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Jeff Davis Council on Aging  
BIRMINGHAM, LOUISIANA

ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 1988

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

Return Date: \_\_\_\_\_

**DEPARTMENT OF MEDICAL CARES  
BIRMINGHAM, LOUISIANA  
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**Independent Auditor's Report**

Board of Directors  
Jeff Davis Council on Aging  
Broussards, Louisiana

I have audited the accompanying statement of financial position of Jeff Davis Council on Aging (a nonprofit organization) as of June 30, 1998, and the related statement of individual cash flows for the year then ended. These financial statements are the responsibility of the Jeff Davis Council on Aging's management. My responsibility is to express an opinion on these financial statements based on my audit.

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. These standards 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 financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jeff Davis Council on Aging and as of June 30, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated October 5, 1998, on my consideration of Jeff Davis Council on Aging's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Compliance with Federal Acquisition Regulation, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Glenn A. Eubank*

October 5, 1998

**JEFF DAVIS COUNCIL ON AGING, INC.**  
**Jennings, Louisiana**

**STATEMENT OF FINANCIAL POSITION**  
**June 30, 1998**

<b>ASSETS</b>		
Cash and Cash Equivalents (Note 1)	\$	111,910
Accounts Receivable/Claims Receivable (Note 1)		98,311
Premonies to give		
Restricted to Future Periods (Note 1)		415,580
Prepaid Expenses		18,779
Inventory		3,221
Property and Equipment (Net)		349,381
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>1,236,881</b>
<b>LIABILITIES</b>		
Accounts Payable	\$	111,754
Accrued Payroll - Deductions Payable		4,287
<b>TOTAL LIABILITIES</b>		<b>116,041</b>
<b>NET ASSETS</b>		
Unrestricted		667,150
Temporarily Restricted		469,548
<b>TOTAL NET ASSETS</b>		<b>1,136,698</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b>1,236,880</b>

**JEFF DAVIS COUNCIL ON AGING, INC.**  
**Jennings, Louisiana**

**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 1998**

**UNRESTRICTED NET ASSETS**

**Support**

Contributions	\$ 418,750
Federal Programs (Meal Sites)	1,859,768
Interest	334
Federal Programs - State Agencies (Hosp D)	521,803
Project Independence	68,780
Emergency Food and Shelter	12,811
Program Revenues	22,253
Local Support	
Government (State D)	21,413
Non-Government	9,100
United Way	24,831

**TOTAL UNRESTRICTED SUPPORT** **\$ 2,348,586**

**Expenses**

Program Services	
Emergency Management Food & Shelter	11,282
Housing	1,417,081
Transportation	112,891
Child Care Assessment Programs	180,768
Child and Adult Care Food Program	81,893
Programs for the Elderly (See Schedule A)	270,579
Project CARE	1,208
Supply	3,218

**TOTAL PROGRAM EXPENSES** **2,081,197**

**Statement of Activities (Continued)**

Supporting Services	
Management & General	109,600
Depreciation	81,033
<b>TOTAL SUPPORTING SERVICES</b>	<b>190,633</b>
<b>TOTAL EXPENSES</b>	<b>2,241,500</b>
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<b>116,876</b>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>	
Department of Social Services - Funding for Future	443,589
<b>INCREASE BY TEMPORARILY RESTRICTED NET ASSETS</b>	<b>443,589</b>
<b>INCREASE BY NET ASSETS</b>	<b>561,465</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>551,270</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>1,112,735</b>

**JEFF DAVIS COUNCIL ON AGING, INC.**  
**Jennings, Louisiana**

**STATEMENT OF CASH FLOW**  
**Year Ended June 30, 1998**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in Net Assets	\$	44,646
Adjustments to Reconcile Increase in Net Assets to Net Cash provided by operating activities:		
Decrease (Increase) in Operating Assets:		
Depreciation		11,033
Accounts (Given) Receivable		(97,977)
Prepaid Expenses		(1,524)
Inventory		(834)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable		32,783
Accrued Compensation Payable		(261,721)
Accrued Payroll Deductions Payable		(8,226)
Other Liabilities		8,261
Contributions Restricted for Future Period		
Rational Prayers to Give		1,289
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		<b>55,646</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Payments for Fixed Assets		(503,148)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>		<b>(503,148)</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(44,502)</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>		<b>110,144</b>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<b>\$</b>	<b>15,642</b>

The accompanying notes are an integral part of these statements.

Jeff Davis Council on Aging  
Jennings, Louisiana  
Notes to Financial Statements  
For the Year ended June 30, 1988

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Nature of Activities**

Jeff Davis Council on Aging is a nonprofit corporation incorporated to strengthen and preserve the dignity of all citizens of the parish. The work of the corporation significantly affects three levels of community life: helping the elderly, those needing transportation and children through the Headstart Program, environment.

**(b) Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**(c) Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statements of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**(d) Cash and Cash Equivalents**

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**(e) Concentration of Revenue/Support**

The Organization receives approximately 40% of its annual revenue and support from the U. S. Department of Health & Human Services.

**(f) Donated Property and Equipment**

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and distributions of funds that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**(g) Donated Services**

No amounts have been reflected in the financial statements for donated services. The Organization pays for services requiring specific expertise.



## (H) Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from these estimates.

## (I) Income Tax Status

The Jeff Davis Council on Aging is exempt from federal income tax under Section 501(c)(27) of the Internal Revenue Service Code. However, income, if any, from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

## (J) Property and Equipment

All acquisitions of property and equipment in excess of \$100 and all expenditures for repairs, maintenance, renewals, and betterments that substantially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Fixed assets that have been acquired by contract with the Louisiana Department of Transportation and Development and the GCHA are considered to be fixed assets of the State and no depreciation is recorded on those assets. On all other assets depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets generally as follows:

Furniture and Equipment	5 years
Vehicles	3 years
Buildings	27.5 years

## (K) Accounts/Amounts Receivable

General accounts receivable at June 30, 1998 is \$175; grants receivable are:

Office of Family Support	\$68,487
Child and Adult Food Program	8,120

## (L) Promises to Receive

The organization has received a promise to receive \$448,580 from the State Department of Social Services to operate the Child Summer Feeding Program.

## Note 2 - Federal Programs

The organization operates the following programs for the State:

- Title III - Governor's Office of Elderly Affairs
- Child and Adult Food Care Program - State Department of Education
- Child Summer Food Program - State Department of Social Services
- Rural Development - Department of Transportation and Development

**Note 3 - Local Support**

The organization receives support from the following local governments:

City of Jennings  
 Town of Marsh  
 Town of Lake Arthur

**Note 4 - Property and equipment consisting of the following:**

Buildings	\$200,043
Equipment	257,008
Vehicles	310,000
Accumulated Depreciation	(541,124)
	<u>\$215,927</u>

**Note 5 - RELATED PARTY TRANSACTION**

None.

**Note 6 - PENSION PLANS**

The Jeff Davis Council on Aging does not have a pension plan for its employees; however, they do participate in the FICA program.

**Note 7 - COMPENSATED AGENCIES**

The Jeff Davis Council on Aging accrues a liability for vacation pay in accordance with SFAS No. 43; however, the amounts are not material and are not recorded in these statements.

**Note 8 - OFF-BALANCE SHEET RISK**

The Jeff Davis Council on Aging does not engage in off-balance sheet financing as defined in FAS Statement 136.

**Note 9 - BANK ACCOUNTS**

In accordance with FAS Statement 108, the Jeff Davis Council on Aging maintains all funds in one bank. These funds are insured by the Federal Deposit Insurance Corporation in the amount of \$100,000. The monetary assets of Jeff Davis Council on Aging does not exceed the insured amount.

**Note 10 - ECONOMIC DEPENDENCY**

The Jeff Davis Council on Aging receives a substantial amount of its support from the Federal Government. Removal of these grants are subject to approval from year to year.

**Note 11 - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS**

Assets classified for future periods are recorded as temporarily restricted assets.

**Note 14 - SUBSEQUENT EVENTS**

None

Other Information

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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**

**Board of Directors**  
Jeff Davis Council on Aging  
Ardmore, Louisiana

I have audited the financial statements of Jeff Davis Council on Aging, a nonprofit organization, as of and for the year ended June 30, 1998, and have issued my report thereon dated October 6, 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 Jeff Davis Council on Aging's financial statements are free of material misstatements, 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 these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed 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 Jeff Davis 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 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 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 audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

October 6, 1998

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-110**

Board of Directors  
Jeff Davis Council on Aging  
Arling, Louisiana

**Compliance**

I have audited the compliance of Jeff Davis Council on Aging with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-110 Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1998. Jeff Davis 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 Jeff Davis Council on Aging's management. My responsibility is to express an opinion on Jeff Davis 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-110, *Audit of Laws, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-110 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 major federal program occurred. A audit includes examining, on a test basis, evidence about Jeff Davis Council on Aging's compliance with these 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 Jeff Davis Council on Aging's compliance with these requirements.

In my opinion, Jeff Davis 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, 1998.

**Internal Control Over Compliance**

The management of Jeff Davis 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 Jeff Davis 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-110.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be internal 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 that risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal

programs 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 audit committee, management and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



October 6, 1998



**JEFF DAVIS COUNCIL ON AGING, INC.**  
**Jennings, Louisiana**

**SCHEDULE OF FEDERAL FINANCIAL AWARDS**  
**Year Ended June 30, 1998**

	Federal CFDA Number	Expenditures
<b>Program Title</b>		
USDA, passed through LA Dept. of Education Child and Adult Food Program	10.558	\$ 85,878
<b>U. S. Department of Health &amp; Human Services</b> <b>Head Start*</b>	95.600	1,659,768
<b>U. S. Department of Health &amp; Human Services</b> Passed through the Louisiana Governor's Office of Elderly Affairs		
Title III Supportive Services and Senior Center	93.044	73,781
Title III D For Frail Older Individuals	93.046	2,465
Title III C - Nutrition Services	93.043	84,289
Title III F - Disease Prevention	93.045	
<b>U. S. Department of Transportation</b> Passed through State DOTD		
FDA, Grant #LA-18814 State Project #740-23-800-division 2343-Rural Transportation	20.509	60,568
<b>U. S. Department of Health &amp; Human Services</b> Passed through Louisiana DHRB		
<b>Federal Emergency Management Agency</b> Federal Emergency Management Food & Shelter Programs	93.025	11,252
<b>U. S. Department of Health &amp; Human Services</b> Passed through the LA Department of Social Services		
Child Care Summer Program	93.073	381,230
<b>TOTAL</b>		<b>\$ 1,942,877</b>

\*Denotes Major Federal Program

**Note A - Basis of Accounting.** - The accompanying Schedule of Expenditures of Federal Awards has been prepared using the set of accounting under Generally Accepted Accounting Principles and which is the same basis of accounting used for presenting the financial statements.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 1998

Board of Directors  
and Parish Council on Aging  
Terrebonne, Louisiana

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unqualified
Internal control over financial reporting: Material weaknesses(s) identified?	No
Reportable conditions(s) identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Internal Controls**

Internal Control over major programs: Material weaknesses(s) identified?	No
Reportable conditions(s) identified not considered to be material weaknesses?	None reported

Type of auditor's report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Circular A-33 Section 510(a)?	No
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Identification of major programs:	Nil/Nil
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Auditor qualified as firm-risk auditor?	Yes
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**Section II - Financial Statement Findings**

None

**Section III - Federal Award Findings and Questioned Costs**

None

The following schedules are prepared for purposes of analysis by the Governor's Office of Budget Affairs and is not a required part of the audit. These schedules have been subjected to the auditing procedures as required for the audit report and are fairly presented in all material respects in relation to the financial statements.

Schedule A  
**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL -  
 CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNMENT  
 OFFICE OF SENIORITY AFFAIRS (OSBA)**

**Jeff Davis Council on Aging, Inc.  
 Jennings, Louisiana  
 June 30, 1998**

FCDA - ACT 718	Budget	Actual	Variance- Favorable (Unfavorable)
Transfers to other funds			
Title III-B	\$ 11,779	\$ 11,779	
Title III-C (AAA)			
Title III-C1			
Title III-C2			
Title III-D			
Senior Center			
Totals	<u>11,779</u>	<u>11,779</u>	
<b>TITLE III-B SUPPORTIVE SERVICES</b>			
Salaries	40,110	40,110	
Fringe	3,421	3,421	
Travel	1,818	1,919	
Operating Services	3,782	3,782	
Operating Supplies	1,127	1,127	
Other Costs	2,434	0	2,434
Full Service:			
Homemaker Services	24,762	25,910	(1,148)
Legal Services			
Totals	<u>73,537</u>	<u>70,179</u>	<u>3,358</u>

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL -  
 CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S  
 OFFICE OF ELDERLY AFFAIRS (OLEA)**

**Jeff Davis Council on Aging, Inc.  
 Jennings, Louisiana  
 June 30, 1998**

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>TITLE III-C</b>			
Salaries	25,740	25,740	
Fringe	3,602	3,602	
Travel	797	797	
Operating Services	2,790	2,790	
Operating Supplies	290	290	
Other Costs			
Raw Food	18,170	17,873	297
Laundry/Non-medicals			
Capital Outlay	2,434	0	2,434
<b>Totals</b>	<b>50,827</b>	<b>50,809</b>	<b>2,017</b>
<b>TITLE III-D</b>			
Salaries	23,741	21,400	2,341
Fringe	7,873	4,100	3,773
Travel	8,817	8,287	530
Operating Services	12,810	1,230	11,580
Operating Supplies	879	280	599
Other Costs			
Meals			
Raw Food	21,230	20,747	483
Capital Outlay	3,957	0	3,957
<b>Totals</b>	<b>69,427</b>	<b>70,043</b>	<b>18,388</b>
<b>TITLE III-E</b>			
Salaries	6,374	3,794	2,579
Fringe	1,893	973	890
Travel	743	437	306
Operating Services	1,547	488	1,059
Operating Supplies	49	49	0
Capital Outlay	290	0	290
<b>Totals</b>	<b>13,433</b>	<b>6,140</b>	<b>6,293</b>

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL -  
CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S  
OFFICE OF ELDERLY AFFAIRS (OEBA)**

**Jeff Davis Council on Aging, Inc.  
Jennings, Louisiana  
June 30, 1998**

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>TITLE III-F</b>			
Salaries	1,719		1,719
Fringe	192		192
Travel	114		114
Operating Services	872		872
Operating Supplies	2,117		2,117
Other Costs	313		313
<b>Totals</b>	<b>5,128</b>		<b>5,128</b>
<b>SENIOR CENTER</b>			
Salaries	18,142	18,142	
Fringe	8,028	8,028	
Travel	909	909	
Operating Services	28,842	28,842	
Operating Supplies	1,250	1,250	
Other Costs			
<b>Totals</b>	<b>46,271</b>	<b>46,271</b>	
<b>U.S.D.A</b>			
Transfers to Title III D-1	4,277	4,277	
Transfers to Title III C-2	4,276	4,276	
<b>Totals</b>	<b>8,553</b>	<b>8,553</b>	
<b>AUGHT FUND</b>			
Other Costs	2,280	3,480	(1,200)
<b>Totals</b>	<b>2,280</b>	<b>3,480</b>	<b>(1,200)</b>
<b>GRAND TOTAL</b>	<b>\$ 102,418</b>	<b>\$ 117,533</b>	<b>\$ 15,115</b>

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

**Jeff Davis Council on Aging, Inc.  
Jennings, Louisiana  
For the Year Ended June 30, 1998**

			%
			of SCBA Grant
Access (30%):	Assisted Transportation		
	Case Management		
	Transportation		
	Information & Assistance	14,302	
	Outreach	<u>6,442</u>	
	<b>Total Access Expenses</b>	<b>\$ 20,744</b>	<b>30%</b>
In-Home (15%):	Homemaker	25,818	
	Chore		
	Telephoning		
	Walking		
	Adult/Dayscare/Health		
	Personal Care	<u>          </u>	
	<b>Total In-Home Expenses</b>	<b>25,818</b>	<b>40%</b>
Legal (5%):	Legal Assistance	<u>          </u>	
Non-Priority Services		<u>28,647</u>	
<b>Total Title IIIB - Supportive Services Expenditures</b>		<b>75,179</b>	
Less: Transfers In		<u>(11,779)</u>	
<b>Title IIIB - Supportive Services Grant</b>		<b>63,400</b>	
Original Grant Award Plus of Additional State Homemaker and Transportation Funds and Transfers of Contract Allocations		<b>\$ 63,400</b>	