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Jackson Council on the Aging, Inc.
Jonesboro, Louisiana

REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

For the Year Ended June 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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.

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Release Date: 3-26-97

SAUNDERS & ASSOCIATES
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JONESBORO

JACKSON COUNCIL ON THE AGING, INC.
Bossieres, Louisiana

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JACKSON COUNCIL ON THE GOING, INC.
Jacksonboro, Louisiana

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Saunders & Associates
Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Jackson Council on the Aging, Inc.
Jonesboro, Louisiana

We have audited the accompanying balance sheet of Jackson Council on the Aging, Inc. as of June 30, 1996, and the related statements of revenues, expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of Jackson Council on the Aging, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision), Office of Management and Budget Circular A-133, and the GSE Compliance Supplement for Single Audits of State and Local Governments, (Revised). These standards require that we 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with Government Auditing Standards, we have also issued a report dated November 14, 1996 on our consideration of Jackson Council on the Aging, Inc.'s internal control structure and a report dated November 14, 1996 on its compliance with laws and regulations.

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

November 14, 1996

JACKSON COUNCIL ON THE BAYOU, INC.
MONROE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

	Governmental Fund Types		Account Groups		Total (Governmental Data)
	General Funds	Special Revenue Funds	Capital Fund Assets	General Long-Term Debt	
ASSETS					
Cash	\$ 11,698	\$ 25,116	\$ 0	\$ 0	\$ 36,814
Receivables	3,000	9,883	0	0	12,883
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Land and Buildings	0	0	0	0	0
Vehicles	0	0	40,092	0	40,092
Furniture & Equipment	0	0	28,499	0	28,499
Amount to be Provided For: Retirement of General Long-Term Debt	0	0	0	0	0
TOTAL ASSETS	\$ 14,698	\$ 35,000	\$ 68,591	\$ 0	\$ 118,289
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 3,390	\$ 27,297	\$ 0	\$ 0	\$ 30,687
Accrued Payroll Taxes	4,207	180	0	0	4,387
Deferred Proceeds	1,300	0	0	0	1,300
Total Liabilities	\$ 8,897	\$ 27,477	\$ 0	\$ 0	\$ 36,374
Fund Equity:					
Investment in General Fund Assets	0	0	61,581	0	61,581
Fund Balances - Reserved For: Prepaid Expenses	0	0	0	0	0
Unfunded Assistance	0	5,090	0	0	5,090
Unreserved and Unassigned	5,901	3,126	0	0	9,027
Total Fund Equity	\$ 5,901	\$ 8,216	\$ 61,581	\$ 0	\$ 115,708
TOTAL LIABILITIES AND FUND EQUITY	\$ 14,800	\$ 35,693	\$ 68,591	\$ 0	\$ 118,289

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

JACKSON COUNCIL ON THE ASHS, INC.
 JONESBORO, LOUISIANA

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

For the Year Ended June 30, 1998

	General Funds	Special Revenue Funds	Total (Memorandum Only)
REVENUES			
Intergovernmental	\$ 11,778	\$ 211,115	\$ 222,893
Public Support	87,201	25,485	112,686
Miscellaneous	29,258	0	29,258
Interest Income	458	0	458
Total Revenue	128,695	236,600	365,295
EXPENDITURES			
Current:			
Salaries	0	108,714	108,714
Fringe	3,047	8,181	11,228
Travel	0	1,621	1,621
Operating Services	0	52,180	52,180
Operating Supplies	18	10,848	10,866
Other Costs	3,273	87,225	90,498
Capital Outlay	0	351	351
Utility Assistance	0	1,483	1,483
Total Expenditures	6,328	261,838	268,166
Excess (Deficiency) of Revenues Over Expenditures	122,367	(25,238)	97,129
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	12,485	79,040	91,525
Operating Transfers Out	(45,734)	(21,785)	(67,519)
Total Other Financing Sources (Uses)	(33,249)	57,255	24,006
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	14,800	(6,983)	7,817
Fund Balance, Beginning of Year	8,242	15,338	23,580
FUND BALANCE, END OF YEAR	\$ 23,042	\$ 8,355	\$ 31,397

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
 Jonesboro, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (2004) AND ACTUAL

GENERAL FUND TYPE

For the Year Ended June 30, 2005

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 11,779	\$ 11,779	\$ 0
Public Support	20,585	17,231	(3,457)
Miscellaneous	0	25,250	25,250
Interest Income	0	650	650
Total Revenues	32,477	54,910	22,433
EXPENDITURES			
Current			
Salaries	0	0	0
Fringe	0	3,947	(3,947)
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	10	(10)
Other Costs	0	5,273	(5,273)
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	0	9,220	(9,220)
Excess (Deficiency) of Revenues Over Expenditures	32,477	45,690	13,213
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	12,488	12,488
Operating Transfers Out	(32,477)	(48,700)	(17,223)
Total Other Financing Sources (Uses)	(32,477)	(37,212)	(4,735)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	14,800	\$ 14,800
Fund Balance, Beginning of Year		(9,210)	
FUND BALANCE, END OF YEAR		\$ 5,590	

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
 Jonesboro, Louisiana

COMPARING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (DAMP) AND ACTUAL

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 282,580	\$ 215,115	\$ (67,465)
Public Support	14,700	25,420	10,720
Miscellaneous	0	0	0
Interest Income	0	0	0
Total Revenue	297,280	230,535	(66,745)
EXPENDITURES			
Current			
Salaries	108,800	108,714	86
Fringe	11,508	9,191	2,045
Travel	1,900	1,821	79
Operating Services	68,287	52,198	16,089
Operating Supplies	8,950	18,548	(9,598)
Other Costs	70,000	67,705	2,295
Capital Outlay	890	850	40
Utility Assistance	0	1,453	(1,453)
Total Expenditures	292,595	305,039	(12,444)
Excess (Deficiency) of Revenue Over Expenditures	14,700	(45,304)	(60,004)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0,000	70,000	69,999
Operating Transfers Out	(0,000)	(41,780)	38,220
Total Other Financing Sources (Uses)	0	28,220	28,220
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	\$ 14,700	\$ 0,000	\$ (14,700)
Fund Balance, Beginning of Year		16,508	
FUND BALANCE, END OF YEAR		\$ 1,808	

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - In 1968, the State of Louisiana passed Act 418 which authorized the charter of voluntary councils on aging for the welfare of the 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. Jackson Council on the Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

The primary function of Jackson Council on the 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 3 voluntary members who serve one to three-year terms, governs the Council.

Classification 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 government entities. In November of 1986, 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 audits of State and Local Government 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.

JACKSON COUNCIL ON THE AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1994

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting - The accounts of Jackson Council on the Aging, Inc. are organized on the basis of funds and an account group, 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 of its assets, liabilities, fund equity, revenues, and expenditures. The council on aging's revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

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

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

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

FCOA (Act 735) - FCOA (Act 336) 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 account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

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.

JACKSON COUNCIL ON THE AGING, INC.
Monroe, Louisiana

NOTE TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, 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 through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

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

JACKSON COUNCIL ON THE AGING, INC.
Jonesboro, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1994

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting--continued -

Utility Assistance Fund - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on the aging to provide assistance to the elderly for the payment of their utility bills.

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

Title III-F Fund - Preventive Health - Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds of the Council. This program provides preventive health services.

General Fixed Assets and Long-Term Debt - 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. 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 long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities

DAWSON FINANCIAL ON THE AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Accounting, Continued

are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

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

Encumbrances - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by Dawson Council on the Aging, Inc., in its accounting practices.

Other Financing Sources (Uses) - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfer.

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

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

The Executive Director prepares a proposed budget based on the funding levels provided by OSEA and then submits the budget to the Board of Directors for approval.

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

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

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

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

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was only one amendment during the year effective April 29, 1993.

JACKSON COUNCIL ON THE AGING, INC.
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Budget Policy, continued -

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 level.

Total Columns of Combined Statements - Footnotes - Total columns on the combined statements-overviews are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in those 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.

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

Long-Term Liabilities - 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 long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Compensated Absences - Employees of Jackson Council on the Aging, Inc., earn from 13 to 15 days of annual leave each year with 10 days allowed to be carried over to next year, depending on their length of service and the employee's working status (full-time or part-time). Provided that funds are available, employees are compensated upon termination of employment for current-year accrued annual leave. Employees earn up to 12 days of sick leave each year, and can carry over up to 58 days. Employees are not paid for accrued sick leave at termination. Although the employees' leave benefits have not been recognized and accrued at June 30, 1986, the amounts are not material to the financial statements.

AGING COUNCIL ON THE AGING, INC.
Jonesboro, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Related Party Transactions - There were no related party transactions during the fiscal year.

Prepaid Expenses - There were no prepaid expenses allocable this period.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. U.S.D.A. cash-in-lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the split of service provided method. The Senior Center program and State Allocation (FOCA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-3, and E programs are funded based on actual operating costs incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-3 programs. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Helping Hands, Stripper Well programs, Heating Help, and Louisiana Outreach Energy programs. 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.

NOTE 3: CASH

At June 30, 1986, the carrying amount of the Council's deposits was as follows:

Payroll - checking	\$ 20
Operating - checking	17,731
Cash in banks	<u>\$ 17,751</u>

All deposits were covered by federal depository insurance.

NOTE 4: RECEIVABLES

Grant Receivables at June 30, 1986, consisted of reimbursements for expenses incurred under the following program:

U. S. D. A.	\$ 2,875
Total	<u>\$ 2,875</u>

ADDITIONAL COUNCIL ON THE AGING, INC.
Bossierette, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1996

NOTE 2: IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditure related to the use of the in-kind been recorded.

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

NOTE 3: BOARD OF DIRECTOR'S COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 4: LEASE COMMITMENTS

On January 1, 1996, the Council entered into a lease of a building that houses the Council's main office at Bossierette, Louisiana. The terms of this agreement require monthly payments of \$238 from January 1, 1996 through January 1, 1997. The Council is responsible for all repairs and maintenance to the interior of the premises and plumbing, electrical and mechanical repairs in excess of \$100.

NOTE 5: 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 6: JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the council at June 30, 1996, nor is the Council aware of any unasserted claims.

NOTE 10: FEDERALLY ASSISTED PROGRAMS

The Council on Aging participates in a number of federally assisted programs. These are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs;

JACKSON COUNCIL ON THE AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1996

NOTE 12: FINANCIALLY ASSISTED PROGRAMS, CONTINUED

However, greater agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

In accordance with the Single Audit Act of 1994 and the Office of Management and Budget Circular 8-128, a schedule of federal financial assistance is presented on page 24.

NOTE 11: ECONOMIC DEPENDENCY

The Council receives the majority of its revenues 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 12: INVENTORY

No inventory at June 30, 1996.

NOTE 13: PENSION PLAN

All employees of Jackson Council on the Aging, Inc. are members of the Social Security System. In addition to the employee contribution withheld at 7.48 percent of gross salary, the council contributes an equal amount to the Social Security System.

NOTE 14: POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Jackson Council on the Aging, Inc. had no retired employees at June 30, 1996.

Sourden & Associates
Certified Public Accountants

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Independent Auditor's Report on Internal Control Structure
Based on an Audit of Financial Statements in
Accordance With Government Auditing Standards

Board of Directors
Jackson Council on the Aging, Inc.
Bossierboro, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. for the year ended June 30, 1998 and have issued our report thereon dated November 24, 1998.

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

The management of Jackson 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 objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Jackson Council on the Aging, Inc. for the year ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we considered to be reportable conditions under standards established by the American Institute of Certified Public

Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

1. PAYROLL TAXES

Condition: During the fiscal year, the Council inaccurately reported tax liabilities, made incorrect deposits, filed untimely, or failed to deposit taxes which resulted in penalties and interest charges.

2. BANK RECONCILIATIONS

Condition: Bank reconciliations were not performed at the close of each month during the year.

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 financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above are material weaknesses.

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

Spindens & Associates
SPINDENS & ASSOCIATES
Certified Public Accountants

November 14, 1996

Saunders & Associates

Certified Public Accountants

P.O. Box 1400 • 400 Pine View • Lake Charles, Louisiana 70605 • (504) 435-5100 • (504) 435-5101 • FAX: (504) 435-5102

Independent Auditor's Report on Internal Control Structure Used in Administering Federal Financial Assistance Programs

Board of Directors
Jackson Council on the Aging, Inc.
Jonesboro, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated November 14, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of Jackson Council on the Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on the Jackson Council on the Aging, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated November 14, 1996.

The management of Jackson 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 objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may

adversely affect the organization's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

1. PAYROLL TAXES

Condition: During the fiscal year, the Council inaccurately reported tax liabilities, made incorrect deposits, filed untimely, or failed to deposit taxes which resulted in penalties and interest charges.

2. BANK RECONCILIATIONS

Condition: Bank reconciliations were not performed at the close of each month during the year.

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 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions described above are material weaknesses.

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

Strandberg & Associates
STRANDBERG & ASSOCIATES
Certified Public Accountants

November 14, 1996

Swainson & Associates
Certified Public Accountants

400 Poydras Street • 400 West 10th • 400 North • 400 East • 400 South • 400 West • 400 East • 400 West

Independent Auditor's Report on Compliance with Laws, Regulations,
Contracts and Grants Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

Board of Directors
Jackson Council on the Aging, Inc.
Jewettboro, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated November 14, 1986.

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Swainson & Associates
SWAINSON & ASSOCIATES
Certified Public Accountants

November 14, 1986

Scardone & Associates
Certified Public Accountants

P.O. Box 288 • 830 East 17th • Av. Gretna, LA 70002 • 504-835-1000/102424 • FAX 504-835-2277

Independent Auditor's Report on Compliance with General
Requirements Applicable to Federal Financial Assistance Programs

Board of Directors
Jackson Council on the Aging, Inc.
Jonesboro, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated November 14, 1986.

We have applied procedures to test Jackson Council on the Aging, Inc.'s compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1986:

- | | |
|-------------------------------|-------------------------------------|
| 1) Political activity | 16) Allowable costs/unit principles |
| 2) Davis-Paxon Act compliance | 17) Drug free workplace |
| 3) Civil rights | 18) Administrative requirements |
| 4) Cash management | |
| 5) Federal financial reports | |

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

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

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

Scardone & Associates
SCARDONE & ASSOCIATES
Certified Public Accountants

November 14, 1986

Saunders & Associates
Certified Public Accountants

FOR THE YEAR ENDED • SEPTEMBER 30 • ALL OTHERS 1950 • 1951 400-2182/2183/2184 • JUNE 1950-217/2177

Independent Auditor's Report on Compliance with Specific Requirements
Applicable to Nonprofit Federal Financial Assistance Programs

Board of Directors
Jackson Council on the Aging, Inc.
Jonesboro, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. as of and for the year ended June 30, 1956, and have issued our report thereon dated November 14, 1956.

In connection with our audit of the financial statements of Jackson Council on the Aging, Inc. and with our consideration of Jackson Council on the Aging, Inc.'s control structure used to administer Federal financial assistance programs, as required by OMB Circular A-128, Auditing of State and Local Governments, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1956. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Jackson Council on the Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

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

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

November 14, 1956

SUPPLEMENTAL INFORMATION

Saunders & Associates
Certified Public Accountants

250 ONE FIVE • 409 FIVE SEVEN • 401. 000.0000 • 7000 • 1000 440-5100/500-0000 • FAX: 1000 510 7007

Independent Auditor's Report on Supplemental Information
and Schedule of Federal Financial Assistance

Board of Directors
Jackson Council on the Aging, Inc.
Jonestown, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated November 14, 1996. These financial statements are the responsibility of Jackson Council on the Aging, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Jackson Council on the Aging, Inc. taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, and including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in these supplemental schedules, including the Schedule of Federal Financial Assistance, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated November 14, 1996 on our consideration of Jackson Council on the Aging, Inc.'s internal control structure and a report dated November 14, 1996 on its compliance with laws and regulations.

Saunders & Associates

SAUNDERS & ASSOCIATES
Certified Public Accountants

November 14, 1996

JACOBS COUNCIL ON THE AGING, INC.
BOSSARD, Louisiana

SCHEDULE E OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1990

Federal Grant/Plan Through Grantor Name/Program Name	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expenditure
United States Department of Health and Human Services:				
Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:				
Title III - D - Supportive Services	03-850	\$ 20,044	\$ 20,044	\$ 20,044
Title III C - 1 - Congregate Meals	** 03-855	26,479	26,479	26,479
Title III C - 2 - Home Delivered Meals	** 03-855	14,875	14,875	14,875
Title III - D - In-Home Services	03-841	874	874	874
Title III - F - Disease Prevention	03-532	1,910	1,910	1,818
Total United States Department of Health and Human Services			78,786	78,786
United States Department of Agriculture: Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In- Lieu- Of Commodities				
	18-580	20,760	20,760	20,760
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 100,246	\$ 100,246

** Compliance listed as a major program.

* The accompanying notes are an integral part of the financial statements.

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Title III B Special Services	Title III C-1 Disposal Fund	Title III C-2 Hazardous Waste Fund	Senior Center	Miscellaneous Grant	Title III D P-Held Services
ASSETS						
Cash	\$ 1,699	\$ 14,585	\$ 19,895	\$ 298	\$ 0	\$ 195
Receivables	0	100	50	0	0	0
Due From Other Funds	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0
Leasehold Buildings	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0	0
Amount to be Provided For Retirement of General Long-Term Debt	0	0	0	0	0	0
TOTAL ASSETS	<u>\$ 1,699</u>	<u>\$ 14,785</u>	<u>\$ 19,945</u>	<u>\$ 298</u>	<u>\$ 0</u>	<u>\$ 195</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts Payable	\$ 1,699	\$ 14,871	\$ 19,941	\$ 340	\$ 0	\$ 115
Accrued Capital Taxes	0	47	44	18	0	3
Deferred Payments	0	0	0	0	0	0
Total Liabilities	<u>1,699</u>	<u>14,918</u>	<u>19,985</u>	<u>358</u>	<u>0</u>	<u>118</u>
Fund Equity:						
Residual in General						
Fund Assets	0	0	0	0	0	0
Fund Liabilities - Provisions For						
Prepaid Expenses	0	0	0	0	0	0
Utilities Accruals	0	0	0	0	0	0
Unreserved and Unassigned	0	0	0	0	0	0
Total Fund Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,699</u>	<u>\$ 14,918</u>	<u>\$ 19,985</u>	<u>\$ 358</u>	<u>\$ 0</u>	<u>\$ 118</u>

* The accompanying notes are an integral part of the financial statements.

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Title 10 General Revenue	Title 19 Transportation	Utility Assistance	UGOA	Total
ASSETS					
Cash	\$ 458	\$ 0	\$ 0	\$ 0	\$ 458
Reserve/Retain	0	0	0	0	0
Due From Other Funds	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Leased Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0
Amount to be Reported For Statement of General Long-Term Debt	0	0	0	0	0
TOTAL ASSETS	\$ 458	\$ 0	\$ 0	\$ 0	\$ 458
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ 458	\$ 0	\$ 0	\$ 0	\$ 458
Accrued Capital Taxes	0	0	0	0	0
Deferred Payments	0	0	0	0	0
Total Liabilities	458	0	0	0	458
Fund Equity					
Investment in General Fund Assets	0	0	0	0	0
Due Other Funds - Received For	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Utility Assistance	0	0	0	0	0
Unassigned and Undesignated	0	0	0	0	0
Total Fund Equity	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 458	\$ 0	\$ 0	\$ 0	\$ 458

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
Jackson, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - ACTUAL - GENERAL FUND**

For the Year Ended June 30, 1996

	Programs of the General Fund		
	LOCAL	PCOA (ACT 738)	Total
REVENUES			
Intergovernmental	\$ 0	\$ 11,779	\$ 11,779
Public Support	17,801	0	17,801
Miscellaneous	29,268	0	29,268
Interest Income	458	0	458
Total Revenue	<u>48,527</u>	<u>11,779</u>	<u>60,306</u>
EXPENDITURES			
Current:			
Salaries	0	0	0
Fringe	3,947	0	3,947
Taxes	0	0	0
Operating Services	0	0	0
Operating Supplies	10	0	10
Other Costs	3,279	0	3,279
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	<u>8,636</u>	<u>0</u>	<u>8,636</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>40,292</u>	<u>11,779</u>	<u>52,071</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	12,480	0	12,480
Operating Transfers Out	<u>(57,487)</u>	<u>(12,257)</u>	<u>(69,744)</u>
Total Other Financing Sources (Uses)	<u>(45,007)</u>	<u>(12,257)</u>	<u>(57,264)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>15,285</u>	<u>(488)</u>	<u>14,797</u>
Fund Balance, Beginning of Year	<u>(8,793)</u>	<u>488</u>	<u>(8,305)</u>
FUND BALANCE, END OF YEAR	\$ 6,492	\$ 0	\$ 6,492

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
 Zionsville, Louisiana

Page 1 of 3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND

For the Year Ended June 30, 1995

	Title III B Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center
REVENUES				
Intergovernmental	\$ 48,431	\$ 55,522	\$ 57,843	\$ 20,879
Public Support	2,525	5,455	8,240	813
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Total Revenue	48,956	61,027	66,083	21,692
EXPENDITURES				
Current:				
Salaries	28,818	28,728	29,280	18,250
fringe	3,404	2,904	2,254	970
Tuition	488	818	480	0
Operating Services	5,828	28,355	13,979	1,788
Operating Supplies	2,373	4,154	3,188	73
Other Costs	13,894	48,750	26,084	0
Capital Outlay	0	0	0	0
Utility Assistance	0	0	0	0
Total Expenditures	48,797	107,295	84,124	19,071
Excess (Deficiency) of Revenues Over Expenditures	(18,405)	(46,268)	(18,041)	2,621
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	18,087	37,488	20,241	0
Operating Transfers Out	0	0	0	(8,555)
Total Other Financing Sources (Uses)	18,087	37,488	20,241	(8,555)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(98)	0	0	0
Fund Balance, Beginning of Year	298	0	0	0
FUND BALANCE, END OF YEAR	\$ 200	\$ 0	\$ 0	\$ 0

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND

For the Year Ended June 30, 1999

	Miscellaneous Grant	Title III In - Home Services	Title III Disease Prevention	Title III Trans - portation
REVENUES				
Intergovernmental	\$ 4,900	\$ 1,829	\$ 2,474	\$ 0
Public Support	0	4,870	0	400
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Total Revenue	<u>4,900</u>	<u>6,699</u>	<u>2,474</u>	<u>400</u>
EXPENDITURES				
Current:				
Salaries	0	1,050	291	0
Fringe	0	144	112	0
Taxes	0	45	45	0
Operating Services	0	5,280	1,107	0
Operating Supplies	0	300	501	0
Other Costs	0	0	0	17
Capital Outlay	0	0	281	0
Utility Assistance	0	0	0	0
Total Expenditures	<u>0</u>	<u>7,720</u>	<u>3,337</u>	<u>17</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,900</u>	<u>(1,021)</u>	<u>(863)</u>	<u>413</u>
OTHER FINANCING RESOURCES (USES)				
Operating Transfers In	0	1,829	0	0
Operating Transfers Out	(4,500)	0	0	(413)
Total Other Financing Sources (Uses)	<u>(4,500)</u>	<u>1,829</u>	<u>0</u>	<u>(413)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNTY, ON THE ARMO, INC.
 Jonesboro, Louisiana

Page 3 of 3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND

For the Year Ended June 30, 1998

	Utilities Assistance	LGMA	Total
REVENUES			
Intergovernmental	\$ 0	\$ 22,763	\$ 22,763
Public Support	3,288	0	3,288
Miscellaneous	0	0	0
Interest Income	0	0	0
Total Revenue	<u>3,288</u>	<u>22,763</u>	<u>26,051</u>
EXPENDITURES			
Current:			
Salaries	0	0	108,716
Fringe	0	0	8,191
Taxes	0	0	1,621
Operating Personnel	0	0	62,186
Operating Supplies	0	0	19,648
Other Costs	0	0	87,736
Capital Outlay	0	0	261
Utility Assistance	1,483	0	1,483
Total Expenditures	<u>1,483</u>	<u>0</u>	<u>267,039</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>800</u>	<u>22,763</u>	<u>(41,204)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	0	79,648
Operating Transfers Out	0	(21,204)	(21,204)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(21,204)</u>	<u>58,444</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>800</u>	<u>(5,441)</u>	<u>(5,640)</u>
Fund Balance, Beginning of Year	<u>4,482</u>	<u>11,848</u>	<u>16,330</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,682</u>	<u>\$ 6,407</u>	<u>\$ 10,089</u>

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNTY, OH AGING, INC.
 Xenia, Ohio, 45384

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
 CHANGES IN GENERAL FIXED ASSETS:

For the Year Ended June 30, 1988

	Balance June 30, 1987	Additions	Deletions	Balance June 30, 1988
GENERAL FIXED ASSETS AT COST				
Vehicles	\$ 48,301	\$ 0	\$ 4,209	\$ 44,092
Office Furniture and Equipment	62,307	11,045	23,953	49,400
TOTAL GENERAL FIXED ASSETS	\$ 108,748	\$ 11,045	\$ 28,212	\$ 91,581
INVESTMENT IN GENERAL FIXED ASSETS				
Property Acquired Prior to July 1, 1988 **	\$ 18,213	\$ 0	\$ 18,105	\$ 6,278
Property Acquired After July 1, 1988				
From Funds From:				
Title III D - In-Home Services	73	0	0	73
General Fund	22,944	8,892	0	31,836
Title III C - 1	3,888	3,881	0	7,769
Title III C - 2	8,268	2,049	0	10,317
Title II - Supportive Services	8,740	0	532	8,208
Senior Center	8,188	0	3,021	5,167
Title III C	0	828	0	828
Transportation Department	22,422	0	0	22,422
Act 72b	15,034	0	10,084	4,950
Miscellaneous Grant	8,000	0	4,580	3,420
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 108,748	\$ 11,845	\$ 28,212	\$ 91,581

** Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1988.

† The accompanying notes are an integral part of the financial statements.

ACKRICH COUNCIL ON AGING, INC.
Covington, Louisiana

Page 1 of 3

STATEMENT OF EXPENDITURES – BUDGET (GAPP) AND ACTUAL

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
Title III Supervisory Services			
Salaries	\$ 38,970	\$ 38,970	\$ 140
Fringe	3,678	3,494	(184)
Travel	298	449	151
Operating Services	9,201	9,528	327
Operating Supplies	2,868	2,979	(17)
Other Costs	13,832	13,834	2
Capital Outlay	121	0	(121)
Subtotal Title III	67,715	69,104	389
Transfers In From:			
Miscellaneous Grant	(2,571)	0	2,571
Senior Center	(4,967)	(5,565)	(598)
General Fund	0	(13,442)	(13,442)
TOTAL TITLE III	\$ 60,177	\$ 46,167	\$ 13,990
Title III C-1 Congregate Meals			
Salaries	\$ 25,985	\$ 26,128	\$ 201
Fringe	2,680	2,364	(316)
Travel	530	916	386
Operating Services	18,090	20,035	1,945
Operating Supplies	3,034	4,154	1,120
Other Costs	28,288	48,730	20,442
Capital Outlay	224	0	(224)
Subtotal Title III C-1	67,599	90,295	22,696
Transfers In From:			
USGA	(11,209)	(18,582)	(7,373)
Miscellaneous Grant	0	(2,150)	(2,150)
General Fund	0	(18,755)	(18,755)
TOTAL TITLE III C-1	\$ 56,390	\$ 50,808	\$ 5,582
Title III C-2 Home Delivered Meals			
Salaries	\$ 29,298	\$ 29,293	\$ (5)
Fringe	3,120	2,254	(866)
Travel	403	485	85
Operating Services	13,348	13,075	(273)
Operating Supplies	3,748	3,128	(620)
Other Costs	21,803	26,094	4,291
Capital Outlay	170	0	(170)
Subtotal Title III C-2	71,812	68,129	(3,683)
Transfers In From:			
USGA	(5,718)	(10,747)	(5,029)
General Fund	0	(7,808)	(7,808)
TOTAL TITLE III C-2	\$ 66,094	\$ 50,574	\$ 15,520

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON AGING, INC.
Jacksboro, Louisiana

STATEMENT OF EXPENDITURES - BUDGET (2017) AND ACTUAL

For the Year Ended June 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Senior Center			
Salaries	\$ 12,040	\$ 12,039	\$ (1)
Fringe	1,116	903	(213)
Travel	0	0	0
Operating Services	1,800	1,788	(12)
Operating Supplies	0	72	72
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal Senior Center	15,146	15,001	(145)
Transfers Out To:			
Title III B	4,807	5,585	688
TOTAL SENIOR CENTER	\$ 20,029	\$ 20,624	\$ 613
Title III D - In-Home Services			
Salaries	\$ 1,838	\$ 1,838	\$ 0
Fringe	204	144	(60)
Travel	28	48	20
Operating Services	0,273	0,268	(5)
Operating Supplies	248	329	81
Other Costs	0	0	0
Capital Outlay	15	0	(15)
Subtotal Title III D	2,816	2,728	(88)
Transfers In From:			
Miscellaneous Grant	(1,809)	(1,809)	0
TOTAL TITLE III D	\$ 1,007	\$ 899	\$ (108)
Miscellaneous Grant			
Transfers Out To:			
Title III B	\$ 2,871	\$ 0	\$ (2,871)
Title III C-1	0	2,158	2,158
Title III D	1,809	1,809	0
Title III F	0	513	513
TOTAL MISCELLANEOUS GRANT	\$ 4,680	\$ 4,500	\$ (180)
LGDA			
Transfers Out To:			
Title III C-1	\$ 17,918	\$ 18,503	\$ 585
Title III C-2	8,718	12,741	4,023
TOTAL LGDA	\$ 26,636	\$ 31,244	\$ 4,608

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON AGING, INC.
 Jonesboro, Louisiana

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STATEMENT OF EXPENDITURES -- BUDGET (SHAP) AND ACTUAL

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
Title III F, Disease Prevention			
Salaries	\$ 780	\$ 791	\$ 11
Fringe	100	112	12
Travel	00	48	48
Operating Services	1,000	1,187	187
Operating Supplies	208	201	(7)
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal Title III F	2,745	2,809	64
Transfers In From:			
Miscellaneous Grant	0	(613)	(613)
TOTAL, TITLE III F	<u>\$ 2,745</u>	<u>\$ 2,200</u>	<u>\$ (545)</u>
Title 10, Transportation			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	0	17	17
Capital Outlay	0	0	0
Subtotal Title 10	0	17	17
Transfers Out To:			
General Fund	0	411	411
TOTAL, TITLE 10	<u>\$ 0</u>	<u>\$ 428</u>	<u>\$ 428</u>

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
Manchester, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

June 30, 1994

INTERNAL CONTROL

1. IMMEDIATE INVENTORY TAGS

Condition: The Council's inventory of fixed assets listing is inaccurate.

Current Status: This finding has been cleared.

2. PAYROLL

Condition: During our testing of payroll, we noted 1 file that did not contain a W-4, 2 files without I-9's, and 2 files without the current authorized wage rates of the employees therein.

Current Status: This finding has been cleared.

3. IMMEDIATE DOCUMENTATION OF BOARD MINUTES

Condition: Minutes for 3 months of the fiscal year were not available. Additionally, none of the Board Minutes were signed by the secretary of the board. Also, subsequent to the fiscal year, board minutes were not available for 4 months.

Current Status: This finding has been cleared.

INTERNAL CONTROL AND COMPLIANCE

4. DIFFERENCES BETWEEN GENERAL LEDGER AND FINAL EXPENDITURE REPORT

Condition: Differences exist between the general ledger and the final expenditure reports for the IIA, IIC-1, IIC-2, Senior Center and VITA Funds.

Current Status: This finding has been cleared.

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL ON THE SPIRIT, INC.
Jonestown, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1990

INTERNAL CONTROLS

1. PAYROLL TAXES

Condition: During the fiscal year, the Council inaccurately reported tax liabilities, made incorrect deposits, filed untimely, or failed to deposit taxes which resulted in penalties and interest charges.

Recommendation: BRENNERS & ASSOCIATES recommends that reports be filed timely and accurately, and that all tax deposits be made timely.

Reply: This problem was due, in part, to various computer system problems, and bookkeeping errors. We have, as of this date, contracted with a Certified Public Accounting firm to maintain our financial accounting system and records. We believe this will not only save funds, but will significantly improve the efficiency and effectiveness of our reporting system.

2. BANK RECONCILIATIONS

Condition: Bank reconciliations were not performed at the close of each month during the year.

Recommendation: BRENNERS & ASSOCIATES recommends that bank reconciliations be performed at the close of each month.

Reply: This problem was due, in part, to various computer system problems, and bookkeeping errors. We have, as of this date, contracted with a Certified Public Accounting firm to maintain our financial accounting system and records. We believe this will not only save funds, but will significantly improve the efficiency and effectiveness of our reporting system.

* The accompanying notes are an integral part of the financial statements.

JACKSON COUNCIL OF THE ACMECO, INC.
Monroeboro, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1966

The exit conference was held on November 18, 1966. Those in attendance were Mike Hillingham, Auditor, Mr. Neil Startlander, Executive Director of the Council.

I reported that I discovered material weaknesses in the internal control.

A separate management letter has not been issued.

* The accompanying notes are an integral part of the financial statements.