED

Finding #2: I examined a sample of monthly meal schedules of which several were not completed by the drivers.

Cause: The meal forms were not completed as to date, signature of recipients and date of signature.

Effect: There is no financial statement effect. This is a compliance violation.

Recommendation: A procedure should be in place to review schedules and effectively have forms completed on a consistent monthly basis.

RECORDING OF BOARD MINUTES

Finding #3: During my review of the Board minutes, both written and some recorded, I noticed several deficiencies in the record - keeping.

Cause: The minutes that were written were difficult to interpret as to what subjects were being discussed, what resolutions were being voted on, and recording who voted. Also the tape-recorded minutes were difficult to interpret because of the quality of the sound.

Effect: There is no financial statement effect that can be determined.

LINCOLN COUNCIL ON AGING, INC.
BATON ROUGE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1988

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR (CONTINUED)

RECORDS OF BOARD MEETINGS (CONTINUED)

Recommendation: The board minutes need to be carefully checked, whether written or tape-recorded, such that the intent of the Board's actions can be fully performed.

BOARD MEETING PROCEDURES AND CONDUCT

Finding #4 During my various conversations with the Executive Committee of the Lincoln Council on Aging Board of Directors, I noted a few deficiencies in board meeting procedures.

Issue: The Board handles the official policy and decision making functions of Lincoln Council on Aging. The meetings need to be held in such a manner that these functions can be constructively done.

Effect: There is no financial statement effect that can be determined.

Recommendation: The Board meetings should be held in such a manner that Roberts Rule of Order be strictly adhered to. The Board should, effectively, be knowledgeable of these procedures and require all Board members to adhere to these rules. Effective communication with the Executive Director should be established in order that the Board can provide effective oversight and implement actions of the Board to fulfill the objectives of Lincoln Council on Aging.

LINGOLE COUNCIL ON ACTION, INC.
BUDCOO, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1966

CORRECTIVE ACTION TRACK ON BUDCOO DEAR FINDING

No prior year findings.

LINCOLN COUNCIL ON REINS, INC.
BOSTON, MASSACHUSETTS
JUNE 16, 1996

EXIT CONFERENCE

The exit conference was held October 13, 1996. Those in attendance were Paul L. Houghton, CPA, and Richard Wright, Interim Executive Director of the Council, Dr. L. K. Dawson, Treasurer, and Joe Sheppard, Chairman of the Board.

I reported to them that I did not discover any material weaknesses in internal control or any questioned findings during my audit.

The director and board members received my findings and recommendations favorably and have taken action to implement the recommendations.

LINCOLN COUNTY, DE AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1994

SCHEDULE OF PROGRAM REVENUE AND EXPENDITURES
GENERAL FUND

	PROGRAMS OF THE GENERAL FUND		
	LOCAL	FUND	TOTAL
	(UNRESERVED)	(AGEING FUND)	
REVENUE			
Intergovernmental:			
Office of Elderly Affairs	-0-	11,779	11,779
Local Governments	8,000	-0-	8,000
Interest Income	2,803	-0-	2,803
Miscellaneous:			
Contributions and Other	10,888	-0-	10,888
TOTAL REVENUE	21,691	11,779	33,470
EXPENDITURES			
Current:			
Salaries	-0-	-0-	-0-
Fringe	-0-	-0-	-0-
Rent	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	73	-0-	73
Operating Supplies	2,099	429	2,528
Other Costs	218	88	306
Capital Outlay	-0-	-0-	-0-
TOTAL EXPENDITURES	2,390	517	2,907
Excess of Revenues Over (Under) Expenditures	19,301	11,262	30,563
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-0-	-0-	-0-
Operating Transfers Out	(4,823)	(11,262)	(16,085)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,478	-0-	9,478
FUND BALANCE			
Beginning of Year	63,416	-0-	63,416
Less: Obligated Funds Not Allocated	(4,185)	-0-	(4,185)
End of Year	59,231	-0-	59,231

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

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

ACCOUNTING APPLICATIONS

Revenues and Receipts
Expenditures for Goods and Services and Accounts Payable
Payroll and Related Liabilities
Property, Equipment, and Capital Outlay Expenditures
General Ledger
Fund Balances
Cash
Indirect Cost Allocation

CONTROL OVER THE ADMINISTERING COMPLIANCE WITH LAWS AND REGULATIONS

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

Specific Requirements
Types of Services Allowed and Unallowed
Eligibility
Reporting
Matching, Level of Effort, and Benchmarking
Voluntary Contributions by Participants
Purchase and Disposal of Equipment
Cost Allocation

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, 1998, Lincoln Council on Aging, Inc., Boston, Louisiana had no major Federal financial assistance programs and expended 13% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs:

Title III Programs on Aging (CFR #93.635)	88,155
Title III Nutrition Services (CFR #93.636)	23,683
Total	<u>111,838</u>

I performed tests of controls, as required by SAS Circular A-124, 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 general and specific requirements 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 express such an opinion.

SCHEDULE 1

LINCOLN COUNCIL ON BEING, INC.
 BENTON, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1974

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE 112-B SUBSISTENCE SERVICES			
Salaries	44,214	44,944	< 7,300
Fringe	3,218	3,280	60
Meals	-0-	-0-	-0-
Travel	1,148	1,144	< 20
Operating Services	19,810	19,444	366
Operating Supplies	8,870	8,187	< 1,077
Other Costs	2,544	2,728	< 140
Capital Outlay	551	482	78
TOTALS	79,863	79,412	< 4,520
TITLE 112-C-1			
Salaries	30,871	30,000	871
Fringe	2,424	2,348	80
Meals			
Raw Food	27,888	18,787	9,101
Labor and Non-Utilities	22,880	11,975	10,905
Travel	701	822	< 121
Operating Services	5,879	6,144	< 265
Operating Supplies	1,001	1,100	< 140
Other Costs	324	478	< 154
Capital Outlay	180	666	100
TOTALS	70,378	69,432	< 9,466
TITLE 112-C-2			
Salaries	44,163	43,842	3,321
Fringe	3,547	3,544	304
Meals			
Raw Food	48,374	41,480	< 7,114
Labor and Non-Utilities	37,349	39,323	< 1,974
Travel	6,882	6,556	16
Operating Services	11,812	10,820	690
Operating Supplies	4,928	5,223	< 295
Other Costs	487	630	< 143
Capital Outlay	1,188	822	266
TOTALS	158,632	158,452	< 1,880

LINCOLN COUNTY DE BONO, ILL.
JUNE 30, 1966

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LOUISIANA COUNCIL ON ACCOUNTS, INC.

BAGDON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1966

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 1966

RADIAN L. HENNIGAN
Certified Public Accountant
1500 Goodwin Road
Baton, LA 71270
318-288-9300

September 15, 1996

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lincoln Council on Aging, Inc.
Baton, Louisiana 71270

I have audited the accompanying general purpose financial statements of the Lincoln Council on Aging, Inc. as of June 30, 1996, and for the year then ended, as listed in the table of contents. 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 the Office of Management and Budget Circular A-130, "Audit of State and Local Governments." These standards and OMB Circular A-130 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 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. 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 Lincoln 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Lincoln 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 my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully,



Radian L. Hennigan
Certified Public Accountant

LINCOLN COUNCIL ON AGING, INC.
MURFEE, LOUISIANA
JUNE 30, 1990

NOTE TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Fund Accounting: (continued)

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.

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

LEGAL

Legal funds are received from various sources; each fund not being restricted to any special use.

FOUR (ART. 131)

FOUR (Art. 131) 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 "Art. 131" 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.

RADIAN L. HENNINGAN
Certified Public Accountant
1503 Goodwin Road
Baton Rouge, LA 70802
225-255-9085

September 26, 1998

**SINGLE AUDIT CONDENSED REPORT
ON INTERNAL CONTROL STRUCTURE**

Board of Directors
Lincoln Council on Aging, Inc.
Baton Rouge, Louisiana

I have audited the general purpose financial statements of Lincoln Council on Aging, Inc., Baton Rouge, Louisiana for the year ended June 30, 1998. I have also audited the Lincoln Council on Aging, Inc.'s compliance with requirements applicable to Federal financial assistance programs and have issued my report thereon dated September 25, 1998.

I conducted my 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 (OMB) Circular A-330. Audits of STATE AND LOCAL GOVERNMENTS. Those standards and OMB Circular A-330 require that I plan and perform the audit to obtain reasonable assurance about whether Lincoln Council on Aging, Inc., Baton Rouge, Louisiana complied with laws and regulations, noncompliance with which could be material to a Federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1998, I considered Lincoln Council on Aging, Inc.'s internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the Council's general purpose financial statements and on its compliance with requirements applicable to Federal financial assistance programs and not to provide assurance on the internal control structure.

The management of Lincoln Council on Aging, Inc., Baton Rouge, Louisiana 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 recorded in accordance with management's authorizations 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, projections 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.

LINCOLN COUNCIL ON AGING, INC.
JUNE 30, 1988

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I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, would adversely affect the Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

The following findings represent a summary of the items I considered to be reportable conditions. Additional discussion can be found on pages 14 through 15 of the report.

1. Monthly Cash Schedules not completed
2. Program Assessments were not complete.
3. Incomplete Recording of Board Minutes.

A material weakness is a reportable condition in which the design or operation of one or more of the 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 or that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

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. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Edwin L. Hennigan
Certified Public Accountant

RADIAN L. HENNIGAN
Certified Public Accountant
1503 Goodwin Road
Baton, LA 71274
318-255-8105

September 28, 1994

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN ASSESS OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

Lincoln Council on Aging, Inc.
Baton, Louisiana

I have audited the general purpose financial statements of Lincoln Council on Aging, Inc., Baton, Louisiana as of and for the year ended June 30, 1994, and have issued my report thereon dated September 28, 1994.

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-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that I 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 Lincoln Council on Aging, Inc., Baton, 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 Lincoln Council's compliance with certain provisions of laws, regulations, contracts, and grants. However it should be noted that my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, Lincoln 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 my attention that caused me to believe that Lincoln Council on Aging, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the Council's management, and Board of Directors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,


Radian L. Hennigan
Certified Public Accountant

RAJMAN L. HENNIGAN
Certified Public Accountant
1583 Goodwin Road
Baton, LA 71270
225-255-9288

September 21, 1994

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

To Lincoln Council on Aging, Inc.
Baton, Louisiana 71270

I have audited the financial statements of Lincoln Council on Aging, Inc., Baton, Louisiana, as of and for the year ended June 30, 1994, and have issued my report thereon dated September 22, 1994.

I have applied procedures to test Lincoln Council on Aging, Inc., Baton, Louisiana'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, 1994: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property management, federal financial reports, Drug-Free Workplace Act, affirmative employment principles, and administrative requirements.

My procedures were limited to those set forth 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 Lincoln Council on Aging'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 first paragraph. With respect to items not tested nothing came to my attention that caused me to believe that Lincoln 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. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Rajman L. Hennigan
Certified Public Accountant

RADIAN L. HENNIGAN
Certified Public Accountant
1083 Goodwin Road
BOSTON, LA 71270
318-384-8328

September 28, 1994

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

Lincoln Council on Aging, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of Lincoln Council on Aging, Inc., Baton Rouge, Louisiana, as of and for the year ended June 30, 1994, and have issued my report thereon dated September 27, 1994.

In connection with my audit of the June 30, 1994 general purpose financial statements of the Lincoln Council on Aging, Inc., Baton Rouge, Louisiana, and with my study and evaluation of the Council's internal control systems used to administer federal financial assistance programs, as required by OFFICE OF MANAGEMENT AND BUDGET Circular A-128, "Units of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1994.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements covering types of services allowed or restricted and eligibility applicable to these transactions. My procedures were substantially less in scope than an audit, the objectives of which in 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 these procedures disclosed no material instances of noncompliance with the requirements stated in the preceding paragraph. With respect to items not tested nothing came to my attention that caused me to believe that Lincoln Council on Aging, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the LEGISLATIVE BUDGET OFFICE of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Radian L. Hennigan
Certified Public Accountant

GENERAL PURPOSE FINANCIAL STATEMENTS

LINCOLN COUNCIL OF SEINE, INC.
BOSSON, LOUISIANA
JUNE 30, 1994

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1994

	COMPARTMENTAL FUND		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	MEMBERSHIP	DEBT
ASSETS						
Cash	\$43,425	\$27,798	\$ -0-	\$ -0-	\$ 85,323	\$ 85,323
Grant Receivable	-0-	8,248	-0-	-0-	8,248	8,803
Account Receivable	-0-	-0-	-0-	-0-	-0-	-0-
Deposit on Van	9,125	-0-	-0-	-0-	9,125	-0-
Fixed Assets	-0-	-0-	228,877	-0-	228,877	228,877
Amount to be Provided for Retirement of General Long-Term Debt	-0-	-0-	-0-	1,827	1,827	1,827
TOTAL ASSETS	54,550	36,046	228,877	1,827	487,297	487,297
LIABILITIES						
Accounts Payable	-0-	-0-	-0-	268	-0-	268
Obligated Funds	-0-	-0-	-0-	-0-	-0-	-0-
Long-Term Debt	-0-	-0-	-0-	-0-	-0-	-0-
Accumulated Unpaid Vacation	-0-	-0-	-0-	1,827	1,827	1,827
TOTAL LIABILITIES	-0-	-0-	-0-	1,827	1,827	2,093
FUND EQUITY						
Fund Equity:						
Fund Balances:						
Surplus						
Unobligated	73,428	27,848	-0-	-0-	109,640	99,995
Investment in General						
Fixed Assets	-0-	-0-	228,877	-0-	228,877	228,324
TOTAL LIABILITIES AND FUND EQUITY	\$ 54,550	\$ 36,046	\$ 228,877	\$ 1,827	\$ 487,297	\$ 487,297

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

LINCOLN COUNCIL ON GOV. INC.
BOSTON, LOUISIANA
JUNE 30, 1994

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1994**

	GOVERNMENTAL FUND		TOTAL	
	TYPES		(UNRECORDED DOLL.)	
	GENERAL	SPECIAL REVENUE	1994	1993
REVENUES				
Intergovernmental	\$ 21,779	\$12,913	\$34,694	\$10,379
Miscellaneous	27,288	82,818	110,106	82,388
TOTAL REVENUES	49,067	95,731	144,800	92,767
EXPENDITURES				
Salaries	-	190,460	190,460	192,892
Fringe	-	11,887	11,887	12,961
Food	-	218,478	218,478	132,290
Travel	-	11,840	11,840	10,388
Operating Services	73	99,421	99,494	69,443
Operating Supplies	8,833	18,908	27,741	23,388
Other Costs	415	4,157	4,572	12,388
Capital Outlay	-	2,200	2,200	22,823
TOTAL EXPENDITURES	8,520	566,566	575,086	508,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	40,547	< 37,835>	14,714	<13,464>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	-	42,380	42,380	10,594
Operating Transfer Out	<18,811>	< 22,888>	< 41,699>	< 13,323>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures Other Than	21,736	4,592	14,224	<13,464>
FUND BALANCES				
Beginning of Year	63,425	14,184	77,609	108,694
Less: Obligated Funds Not Available	< 121>	-	< 121>	< 121>
Prior Period Adjustment	-	< 2,328>	< 2,328>	-
End of Year	63,304	11,856	75,160	97,452

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

LINCOLN COUNCIL ON AGING, INC.
 ELITE, LOUISIANA
 JUNE 30, 1998

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--BUDGET (GARP BASIS) AND ACTUAL--GENERAL FUND TYPE
 FOR THE YEAR ENDED JUNE 30, 1998

	BUDGET	ACTUAL	VARIANCE-- FUNDING (UNFAVORABLE)
REVENUE			
Intergovernmental	\$ 11,719	\$ 11,719	\$ 0-
Miscellaneous	17,788	17,788	0-
TOTAL REVENUES	<u>29,507</u>	<u>29,507</u>	<u>0-</u>
EXPENDITURES			
Salaries	0-	0-	0-
Fringe	0-	0-	0-
Food	0-	0-	0-
Travel	0-	0-	0-
Operating Services	73	73	0-
Operating Supplies	4,032	4,032	0-
Other Costs	438	438	0-
Capital Outlay	8	8	0-
TOTAL EXPENDITURES	<u>4,921</u>	<u>4,921</u>	<u>0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,586	24,586	0-
OTHER FINANCING SOURCES (DEBIT)			
Operating Transfers In	0-	0-	0-
Operating Transfers Out	< 22,000 >	< 22,000 >	2,347
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Items	0-	2,347	2,347
FUND BALANCE			
Beginning of Year	88,860	88,826	
Less: Obligated Funds Not Available	0-	< 125 >	
FUND BALANCE--ENDING	<u>88,860</u>	<u>88,701</u>	

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

LINCOLN COUNCIL ON AGING, INC.
 HUNTER, LOUISIANA
 JUNE 30, 1988

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--(BUDGET BASIS) AND ACTUAL--(OFFICIAL REVENUE FUNDS)
 FOR THE YEAR ENDED JUNE 30, 1988

	BUDGET	ACTUAL	VARIANCE-- FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	\$113,518	\$112,825	\$ 693
Miscellaneous	<u>63,348</u>	<u>42,828</u>	<u><20,520></u>
TOTAL REVENUES	176,866	155,653	<21,213>
EXPENDITURES			
Salaries	158,695	159,460	765
Fringe	32,882	31,587	1,295
Rent	118,128	128,278	< 10,150>
Travel	18,851	21,860	< 3,009>
Operating Services	49,258	49,421	< 163>
Operating Supplies	28,712	28,808	< 96>
Other Items	4,027	4,377	< 350>
Capital Outlay	<u>2,038</u>	<u>2,990</u>	<u>< 952></u>
TOTAL EXPENDITURES	372,683	389,802	17,119
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0-	<233,149>	<233,149>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	27,876	42,560	14,684
Operating Transfers Out	<u><27,876></u>	<u>< 27,880></u>	<u>4</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0-	14,680	14,684
FUND BALANCES			
Beginning of Year	34,058	34,304	246
Prior Period Adjustment	<u>0-</u>	<u>< 2,520></u>	<u>2,520</u>
End of Year	34,058	31,784	< 2,274>

The accompanying notes are an integral part of these financial statements

LINCOLN COUNCIL ON AGING, INC.
BATON, LOUISIANA
JUNE 30, 1978

NOTES TO THE FINANCIAL STATEMENTS

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 Lincoln 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 primary function of the Lincoln 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 motor vehicles, and transportation. A Board of Directors, consisting of 20 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.

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 Bulletin of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - General 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.