

LAFOURCHE COUNCIL ON AGING, INC.  
 BACELAND, LA.  
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ED41824-6185

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Lafourche Council on Aging, Inc.  
Bossier, La. 70024

I have audited the accompanying general purpose financial statements of the Lafourche Council on Aging, Inc. as of June 30, 1986 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Council on Aging, Inc. as of June 30, 1986 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

  
Metairie, La.  
November 27, 1986

E. A. ESPANOS  
CERTIFIED PUBLIC ACCOUNTANT  
1241 MELODY DRIVE  
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504/834-6190

Board of Directors  
Lafourche Council on Aging, Inc.  
Baton Rouge, La. 70804

I have audited the general purpose financial statements of the Lafourche Council on Aging, Inc. as of and for the year ended June 30, 1986, and have issued my report thereon dated November 21, 1986. I have also audited the Lafourche Council on Aging, Inc. applicable general and specific requirements of nonmajor financial assistance programs and have issued reports thereon dated November 21, 1986.

I conducted my audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Lafourche Council on Aging, Inc. complied with laws and regulations, noncompliance with which would be material to each financial assistance program.

In planning and performing my audits for the year ended June 30, 1986, I considered the Lafourche Council on Aging's Inc. internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Council's general purpose financial statements and on its compliance with applicable specific requirements of each financial assistance program and not to provide assurance on the internal control structure.

The management of the Lafourche Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles; and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report I have classified the significant internal

central structure policies and procedures in the following categories:

Cash Receipts	Payrolls, including operating personnel and enrollees
Contracts to Others	Travel
Operating Expenses	Property and Equipment
Cash Disbursements	Transportation Provided
Meals Served/Eligibility	

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

During the year ended June 30, 1996, the Lafourche Council on Aging, Inc. had no major financial assistance programs and expended 98% of its total Federal financial assistance under nonmajor Federal financial assistance programs as listed in the Report on Schedule of Federal Financial Assistance.

I performed tests of controls, as required by OIG Circular A-120, to evaluate the effectiveness of the design and operation of the internal control structure policies and procedures that I considered relevant to the prevention or detection of material noncompliance with specific requirements, general requirements, and requirements governing claims for reimbursements and amounts claimed or used for matching that are applicable to nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the Board of Directors, management, the Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Motairie, La.  
November 27, 1996

E. A. ESPARNOE  
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824-7324-2170

To the Board of Directors,  
Lafourche Council on Aging, Inc.,  
Bossier, La. 70024

I have audited the financial statements of the Lafourche Council on Aging, Inc. as of and for the year ended June 30, 1986, and have issued my report thereon dated November 21, 1986.

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

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

The results of my tests indicate that, with respect to the items tested, the Lafourche Council on Aging, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Lafourche Council on Aging, Inc. had not complied, in all material respects, with these provisions.

This report is intended for the information of the Board of Directors, management, the Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*E. A. Esparneau*

Metairie, La.  
November 21, 1986

E. A. ESPARDO  
CERTIFIED PUBLIC ACCOUNTANT  
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METairie, LOUISIANA 70002  
504-834-5195

To the Board of Directors  
Lafourche Council on Aging, Inc.  
Bogalusa, La. 70309

I have audited the financial statements of the Lafourche Council on Aging, Inc. as of and for the year ended June 30, 1986 and have issued by report thereon dated November 21, 1986.

In connection with my audit of the financial statements of the Lafourche Council on Aging, Inc. and with my consideration of the Council's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-118, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1986. As required by Circular A-118, I have performed auditing procedures to test compliance with the following requirements that are applicable to these transactions:

- Eligibility of persons receiving services from the program
- Costs allocated to specific programs administered
- Voluntary contributions by participants
- Compliance with budgetary amounts and total grant
- Reimbursement amounts reflected in the specific accounts

My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Lafourche Council on Aging's Inc. compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed above. With respect to items not tested, nothing came to my attention that caused me to believe that the Lafourche Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board of Directors, management, the Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Metairie, La.  
November 21, 1986

E. A. ESPARCOE  
CERTIFIED PUBLIC ACCOUNTANT  
1041 MELODY DRIVE  
METairie, LOUISIANA 70002  
524-5234-6196

To the Board of Directors  
Lafourche Council on Aging, Inc.  
Bacaland, La. 70184

I have audited the financial statements of the Lafourche Council on Aging, Inc., as of and for the year ended June 30, 1986, and have issued my report thereon dated November 21, 1986.

I have applied procedures to test the Lafourche Council on Aging, Inc. compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance for the year ended June 30, 1986:

Political Activity  
Civil Rights  
Drug-Free Workplace  
Allowable Costs/Costs Principles

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

With respect to the items tested, the results of these procedures disclose no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Lafourche Council on Aging, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of the Board of Directors, management, the Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Metairie, La.  
November 21, 1986

LAPOURCHE COUNCIL ON AGING, INC.  
BACELAND, LA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1998

	General	Special	General Fixed Assets	Total (Includin <sup>g</sup> Only) 1998	1998
<b>ASSETS:</b>					
Cash in Banks	\$ 16,359.96	\$53,109.73		\$ 69,469.69	\$ 77,317.69
Investments					5,129.27
Deposits	14,126.00			14,126.00	29,643.49
Grants/Reimburse- ments Receivable	13,524.32	8,985.80		22,510.12	66,463.15
Due from Other Funds	66,543.15	5,389.94		71,933.09	32,648.93
General Fixed Assets			\$203,267.65	203,267.65	293,786.86
	<u>\$ 108,562.69</u>	<u>\$56,604.30</u>	<u>\$203,267.65</u>	<u>\$478,714.69</u>	<u>\$438,299.83</u>
<b>LIABILITIES AND FUNDS' BALANCES:</b>					
Bank Overdraft					\$ 473.89
Accounts Payable		\$ 3,890.57		\$ 3,890.57	3,535.63
Due to Other Funds	\$ 4,768.54	44,843.33		49,611.87	32,932.00
Uncashed Checks					617.90
Fund Balances	103,794.12	(759.33)		103,034.79	89,768.41
Investment in General Fixed Assets			\$203,267.65	203,267.65	293,786.86
	<u>\$ 108,562.69</u>	<u>\$56,604.30</u>	<u>\$203,267.65</u>	<u>\$478,714.69</u>	<u>\$438,299.83</u>

The accompanying notes are an integral part of these statements.



## LAURENCE COUNCIL ON AGING, INC.

EACELAND, LA.

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1988

	General	Special Districts	Line-Item Funds	Manufacturing Development
<b>REVENUES:</b>				
Intergovernmental	\$ 195,545.00	\$ 190,158.00	\$ 15,000.00	\$ 1,251,200.00
Public Support	15,825.00	10,000.00		961,201.00
Other	32,910.00	2,200.00		31,100.00
<b>Total Revenues</b>	<b>\$ 244,280.00</b>	<b>\$ 382,358.00</b>	<b>\$ 15,000.00</b>	<b>\$ 2,503,501.00</b>
<b>EXPENDITURES:</b>				
Salaries	\$ 115,031.00	\$ 298,118.00	\$ 5,320.00	\$ 915,340.00
fringe Benefits	16,895.00	48,230.00	1,150.00	81,970.00
Travel	5,281.00	12,915.00		28,200.00
Printing	10,200.00	10,000.00		10,000.00
Operating Services	47,200.00	52,000.00	5,000.00	100,000.00
Supplies	18,300.00	2,710.00		18,310.00
Other Costs	4,900.00	102,720.00		200,310.00
Office & Meeting Arrangements	15,711.00	5,140.00		15,800.00
Capital Outlay				5,410.00
<b>Total Expenditures</b>	<b>\$ 238,503.00</b>	<b>\$ 517,833.00</b>	<b>\$ 14,470.00</b>	<b>\$ 1,315,960.00</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 5,777.00</b>	<b>\$ 164,525.00</b>	<b>\$ 520.00</b>	<b>\$ 1,187,541.00</b>
<b>Fund Balances:</b>				
Beginning of Year	\$ 24,200.00	\$ 116,481.00	\$ 1,000.00	\$ 99,290.00
Adjustments	\$ 181,700.00	\$ (256.00)	\$ -	\$ 2,200.00
End of Year	\$ 242,900.00	\$ 116,225.00	\$ 1,000.00	\$ 101,490.00

The accompanying notes are an integral part of these statements.

LAFAYETTE COUNCIL ON AGING, INC.  
BACELAND, LA.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHARGES  
IN FUND BALANCES BUDGET (CBAP) AND ACTUAL

GENERAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1986

	<u>Budgeted</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Actual</u> <u>Revenues/</u> <u>Expenditures</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 189,848.00	\$ 189,848.00	
Public Support	14,591.00	24,029.00	\$ 9,438.00
Other	29,108.18	33,418.28	4,310.10
	<u>\$ 233,547.18</u>	<u>\$ 247,295.28</u>	<u>\$ 13,748.10</u>
<b>Expenditures:</b>			
Salaries	\$ 114,717.00	\$ 112,323.20	\$ 2,393.80
Fringe Benefits	18,174.73	18,588.24	(413.51)
Travel	3,794.89	5,163.97	(1,369.08)
Operating Services	42,124.40	42,329.28	(204.87)
Operating Supplies	44,215.79	42,989.13	1,226.66
Other Costs	10,496.00	9,488.28	1,007.72
Utility Assistance	18,723.23	18,121.21	602.02
	<u>\$ 252,251.24</u>	<u>\$ 238,923.22</u>	<u>\$ 13,328.02</u>
<b>Excess of Revenues Over Expenditures</b>		<b>\$ 18,488.06</b>	
<b>Fund Balances:</b>			
Beginning of Year		\$ 118,389.72	
Adjustments		124,823.44	
End of Year		<u>\$ 243,213.16</u>	

The accompanying notes are an integral part of these statements.

LAFORCHE COUNCIL ON AGING, INC.  
 BACELAND, LA.

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

SPECIAL REVENUE FUND

FOR THE YEAR ENDED JUNE 30, 1996

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 872,595.50	\$ 858,865.50	\$ (13,730.00)
Public Support	137,485.45	133,825.90	(3,659.55)
Other	18,368.21	9,387.89	(8,980.32)
	<u>\$1,028,449.16</u>	<u>\$1,002,079.29</u>	<u>\$ (26,369.87)</u>
<b>Expenditures:</b>			
Salaries	\$ 507,233.08	\$ 508,238.71	\$ 1,005.63
Fringe Benefits	56,718.52	66,435.28	(9,716.76)
Travel	58,588.18	13,189.83	45,398.35
Operating Services	58,858.05	66,827.98	(7,969.93)
Operating Supplies	77,883.78	18,819.34	59,064.44
Other Costs	333,882.53	332,723.18	1,159.35
Utility Assistance	9,185.21	8,188.21	1,000.00
	<u>\$1,801,380.35</u>	<u>\$1,802,683.52</u>	<u>\$ (1,303.17)</u>
Revenues in Excess of Expenditures		\$ 2,689.17	
<b>Other Financial Sources:</b>			
Transfers In		\$ 31,408.15	
Transfers Out		(31,408.15)	
<b>Fund Balances:</b>			
Beginning of Year		\$ (18,881.11)	
Adjustments		1,212.94	
End of Year		\$ (17,668.17)	

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.  
 BADELAND, LA.  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1988

Note 1 - Summary of Significant Accounting Policies:

a. Reporting Entity:

In 1964 the State of Louisiana passed Act 486 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters were issued by the Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Lafourche Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, 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 monies 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 Lafourche Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of twenty one voluntary members who serve three-year terms, governs the Council. The Lafourche Council on Aging, Inc. also has an Advisory Committee who function is to furnish information and advise the Council.

b. Presentation of Statements:

In April of 1986, 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 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 Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories.

The governmental funds and the programs comprising them as prescribed 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 in other funds. These discretionary funds are accounted for and reported according to the source of revenues received. The following funds comprise the Council's General Fund:

Local:

The primary source of funds are provided by the Lafourche Parish Council. One grant from the Lafourche Parish Council is specifically used to supplement the meals program; another grant is specifically used to assist in the transportation program; and the third grant may be used by the Council at its discretion. Generally, the discretionary grant is used for expenses, services, and capital outlays not provided by other funds. The unused discretionary grant may be carried forward to further periods.

P.C.S.A.:

P.C.S.A. (Act 225) funds are appropriated by the Louisiana Legislature and passed through the Governor's Office of Elderly Affairs to the Council. The Council may use these "Act 225" funds at its discretion.

Helping Hands:

The Helping Hands Fund's revenues originate from two utility companies. These utility companies collect contributions from

service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) who in turn remits a percentage of the collected funds to the Lafourche Council on Aging, Inc. The funds received are used to provide utility assistance to eligible persons in the parish.

Section 18:

Section 18 funds are provided by the United States Department of Transportation, through the Louisiana Department of Transportation and Development, through the Lafourche Parish Council, and finally to the Lafourche Council on Aging, Inc who operates the transportation system in the parish. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within Lafourche Parish. This is a reimbursement type contract and the Council must provide matching funds to be reimbursed for the full amount of the contract. In-kind services and supplies are used to supplement the matching funds and various other agencies contribute to the cost of operating the transportation system. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. Accordingly, Section 18 funds are recorded and classified in the Council's General Fund set of funds.

The Council also has contracts with other non-profit agencies in the area to provide transportation services at a fixed rate per passenger. These non-profit agencies specify the passengers, the designation, and the time of such services. Therefore, the revenue derived from these non-profit agencies are accounted in the Section 18 Fund.

The Lafourche Parish Council provides a yearly grant to the Council to assist in providing the transportation needs in Lafourche Parish. Also, passengers voluntarily contribute to the Council for transportation services.

\* Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds from special revenue sources that are legally restricted to expenditures for specified purposes.

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

Area Agency Administration:

Funds are received from the Louisiana Governor's Office of Elderly Affairs to provide administrative and supervision of all programs of the Lafourche Council on Aging, Inc. associated with the Title III and Senior Center Activities. These funds are provided by the United States Department of Health and Human Services.

Title III-B Supportive Services Fund:

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

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 senior 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. Funds are also received from the LaBourche Parish Council to supplement the Home Delivered Meals program. 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 meal basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Title III-D Fund:

The Title 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 Fund:

The Title III-F Fund is used for disease prevention and health

promotion services provided to the elderly. This program consists of the distribution of health literature and supervised exercise instruction and participation. Title III-F funds are provided by the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

Title G - Adult Protection Service Fund:

The Adult Protection Service Fund is a program established for the sole purpose to prevent the abuse or neglect of persons 60 years or older. This program was completed by the purchase of 511 511 leather sandals which was distributed to the most needed citizens by the Sheriff of LaBourche Parish. The funds for this program was received from the Louisiana Governor's Office of Elderly Affairs.

Title V Fund:

The Senior Community Services Employment Program, known as the Title V program, provides employment for senior citizens at various state, parish, and local agencies in Lafourche Parish and six surrounding parishes. These workers are paid the minimum wage and are generally limited to twenty hours a week. These funds are derived from the Governor's Office of Elderly Affairs and are limited to a set number of workers. These "passed through" funds are for the most part, originate with the United States Department of Labor.

Title XIX Fund:

The Title XIX Program is known as the Medical Assistance Program which assists eligible persons for non-emergency transportation services. The Council is reimbursed on a per mile basis for each eligible person it provides service. This fund also provides assistance to eligible persons suffering from mental retardation or developmental disabilities. This program is administered by the Louisiana Department of Health and Hospitals who reimburses the Council directly.

Senior Centers Fund:

The Senior Centers 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.

Ombudsman Fund:



The purpose of the Colquhoun Fund is to represent all long term care residents age 60 and older residing in long term facilities in the Parish of Lafourche. The funds used to provide these services are derived from the Louisiana Governor's Office of Elderly Affairs.

F.E.M.A. Fund:

The F.E.M.A. Fund is used to account for the administration of a Disaster Assistance Program which purpose is to supplement food and shelter assistance to individuals who might currently be receiving assistance as well as to assist those who are not receiving any. Funds are provided by the Federal Emergency Management Agency which funds are "passed through" by the United Way of America as Fiscal Agent.

Line-Item Funds:

The Louisiana Legislature appropriated certain additional funds for certain senior centers in Lafourche Parish. These funds were "passed through" by the Louisiana Governor's Office of Elderly Affairs to the Council. These funds were for the exclusive use of each designated senior center who decides the purpose for which these funds were to be used. All purchases of goods or services, including those of a capital nature, are made and paid for in the name of the acquiring senior center. The Council exercises no authority or responsibility over these funds but is merely a conduit and provides only bookkeeping services. Accordingly, the stewardship of the Line-Item funds should not be included with the other general or special funds of the Council.

The Line-Item Funds have been subjected to auditing procedures and are separately identified in the financial statements. The capital outlay expenditures of the senior centers derived from this source was not included with the capital expenditures of the Council.

Audit Fund:

The Audit Fund is used to account for funds received from the Louisiana Governor's Office of Elderly Affairs that are restricted for payment of the annual audit of the Council's financial statements.

Parish Council Fund:

The Lafourche Parish Council provides funds to be used exclusively to assist in the transportation program. These funds are received quarterly by the Council.

United Way Fund:

The United Way of South Louisiana provides funds to the Lafourche Council on Aging, Inc. to assist in the Council's

transportation, literacy, and respite programs.

Chewns Foundation Fund:

The Lafourche Council on Aging, Inc. received a grant from the Chewns Foundation. This grant is to be used exclusively for the purchase of materials, tutor training, and tutor travel expenses for the literacy program.

- d. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not reported in the funds because they do not directly affect expendable available financial resources. The account group of the Lafourche Council on Aging, Inc. that does not effect expendable available financial resources and is not a "fund" is:

General Fixed Assets:

The fixed assets (capital outlays) used in governmental fund type operations of the Lafourche Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Asset Account Group and are recorded as expenditures in the government fund types when purchased or acquired.

- 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 resource 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. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those instances where repayment is expected, the advances are accounted for through the various due from and due to accounts.

- 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 COEA and then submits the proposed budget to the Board of Directors for approval.
- \* The Board of Directors reviews and adopts the budget before June 18 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.
- \* The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues.
- \* Budgeted amounts included in the accompanying financial statements include the original adopted budget amount 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 that state agency.
- \* Expenditures cannot be legally exceed appropriations on an individual fund level.
- \* Amounts were not budgeted for revenues and expenditures for the Helping Hands Fund because they were not legally required and the amount of revenue to be received under this program could not be determined until the end of the year.
- \* Each senior center that receives Line-Item Funds has complete control over the use of those funds. Accordingly, the Council does not budget this revenue or expenditures.
- \* Certain funds are not received on a recurring basis and at the beginning of the year their amounts, if any, are not known (F.L.M.A.). Therefore, no budget can be prepared. However, when these funds become available a budget is prepared.

h. Total Columns of Combined Statements - Overview

Total columns on the combined statements - overview are

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

i. Fixed Assets:

All Fixed Assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. Vans acquired are stated at their retail value although the cost to the Council is limited to the matching amount. No depreciation have been provided on the general fixed assets.

The Council has classified its fixed assets in the following categories:

	Balance
	4,758,798
Vans	† 149,980.44
Furniture/Equipment	32,887.41
Total	† 502,867.85

j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Note 2 - Revenue Recognition - Intergovernmental Grants, Public Support, and Miscellaneous Revenues

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). These intergovernmental funds are received from various sources and at different periods.

After the effective date of the approved contract monthly statements are received from the Governor's Office of Elderly Affairs for the following programs: Area Agency Administration, Title III B-1, Title III C-1, Title III C-2, Title V, Senior Centers, ombudsman, and P.C.O.A. The Audit, Title D, Title F, and Line-Hem receive their revenue in one lump sum

from the Office of Elderly Affairs. And the U.S.D.A. reimbursement, based on the number of meals served, is reimbursed, usually periodically, through the Governor's Office of Elderly Affairs after the submission of the required statements.

The Louisiana Department of Health and Hospitals reimburses the Council for Title XIX program expenditures after the submission of the required data.

The Lafourche Parish Council "passes through" the Section 18 reimbursement to the Council for operating the transportation system. The reimbursement vouchers are submitted monthly, however, the actual reimbursements are periodically and not necessarily monthly. The Lafourche Parish Council supplements the transportation system by providing additional funding. The Lafourche Parish Council further assists by the payment of insurance premiums on the vans.

Periodically, the Emergency, Food, and Shelter National Board (E.F.S.N.B.) provides the Council with funds to supplement individuals' utility and housing costs. These funds are "passed through" the United Way of America.

The Lafourche Parish Council quarterly allocates the yearly grant to be used at its discretion. Also, the Lafourche Parish Council provides additional funds to supplement the home delivery meals program.

Public Support and Miscellaneous Revenues

The United Way of South Louisiana provides monthly amounts to be used in the transportation, literacy, and respite programs.

The Council encourages and receives contributions from clients for services provided. These contributions are voluntary and are used exclusively to offset the costs of the program. These contributions are received and accounted for in the following programs: Section 18, P.C.D.A., Title III B-1, Title III C-1, Title III C-2, and United Way.

The Helping Hands utility program is funded entirely by utility company customers who donate monies for this purpose on the payment of their utility bills. The utility companies forward the collected donations to the Louisiana Association of Councils on Aging who in turn distributes these funds to the councils in Louisiana.

The Council has contracts with various nonprofit organizations in the area to provide transportation services at a fixed rate per passenger. These nonprofit organizations designate the passengers to be transported and the destination along with the time. These transportation services are unrelated to the function of the Lafourche Council on Aging, Inc. and there-

less the revenue derived therefore is accounted for in the Section 18 Fund and used to offset the transportation expenses.

The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

Note 3 - Cash in Bank:

Bank balances as of June 30, 1996 are as follows:

<u>Bank</u>	<u>Fund</u>	<u>Amount</u>
Bank One, Louisiana,NA	General	\$ 16,398.16
Bank One, Louisiana,NA	Special Revenue	90,812.27
Bank One, Louisiana,NA	F.E.M.A.	55,897.00
		\$ <u>163,107.43</u>

Note 4 - Deposits:

Deposits required of the Lebonche Council on Aging, Inc. as of June 30, 1996 are as follows:

<u>Deposit</u>	<u>Purpose</u>	<u>Amount</u>
Department of Transportation and Develop.	Deposit on ordered van	\$ 5,129.89
Laris Insurance Agency	Workmen's Compensation deposit	5,003.69
		\$ <u>10,133.58</u>

Note 5 - Grants/Reimbursements Receivable:

Grants/reimbursements as of June 30, 1996 are as follows:

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Section 18	General Revenue	\$ 11,524.27
U.S.D.A.	Special Revenue	8,985.89
		\$ <u>20,510.16</u>

The reimbursement due from U.S.D.A. was for meals served in May, 1996 in the amount of \$4,251.69 and for June, 1996 in the amount of \$2,894.00.

The composition of the amounts due the Section 18 fund for transportation furnished or reimbursement as of June 30, 1996 is as follows:

<u>Debit From</u>	<u>Amount</u>
Department of Transportation	\$ 18,182.00
St. Anne Hospital	3,200.00
Lady of the Sea Hospital	880.00
Bayou Oaks Hospital	350.00
Lafourche Community Action	222.37
New Horizon	70.00
Louisiana Rehabilitation	60.00
Rockland Manor	10.00
	<u>\$23,324.37</u>

All grants/ reimbursements were received in the following year.

Note 6 - Changes in General Fixed Assets

A summary of the changes in general fixed assets during the year is as follows:

	<u>Balance</u> <u>6-30-85</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-86</u>
Vans	\$ 263,612.44	\$27,866.00	\$15,498.00	\$275,980.44
Office Furn- iture & Equip.	38,170.62		3,868.01	34,302.61
Totals	<u>\$ 293,783.06</u>	<u>\$27,866.00</u>	<u>\$19,366.01</u>	<u>\$302,283.05</u>

Note 7 - Accounts Payable

As of June 30, 1986 the Lafourche Council on Aging, Inc. was indebted to others in the amount of \$3,880.57. This indebtedness was for telephone and utilities furnished and other miscellaneous expenses.

Note 8 - In-Kind Contributions

The Council receives in-kind contributions during the period. These in-kind contributions consist of furnishing facilities at various locations without payment of rent or utilities, the payment of van expenses, and the payment of van insurance premiums. These contributions have not been recorded as revenues and consequently no expenses have been incurred or recorded, all of which has no effect on the financial statements.

Note 9 - 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 and state travel regulations.

**Note 10 - Section 18- Transportation:**

The Council earned reimbursements totaling \$171,493.00 from the Louisiana Department of Transportation and Development through the Lafourche Parish Council for operating the rural transportation system under Section 18 (State Project No. 740-19-018); LMT Grant No. LA-18-2012). Additional funding was received from fundbox collections, reimbursement for use of the van by the Lafourche Community Action Agency, and grants provided by the Lafourche Parish Council. Additionally the Council has contracts to provide transportation on a fixed fee basis to various nonprofit organizations in the area. Total revenues for the year totaled \$268,187.89.

The total cost of operating the transportation system was as follows:

<u>Expense</u>	<u>Amount</u>
Salaries and Fringe Benefits	\$ 128,893.66
Operating Costs	29,202.88
Other Expenses	29,138.88
	\$ 187,235.42

Insurance costs and some expenses on the vans were provided by the Lafourche Parish Council, the City of Thibodaux, and the City of Golden Meadow.

**Note 11 - 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 and corresponding statutes of the State of Louisiana.

**Note 12 - Judgments, Claims, and Similar Contingencies:**

The Council is a defendant in a physical damage lawsuit as a result of an van accident that occurred on November 5, 1994. There is indemnification insurance on the vans and the insurance companies are defending the Council in this action which is in its initial stage.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

**Note 13 - Federally Assisted Programs:**



The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1986. There were no audits for prior years; however, grantor agencies may audit the open years. Based on prior experience, the Council's management believes that any examination will not result in any significant disallowed costs.

**Note 14 - 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 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.

LABOURER COUNCIL ON AGING, INC.  
BACELAND, LA.

STATEMENT OF REVENUE AND EXPENDITURES

GENERAL FUND

SECTION 18, P.C.O.A., HELPS BANDA, AND GENERAL FUND

FOR THE PERIOD ENDED JUNE 30, 1988

	Revenue	P.C.O.A.	Helps Banda	General Fund	Amortization Total
<b>REVENUE:</b>					
Immunization:					
Office of Elderly Affairs					
LaCoche Parish Council	\$ 171,465.69	\$ 13,540.46		\$ 185,006.15	\$ 185,006.15
Public Support:					
Participations/Contributions:					
L.A.C.O.A.	5,165.81	5,695.99	\$ 10,176.36	2,178.31	15,216.47
Other:	2,000.00				2,000.00
Total Revenue	\$ 178,631.50	\$ 19,236.45	\$ 10,176.36	\$ 187,163.92	\$ 199,536.28
<b>EXPENDITURES:</b>					
Salaries	\$ 112,333.37				\$ 112,333.37
Fringe Benefits	15,594.24				15,594.24
Travel	5,988.00				5,988.00
Printing	15,461.26	\$ 1,243.61		\$ 16,704.87	\$ 16,704.87
Operating Services	17,822.48	13,981.20		\$ 31,803.68	\$ 31,803.68
Other Costs		1,871.86	\$ 14.17	\$ 1,885.93	\$ 1,885.93
Utility Assistance			15,721.87	\$ 15,721.87	\$ 15,721.87
Total Expenditures	\$ 167,200.35	\$ 17,100.93	\$ 15,736.04	\$ 133,693.65	\$ 167,730.97
<b>Excess of Revenue</b>	\$ 11,431.15	\$ 2,135.52		\$ 5,470.27	\$ 11,431.15
<b>LIABILITIES:</b>					
Beginning of Year	\$ 65,147.78	\$ (163.09)		\$ 64,984.69	\$ 64,984.69
Additions	(811.28)	(174.00)		(985.28)	(985.28)
End of Year	\$ 64,336.50	\$ (337.09)		\$ 64,000.41	\$ 64,000.41

The accompanying notes are an integral part of these statements.

LAWRENCE COUNCIL ON AGING, INC.

BROOKLYN, NY

STATEMENT OF REVENUES AND EXPENDITURES  
 SPECIAL REPORT FUND

AGENCY ADMINISTRATIVE TITLE IS 0-0, TITLE IS 0-1, TITLE IS 0-2, 0-3-0-4,  
 TITLE IS 0-5, TITLE IS 0-6, TITLE IS 0-7, TITLE IS 0-8, TITLE IS 0-9,  
 AND TITLE IS 0-10

FOR THE PERIOD ENDING 12/31/2012

Agency	Total 01	Total 02	Total 03	Total 04	Total 05	Total 06	Total 07	Total 08	Total 09	Total 10	Total
<b>NON-GOVERNMENTAL:</b>											
Office of Elderly Affairs	1,284,209.00	1,788,500.00	1,969,000.00	1,844,468.00	1,644,000.00	1,577,500.00	1,131,500.00				1,024,500.00
LeisureLife Project Council											
Emergency Fund of Elderly											
Dept. of Health & Reg.											
Public Housing											
Others Accounts											
Donations/Contributions											
United Way	1,499.00	25,000.00	31,000.00								1,250,000.00
<b>Total</b>	<b>1,285,708.00</b>	<b>1,813,500.00</b>	<b>2,000,000.00</b>	<b>1,844,468.00</b>	<b>1,644,000.00</b>	<b>1,577,500.00</b>	<b>1,131,500.00</b>				<b>1,025,750.00</b>
<b>EXPENSES:</b>											
Salaries	1,111,400.00	1,111,400.00	1,111,400.00	1,111,400.00	1,111,400.00	1,111,400.00	1,111,400.00				1,111,400.00
Fringe Benefits	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00				1,011.00
Tax	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00	1,011.00				1,011.00
Operating Services	5,111.00	5,111.00	5,111.00	5,111.00	5,111.00	5,111.00	5,111.00				5,111.00
Operating Supplies	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00	1,111.00				1,111.00
Other Costs	14,746.00	14,746.00	14,746.00	14,746.00	14,746.00	14,746.00	14,746.00				14,746.00
Utility Expenses											
<b>Total Expenditures</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>	<b>1,124,279.00</b>				<b>1,124,279.00</b>
<b>Excess of Revenues</b>	<b>161,429.00</b>	<b>689,221.00</b>	<b>875,721.00</b>	<b>720,189.00</b>	<b>519,970.00</b>	<b>455,500.00</b>	<b>17,221.00</b>				<b>(99,529.00)</b>
<b>Donor's Expenditures</b>											
Star Operating Income (1994)											
Transfer to											
Transfer to											
Special Balance											
Improving of Year											
Advancements											
End of Year											

The accompanying notes are an integral part of these statements.

LABORER COUNCIL ON AGING, INC.

BAUHAUS, LA.

STATEMENT OF REVENUES AND EXPENDITURES  
SPECIAL REVENUE FUND

REVENUE CENTER: 000000000, F.F.A.A., LONG-TERM PLANS,  
AGING, PAPER COUNCIL, UNITED WAY, AND OTHERS RECONSTRUCTION  
FOR THE FISCAL YEAR ENDING 06/30/1988

Major Category	Collection	F.F.A.A.	Line Item Fund	Ampl	Recur	Special	Other	Nonrecurr	Total
<b>REVENUES:</b>									
State Governmental:									
Office of Elderly Affairs	\$ 19,780.00	\$ 13,676.00	\$ 13,666.00	\$ 3,561.00	\$ 14,084.00			\$ 307,324.00	\$ 348,107.00
Laurens Park Council								\$ 20,000.00	\$ 20,000.00
Emergency Food & Shelter		\$ 1,000.00						\$ 13,444.00	\$ 14,444.00
Dep. of Health & Insp.								\$ 1,000.00	\$ 1,000.00
Public Transport.								\$ 1,000.00	\$ 1,000.00
Chambers Foundation								\$ 1,000.00	\$ 1,000.00
Participants' Contributions								\$ 1,000.00	\$ 1,000.00
United Way								\$ 1,000.00	\$ 1,000.00
Other:								\$ 1,000.00	\$ 1,000.00
<b>Total Revenue</b>	\$ 19,780.00	\$ 14,676.00	\$ 13,666.00	\$ 3,561.00	\$ 14,084.00			\$ 240,768.00	\$ 378,355.00
<b>EXPENDITURES:</b>									
Salaries	\$ 15,000.00	\$ 17,075.00	\$ 4,000.00		\$ 78,954.00			\$ 44,100.00	\$ 145,129.00
Energy Benefits	\$ 1,000.00	\$ 1,100.00	\$ 1,000.00		\$ 2,750.00			\$ 40,000.00	\$ 44,750.00
Travel		\$ 400.00	\$ 200.00		\$ 1,000.00			\$ 1,000.00	\$ 2,600.00
Operating Services		\$ 4,000.00	\$ 9,000.00		\$ 1,000.00			\$ 1,000.00	\$ 15,000.00
Printing		\$ 4,000.00	\$ 3,750.00		\$ 2,000.00			\$ 1,000.00	\$ 10,750.00
Office Costs				\$ 1,000.00				\$ 1,000.00	\$ 2,000.00
Utility Expenses								\$ 1,000.00	\$ 1,000.00
<b>Total of Revenues</b>	\$ 19,780.00	\$ 14,676.00	\$ 13,666.00	\$ 3,561.00	\$ 14,084.00			\$ 240,768.00	\$ 378,355.00
<b>Other Expenditures (Other):</b>									
Transfer to Old								\$ 20,000.00	\$ 20,000.00
Transfer to Old								\$ 1,000.00	\$ 1,000.00
Print Substans.								\$ 1,000.00	\$ 1,000.00
Printing of Year								\$ 1,000.00	\$ 1,000.00
Administrative								\$ 1,000.00	\$ 1,000.00
End of Year								\$ 1,000.00	\$ 1,000.00

The accompanying notes are an integral part of these statements.

## LABOURERS COUNCIL ON AGING, INC.

BACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1996

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>SECTION 18</u>			
Revenues:			
In governmental:			
Lafourche Parish Council's	\$ 171,483.00	\$ 171,483.00	
Public Support:			
Participants' Contributions	10,368.00	9,280.00	\$ (1,088.00)
Other:	10,908.00	20,897.00	10,000.00
	\$ <u>192,759.00</u>	\$ <u>202,660.00</u>	\$ <u>10,000.00</u>
Expenditures:			
Salaries	\$ 114,717.00	\$ 113,330.31	\$ 1,386.69
Fringe Benefits	15,174.73	15,568.34	(393.61)
Travel	1,208.00	3,488.98	(1,468.98)
Operating Services	20,312.00	20,401.98	(109.98)
Operating Supplies	40,788.00	39,602.40	1,731.60
Other Costs	\$ <u>196,200.73</u>	\$ <u>192,492.01</u>	\$ <u>3,708.72</u>
<u>P.C.O.A.</u>			
Revenues:			
In governmental:			
Office of Elderly Affairs	\$ 12,247.00	\$ 12,247.00	
Public Support:			
Participants' Contributions	4,000.00	4,000.00	
Other:	243.49		\$ (243.49)
	\$ <u>16,490.49</u>	\$ <u>16,247.00</u>	\$ (243.49)
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 1,242.51	1,242.51	
Operating Services	12,461.98	12,461.98	
Operating Supplies	2,977.00	2,977.00	
Other Costs	\$ <u>16,683.49</u>	\$ <u>16,683.49</u>	

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

LAFOURCHE COUNCIL ON AGING, INC.  
RAVELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1996

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<b>AREA AGENCY ADMINISTRATION</b>			
<b>Revenues:</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ 28,536.00	\$ 28,536.00	
	\$ <u>28,536.00</u>	\$ <u>28,536.00</u>	
<b>Expenditures:</b>			
Salaries	\$ 57,455.00	\$ 57,455.00	
Fringe Benefits	2,881.00	3,851.73	\$ 28.27
Travel	1,855.00	1,518.06	126.94
Operating Services	6,505.00	6,275.38	(100.00)
Operating Supplies	1,248.00	1,275.83	(28.80)
Other Costs			
	\$ <u>70,332.00</u>	\$ <u>70,332.00</u>	
<b>TITLE III - B</b>			
<b>Revenues:</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ 126,582.00	\$ 126,582.00	
Public Support:			
Participants' Contributions	12,889.00	1,535.81	\$ (10,453.19)
	\$ <u>139,471.00</u>	\$ <u>128,117.81</u>	\$ (10,353.19)
<b>Expenditures:</b>			
Salaries	\$ 77,358.00	\$ 77,358.00	
Fringe Benefits	18,946.00	5,872.81	\$ 123.19
Travel	8,424.00	5,826.46	599.54
Operating Services	15,771.00	20,226.28	(1903.28)
Operating Supplies	1,548.00	1,487.48	(187.40)
Other Costs	34,103.00	35,158.37	(445.87)
	\$ <u>156,150.00</u>	\$ <u>155,927.00</u>	

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

## LAFORCHE COUNCIL ON AGING, INC.

BACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1995

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<b>CONGREGATE MEALS TITLE III C- 1</b>			
<b>Revenues:</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ 26,955.00	\$ 26,955.00	
Public Support:			
Participants' Contributions	23,405.00	24,955.17	\$ 1,550.17
Other:		248.00	248.00
	\$ <u>50,360.00</u>	\$ <u>52,158.17</u>	\$ <u>1,798.17</u>
<b>Expenditures:</b>			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 85,883.00	\$ 85,923.00	\$ (40.00)
	\$ <u>85,883.00</u>	\$ <u>85,923.00</u>	\$ <u>(40.00)</u>
<b>HOME DELIVERED MEALS - TITLE III C- 2</b>			
<b>Revenues:</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ 28,245.00	\$ 28,245.00	
Lafourche Parish Council	15,000.00	15,000.00	
Public Support:			
Participants' Contributions	18,580.00	20,000.21	\$ 1,420.21
	\$ <u>61,825.00</u>	\$ <u>63,245.21</u>	\$ <u>1,420.21</u>
<b>Expenditures:</b>			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 153,873.00	\$ 155,408.76	\$ 1,535.76
	\$ <u>153,873.00</u>	\$ <u>155,408.76</u>	\$ <u>1,535.76</u>

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

LAFORCHE COUNCIL ON AGING, INC.  
 RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1995

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>U.S.G.A.</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>45,753.58</u>	\$ <u>31,835.09</u>	<u>(13,918.49)</u>
Transfers:			
Transfers to Title III C-1	\$ <u>13,544.54</u>	\$ <u>13,544.54</u>	
Transfers to Title III C-2	<u>17,863.51</u>	<u>17,863.51</u>	
	\$ <u>31,408.05</u>	\$ <u>31,408.05</u>	
<u>TITLE D</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ <u>2,468.58</u>	\$ <u>2,468.00</u>	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ <u>2,468.00</u>	\$ <u>2,468.00</u>	
	\$ <u>2,468.00</u>	\$ <u>2,468.00</u>	

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



## LAFORCHE COUNCIL ON AGING, INC.

Schedule 2

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1986

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>TITLE V</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 323,850.00	\$ 323,850.00	
Expenditures:			
Salaries	\$ 279,328.00	\$ 279,328.00	\$ 750.00
Fringe Benefits	50,325.54	50,388.90	(1,033.37)
Travel	1,000.00	1,022.00	(22.00)
Operating Services	12,183.00	13,888.78	(1,705.78)
Operating Supplies	1,185.00	1,185.00	
Other Costs	250.00	250.00	
	\$ 348,271.54	\$ 348,283.68	\$ 12.14
<u>TITLE SIX</u>			
Revenues:			
Intergovernmental:			
Department of Health and Hospitals	\$ 28,336.00	\$ 28,336.00	\$ 187.00
	\$ 28,336.00	\$ 28,336.00	\$ 187.00
Expenditures:			
Salaries	\$ 4,485.74	\$ 5,328.78	\$ (843.04)
Fringe Benefits	707.50	888.75	(178.75)
Travel	1,520.24	1,408.48	\$ 111.76
Operating Services	5,708.00	6,527.94	(819.94)
Operating Supplies	218.32	218.32	
Other Costs	13,496.78	13,496.32	\$ 46.46
	\$ 26,136.58	\$ 27,868.37	\$ (1,731.79)

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

## LAFORCHE COUNCIL ON AGING, INC.

Schedule 3

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1996

	<u>Budgeted Revenues/ Expenditures</u>	<u>Actual Revenues/ Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>TITLE F</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 5,770.00	\$ 5,770.00	
	\$ 5,770.00	\$ 5,770.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 5,770.00	\$ 5,770.00	
	\$ 5,770.00	\$ 5,770.00	
<u>SENIOR CENTERS</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 28,135.00	\$ 28,135.00	
	\$ 28,135.00	\$ 28,135.00	
Expenditures:			
Salaries	\$ 45,086.00	\$ 45,086.00	
Fringe Benefits	9,206.00	9,206.00	
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 28,135.00	\$ 28,135.00	

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

LAFORCHE COUNCIL ON AGING, INC.,  
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1986

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>OMNIBUSIAN</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 21,819.00	\$ 21,819.00	
	\$ 21,819.00	\$ 21,819.00	
Expenditures:			
Salaries	\$ 12,376.00	\$ 12,376.00	
Fringe Benefits	1,203.00	1,203.71	\$ 72.79
Travel	1,873.00	1,833.71	49.29
Operating Services	4,636.00	4,657.28	(21.28)
Operating Supplies	1,336.00	1,363.80	(27.80)
Other Costs			
	\$ 21,819.00	\$ 21,819.00	\$ -0-

F. E. M. A.

Revenues:			
Intergovernmental:			
Emergency, Pool 1			
Shelter	\$ 13,893.50	\$ 13,893.50	
	\$ 13,893.50	\$ 13,893.50	
Expenditures:			
Salaries			
Fringe Benefits			
Operating Services			
Operating Supplies			
Other Costs			
Utility Assistance	\$ 4,265.71	\$ 4,265.71	
	\$ 4,265.71	\$ 4,265.71	

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

## LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1988

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>AUDIT</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 2,581.00	\$ 2,581.00	
	\$ 2,581.00	\$ 2,581.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 2,581.00	\$ 2,581.00	
	\$ 2,581.00	\$ 2,581.00	

PARISH COUNCIL

Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 20,000.00	\$ 20,000.00	
	\$ 20,000.00	\$ 20,000.00	
Expenditures:			
Salaries	\$ 14,420.00	\$ 14,420.00	
Fringe Benefits	2,124.00	2,124.00	
Travel			
Operating Services	1,000.00	1,000.00	
Operating Supplies	2,300.00	2,300.00	
Other Costs			
	\$ 20,000.00	\$ 20,000.00	

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

LAFORCHE COUNCIL ON AGING, INC.  
 RACELAND, LA.

Schedule 3

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1996

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>LINE - ITEM FUNDS</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 15,000.00	\$ 15,000.00	
Other:	1,000.00		\$ (1,000.00)
	<u>\$ 16,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ (1,000.00)</u>
Expenditures:			
Salaries	\$ 4,100.00	\$ 4,100.00	
Fringe Benefits	1,100.00	1,100.00	
Travel	570.00	570.00	
Operating Services	4,400.00	4,400.00	
Operating Supplies	3,710.00	3,710.00	
Other Costs			
	<u>\$ 18,000.00</u>	<u>\$ 18,000.00</u>	

ADULT PROTECTION SERVICE

Revenues:			
Other	\$ 511.72	\$ 511.72	
	<u>\$ 511.72</u>	<u>\$ 511.72</u>	
Expenditures:			
Salaries - 11000			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 1,447.00	\$ 1,447.00	
	<u>\$ 1,447.00</u>	<u>\$ 1,447.00</u>	

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

## LAFORCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1984

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>UNITED WAY</u>			
Revenues:			
Public Support:			
United Way	\$ 24,100.00	\$ 21,444.81	\$ (2,655.19)
Participants' Contributions	885.53	723.80	(161.73)
Other:	3,450.00	3,688.88	238.88
	\$ 28,435.53	\$ 25,857.49	\$ (2,578.04)
Expenditures:			
Salaries	\$ 50,324.00	\$ 48,388.87	\$ (1,935.13)
Fringe Benefits	7,987.74	7,433.51	(554.23)
Travel	743.00	744.80	1.80
Operating Services	1,495.00	1,738.29	(243.29)
Operating Supplies	1,803.83	1,867.96	(64.13)
Other Costs	24,201.00	24,821.00	(620.00)
	\$ 86,554.57	\$ 83,733.33	\$ (2,821.24)

GREENS FOUNDATION

Revenues:			
Public Support:			
Greens Foundation	\$ 3,000.00	\$ 3,000.00	\$ -
	\$ 3,000.00	\$ 3,000.00	\$ -
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 700.00	\$ 388.30	\$ (311.70)
Operating Services			
Operating Supplies	3,800.00	184.70	3,615.30
Other Costs	1,200.00	445.91	(754.09)
	\$ 5,700.00	\$ 918.91	\$ (4,781.09)

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

**LAFORCHE COUNCIL ON AGING, INC.**  
**BACELAND, LA.**  
**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES**  
**IN GENERAL FIXED ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 1995 AND 1994**

	Balance June 30, 1995	Additions	Deletions	Balance June 30, 1994
<b>General Fixed Assets at Cost:</b>				
Furniture and Equipment	\$ 26,173.40		\$ 2,866.91	\$ 33,307.41
Vans	257,413.44	127,846.00	13,499.00	269,868.44
<b>Total General Fixed Assets</b>	<b>\$ 283,586.84</b>	<b>127,846.00</b>	<b>138,365.91</b>	<b>1383,287.85</b>
<b>Investments in General Fixed Assets:</b>				
<b>Funds Originating From:</b>				
Van Funds	\$ 244,892.58	127,846.00	135,499.00	1257,258.58
Title III C-1	4,899.75		1,899.54	5,899.29
Title III C-2	12,518.91			12,518.91
Title III B	803.06		267.20	635.83
Title V	1,868.24			1,868.24
J. T. P. A.	675.40		675.40	
Section 59	429.99			429.99
United Way	757.55			757.55
P. C. O. A.	208.25			208.25
Local Sources	29,349.63		841.74	21,763.89
<b>Total Investment in General Fixed Assets</b>	<b>\$ 283,586.84</b>	<b>127,846.00</b>	<b>138,365.91</b>	<b>1383,287.85</b>

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON AGING, INC.  
 RACELAND, LA.  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 FOR THE PERIOD ENDED JUNE 30, 1966

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Program or Award Amount	Revenue Received	Expenditures
<b>Federal Emergency Management Agency:</b>				
Passed through the United Way of America:				
Emergency, Food, and Shelter Program	83.556	\$ 38,185.00	\$ 13,697.50	\$ 4,160.31
<b>Department of Health and Human Resources:</b>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs of the Aging:				
Title III-B Area Agency Administration	93.633	28,536.00	28,536.00	28,536.00
Title III-B Supportive Services	93.633	83,182.00	83,182.00	83,182.00
Title III C-1 Congregate Meals	93.636	53,725.00	53,725.00	53,725.00
Title III C-2 Home Delivered Meals	93.635	32,653.00	32,653.00	32,653.00
Title III-D In Home Services	93.640	2,049.00	2,049.00	2,049.00
Title III-A Ombudsman Nursing Home	93.583	28,466.00	28,466.00	28,466.00
Title F Health Program	93.643	4,470.00	4,470.00	4,470.00
<b>Direct Program:</b>				
Title XIX Medical Assistance	13.714	26,603.00	26,603.00	26,603.00
<b>Department of Labor:</b>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Program for the Aging:				
Title V Senior Community Service Employment Program	17.335	296,154.00	296,154.00	296,154.00
<b>Department of Agriculture:</b>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.-A. Cash in Lieu of Commodity	10.750	45,849.00	31,849.00	31,849.00



	Federal CFDA Number	Program or Award Amount	Revenue Recognized	Expenditures
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## Schedule of Federal Financial Assistance (Continued)

Department of Transportation  
Passed through the Lafayette  
Parish Council:

UMTA	Non Urbanized Area Public Transport- ation Program Federal Project LA-18-M813 State Project 74-28-0302	20,508	\$ 171,493.00	\$ 171,493.00	\$ 171,493.00
	Total		\$ 700,364.00	\$ 366,614.50	\$ 754,833.34

LAFORCHE COUNCIL ON AGING, INC.  
RACELAND, LA.  
QUESTIONED COSTS

There were no questioned costs for the period ended June 30, 1996.

LAFOURCHE COUNCIL ON AGING, LA.  
BACELAND, LA.  
MEMORANDUM OF EXIT CONFERENCE

Present: Cayla J. Simmons, Director  
Angie Anderson, Financial Administrator  
E. A. Esparros, CPA

Date: November 21, 1998

Place: Office of the Lafourche Council on Aging, Inc.

An exit conference was held on the date and place indicated above with the above persons.

In answer to questions Mrs. Simmons stated that the documents prohibiting political activities is still in force and there has been no violations. The civil rights document is also in force and there has been no violations or complaints filed. Joan Rodrigue is the civil rights coordinator. Also, there is a drug policy in force and employees are subjected to these tests. Furthermore, the parish conducts drug tests frequently on the van drivers.

Esparros stated that the revenues derived from the transportation contracts should be moved from the Title III-B fund to the Section 18 fund as the Council has no control over the riders and it is not the primary function of the Council to be in the transportation business. All agree on this position.

Esparros stated that they are a few minor insignificant adjustments.

There was a discussion about the Adult Protection Account. Mrs. Simmons stated that the funds were spent for 513 emergency light switches and the sheriff of Lafourche delivered the switches to the persons most in need of this assistance. Esparros stated that "Clears up" the matter and Mrs. Anderson stated that she will provide the documentation for the purchase of these protection devices.

Esparros stated that the compliance check were very good, especially the documentation showing the eligibility of the meal program.

Esparros stated that there would be no management letter submitted. Esparros further stated that the internal control is good and the books are well kept.

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LAFOURCHE COUNCIL ON AGING, INC.  
BACELAND, LA.  
AUDITOR'S REPORT  
JUNE 26, 1988

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-26-97

**LAFORCHE COUNCIL ON AGING, INC.  
RACELAND, LA.**

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