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*Union Council on the Aging, Inc.*

Farmerville, Louisiana

REPORT ON AUDIT OF FINANCIAL STATEMENTS  
 AND SUPPLEMENTAL INFORMATION

Under provisions of state law, this report, for the period ended ~~1966~~, is a public document. A copy of the report has been submitted to the Auditor, or reviewed, and by him or 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 17 1966

**SAUNDERS & ASSOCIATES**

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

Board of Directors  
Union Council on the Aging, Inc.  
Farmersville, Louisiana

We have audited the financial statements of Union Council on the Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 23, 1996.

We conducted our audits 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. Those 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 audits for the year ended June 30, 1996, we considered the internal control structure of Union Council on the Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the Union 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 internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated October 23, 1996.

The management of Union 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 recorded 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 become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

**Stoussers & Associates**  
*Craftable Public Accountants*

PLA No. 1406 • 405 New York • 2000 Oklahoma 73102 • 1900 4th Street, Suite 200 • Dallas, Texas 75201

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

Board of Directors  
Union Council on the Aging, Inc.  
Warrenville, Louisiana

We have audited the financial statements of Union Council on the Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated October 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States (1994 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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

In planning and performing our audit of the financial statements of Union Council on the Aging, Inc. for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American

UNION COUNCIL ON THE AGING, INC.  
Franksville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

**G. Budget Policy**

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

- The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
- The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- All budgetary appropriations lapse at the end of each fiscal year (June 30).
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- 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. Encumbrances**

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

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1994

**C. Food Assistance, Continued**

United States Department of Agriculture (USDA) Fund The USDA 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 complete and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

**D. 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.

**E. Basis of Accounting**

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

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

**F. 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.

UNION COUNCIL ON THE AGING, INC.  
FARMERVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

FOR THE YEAR ENDED JUNE 30, 1990

C. Fund Accounting, Continued

Title III-C-3 Home Delivered Meals Fund Title III-C-3 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.

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

Title III-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.

Title III-F - 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 to the Council. This program provides preventive health services.

Utilities Assistance Fund The Utilities Assistance Fund accounts for the administration of the Utilities Assistance Program that is 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 paying utilities.

UNION COUNCIL ON THE AGING, INC.  
Monroe, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1994

NOTE 11: ECONOMIC DEPENDENCY

The council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of 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.

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE 2: PENSION PLAN

All employees of Union Council on the Aging, Inc. are members of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary, the council contributes an equal amount to the Social Security System.

NOTE 3: POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Union Council on the Aging, Inc. has no retired employees at June 30, 1986.

NOTE 7: LITIGATION FOR CLAIMS

There was no litigation pending against the council at June 30, 1986, nor is the council aware of any unasserted claims.

NOTE 8: 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 9: INCOME TAX STATUS

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

NOTE 10: BOARD OF DIRECTORS' 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.



UNION COUNCIL ON THE AGING, INC.  
Hammondville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

FOR the Year Ended June 30, 1986

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS, CONTINUED

costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCDA) 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-2, and D and F 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-2 programs. The Union Parish Police Jury also provides funds to the Council. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Helping Hands, and Heating Help.

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 amount of receipt.

NOTE 3: ACCOUNTS RECEIVABLE

Contracts receivable at June 30, 1986, consist of reimbursements for expenditures incurred under the following programs:

USDA	<u>\$ 6,327</u>
TOTAL CONTRACT RECEIVABLE	<u>\$ 6,327</u>

NOTE 4: CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Council's long-term debt during fiscal year 1986. This is a note with Farmers Home Administration for construction of a building and the purchase of land.

	<u>Balance</u>	<u>Principal</u>	<u>Deletions</u>	<u>Balance</u>
	<u>7/1/85</u>	<u>Additions</u>		<u>6/30/86</u>
Note Payable	\$143,587	\$ 60,533	\$ _____	\$204,120
TOTAL	<u>\$143,587</u>	<u>\$ 60,533</u>	<u>\$ _____</u>	<u>\$204,120</u>

The note in its entirety will be \$204,120 with an interest rate of 5.25% per year. Payments of \$1,114 will be made monthly for 30 years beginning September 14, 1986.

**Swunders & Associates**  
Certified Public Accountants

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

Board of Directors  
Union Council on the Aging, Inc.  
Farmersville, Louisiana

We have audited the financial statements of Union Council on the Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated October 23, 1996. These financial statements are the responsibility of Union 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. Those 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 Union 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 October 23, 1996 on our consideration of Union Council on the Aging, Inc.'s internal control structure and a report dated October 23, 1996 on its compliance with laws and regulations.

*Swunders & Associates*  
SWUNDERS & ASSOCIATES  
Certified Public Accountants

October 23, 1996

Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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.

*Spencer & Associates*  
SPENCER & ASSOCIATES  
Certified Public Accountants

October 13, 1998

UNION COUNCIL ON THE AGING, INC.  
 FARMVILLE, LOUISIANA

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COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 1999

	Title III Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center	Title III-D In-Home Services
<b>ASSETS</b>					
Cash (Overdraft)	\$ 3,438	\$ 0,018	\$ 0,078	\$ 355	\$ 140
Receivables	38	0	0	0	0
Land and Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Amount to be Provided for Long-Term Debt	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 3,477</b>	<b>\$ 0,018</b>	<b>\$ 0,078</b>	<b>\$ 355</b>	<b>\$ 140</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0,000	\$ 0,404	\$ 0,403	\$ 323	\$ 130
Accrued Payroll Taxes	139	05	08	30	0
Compensated Absences Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>0,477</b>	<b>0,419</b>	<b>0,411</b>	<b>353</b>	<b>130</b>
<b>Fund Equity:</b>					
Investment in General Fund Assets	0	0	0	0	0
<b>Fund Reserves:</b>					
<b>Reserved for:</b>					
Utility Assistance	0	0	0	0	0
Unrestricted	0	0	0	0	0
Designated	0	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 0,477</b>	<b>\$ 0,419</b>	<b>\$ 0,411</b>	<b>\$ 353</b>	<b>\$ 130</b>

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

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 1988

There were no findings or questioned costs this audit period

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

UNION COUNCIL ON THE ADAMS, INC.  
Farmerville, Louisiana

STATUS OF PRIOR YEAR AUDIT FINDINGS

June 30, 1986

There were no prior audit findings or questioned costs.

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

LEON COUNCIL ON THE ARMS, INC.  
Carmichael, Louisiana

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

For the Year Ended June 30, 1986

	Balance June 30, 1985	Additions	Deletions	Balance June 30, 1986
<b>General Fixed Assets, At Cost</b>				
Vehicles	\$ 22,608	\$ 0	\$ 0	\$ 22,608
Office Furniture and Equipment	27,212	12,482	0	49,694
<b>Total General Fixed Assets</b>	<b>\$ 49,820</b>	<b>\$ 12,482</b>	<b>\$ 0</b>	<b>\$ 62,302</b>
<b>Investment in General Fixed Assets</b>				
Property Acquired Prior to July 1, 1985**	\$ 6,688	\$ 0	\$ 0	\$ 6,688
Property Acquired After July 1, 1985				
With Funds From -				
UMTA	53,605	0	0	53,605
General Fund	2,169	1,208	0	3,377
Title III C-1	5,171	3,800	0	8,971
Title III C-2	1,238	2,162	0	3,400
Title III-B Supportive Services	8,219	3,965	0	12,184
Senior Center	4,677	522	0	5,199
IS - D	87	285	0	372
IS - F	7,048	1,272	0	8,320
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 98,617</b>	<b>\$ 12,482</b>	<b>\$ 0</b>	<b>\$ 111,109</b>

NOTE: This schedule does not include FBMAs construction or land purchase.

\*\* Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.

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

STATEMENT OF EXPENDITURES - BUDGET (GAAP) AND ACTUAL - CONT'D  
 (SPECIAL REVENUE FUND TYPES)

For the Year Ended June 30, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous Grant			
Salaries	\$ 0	\$ 0	\$ 0
Other Costs	0	0	0
Subtotal	0	0	0
Transfer Out To III E	4,000	1,860	2,140
Transfer Out To III D	0	1,761	1,761
Transfer Out To III F	0	1,873	1,873
Total Miscellaneous Grant	\$ 4,000	\$ 4,594	\$ 594
USDA			
Salaries	\$ 0	\$ 0	\$ 0
Subtotal	0	0	0
Transfer Out To III C-1	12,760	16,262	3,502
Transfer Out To III C-2	7,300	8,438	1,138
Total USDA	\$ 20,060	\$ 24,700	\$ 4,640

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



UNION COUNCIL ON THE AGING, INC.  
Fairport, Louisiana

Page 2 of 3

STATEMENT OF EXPENDITURES - BUDGET (GAAP) AND ACTUAL - CONTD -  
SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Senior Center</b>			
Salaries	\$ 18,400	\$ 10,538	\$ 7,862
Fringe	651	915	(264)
Travel	78	76	2
Operating Services	1,000	1,082	(82)
Operating Supplies	222	222	0
Meals	0	0	0
Other Costs	600	949	(349)
Capital Outlay	222	222	0
Subtotal	<u>14,993</u>	<u>14,213</u>	<u>780</u>
Transfer Out to 88	<u>11,400</u>	<u>9,884</u>	<u>(1,516)</u>
<b>Total Senior Center</b>	<u>\$ 26,393</u>	<u>\$ 24,097</u>	<u>\$ 2,296</u>
<b>Title B - D In - Home Services</b>			
Salaries	\$ 2,225	\$ 2,232	\$ 7
Fringe Benefits	188	177	(11)
Travel	288	288	0
Operating Services	124	188	(64)
Operating Supplies	47	54	7
Meals	0	0	0
Other Costs	18	10	8
Capital Outlay	110	110	0
Subtotal	<u>3,140</u>	<u>3,152</u>	<u>(12)</u>
Transfer In From Miscellaneous Grant	0	(1,261)	(1,261)
Transfer In From General Fund	<u>(1,238)</u>	<u>0</u>	<u>1,238</u>
<b>Total Title B - D In - Home Services</b>	<u>\$ 1,662</u>	<u>\$ 1,411</u>	<u>\$ 251</u>
<b>Title B - F Preventive Health</b>			
Salaries	\$ 686	\$ 605	\$ 81
Fringe Benefits	88	88	0
Travel	25	25	0
Operating Services	2,582	1,800	(782)
Operating Supplies	198	194	4
Meals	0	0	0
Other Costs	580	412	(168)
Capital Outlay	888	1,270	(382)
Subtotal	<u>5,827</u>	<u>4,694</u>	<u>(1,133)</u>
Transfer In From Miscellaneous Grant	0	(1,873)	(1,873)
Transfer In From General Fund	<u>(1,400)</u>	<u>0</u>	<u>1,400</u>
<b>Total Title B - F Preventive Health</b>	<u>\$ 3,394</u>	<u>\$ 2,821</u>	<u>\$ 573</u>

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

**UNION COUNCIL ON THE AGING, INC.**  
 Baton Rouge, Louisiana

**STATEMENT OF EXPENDITURES - BUDGET (GAAP) AND ACTUAL -  
 SPECIAL REVENUE FUND TYPES**

For the Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Title II - B - Supportive Services</b>			
Salaries	\$ 38,100	\$ 35,982	\$ (2,118)
Fringe Benefits	3,078	3,588	(510)
Tuition	2,775	2,310	565
Operating Services	15,125	15,989	(864)
Operating Supplies	7,290	6,880	(410)
Meals	0	0	0
Other Costs	23,130	22,890	(240)
Capital Outlay	3,287	3,360	(73)
Subtotal	<u>83,085</u>	<u>82,379</u>	<u>(706)</u>
Transfers in From Miscellaneous Grant	4,500	(7,899)	3,399
Transfers in From Senior Center	(71,400)	(8,884)	3,716
Transfers in From General Fund	<u>(24,120)</u>	<u>(28,752)</u>	<u>(4,632)</u>
<b>Total Title II - B</b>	<u>\$ 68,965</u>	<u>\$ 66,243</u>	<u>\$ 2,722</u>
<b>Title II C - 1 - Congregate Meals</b>			
Salaries	\$ 25,400	\$ 24,743	\$ 657
Fringe	2,200	2,264	(64)
Tuition	500	500	0
Operating Services	7,887	8,501	(614)
Operating Supplies	3,842	3,994	(152)
Meals	0	0	0
Other Costs	64,881	64,475	(406)
Capital Outlay	3,277	3,277	0
Subtotal	<u>98,187</u>	<u>98,232</u>	<u>(45)</u>
Transfer in From USDA	(12,782)	(18,202)	(5,420)
Transfer in From General Fund	<u>(19,536)</u>	<u>(14,458)</u>	<u>5,078</u>
<b>Total Title II C - 1</b>	<u>\$ 65,789</u>	<u>\$ 65,320</u>	<u>\$ 469</u>
<b>Title II C - 2 Home Delivered Meals</b>			
Salaries	\$ 26,280	\$ 26,104	\$ 176
Fringe	2,202	2,414	(212)
Tuition	6,217	6,048	169
Operating Services	9,242	10,118	(876)
Operating Supplies	3,232	3,667	(435)
Meals	0	0	0
Other Costs	48,551	48,296	(255)
Capital Outlay	3,689	3,689	0
Subtotal	<u>99,811</u>	<u>99,614</u>	<u>(197)</u>
Transfer in From USDA	(7,200)	(8,622)	(1,422)
Transfer in From General Fund	<u>(20,000)</u>	<u>(8,178)</u>	<u>11,822</u>
<b>Total Title II C - 2</b>	<u>\$ 62,581</u>	<u>\$ 64,052</u>	<u>\$ 1,471</u>

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

**INCOME COUNCIL ON THE AGING, INC.**  
**Terrebonne, Louisiana**

Page 2 of 2

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 1995

	Title III - D In-Home Services	Title III - F Preventive Health	Utilities Assistance Fund	LSDA	Total (Memo Only)
<b>REVENUES</b>					
<i>Intergovernmental:</i>					
Office of Elderly Affairs	\$ 1,411	\$ 3,264	\$ 0	\$ 24,716	\$ 29,391
<i>Public Support:</i>					
LA Association of Councils on Aging	0	0	1,000	0	1,000
Client Contributions	0	0	0	0	31,391
<i>Miscellaneous:</i>					
Program Income	0	0	0	0	3,994
<b>Total Revenues</b>	<u>1,411</u>	<u>3,264</u>	<u>1,000</u>	<u>24,716</u>	<u>29,391</u>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Salaries	3,203	808	0	0	100,174
Fringe	177	88	0	0	9,489
Travel	395	20	0	0	10,014
Operating Services	180	1,890	0	0	26,851
Operating Supplies	84	154	0	0	13,871
Meals	0	0	0	0	0
Other Costs	95	412	0	0	126,148
Capital Outlay	110	1,270	0	0	12,514
Utility Assistance	0	0	2,175	0	2,175
<b>Total Expenditures</b>	<u>4,152</u>	<u>5,862</u>	<u>2,175</u>	<u>0</u>	<u>310,249</u>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<u>(2,741)</u>	<u>(2,598)</u>	<u>(1,150)</u>	<u>24,716</u>	<u>(48,544)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	1,781	1,673	0	0	86,298
Operating Transfers Out	0	0	0	(85,716)	(85,699)
<b>Total Other Financing Sources (Uses)</b>	<u>1,781</u>	<u>1,673</u>	<u>0</u>	<u>(85,716)</u>	<u>47,398</u>
<b>Excess (Deficiency) of Revenues, and</b>					
<b>Other Sources Over Expenditures and</b>	<u>0</u>	<u>0</u>	<u>(1,150)</u>	<u>0</u>	<u>(1,150)</u>
<b>Other Uses</b>					
<b>Fund Balance, Beginning of Year</b>	<u>0</u>	<u>0</u>	<u>4,174</u>	<u>2,787</u>	<u>6,961</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,024</u>	<u>\$ 2,787</u>	<u>\$ 5,811</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES – SPECIAL REVENUE FUND

For the Year Ended June 30, 1998

	Title III B Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center	Miscellaneous Grant
<b>REVENUES</b>					
Non-governmental:					
Office of Elderly Affairs	\$ 32,869	\$ 47,708	\$ 30,686	\$ 22,898	\$ 4,380
Public Support:					
LA Association of Councils on Aging	0	0	0	0	0
Client Contributions	0	16,164	13,787	0	0
Miscellaneous:					
Program Income	3,084	0	0	0	0
<b>Total Revenues</b>	<u>35,953</u>	<u>63,872</u>	<u>44,473</u>	<u>22,898</u>	<u>4,380</u>
<b>EXPENDITURES</b>					
Current:					
Salaries	38,660	34,760	25,194	18,530	0
Fringe	3,648	3,384	2,814	0	0
Travel	3,813	888	5,040	70	0
Operating Sessions	10,899	6,381	19,118	1,082	0
Operating Supplies	6,860	3,884	3,687	520	0
Meals	0	0	0	0	0
Other Costs	22,833	84,475	48,280	989	0
Capital Outlay	3,360	3,217	3,468	822	0
Miscellaneous	0	0	0	0	0
<b>Total Expenditures</b>	<u>99,873</u>	<u>136,722</u>	<u>142,671</u>	<u>21,211</u>	<u>0</u>
Excess of Revenues Over (Under)					
Expenditures	<u>(63,920)</u>	<u>(72,850)</u>	<u>(98,198)</u>	<u>(8,313)</u>	<u>4,380</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In:					
Operating Transfers Out	38,473	58,770	15,811	0	0
	0	0	0	(8,884)	(4,380)
<b>Total Other Financing Sources (Uses)</b>	<u>38,473</u>	<u>58,770</u>	<u>15,811</u>	<u>(8,884)</u>	<u>(4,380)</u>
Excess (Deficiency) of Revenues, and Other Sources Over Expenditures and Other Uses	0	0	0	0	0
Fund Balance, Beginning of Year	0	0	0	0	0
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*Schwartz & Associates*  
Certified Public Accountants

PO Box 409 • 409 Pine Falls • Ada, Oklahoma 73002 • (405) 336-1818/1819 • FAX: (405) 336-1117

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

Board of Directors  
Union Council on the Aging, Inc.  
Warrensburg, Missouri

We have audited the financial statements of Union Council on the Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 23, 1996.

In connection with our audit of the financial statements of Union Council on the Aging, Inc., and with our consideration of Union Council on the Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by OMB Circular A-129, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Union 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 Union 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.

*Schwartz & Associates*  
SCHWARTZ & ASSOCIATES  
Certified Public Accountant

October 23, 1996

UNION COUNCIL ON THE ARMS, INC.  
 Economic Leasing

Page 2 of 2

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS - CONT'D

June 30, 1998

	Title III - F Preventive Health	Utilities Assistance	LGDMs	Total (Minor Only)
<b>ASSETS</b>				
Cash (Overdraft)	\$ 45	\$ 3,018	\$ (3,940)	\$ 14,160
Receivables	0	0	0,737	4,765
Land and Buildings	0	0	0	0
Vehicles	0	0	0	0
Furniture and Equipment	0	0	0	0
Amount to be Provided for Long-Term Debt	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$ 45</b>	<b>\$ 3,018</b>	<b>\$ 2,797</b>	<b>\$ 20,922</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 40	0	0	\$ 14,748
Accrued Payroll Taxes	0	0	0	303
Compensated Absence Payable	0	0	0	0
<b>Total Liabilities</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>15,121</b>
<b>Fund Equity:</b>				
Investment in General Fund Assets	0	0	0	0
<b>Fund Balances:</b>				
Reserved for:				
Utility Assistance	0	3,018	0	3,018
Unreserved				
Undesignated	0	0	2,797	2,797
Designated	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>3,018</b>	<b>2,797</b>	<b>5,805</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 45</b>	<b>\$ 3,018</b>	<b>\$ 2,797</b>	<b>\$ 20,922</b>

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

UNION COUNCIL OF THE AGED, INC.  
Farmerville, Louisiana

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**LEON COUNCIL ON THE AGING, INC.**  
**FAIRBANKS, LOUISIANA**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

For the Year Ended June 30, 1996

Federal Grants/Pass Through Grantor Name/ Program Name	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expendi- tures
<b>United States Department of Health and Human Services:</b>				
<b>Passed Through the Louisiana Governor's Office of Elderly Affairs -- Special Programs for the Aging:</b>				
Title III--B Supportive Services	00.000	\$ 44,587	\$ 44,587	\$ 44,587
Title III G--1 Congregate Meals	00.000	44,987	44,987	44,987
Title III G--2 Home Delivered Meals	00.000	15,739	15,739	15,739
Title III--D In-Home Services	00.041	1,199	1,199	1,199
Title III--F Preventive Health	00.067	2,828	2,828	2,828
<b>Total United States Department of Health and Human Services</b>		<b>108,959</b>	<b>108,959</b>	<b>108,959</b>
<b>United States Department of Agriculture; Passed Through Louisiana Governor's Office of Elderly Affairs -- Food Distribution Program -- Cash--In-- Lieu-- Of Commodities</b>				
	70.840	25,719	25,719	25,719
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>		<b>\$ 134,678</b>	<b>134,678</b>	<b>\$ 134,678</b>
<b>Farmers Home Administration:</b>	<b>Com- Number</b>	<b>Award Amount</b>	<b>Proceeds Received</b>	<b>Project Expendi- tures</b>
Promissory Notes	20--66--729661270	\$ 180,800	\$ 180,800	\$ 180,800
Promissory Notes	20--66--729661270	57,308	57,308	50,388
<b>TOTAL FARMERS HOME ADMINISTRATION</b>		<b>\$ 238,108</b>	<b>\$ 238,108</b>	<b>\$ 230,188</b>

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



UNION COUNCIL, ON THE ARMS, INC.  
Farmville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (BAPT) AND ACTUAL -

GENERAL FUND TYPE

For the Year Ended June 30, 1980

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 11,779	\$ 11,779	\$ 0
Public Support	0	0	0
Miscellaneous	0	69,382	69,382
<b>Total Revenues</b>	<b>11,779</b>	<b>71,161</b>	<b>69,382</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Travel	0	204	(204)
Operating Services	0	0	0
Operating Supplies	0	0	0
Interest Expense	0	0	0
Other Costs	0	6,648	(6,648)
Capital Outlay	0	1,801	(1,801)
Liability Accruals	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>8,654</b>	<b>(8,654)</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>11,779</b>	<b>62,507</b>	<b>69,190</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	(11,779)	(47,288)	35,509
<b>Total Other Financing Sources (Uses)</b>	<b>(11,779)</b>	<b>(47,288)</b>	<b>35,510</b>
<b>Excess (Deficiency) of Revenues, and Other Sources Over Expenditures and Other Uses</b>	<b>\$ 0</b>	<b>15,199</b>	<b>\$ 15,199</b>
Fund Balance, Beginning of Year		54,415	
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 69,614</b>	

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

**SUPPLEMENTAL INFORMATION**

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

#### General Requirements

- |  |                                    |
|--|------------------------------------|
| (1) Political activity                       | (6) Federal financial reports      |
| (2) Davis-Bacon Act compliance               | (7) Allowable cost/cost principles |
| (3) Civil rights                             | (8) Drug free workplace            |
| (4) Cash management                          | (9) Administrative requirements    |
| (5) Real property acquisition and relocation |                                    |

#### Specific Requirements

- |   |  |
|---|--|
| (1) Types of services allowed or not allowed  | (4) Federal financial reports and claims for advances and reimbursements |
| (2) Eligibility   | (5) Cost allocation  |
| (3) Matching, level of effort, or earmarking and allowability of amounts claimed or used for matching | (6) Special requirements, if any   |
|   | (7) Monitoring subrecipients   |

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

During the year ended June 30, 1990, Union Council on the Aging, Inc. had no major federal financial assistance programs and expended 79 percent of the total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, Title III C-1, Title III C-2, and Farmer's Home Administration Promissory Note.

We performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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 constitute material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a 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

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

Board of Directors  
Union Council on the Aging, Inc.  
Farmersville, Louisiana

We have audited the financial statements of Union Council on the Aging, Inc. as of and for the year ended June 30, 1994, and have issued our report thereon dated October 23, 1994.

We have applied procedures to test Union 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, 1994:

- |                                |                                     |
|--------------------------------|-------------------------------------|
| (1) Political activity         | (8) Allowable costs/over principles |
| (2) Davis-Bacon Act compliance | (7) Drug free workplace             |
| (3) Civil rights               | (9) 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 Union 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 Union 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

October 23, 1994

*Saunders & Associates*  
Certified Public Accountants

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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  
Union Council on the Aging, Inc.  
Farmerville, Louisiana

We have audited the financial statements of Union Council on the Aging, Inc. as of and for the year ended June 30, 1998, and have issued our report thereon dated October 23, 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. These 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 Union Council on the Aging, Inc., is the responsibility of Union 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 Union 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.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

October 23, 1998

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

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

October 23, 1996

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

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**UNION COUNCIL ON THE AGING, INC.**  
**Metairie, Louisiana**

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

For the Year Ended June 30, 1988

	Programs of the General Fund		
	Local	PCDA (644 738)	Total
<b>REVENUES</b>			
Intergovernmental	\$ 0	\$ 11,779	\$ 11,779
Public Support	0	0	0
Miscellaneous	59,552	0	59,552
<b>Total Revenue</b>	<u>59,552</u>	<u>11,779</u>	<u>71,331</u>
<b>EXPENDITURES</b>			
<b>Direct</b>			
Salaries	0	0	0
Fringe	0	0	0
Travel	204	0	204
Operating Services	0	0	0
Operating Supplies	0	0	0
Interest Expense	0	0	0
Other Costs	8,548	0	8,548
Capital Outlay	1,421	0	1,421
Utility Assistance	0	0	0
<b>Total Expenditures</b>	<u>8,184</u>	<u>0</u>	<u>8,184</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>50,798</u>	<u>11,779</u>	<u>62,577</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	(62,577)	(11,779)	(74,356)
<b>Total Other Financing Sources (Uses)</b>	<u>(62,577)</u>	<u>(11,779)</u>	<u>(74,356)</u>
<b>Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses</b>	<u>15,180</u>	<u>0</u>	<u>15,180</u>
Fund Balance, Beginning of Year	24,418	0	24,418
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 39,604</u>	<u>\$ 0</u>	<u>\$ 39,604</u>

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



*Saunders & Associates*  
Certified Public Accountants

P.O. Box 938 • Baton Rouge, LA 70804 • (504) 383-1100 • FAX (504) 383-1117

**Independent Auditor's Report**

Board of Directors  
Union Council on the Aging, Inc.  
Farmersville, Louisiana

We have audited the accompanying balance sheet of Union Council on the Aging, Inc. as of June 30, 1998, and the related statements of revenues, expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of Union 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 (1998 Revision), Office of Management and Budget Circular A-133, and the OMB 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 accounts 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Union Council on the Aging, Inc. as of June 30, 1998, 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 October 23, 1998 on our consideration of Union Council on the Aging, Inc.'s internal control structure and a report dated October 23, 1998 on its compliance with laws and regulations.

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Certified Public Accountants

October 23, 1998

Saunders & Associates  
Certified Public Accountants

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November 8, 1996

Ms. Jeanne Young  
Fiscal Officer  
North Delta Regional Planning  
and Development District, Inc.  
3115 Justice Street  
Monroe, LA 71281

RE: Union Council on the Aging, Inc.

Dear Ms. Young:

Enclosed please find one draft copy of the Report on Audit of Financial Statements and Supplemental Information for the year ended June 30, 1996.

After reviewing the report, should you have questions or comments please do not hesitate to call.

Sincerely,

SAUNDERS & ASSOCIATES



G. B. SAUNDERS  
Certified Public Accountant

GBS:nb

Enclosure

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1984

The exit conference was held on October 31, 1984. Those in attendance were Mike Millington, Auditor, and Louise Denton, Executive Director of the Council.

I reported that I did not discover any material weaknesses in internal control.

A separate management letter has not been issued.

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

UNION COUNCIL ON THE AGING, INC.  
Farmersville, Louisiana

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

	Governmental Fund Types		Account Groups		Total (Monetary Only)
	General Fund	Special Revenue Funds	General Fixed Assets	General Long-Term Debt	
<b>ASSETS</b>					
Cash (Note 1)	\$ 30,804	\$ 14,182	\$ 0	\$ 0	\$ 44,986
Accounts Receivable (Note 2)	6,893	4,788	0	0	11,681
Lease (Note 4)	0	0	5,000	0	5,000
Work in Progress - Building (Note 4)	0	0	194,100	0	194,100
Vehicles	0	0	52,805	0	52,805
Furniture and Equipment	0	0	48,494	0	48,494
Amount to be Provided For Retirement of General Long-Term Debt	0	0	0	204,100	204,100
<b>TOTAL ASSETS</b>	<b>\$ 48,697</b>	<b>\$ 29,970</b>	<b>\$ 302,379</b>	<b>\$ 204,100</b>	<b>\$ 602,966</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accounts Payable	\$ 631	\$ 14,748	\$ 0	\$ 0	\$ 15,379
Accrued Payroll Taxes	1,842	270	0	0	2,112
Unexpended Note Proceeds	3,926	0	0	0	3,926
Note Payable (Note 4)	0	0	0	284,100	284,100
<b>Total Liabilities</b>	<b>6,400</b>	<b>15,228</b>	<b>0</b>	<b>284,100</b>	<b>295,728</b>
<b>Fund Equity:</b>					
Investment in General Fixed Assets	0	0	302,379	0	302,379
<b>Fund Balances - Reserved for:</b>					
Utility Reserves	0	3,018	0	0	3,018
Unexpended and Undesignated	39,804	2,732	0	0	42,536
<b>Total Fund Equity</b>	<b>39,804</b>	<b>5,750</b>	<b>302,379</b>	<b>0</b>	<b>347,933</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 48,697</b>	<b>\$ 29,970</b>	<b>\$ 302,379</b>	<b>\$ 284,100</b>	<b>\$ 602,966</b>

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

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

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

For the Year Ended June 30, 1988

	General Fund	Special Revenue Funds	Total (Miscellaneous Only)
<b>REVENUES</b>			
Intergovernmental	\$ 11,779	\$ 209,080	\$ 240,842
Public Support	0	32,281	32,281
Miscellaneous	68,382	3,684	68,338
<b>Total Revenue</b>	<b>71,131</b>	<b>295,045</b>	<b>338,328</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	0	102,074	102,074
Fringe	0	8,405	8,405
Meals	0	0	0
Travel	204	10,811	10,885
Operating Services	0	38,881	38,881
Operating Supplies	0	13,871	13,871
Interest Expense	0	0	0
Other Costs	8,848	125,140	132,797
Capital Outlay	1,821	12,614	14,135
Utility Assistance	0	2,175	2,175
<b>Total Expenditures</b>	<b>8,824</b>	<b>302,942</b>	<b>322,408</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>62,307</b>	<b>(67,844)</b>	<b>14,833</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	68,208	68,208
Operating Transfers Out	(47,289)	(28,920)	(68,208)
<b>Total Other Financing Sources (Uses)</b>	<b>(47,289)</b>	<b>47,288</b>	<b>0</b>
<b>Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses</b>	<b>15,018</b>	<b>(1,556)</b>	<b>14,033</b>
Fund Balance, Beginning of Year	24,418	4,981	31,027
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 39,806</b>	<b>\$ 3,425</b>	<b>\$ 45,418</b>

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

UNION COUNCIL ON THE AGING, INC.  
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

B. Presentation of Statements, Continued

audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

C. Fund Accounting

The accounts of the Union 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 comprises its assets, liabilities, fund equity, revenue, and expenditures. The council on aging's revenues are accounted for in these 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 Funds:

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

FCOA (Act 116) - FCOA (Act 715) 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 715" 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:

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 of the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

UNION COUNCIL ON THE AGING, INC.  
Farmerville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

I. Cash

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

Payroll - checking	\$ 0
Operating - checking	45,446
Construction - checking	<u>5,630</u>
Cash on deposit in banks	<u>\$ 51,086</u>

All of these deposits were covered by federal depository insurance.

J. Inventory

No inventory at June 30, 1996.

K. Compensated Absences

Employees of the Union Council on the Aging, Inc., earn from 10 to 20 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 of up to 5 days. Employees earn up to 17 days of sick leave each year, and can accumulate up to 88 days, depending upon whether the employee is on a part-time or full-time status. Employees are not paid for accrued sick leave at termination. The ceiling for annual leave for part-time employees, is 10 days per year.

L. Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only (Overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions or results of operations 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.

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

UNION COUNCIL ON THE AGING, INC.  
Farmville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL -

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1988

	Budget	Actual	Balance Favorable (Adverse)
<b>REVENUES</b>			
Intergovernmental	\$ 238,127	\$ 229,268	\$ (8,859)
Public Support	38,980	52,391	13,411
Miscellaneous	40,000	3,824	(36,176)
<b>Total Revenue</b>	<u>317,107</u>	<u>285,483</u>	<u>(31,624)</u>
<b>EXPENDITURES</b>			
Salaries	182,180	192,174	(9)
Fringe	9,500	8,480	1,020
Meals	0	0	0
Travel	10,618	11,614	(996)
Operating Services	26,116	36,881	(10,765)
Operating Supplies	13,836	13,971	(135)
Other Costs	127,871	128,148	277
Capital Outlay	11,804	12,874	(970)
Utility Assistance	0	2,178	(2,178)
<b>Total Expenditures</b>	<u>311,905</u>	<u>313,042</u>	<u>(1,137)</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(7,559)</u>	<u>(7,559)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	88,288	88,288
Operating Transfers Out	0	(48,889)	(48,889)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>39,400</u>	<u>39,400</u>
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>(1,159)</u>	<u>\$ (1,159)</u>
Fund Balance, Beginning of Year		0,001	
<b>FUND BALANCE, END OF YEAR</b>		<u>\$ 0,000</u>	

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



UNION COUNCIL ON THE AGING, INC.  
Monroeville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 1984

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In 1964, the State of Louisiana passed Act 418 which authorized the start-up of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Union 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 the Union 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 14 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  audits of State and Local Governmental Units, the industry

*Saunders & Associates*  
Certified Public Accountants

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P.O. Box 1100 • 400 Elm Park • Lake Charles, Louisiana 70601 • (504) 486-3100/347-8040 • FAX: (504) 351-0050

November 8, 1986

Ms. Louise Denton  
Executive Director  
Union Council on the Aging, Inc.  
818 E. Secondry  
Farmerville, LA 71341

Dear Ms. Denton:

Enclosed please find one draft copy of the Report on Audit of Financial Statements and Supplemental Information for the year ended June 30, 1986.

After reviewing the report, should you have questions or comments please do not hesitate to call.

Sincerely,

SAUNDERS & ASSOCIATES



G. B. SAUNDERS  
Certified Public Accountant

GBS:ab

Enclosure