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Financing Report

Livingston Council on Aging
Gotham Springs, Louisiana

June 20, 1966

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Release Date NOV 2 5 1966

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Livingston Council on Aging
Deerham Springs, Louisiana

June 30, 1988

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HO-8846 (REVISED 1978-7-17)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
Livingston Council on Aging,
Metairie Springs, Louisiana.

I have audited the accompanying general purpose financial statements of the Livingston Council on Aging, Metairie Springs, Louisiana, as of and for the year ended June 30, 1988, 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 and standards applicable to financial audits contained in 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Livingston Council on Aging, Metairie Springs, Louisiana, as of June 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with government Auditing Standards, I have also issued a report (see page 2) dated September 8, 1998, on my consideration of The Livingston Council on Aging's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Livingston Council on Aging, Derham Springs, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also 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.

Neil B. Ferrari, CPA

Baton Rouge, Louisiana,
September 4, 1998.

NEIL G. FERRARI

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors,
Livingston Council on Aging,
Bossier Springs, Louisiana.

I have audited the general purpose financial statements of the Livingston Council on Aging, Bossier Springs, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated September 4, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Livingston Council on Aging's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Livingston Council on Aging's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Council's board of directors, management, federal awarding agencies, the Legislative Auditor of the State of Louisiana, and the Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Neil D. Ferrari, CPA

Naton House, Louisiana,
September 4, 1988.

NEIL G. FERRARI

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133

To the Board of Directors,
Livingston Council on Aging
Denham Springs, Louisiana.

Compliance

I have audited the compliance of the Livingston Council on Aging, Denham Springs, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1990. The Livingston Council on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Livingston Council on Aging's management. My responsibility is to express an opinion on the Livingston Council on Aging's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Livingston Council on Aging's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the Livingston Council on Aging's compliance with those requirements.

In my opinion, the Livingston Council on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1988.

Internal Control Over Compliance

The management of the Livingston Council on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing my audit, I considered the Livingston Council on Aging's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program 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 over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the Council's board of directors, management, Federal awarding agencies, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Neil R. Ferrari, CPA

Baton Rouge, Louisiana,
September 4, 1988.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

Legislative Council on Aging
 Jackson Springs, Louisiana

June 30, 1988

With Comparative Totals for the Year Ended June 30, 1987

	Governmental Fund Types		Account Group		Totals (Memorandum Only)	
	General	Special Revenue	Special Fund Assets	1988	1987	
ASSETS AND OTHER DEBITS (DEBITS)						
Assets:						
Cash	\$ 43,807	\$ 8,841	\$ 0	\$ 52,648	\$ 79,888	
Investments, at cost	100,000	0	0	100,000	100,000	
Grants and contracts receivable	0	24,832	0	24,832	51,217	
Accounts receivable	2,400	0	0	2,400	500	
Prepaid expenses	145,217	0	0	145,217	148,817	
Due from federal revenue funds	19,584	0	0	19,584	3,000	
Restricted assets:						
Cash	0	8,000	0	3,000	2,445	
Deposit towards vehicle purchase	8,800	0	0	8,800	8,800	
Fund assets	0	0	279,800	279,800	283,800	
Total assets	\$ 340,294	\$ 36,681	\$ 279,800	\$ 656,575	\$ 624,142	
LIABILITIES, FUNDS (EQUITY, AND OTHER CREDITS)						
Liabilities:						
Accounts payable	\$ 227	\$ 0	\$ 0	\$ 227	\$ 100	
Payroll tax withholdings and accrued	1,800	0	0	1,800	0	
Due to General Fund	0	19,584	0	19,584	0,288	
Advances from funding agencies	0	8,745	0	8,745	0,588	
Expense advances - utility assistance	0	180	0	180	180	
Total liabilities	1,987	28,509	0	30,516	11,256	
Fund Equity and Other Credits:						
Fund balances:						
Unreserved for:						
Deposit towards vehicle purchase	8,800	0	0	8,800	5,000	
Prepaid expenses	145,217	0	0	145,217	148,817	
Utility assistance	0	3,000	0	3,000	3,000	
Unreserved - undesignated	100,584	4,840	0	105,424	79,488	
Investment in general fund assets	0	0	279,800	279,800	283,800	
Total fund equity and other credits	(98,701)	3,640	279,800	811,840	812,886	
Total liabilities, fund equity and other credits	\$ 243,286	\$ 32,149	\$ 279,800	\$ 658,416	\$ 635,428	

The accompanying notes are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BY DEPARTMENTAL FUND TYPE

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**Unincorporated Council for Public
 Health Services, Local 0004**

For the period ended June 30, 2018

With Comparative Totals for the Year Ended June 30, 2017

	Current	Special Accounting	Totals (Encumbrance Only)	
			2018	2017
REVENUES				
State government	\$ 1,700	\$ 484,870	\$ 486,570	\$ 484,800
Federal support	0	40,500	40,500	40,000
Fees and charges	12,000	4,400	16,400	4,000
Investment income	10,000	0	10,000	1,000
Miscellaneous	500	0	500	0
In-kind contributions	10,000	24,000	34,000	10,000
Total revenues	44,200	553,770	597,970	549,800
EXPENDITURES				
Current:				
Salaries	0	598,000	598,000	598,000
Travel	0	24,000	24,000	0
Fees	0	0	0	1,000
Operating services	6,700	50,000	56,700	60,000
Equipment purchase	1,000	0	1,000	1,000
Other costs	1,700	20,000	21,700	18,000
Grants	0	170,000	170,000	180,000
Capital outlay	1,000	0	1,000	0
Utility maintenance	0	0	0	0
In-kind expenses	10,000	24,000	34,000	10,000
Total expenditures	13,700	816,000	829,700	868,000
Transfers between component departments	0	0	(3,000)	0
Of which: (1) (2) (3) (4)				
Operating transfers in	0	180,000	180,000	170,000
Operating transfers out	(10,000)	(170,000)	(180,000)	(170,000)
Transfers of revenues and other resources and (1) (2) (3) (4) expenditures and other costs	(10,000)	(90,000)	(1,000)	0
FUND BALANCE				
Beginning of year	\$4,700	0	\$4,700	\$0
End of year	\$ 4,000	\$ 7,770	\$ 11,770	\$ 10,800

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

Windsor Council of Aging
 Windsor Springs, Louisiana

For the year ended June 30, 1999

	Budget	Actual	Variance- Favorable (Adverse)
REVENUES			
Intergovernmental	\$ 1,000	\$ 1,000	\$ 0
Fund support	1843	3,000	(2157)
Program services fee	11,800	11,000	800
Investment income	4,000	11,000	(700)
Miscellaneous	0	800	800
Grants contributions	860,000	81,073	(778,927)
Total revenues	1,065,000	98,373	(966,627)
EXPENSES			
Current:			
Salaries	3,000	3,000	0
fringe	0	0	0
Travel	0	0	0
Operating services	3,000	3,000	0
Operating supplies	1,000	1,000	0
Other costs	1,000	1,000	0
Meals	0	0	0
Capital outlay	0	0	0
Utility expenses	0	0	0
for Gas/telephone	0	0	0
Total expenses	8,000	8,000	0
Excess of revenues available for expenses	(8,000)	(8,000)	0
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	0	0
Operating transfers out	(11,000)	(11,000)	0
Excess of revenues and other financing sources (uses) for expenses and other uses	3,000	(11,000)	(14,000)
FUND BALANCE			
Beginning of year	343,000	343,000	
End of year	\$ 350,000	\$ 332,000	

The accompanying notes are an integral part of this statement.

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (PLANNED) AND ACTUAL -- WHELAN (GENERAL FUND) FISCAL YEAR

Livingston Council on Aging
 Danville, Virginia, Counties
 For the year ended June 30, 2008

	Budget	Actual	Balance -- Favorable (Unfavorable)
REVENUES			
Inter-governmental	\$ 688,247	\$ 688,170	\$(75)
Public support	47,500	47,500	0
Program service fees	4,000	4,448	448
Investment income	0	100	100
In-kind contributions	95,750	95,750	0
Total revenues	835,500	836,000	500
EXPENDITURES			
Capital:			
Interest	250,000	250,000	0
Fringe	30,000	30,000	0
Travel	1,000	1,000	0
Operating services	26,000	26,000	0
Operating supplies	21,000	20,140	860
Other costs	54,000	55,480	1,480
Misc.	180,000	180,000	0
Capitalization	1,000	0	1,000
Utility maintenance	50,000	50,000	0
In-kind expenses	20,000	20,000	0
Total expenditures	632,000	632,620	620
Excess of revenues over (under) expenditures	203,500	203,380	120
OTHER FINANCING SOURCES (USES)			
Operating transfers in	180,000	180,000	0
Operating transfers out	(200,000)	(200,000)	0
Transfers-in-revenue and other sources (expenses) expenditures and other uses	20,000	200	180
FLUID BALANCE			
Beginning of year	0,000	0,000	0
End of year	\$ 203,500	\$ 203,380	120

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Livingston Council on Aging
Denham Springs, Louisiana

June 30, 1998

Note 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1968, the State of Louisiana passed Act 454 which authorized the charter 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 Louisiana Governor's Office of Elderly Affairs. The Livingston Council on Aging is a non-profit, quasi-public corporation, which must comply with certain financial and administrative policies and regulations established by the Louisiana Governor's Office of Elderly Affairs and the State of Louisiana.

The primary function of the Livingston Council on Aging 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 assistance services, legal assistance, case management, outreach, in-home services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members, who serve three-year terms, governs the Council.

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

Note 1 - Summary of Significant Accounting Policies - (Continued)

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, 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 Audit Guide issued by the American Institute of Certified Public Accountants; Subsection W1 - Annual Financial Reporting, accounting manual for the Governor's Office of Elderly Affairs Contractors; and, The Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

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

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: - (continued)

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 these financial statements into two generic fund types and one broad fund category (account group).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

• General Fund

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

The following program comprises the Council's general fund:

Local

Revenues, such as, unrestricted donations from the general public, interest income earned on unencumbered fund balances, and net proceeds from the sale of fixed assets, have been recorded in the local program of the General Fund. Expenses which are not chargeable to specific programs because of budget limitations, or because of their nature, are recorded as local program expenditures.

Note 3 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: - (continued)

* General Fund - (continued)

FOGA

FOGA funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs. The Council may use these "not 715" funds at its discretion provided the program is benefiting people who are at least 60 years old. In fiscal year 1980, the Council transferred the FOGA funds to the Title III B fund to provide additional funds to pay for program costs.

Transportation

The Transportation program of the General Fund accounts for revenues earned under a contract with the Office of Family Support and the expenses incurred to produce those revenues. This program provides transportation services to people who need a ride to and from a training facility.

* Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: (continued)

* Special Revenue Funds - (continued)

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

Section 5111 Fund

Section 5111 Funds are funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development which in turn passes these funds to the Council via the Livingston Parish Council. Funds earned and received by the Council are based on actual operating costs of providing transportation services to rural residents within Livingston Parish. As part of calculating the operating costs of this program, the Council may apportion some of the in-kind contributions it receives as allowable transportation expenses. This provision results in the Council receiving cash reimbursement for costs which did not require the Council to spend cash.

FEMA Fund

The FEMA fund is used to account for the administration of a 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. During the year the Council used the FEMA funds to provide 1,978 additional home-delivered meals. Funds were also used to purchase food which was used to make 728 boxes of food that were distributed to needy families and the local food bank. Funds are provided by the Federal Emergency Management Agency (FEMA) through the United Way of America which in turn passes through the funds to the Council. A local board working with the parish's local United Way agency assists the Council in obtaining FEMA funds from United Way's national office.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting:

• Special Revenue Funds - (continued)

Title III B Fund

The Title III B Fund is used to account for funds which are to provide a variety of supportive services, such as: information and assistance, homemaker services, outreach services, chore services, legal services, case management, senior center operation, and transportation for people age 65 or older.

Revenues generated by performing Medicaid enrollment services using Title III B grant funds have been reported within the Title III B fund as program service fees. This revenue has been used to offset the costs associated with generating the revenues.

Title III C Area Agency Administration Fund

The Title III C Area Agency Administration Fund is used to account for some of the costs of administering the Special Programs for the Aging. These funds are allocated to help pay for the administrative costs associated with operating the Title III and Senior Center programs.

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the year the Council served 34,687 meals to people eligible to participate in this program.

Title III C-2 Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional meals to home-bound older persons. Using Title III C-2 funds the Council served 28,410 meals (not including the meals paid for with FEMA funds) during the year to people eligible to participate in this program.

Note 1 - Summary of Significant Accounting Policies - (continued)

e. Fund Accounting:

• Special Revenue Funds - (continued)

Title III D Fund

The Title III D Fund is used to account for funds which are used to provide in-home services to the frail and elderly persons who is home-bound, 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 F Fund

The Title III F Fund is used to account for funds used for disease prevention and health promotion activities. The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need."

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 in turn "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. During fiscal year 1988, the Senior Center Fund received the grant revenue but transferred all of it to the Title III D Fund to subsidize that program's cost of providing supportive services to participants in the community senior centers.

note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting:

- Special Revenue Funds - (continued)

Utility Assistance Fund

This fund is used to account for the administration of utility assistance programs which are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on the aging to provide assistance to the elderly for the payment of utility bills. The Council receives its DEBCO and Project Care(Energy) donations directly from the utility companies. E P & L Helping Hands donations are provided through the Louisiana Association of Councils on Aging, Inc.(LACOA).

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Miscellaneous Grant Fund

The Louisiana Legislature appropriated some special funds for various councils on aging throughout the state for fiscal year 1998. Livingston Council on Aging was one of the parish councils to receive a special grant of \$4,500 to be used as supplemental funds to provide services at its community service centers. The money received by this fund during the year was transferred to the Title III B Fund because the costs of providing these services were paid and accounted for within that fund. The Governor's Office of Elderly Affairs provided these funds to the council.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting:

- Special Revenue Funds - (continued)

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis (about 50 cents/meal) 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 nutrition programs.

FTA Fund

The FTA Fund is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council. The Council acquired one vehicle under this program during the fiscal year. The Council has entered into another contract with the Louisiana DTD to acquire a new van in fiscal year 1998.

Note 1 - Summary of Significant Accounting Policies - (continued)

d. Account Group:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account group is not a "fund".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

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 management focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increased (revenue and other financing sources) and decreased (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, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

NOTE 1 - Summary of Significant Accounting Policies - (continued)

f. Transfers and Interfund Loans:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

g. Budget Policy:

The Council follows these procedures in establishing the budgetary data which has been presented in Exhibits C and D of these financial statements.

- The Governor's Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for its programs.
- The Livingston Parish Council (LPC) also provides funds to the Council via the Section 5311 program administered by the Louisiana Department of Transportation and Development (DOTD). Accordingly, the Council obtains information from DOTD regarding projected funding under the section 5311 program.
- Revenue projections are also made based on grants from other agencies, program service fees, public support (including client contributions), interest income, and other miscellaneous sources.
- Once information regarding projected revenues has been obtained, the Council's executive director prepares a proposed budget based on these projections, and then submits the budget to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget before May 31 of the current year for the next fiscal year.
- The adopted budget is forwarded to GOEA for final approval before June 30.

Note 1 - Summary of Significant Accounting Policies - (continued)

g. Budget Policy: - (continued)

- Most budgetary appropriations, particularly those involving funds received from state, lapse at the end of each fiscal year (June 30). Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was one amendment during the fiscal year, which was effective March 4, 2008. The budget amendment was approved by the council's Board of Directors and by cost using a similar procedure as the approval of the original budget.
- 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 approval from the governor's office of Elderly Affairs (COEA) for funds received under grants from this agency. As part of its grant awards, COEA requires the Council to amend its budget in cases where actual costs for a particular line item exceed the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
- Expenditures cannot legally exceed appropriations on an individual fund level.
- The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities may not be budgeted, particularly if they are deemed to be immaterial by management.

Note 1 - Summary of Significant Accounting Policies - (continued)

k. Cash:

Cash is reported at carrying amount which equals its fair value.

l. Investments:

Investments are reported at fair value. Investments which include securities traded on a national or international exchange are valued based on their last reported sales price. Investments that do not have an established market are reported at estimated fair value.

j. Prepaid Expenses:

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of grant agreements. The fund balances in the governmental fund types have been reserved for the prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure.

k. Fixed Assets:

Assets which cost at least \$250 and which have an estimated useful life of at least 1 year are capitalized as fixed assets. 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.

l. Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

Note 1 - Summary of Significant Accounting Policies - (continued)

m. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balances that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner. There were no designated funds at June 30, 1988.

n. Compensated Absences:

The Council's annual and sick leave policy does not provide the accumulation and vesting of leave. In other words, an employee must "use or lose" any earned leave during the fiscal year. As a result, the Council has not accrued any unpaid costs relating to unused leave in the financial statements.

o. 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.

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position 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.

p. Related Party Transactions:

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

Note 1 - Summary of Significant Accounting Policies - (continued)

g. Management's Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Note 2 - Revenue Recognition - Intergovernmental Grants, Program Service Fees, Public Support, Interest Income and Miscellaneous Revenues

Intergovernmental grant revenues, program service fees, and interest income 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). 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

The Council maintains a consolidated bank account to deposit most of the monies it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash resources to temporarily cover any negative cash balances in other funds.

At June 30, 1998, the carrying amount of the Council's cash balances on the books, including \$586 of petty cash, was \$65,685 whereas the related bank balances were \$71,641. The difference in the book and bank balances for cash relate primarily to deposits made and checks written which did not clear the bank accounts by June 30, 1998. \$49,296 of the bank balances were covered by federal depository insurance whereas \$6,470 was covered by the Securities Investors Protection Corporation (SIPC). All bank balances are classified as "Category 1" balances in accordance with GASB Statement 3.

Note 4 - Investments

State statutes authorize the Council to invest temporarily idle monies in the following:

1. United States Treasury Bonds.
2. United States Treasury Notes.
3. United States Treasury Bills.
4. obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts, and
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the security act of 1933 and the investment act of 1933, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.

At June 30, 1968, investments consisted of the following:

<u>Investments</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Interest Rate</u>	<u>Maturity</u>
Investments Held by Merrill Lynch in the Council's name:				
U.S. Treasury Note	\$ 19,387	\$ 28,000	5.35%	07/31/68
U.S. Treasury Note	9,706	18,028	6.00%	03/31/69
Federal National Mortgage (FNMA)	28,315	34,634	6.38%	2005
Federal Home Loan Mortgage (FHLM)	25,045	26,445	7.12%	2005
Government National Mortgage (GNM)	27,783	31,400	7.15%	2024

Note 4 - Investments - (continued)

<u>Investments</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Rate</u>	<u>Maturity</u>
Certificate of Deposit:				
Citizens				
Federal Bank	17,000	17,481	6.10%	01/25/01
U.S. Bank				
Winnipeg	13,000	12,862	6.00%	08/27/02
Mid First Bank				
	<u>13,000</u>	<u>12,176</u>	6.81%	04/28/01
Total Investments	\$42,168	\$16,156		

The cumulative net unrealized gain on the Council's investments as of June 30, 1998, was \$8,180. Changes in the fair value of the Council's investments from year end to year end are recognized as revenue in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Types under the caption "investment income".

The Council's primary purpose for investing is to earn interest income on money that has been determined to be in excess of immediate cash needs. All of the Council's investments are classified as "category 1" type investments in accordance with GASB Statement 3.

Note 5 - Government Grants Receivable

Government grants receivable represent amounts owed to the Council under a grant award or contract with a provider of federal, state, or local funds; such amounts being measurable and available as of year end.

Government grants receivable as June 30, 1998, consist of reimbursements for expenses incurred under the following programs:

<u>Source</u>	<u>Expend</u>	<u>Fund</u>	<u>Total</u>
U.S.D.A.	0004	Special Revenue	\$ 4,199
Section 5313	0008	Special Revenue	17,832
			<u>\$24,832</u>

Note 6 - Prepaid Expenses

The Council has elected not to expense amounts paid for future services until those services are consumed. The fund balances in the governmental fund types have been reserved for the prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure.

Prepaid expenses consisted of the following at June 30, 1988:

	<u>Amount</u>
Rent (see Note 12)	\$113,317

Note 7 - Advances From Funding Agencies

This account represents funds received but which cannot be recognized as income under the terms of the grant award because allowable expenditures have not been incurred which permit the Council to record these funds as revenue. At June 30, 1988, the advances were as follows:

Program	Exorider	Fund	<u>Amount</u>
FEMA	United Way	Special Revenue	\$ 8,783

Note 8 - Changes in Fixed Assets

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

	Balance 01-01-88	Additions	Disposals	Balance 06-30-88
Buildings	\$83,602	\$ 3,900	\$ (8,964)	\$78,538
Furniture & equipment	38,318	3,378	-	41,696
Computer equipment	55,380	-	-	55,380
Buildings equipment	889	1,708	-	2,597
Leasehold improvements	9,327	-	-	9,327
Health maintenance equipment	1,818	-	-	1,818
Totals	\$189,314	\$ 8,986	\$ (8,964)	\$189,336
	*****	*****	*****	*****

Depreciated assets represent \$2,008 of the year end total.

Note 8 - 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 in accordance with the State of Louisiana's travel reimbursement policy when attending meetings on behalf of the Council.

Note 10 - In-Kind Contributions

The Council received \$86,225 in various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the Metroparc, Springfield, and French Settlement senior centers; free utilities for those three sites plus the Metpark Springs facility; and wages and fringe benefits for Volunteer workers.

A summary of the in-kind contributions and their respective assigned values is as follows:

Wages of volunteer workers (valued at \$8.18/hour)	\$86,158
Fringe benefits related to wages (including payroll taxes and workman's compensation)	5,075
Facility rental	13,200
Utilities for facilities	18,888
Telephone	1,300
Garbage pickup	3,020
Insurance	700
Maintenance and repairs	888
Total in-kind contributions	\$86,225

Note 11 - Income Tax Status

The Council, a non-profit corporation, is exempt from Federal income taxation under Section 503 (c)(4) of the Internal Revenue Code of 1954, and as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

The Council does not file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 80-48, 1980-2 C.B. 438.

Note 12 - Lease and Rental Commitments

The Council has no capital leases but on February 1, 1993, it entered into an operating lease with the City of Berham Springs, Louisiana, to lease the building that the Council currently occupies at 948 Government Street, Berham Springs, Louisiana. Also included in this lease is the use of an addition (the Senior Center) that is adjacent to that building. Terms of the lease required the Council to prepay the rent in a lump-sum for the entire lease term of 600 months (February 1, 1993 to January 31, 2027); such prepayment being \$130,000. As a result, the Council will amortize this prepaid rent at \$218.67 per month over the term of this lease (\$2,600 annually). The unamortized balance as of June 30, 1998, was \$212,327.

Other significant terms of the lease require the Council to (1) maintain at least \$500,000 of liability insurance, (2) pay all the contents insurance of the buildings, and (3) be responsible for the costs of interior maintenance. The City of Berham Springs is responsible for all costs relating to utilities, building fire and flood insurance, and major repairs to the external structure, heating and cooling system, and plumbing.

Rent expense, included under the operating services category on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended June 30, 1998, was \$2,400.

Note 12 - Lease and Rental Commitments - (continued)

On January 1, 1998, the Council entered into a lease with the Young at Heart Club to use the Young at Heart Club's facility in Springfield. The lease term commences January 1, 1998 and ends January 1, 2021. The Council is responsible for maintaining a concrete meal and service delivery site within the premises during the term of the lease. The Council is required to pay for any insurance premiums relating to general liability and facility contents, while the Young at Heart Club has agreed to pay for utilities, garbage pickup, building insurance, and building maintenance and repairs. The Council is not required to pay any monthly rent and, if the Council's government funding is not provided in the future, the Council may terminate the lease.

Note 13 - FTA - Public Transportation For Nonurbanized Areas - Section 5311

The Council earned and received \$108,635 under the "Section 5311" program. Total rural transportation costs incurred by the Council were \$308,898 for the year ended June 30, 1998. These costs were funded as follows:

Section 5311	\$108,635
In-kind contributions	29,153
Title III B grant funds	58,353
Client contributions	2,283
Public fares	1,345
Road work program fees	7,400
State Funding:	
FCCA	8,898
State transportation	18,833
Total	\$308,898

Note 14 - Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council as of June 30, 1998. The Council's management believes that any potential lawsuits would be adequately covered by insurance.

Note 15 - Federal Award Programs

The Council participates in a number of federal award programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs to such an extent that they would materially affect the Council's financial position. Any costs that would be disallowed would be recognized in the period agreed upon by the agency and the Council.

Note 16 - Economic Dependency

The Council receives the majority of its revenue through grants administered by the Louisiana Governor's Office of Elderly Affairs and the Louisiana Department of Transportation and Development (DOTD). 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, except that the Section 5311 funds allocated by DOTD are expected to decrease to \$26,237 from the \$104,635 received in this fiscal year.

Note 17 - Interfund Loans

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans at June 30, 1998, is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$18,594	\$ -
Special Revenue Funds:		
U.S.D.A.	-	1,744
Section 5311	-	37,850
Total	\$18,594	\$39,594

Note 18 - Interfund Transfers

Operating transfers in and out are listed by fund for 1998 as follows:

Transferor Fund	Funds Transferred Into These Title III Programs					Total
	30	2-1	2-2	2	2-F	
General Fund:						
FOIA	\$ 11,779	\$ -	\$ -	\$ -	\$ -	\$ 11,779
Local	14,628	-	-	249	52	15,529
Total General Fund	26,407	-	-	249	52	26,708
Special Revenue Funds:						
Services 5343	81,587	-	-	-	-	81,587
FEMA	-	-	827	-	-	827
LAMA	-	15,709	86,843	-	-	102,552
Senior Center	16,148	-	-	-	-	16,148
Miscellaneous Grant	4,528	-	-	-	-	4,528
Total Special Revenue Funds	112,270	15,709	87,670	-	-	195,649
Total all funds	138,677	15,709	87,670	\$ 249	\$ 52	\$ 242,357

Note 19 - Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the fiscal year that exceeded the Council's insurance coverage.

Note 20 - Purchase Commitment

The Council has entered into a separate agreement with the Louisiana Department of Transportation and Development (DOTD) to purchase one new van. The Council is responsible for matching 30% of the purchase price of the van. The Council has remitted the required matching funds (\$6,000) for the van as of June 30, 1998. The van is expected to be delivered in fiscal year 2000.

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF PROGRAM REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

Litigation District in Aging
Centers Settings, Louisiana

For the year ended June 30, 2008

Programs of the General Fund

	Local	FOSH	Transportation	Total
REVENUES				
Intergovernmental:				
Office of Family Affairs	\$ 0	\$ 11,779	\$ 0	\$ 11,779
Public support:				
Scoring at Host/Club	5,889	0	0	5,889
Program service fee:				
Office of Family Support	0	0	10,000	10,000
Investment income	10,000	0	0	10,000
Miscellaneous	807	0	0	807
In-kind contributions	81,072	0	0	81,072
Total revenues	97,868	11,779	10,000	119,647
EXPENDITURES				
Current:				
Salaries	0	0	3,280	3,280
Fringe	0	0	309	309
Travel	0	0	0	0
Operating services	4,608	0	2,179	6,787
Depreciating equip/inv	479	0	1,495	1,974
Other costs	1,289	0	189	1,478
Misc.	358	0	0	358
Capital outlay	11,081	0	0	11,081
In-kind expenses	81,072	0	0	81,072
Total expenditures	99,267	0	7,463	106,730
Excess of revenues over (under) expenditures	8,601	11,779	2,537	22,917
OTHER FINANCING SOURCES (USES)				
Operating transfer in	0	0	0	0
Operating transfer out	(14,946)	(11,779)	0	(26,725)
Excess of revenues and other sources over (under) expenditures and other uses	(14,345)	0	2,537	(11,808)
FUND BALANCES (DEFICIT)				
Beginning of year	247,200	0	0	247,200
End of year	\$ 232,855	\$ 0	\$ 2,537	\$ 235,392

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VERSUS ACTUAL

CONTRACTS AND GRANTS PROVIDED THROUGH THE GOVERNOR'S OFFICE OF EQUALITY AFFAIRS

Litigation Council on Aging
 Benton Springs, Arkansas
 For the year ended June 30, 1998

	Budget	Actual	Variance - Favorable (Unfavorable)
FOOA			
Transfers out to Title III-B	\$ 11,079	\$ 11,079	\$ 0
Total	\$ 11,079	\$ 11,079	\$ 0
SECTION 5011			
Salaries	\$ 1,000	\$ 1,000	\$ 0
Fringe	368	369	19
Travel	29	19	10
Operating services	3,057	6,896	(3,839)
Operating supplies	3,288	4,117	(829)
Other costs	4,282	5,074	(792)
In-kind expenses	35,150	35,150	0
Transfers out to Title III-B	95,973	91,000	4,973
Total	\$ 146,679	\$ 147,156	\$ (477)
TITLE III - B			
Salaries	\$ 142,677	\$ 139,000	\$ 3,677
Fringe	95,548	91,989	3,559
Travel	409	230	179
Operating services	31,350	49,084	(17,734)
Operating supplies	33,000	42,817	(9,817)
Other costs	14,004	15,702	(1,698)
Total	\$ 240,000	\$ 239,844	\$ 156

Budget	Actual	
--------	--------	--

2022 \$1,000	2022 \$1,000	2022 \$1,000
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TITLE 010 - Area Agency Administration

Salaries	\$ 11,880	\$ 12,077	\$ (1,197)
Fringe	1,480	1,480	(0)
Taxes	185	175	10
Operating supplies	4,191	2,870	1,321
Operating supplies	904	880	19
Other costs	2,654	2,278	376
Totals	\$ 24,294	\$ 20,290	\$ 4,004

TITLE 011 -

Salaries	\$ 24,040	\$ 24,740	\$ (700)
Fringe	2,868	3,248	(380)
Taxes	347	140	207
Operating supplies	5,733	2,570	3,163
Operating supplies	1,838	1,831	6
Other costs	2,257	2,578	(321)
Benefits			
Base fund	24,499	24,200	299
Labor and non-salaries	92,395	92,481	(86)
Totals	\$ 140,368	\$ 140,878	\$ (510)

TITLE 012 -

Salaries	\$ 12,260	\$ 12,700	\$ (440)
Fringe	2,240	1,980	260
Taxes	400	30	370
Operating supplies	2,440	2,770	(330)
Operating supplies	1,630	1,281	349
Other costs	2,114	2,489	(375)
Benefits			
Base fund	24,700	24,181	519
Labor and non-salaries	24,880	24,180	700
Capital outlay	1,334	0	1,334
Totals	\$ 101,214	\$ 94,714	\$ 6,500

TITLE 013 -

Salaries	\$ 0	\$ 0	\$ 0
Fringe	41	50	(9)
Taxes	0	0	0
Operating supplies	110	20	90
Operating supplies	20	20	0
Other costs	2,335	2,471	(136)
Totals	\$ 2,506	\$ 2,141	\$ 365

TITLE III-F

	Original	Actual	Revisions: Fiscal year (if different)
Salaries	\$ 3,060	\$ 3,135	\$ (75)
Fringe	477	500	23
Taxol	7	4	3
Operating services	103	88	15
Operating supplies	10	10	0
Other costs	83	83	0
Total	\$ 3,737	\$ 3,820	\$ 83

SPECIAL SERVICES

Transfer out to Title III-B	\$ 28,848	\$ 28,848	\$ 0
Total	\$ 28,848	\$ 28,848	\$ 0

MISIT

Other costs	\$ 2,175	\$ 2,175	\$ 0
Total	\$ 2,175	\$ 2,175	\$ 0

MISCELLANEOUS-DWNT

Transfer out to Title III-D	\$ 4,500	\$ 4,500	\$ 0
Total	\$ 4,500	\$ 4,500	\$ 0

MISDA

Transfer's out MC	\$ 25,490	\$ 25,221	\$ 269
Title III C- 1	23,214	23,461	(247)
Title III C- 2			
Total	\$ 48,704	\$ 48,684	\$ 20

**SCHEDULE OF PRIORITY SERVICES -
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES**

Livingston Council on Aging
Durham Springs, Louisiana

FOR THE YEAR ENDED JUNE 30, 1988

			%
			of
			Total
Accountant:	Assisted Transportation	\$ 8,970	
	Case Management	8,828	
	Transportation	146,500	
	Information & assistance	7,388	
	Outreach	2,452	
	Total access expenses		184,138
in-home:	Homemaker	8,082	
	Chore	3,382	
	Home repair	2,331	
	Total in-home expenses		13,795
Legal:	Legal assistance	3,800	5%
Non-priority services		28,324	10%
Total Title IIIB - Supportive services expenditures		200,504	
Less: Participant contributions		18,882	
Other public support		1855	
Transfers in		118,282	
Title III B - Supportive services grant		71,485	
Less: Transfer of unexpired allotments		-	
(State homemaker		-	
State transportation		118,822	
Original grant award net of state homemaker and transportation funds and transfers of unexpired allotments		\$ 80,663	

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN

GENERAL FIXED ASSETS

Livingston Council on Aging
Dorham Springs, Louisiana

For the year ended June 30, 1998

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
General fixed assets:				
Vehicles	\$ 200,602	\$ 0,000	\$ (0,000)	\$ 200,602
Furniture and equipment	39,319	0,378	0	40,697
Computer equipment	12,780	0	0	12,780
Nutrition equipment	389	2,708	0	3,128
Leasehold improvements	9,737	0	0	9,737
Health maintenance equipment	1,819	0	0	1,819
Total general fixed assets	\$ 267,635	\$ 11,086	\$ (0,000)	\$ 273,699
Investment in general fixed assets:				
Property acquired with funds from -				
FTA	\$ 105,143	\$ 0	\$ 0	\$ 105,143
Title III B	7,149	0	0	7,149
Title III C - Administration	4,041	0	0	4,041
Title III C-1	17,380	0	0	17,380
Title III C-2	1,428	0	0	1,428
Title III D	0	0	0	0
Title III F	1,885	0	0	1,885
Senior Center	10,586	0	0	10,586
General funds and local donations	115,045	11,982	(5,000)	122,027
PCOA	1,728	0	0	1,728
Section 501 c	2,000	0	0	2,000
Total investments in general fixed assets	\$ 267,635	\$ 11,982	\$ (5,000)	\$ 273,699

SCHEDULE OF EXPENDITURES OF FEDERAL AGENCIES

Expenditures on Aging
Federal Agencies, Activities

For the year ended June 30, 1999

FEDERAL AGENCY(IES) — THROUGH SPANDED PROGRAMS OR SUBGRANT(S)	FEDERAL FY 99 AMOUNT	STATE FISCAL YEAR 99	PROGRAM COLLABORATION AMOUNT	REVENUE RECEIPTS	NET AMOUNT
Federal Emergency Management Agency					
Passed through the Federal Emergency Management Agency					
Emergency Fund & States National Board Program (94 - 9884 - 00)	\$3,548	\$9,000	\$	\$	\$
Emergency Fund & States National Board Program (94 - 9884 - 00)	\$1,520	\$4,000	41,000	5,400	5,400
Subtotal of the \$10,000			\$41,000	\$5,400	\$5,400
Total for the Federal Emergency Management Agency			\$41,000	\$5,400	\$5,400
U.S. Department of Health and Human Services — Administration on Aging					
Passed through the Director's Office of Elderly Affairs, Special Programs for the Aging — Elderly					
Title II, Part B — Supportive Services and Other Services	\$3,344	\$8,000	\$1,000	\$1,000	\$1,000
Title II, Part C — Area Agency Administration	\$3,344	\$8,000	10,000	10,000	10,000
Title II, Part C-1 — Resident Services — Community Meals	\$3,344	\$8,000	\$7,000	\$7,000	\$7,000
Title II, Part C-2 — Resident Services — Home Delivered Meals	\$3,344	\$8,000	\$7,000	\$7,000	\$7,000
Subtotal OIG's \$10,000			\$18,000	\$18,000	\$18,000
Title II, Part B-1 — Home Services for Frail Elderly Individuals	\$3,344	\$8,000	2,000	2,000	2,000
Title II, Part F — Disease Prevention and Health Promotion	\$3,344	\$8,000	2,000	2,000	2,000
Total for U.S. Department of Health and Human Services — Administration on Aging			\$20,000	\$20,000	\$20,000
U.S. Department of Agriculture					
Passed through the Governor's Office of Elderly Affairs, National Programs for the Elderly					
FY98 program	10,000	\$8,000	\$0,000	\$0,000	\$0,000
FY99 program	10,000	\$8,000	\$0,000	\$0,000	\$0,000
Subtotal of the \$10,000			\$0,000	\$0,000	\$0,000
Total for U.S. Department of Agriculture			\$0,000	\$0,000	\$0,000

The accompanying notes are an integral part of this schedule.

Notes:

(1) Amounts reported here may differ slightly because the agency under this program has carried over a unspent contract. Unspent amount \$4,000 for year has been carried over to be expended next.

(2) There were \$6,000 of funds unexpended and spent under the FY 99 award. These funds were carried over to FY 00 and spent this year.

SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS

Schedule B

Continued

Intergovernmental Agency
Program System, 1-Continued

For the period ended June 30, 1994

OFFICE, ORGANIZATION - (Interagency/Departmental) (Include all-Component Total)	FEDERAL FUNDS NUMBER	AGENCY YEAR NUMBER	PROGRAM OR OBJECT NUMBER	PROGRAM OR OBJECT DESCRIPTION	FEDERAL FUNDS AMOUNT
U.S. Department of Transportation					
Routed through the Executive Department of Transportation and Development					
Routed through the Executive Department of Transportation and Development					
FIA - Section 5307 (Interagency Transportation Capital Assistance Program (Main program #1A-14-1000) (Main program #1A-14-1000))	01 100	001	1	27,500	0
Routed through the Intergovernmental System					
FIA - Public Transportation for Non-urban Areas - Section 5311 (Main program #1A-14-1000) (Main program #1A-14-1000)	01 100	001000		10,000	600,000
Totals for U.S. Department of Transportation					
				10,000	600,000
Total Federal grants				\$ 10,000	\$ 600,000

The accounting rules are as indicated in the schedule.

Note A - Basis of Presentation - The accompanying schedule of Expenditures of Federal Funds includes the following information: (1) the Department of Transportation and Development (DOT) and its component agencies and offices; (2) the same information concerning quarterly programmatic grants; (3) program financial statements; (4) the information in this schedule is presented in accordance with the requirements of OMB Circular # - 133, Office of Management and Enterprise Services, and the Public Accounting, Reporting, and Records Management Act; (5) the information presented in this schedule may differ from amounts presented in the financial statements of the agencies and offices.

Note B - The Intergovernmental Agency Program System - through any other arrangements for the interagency program system.

Note C - The latest available information for the fiscal year - such as the schedule for the fiscal year.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Livingston Council on Aging
Denham Springs, Louisiana

For the year ended June 30, 1988

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Livingston Council on Aging.
2. No internal control matters relating to the audit of the general purpose financial statements are reported in the "Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards."
3. No instances of noncompliance material to the general purpose financial statements of the Livingston Council on Aging were disclosed during the audit.
4. No internal control matters relating to the audit of the major federal award programs are reported in the "Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133."
5. The auditor's report on compliance for the major federal award programs for the Livingston Council on Aging expresses an unqualified opinion.
6. There are no findings that are required to be reported in accordance with Section 501(c) of OMB circular A-133.
7. The programs tested as major programs are as follows:

U.S. Department of Health and Human Services -
Administration on Aging/Passed through the Louisiana
Governor's Office of Elderly Affairs.

Special Programs for the Aging - classes:

- Title III, Part A - Grants for Supportive Services and Senior Centers; CFDA #93.044
- Title III, Part C - Nutrition Services; CFDA #93.045
- Title III, Part D - In-Home Services for Frail Older Individuals; CFDA #93.046, and
- Title III, Part F - Disease Prevention and Health Promotion Services; CFDA #93.043

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (Continued)

6. The threshold for distinguishing Types A and B programs was \$180,000.
7. Livingston Council on Aging was determined to be a low-risk entity.

B. FINANCIAL STATEMENT FINDINGS

There were no findings that are required to be reported in this section of the report.

C. MAJOR FEDERAL AWARD PROGRAM MAJOR FINDINGS AND QUESTIONED COSTS

There are no findings that are required to be reported in this section of the report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Livingshire Council on Aging
Gaston Springs, Louisiana

June 30, 1966

There were not any findings reported in last year's schedule of Findings and Questioned Costs. Also, no management letter was issued by the auditor last year. Accordingly, there is nothing to report in this schedule.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Livingston Council on Aging
Denham Springs, Louisiana

June 30, 1998

To the following oversight agencies for audit:

Federal: U.S. Department of Health and Human Services -
Administration on Aging

State: Legislative Auditor of the State of Louisiana; and
Governor's Office of Elderly Affairs.

Livingston Council on Aging, Denham Springs, Louisiana,
respectfully submits the following corrective action plan for the
year ended June 30, 1998.

Name and address of independent public accounting firm: Neil C.
Ferrari, CPA, 14481 Old Hammond Highway, Suite 4, Baton Rouge,
Louisiana, 70816.

Audit period: For the year ended June 30, 1998.

There were no findings mentioned on the June 30, 1998 schedule of
findings and questioned costs. No management letter was issued
this year by the auditor. Accordingly, no corrective action plan
is required to be submitted by the council's management.