

RECEIVED
11/17/98
9:47:05 AM '98

OFFICIAL
FILE COPY
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

98802326
1142
47

FINANCIAL REPORT
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
June 30, 1998

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

OCT 28 1998

Release Date _____

MICHAEL R. CHOATE
Certified Public Accountant

FINANCIAL REPORT

**West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana**

June 30, 1998

INDEPENDENT AUDITOR'S REPORT

Fairway Centre
5001 Hwy. 190, Suite B-6
Covington, LA 70433
(504) 674-9092 Fax (504) 674-9033

To The Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 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 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 West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of June 30, 1998, 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 dated September 29, 1998, on my consideration of West Baton Rouge Council on Aging, Inc.'s internal control structure and a report dated September 29, 1998, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, 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 of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana. 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.

Michael R. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 29, 1998

TABLE OF CONTENTS

Financial Report

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

	<u>Exhibit</u>	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Group	A	1
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	B	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General Fund Type	C	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	D	5
Notes to Financial Statements	E	6
	<u>Schedule</u>	
SUPPLEMENTARY FINANCIAL INFORMATION		
Combining Schedule of Program Revenues, Expenditures and Changes in Fund Balance - Special Revenue Funds	1	13
Combining Schedule of Program Revenues, Expenditures and Changes in Fund Balance - General Funds	2	17
Schedule of Federal Financial Assistance	3	18
Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - Special Revenue Funds	4	19
Schedule of General Fixed Assets and Changes in General Fixed Assets	5	28

TABLE OF CONTENTS - continued

Financial Report

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

	<u>Exhibit</u>	<u>Page</u>
SEPARATE AUDITOR'S REPORTS		
Compliance - General Purpose Financial Statements		30
Compliance - General Requirements		32
Compliance - Specific Requirements		34
Internal Control (Accounting and Administrative)		36
OTHER		
Findings, recommendations and corrective actions - current year		39
Corrective action taken on prior year findings		40
Exit Conference		41

COMBINED BALANCE SHEET - ALL FUND TYPESWest Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

	<u>Account Groups</u>				<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	
<u>ASSETS</u>					
Cash	\$30,913	\$198,743	\$ -	\$ -	\$229,656
Accounts receivable	-	439	-	-	439
Prepaid Expenditures	1,954	-	-	-	1,954
General fixed assets	-	-	172,423	-	172,423
Amount to be provided to retire long term debt	-	-	-	12,151	12,151
Total assets	<u>\$ 32,867</u>	<u>\$199,182</u>	<u>\$172,423</u>	<u>\$ 12,151</u>	<u>\$404,472</u>
<u>LIABILITIES</u>					
Account Payable	-	-	-	-	-
Accumulated Unpaid vacation	-	-	-	12,151	12,151
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,151</u>	<u>12,151</u>
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	172,423	-	172,423
Fund balance	<u>32,867</u>	<u>199,182</u>	<u>-</u>	<u>-</u>	<u>232,049</u>
Total liabilities and fund balance	<u>\$32,867</u>	<u>\$199,182</u>	<u>\$172,423</u>	<u>\$ 12,151</u>	<u>\$404,472</u>

The notes on Exhibit E are an integral part of this statement.

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

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$359,002	\$359,002
Intergovernmental:			
Capital Area Agency on Aging-District II, Inc. State of Louisiana	11,779	76,356 -	76,356 11,779
Other:			
Contributions	-	13,248	13,248
Interest income	7,185	-	7,185
Project Care	-	3,523	3,523
Other	8,094	-	8,094
In Kind	6,000	-	6,000
Total revenues	<u>33,058</u>	<u>452,129</u>	<u>485,187</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	278,536	278,536
Operating services and supplies	2,800	68,008	70,808
Project Care	-	2,707	2,707
Capital outlay	-	163,000	163,000
Debt service	-	61,099	61,099
Other	7,810	9,308	17,118
In Kind	6,000	-	6,000
Total expenditures	<u>16,610</u>	<u>582,658</u>	<u>599,268</u>
Excess of revenues over (under) expenditures	16,448	(130,529)	(114,081)

The notes on Exhibit E are an integral part of this statement.

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	282,668	282,668
Operating transfers out	<u>(11,780)</u>	<u>(270,888)</u>	<u>(282,668)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	4,668	(118,749)	(114,081)
<u>FUND BALANCE</u>			
Beginning of year	<u>28,199</u>	<u>317,931</u>	<u>346,130</u>
End of year	<u>\$ 32,867</u>	<u>\$ 199,182</u>	<u>\$232,049</u>

The notes on Exhibit E are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
-- GENERAL FUND TYPE

West Baton Rouge Council on Aging, Inc.
 Port Allen, Louisiana

For the year ended June 30, 1998

	<u>1998</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Capital Area Agency- District II, Inc.	\$ -	\$ -	\$ -
Intergovernmental: State of Louisiana	11,779	11,779	-
Other:			
Interest income	7,185	7,185	-
Other	8,094	8,094	-
In Kind	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total revenues	<u>33,058</u>	<u>33,058</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Operating services and supplies	2,800	2,800	-
Capital Outlay	-	-	-
Other	7,810	7,810	-
In Kind	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total expenditures	<u>16,610</u>	<u>16,610</u>	<u>-</u>
Excess of revenues over (under) expenditures	16,448	16,448	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(11,780)</u>	<u>(11,780)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 4,668</u>	4,668	<u>\$ -</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>28,199</u>	
End of year		<u>\$ 32,867</u>	

The notes on Exhibit E are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
- SPECIAL REVENUE FUND TYPE

West Baton Rouge Council on Aging, Inc.
 Port Allen, Louisiana

For the year ended June 30, 1998

	1998		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$359,002	\$359,002	\$ -
Intergovernmental:			
Capital Area Agency - District II, Inc.	76,356	76,356	-
State of Louisiana	-	-	-
Other:			
Contributions	13,248	13,248	-
Project Care	<u>3,523</u>	<u>3,523</u>	<u>-</u>
Total revenues	<u>452,129</u>	<u>452,129</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	278,536	278,536	-
Operating services and supplies	60,892	68,008	(7,116)
Project Care	2,707	2,707	-
Capital outlay	170,116	163,000	7,116
Debt service	61,099	61,099	-
Other	<u>9,308</u>	<u>9,308</u>	<u>-</u>
Total expenditures	<u>582,658</u>	<u>582,658</u>	<u>-</u>
Excess of revenues over (under) expenditures	(130,529)	(130,529)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	282,668	282,668	-
Operating transfers out	<u>(270,888)</u>	<u>(270,888)</u>	<u>-</u>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$(118,749)</u>	(118,749)	<u>\$ -</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>317,931</u>	
End of year		<u>\$199,182</u>	

The notes on Exhibit E are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, 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, fund equity, revenues and expenditures. Government 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 presented in the financial statements in this report are as follows:

Governmental Fund types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

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.

Note 1 - Summary Of Significant Accounting Policies (continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources other than major capital projects that are legally restricted to expenditures for specified purposes.

Account Groups

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 two account groups are not "funds".

General Fixed Assets

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

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Accounting Group. The General Long-Term Debt Accounting Group report only the measurement of financial position and is not involved with measurement of changes in fund balance.

c. Basis of Accounting:

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.

d. Transfers:

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 accounted for as an asset or liability through the various due from and due to accounts.

e. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors. Budgets for the General Fund are approved by the Council's Board of Directors.

f. Compensated Absences:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long - term debt group of accounts. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. An amount is added to this total for social security and medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

g. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 2 - Board of Director's Compensation

The Board of Directors is a voluntary Board; therefore, no compensation has been paid to any member.

Note 3 - Financial Assistance - West Baton Rouge Parish Police Jury

The West Baton Rouge Parish Police Jury provides vehicles for use in the Council's programs and pays the related van insurance. Additionally, the Council's facilities and land is owned by the Police Jury. No rent is charged and the Police Jury also pays the building insurance.

Note 4 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

Note 5 - Transfers

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>SPECIAL REVENUE FUNDS</u>		
Title III-B	\$231,310	\$ -
Title III C-1	-	-
Title III C-2	51,358	-
Title III-F	-	-
Senior Center	-	18,530
Project Independence	-	-
West Baton Rouge Millage	-	247,350
Audit	-	508
Supplemental Senior Center	-	4,500
<u>GENERAL FUND</u>		
Senior Activities	-	1
PCOA	-	<u>11,779</u>
Total	<u>\$282,668</u>	<u>\$282,668</u>

Note 6 - Economic Dependency

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Social Services, and the Capital Area Agency on Aging-District II, Inc. 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.

Note 7 - General Fixed Assets

The changes in the general fixed asset account group are as follows:

	<u>Balance</u> <u>6-30-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-98</u>
Furniture and equipment	\$ 28,889	\$ 43,860	\$(10,431)	\$ 62,318
Vehicles	<u>110,105</u>	<u>-</u>	<u>-</u>	<u>110,105</u>
	<u>\$138,994</u>	<u>\$ 43,860</u>	<u>\$(10,431)</u>	<u>\$172,423</u>

Note 8 - Pension Plan

On September 22, 1994 the Council established a full service 401(a) defined contribution plan, effective January 1, 1995. Under this plan the Council contributes 5% of the compensation earned by eligible employees into the plan. For the year ended June 30, 1998, the Council contributed \$14,050.

Note 9 - Ad Valorem Tax/Bond Issue

On May 15, 1996, the Parish of West Baton Rouge issued a \$500,000 Certificate of Indebtedness to finance the construction of a new facility to be used by the West Baton Rouge Council on Aging. The bonds will be retired using the ad valorem tax funds dedicated to the Council on Aging. During the year ended June 30, 1998, the Council received \$359,002 in ad valorem tax and agreed to fund an additional \$119,140 to the construction of the Parish/Council on Aging construction project. The Council also incurred debt service expenditures of \$61,099 for the year ended June 30, 1998.

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

	<u>Title III-B</u> <u>(Social</u> <u>Services)</u>	<u>Title III C-1</u> <u>(Congregate</u> <u>Meals)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging- District II, Inc.	27,786	13,216
Other:		
Contributions	1,500	5,053
Project Care	<u>-</u>	<u>-</u>
Total revenues	<u>29,286</u>	<u>18,269</u>
<u>EXPENDITURES</u>		
Current:		
Personnel	203,417	16,223
Operating services and supplies	51,756	1,773
Project Care	-	-
Capital outlay	-	-
Debt service	-	-
Other	<u>5,423</u>	<u>273</u>
Total expenditures	<u>260,596</u>	<u>18,269</u>
Excess of revenues over (under) expenditures	(231,310)	-
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	231,310	-
Operating transfers out	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	-	-
<u>FUND BALANCE</u>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>

<u>Senior Center</u>	<u>Title III C-2 (Home- Delivered Meals)</u>	<u>Audit</u>
\$ -	\$ -	\$ -
18,530	9,987	508
-	6,695	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>18,530</u>	<u>16,682</u>	<u>508</u>
-	58,896	-
-	6,496	-
-	-	-
-	-	-
<u>-</u>	<u>2,648</u>	<u>-</u>
<u>-</u>	<u>68,040</u>	<u>-</u>
18,530	(51,358)	508
-	51,358	-
<u>(18,530)</u>	<u>-</u>	<u>(508)</u>
-	-	-
<u>-</u>	<u>-</u>	<u>546</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 546</u>

	<u>Project Care</u>	<u>Title III-D (In Home Services)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging- District II, Inc.	-	964
Other:		
Contributions	-	-
Project Care	<u>3,523</u>	<u>-</u>
Total revenues	<u>3,523</u>	<u>964</u>
<u>EXPENDITURES</u>		
Current:		
Personnel	-	-
Operating services and supplies	-	-
Project Care	2,707	-
Capital outlay	-	-
Debt service	-	-
Other	<u>-</u>	<u>964</u>
Total expenditures	<u>2,707</u>	<u>964</u>
Excess of revenues over (under) expenditures	816	-
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	816	-
<u>FUND BALANCE</u>		
Beginning of year	<u>1,378</u>	<u>-</u>
End of year	<u>\$ 2,194</u>	<u>\$ -</u>

<u>West Baton Rouge Millage</u>	<u>Title III-F</u>	<u>Supplemental Senior Center</u>	<u>Total</u>
\$359,002	\$ -	\$ -	\$359,002
-	865	4,500	76,356
-	-	-	13,248
-	-	-	<u>3,523</u>
<u>359,002</u>	<u>865</u>	<u>4,500</u>	<u>452,129</u>
-	-	-	278,536
7,118	865	-	68,008
-	-	-	2,707
163,000	-	-	163,000
61,099	-	-	61,099
-	-	-	<u>9,308</u>
<u>231,217</u>	<u>865</u>	<u>-</u>	<u>582,658</u>
127,785	-	4,500	(130,529)
-	-	-	282,668
<u>(247,350)</u>	<u>-</u>	<u>(4,500)</u>	<u>(270,888)</u>
(119,565)	-	-	(118,749)
<u>316,007</u>	<u>-</u>	<u>-</u>	<u>317,931</u>
<u>\$196,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$199,182</u>

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

	<u>Senior Activities</u>	<u>PCOA</u>	<u>Other Local</u>	<u>Total</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on Aging - District II, Inc. State of Louisiana	-	-	-	-
	-	11,779	-	11,779
Other:				
Interest Income	-	-	7,185	7,185
Other	8,094	-	-	8,094
In kind	6,000	-	-	6,000
Total revenues	<u>14,094</u>	<u>11,779</u>	<u>7,185</u>	<u>33,058</u>
<u>EXPENDITURES</u>				
Current:				
Operating services and supplies	-	-	2,800	2,800
Other	7,810	-	-	7,810
In Kind	6,000	-	-	6,000
Total expenditures	<u>13,810</u>	<u>11,779</u>	<u>2,800</u>	<u>16,610</u>
Excess of revenues over (under) expenditures	284	11,779	4,385	16,448
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	(1)	(11,779)	-	(11,780)
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	283	-	4,385	4,668
<u>FUND BALANCE</u>				
Beginning of year	<u>7,786</u>	<u>-</u>	<u>20,413</u>	<u>28,199</u>
End of year	<u>\$ 8,069</u>	<u>\$ -</u>	<u>\$ 24,798</u>	<u>\$ 32,867</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

<u>Grants Passed Through</u> <u>State of Louisiana and</u> <u>Capital Area Agency on</u> <u>Aging</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Program</u> <u>Award</u> <u>Amount</u>	<u>Revenue</u> <u>Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.045	\$ 12,779	\$ 12,779	\$ 12,779
Title III Part C-2	93.045	1,945	1,945	1,945
Title III Part B	93.044	14,757	14,757	14,757
Title III Part D	93.046	819	819	819
Title III Part F	93.043	735	735	735
Totals		<u>\$31,035</u>	<u>\$31,035</u>	<u>\$31,035</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-B

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	27,986	27,786	-
State of Louisiana	-	-	-
Other:			
Contributions	1,500	1,500	-
Project Care	-	-	-
Total Revenues	<u>29,286</u>	<u>29,286</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	203,417	203,417	-
Operating services and supplies	51,756	51,756	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>5,423</u>	<u>5,423</u>	<u>-</u>
Total Expenditures	<u>260,596</u>	<u>260,596</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(231,310)	(231,310)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	231,312	231,310	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-1

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	13,216	13,216	-
State of Louisiana	-	-	-
Other:			
Contributions	5,053	5,053	-
Project Care	-	-	-
Total Revenues	<u>18,269</u>	<u>18,269</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	16,223	16,223	-
Operating services and supplies	1,773	1,773	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	273	273	-
Total Expenditures	<u>18,269</u>	<u>18,269</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SENIOR CENTER

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	18,530	18,530	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u>18,530</u>	<u>18,530</u>	<u>-</u>
Total Revenues			
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	18,530	18,530	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>18,530</u>	<u>18,530</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-2

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	9,987	9,987	
State of Louisiana	-	-	-
Other:			
Contributions	6,695	6,695	-
Project Care	-	-	-
Total Revenues	<u>16,682</u>	<u>16,682</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	58,896	58,896	-
Operating services and supplies	6,496	6,496	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	2,648	2,648	-
Total Expenditures	<u>68,040</u>	<u>68,040</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(51,358)	(51,358)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	51,358	51,358	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND - AUDIT

WEST BATON ROUGE COUNCIL ON AGING
 PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	508	508	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u>508</u>	<u>508</u>	<u>-</u>
Total Revenues			
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	508	508	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(508)</u>	<u>(508)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - PROJECT CARE

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	<u>3,523</u>	<u>3,523</u>	<u>-</u>
Total Revenues	<u>3,523</u>	<u>3,523</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	2,707	2,707	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,707</u>	<u>2,707</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	816	816	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-D

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	964	964	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>964</u>	<u>964</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	964	964	-
Total Expenditures	<u>964</u>	<u>964</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - WEST BATON ROUGE MILLAGE

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$359,002	\$359,002	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>359,002</u>	<u>359,002</u>	<u> </u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	7,118	(7,118)
Project Care	-	-	-
Capital outlay	170,118	163,000	7,118
Debt Service	61,099	61,099	-
Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>231,217</u>	<u>231,217</u>	<u> </u>
 Excess of Revenues over (under) Expenditures	 127,785	 127,785	 -
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(247,350)	(247,350)	-
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>(119,565)</u>	\$ <u>(119,565)</u>	\$ <u> </u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-F

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	865	865	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>865</u>	<u>865</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	865	865	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>865</u>	<u>865</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 1998

	Balance June 30, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1998</u>
General Fixed Assets:				
Vehicles	\$110,105	\$ -	\$ -	\$110,105
Office Furniture and Equipment	<u>28,889</u>	<u>43,860</u>	<u>10,431</u>	<u>62,318</u>
Total Fixed Assets	<u>\$138,994</u>	<u>\$ 43,860</u>	<u>\$ 10,431</u>	<u>\$172,423</u>
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	1,780	-	-	1,780
Millage	109,850	43,860	-	153,710
Title III C-2	4,504	-	-	4,504
Title III B	7,410	-	-	7,410
Title III C-1	1,286	-	-	1,286
Title III D	-	-	-	-
Title III F	-	-	-	-
Line item	428	-	-	428
Senior center	12,185	-	10,431	1,754
Senior Activities	682	-	-	682
Interest	<u>869</u>	<u>-</u>	<u>-</u>	<u>869</u>
Total Investments in General Fixed Assets	<u>\$138,994</u>	<u>\$ 43,860</u>	<u>\$ 10,431</u>	<u>\$172,423</u>

SEPARATE AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated September 29, 1998.

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

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

The results of my tests disclosed no instances that are required to be reported under Governmental Auditing Standards.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.


Certified Public Accountant

Baton Rouge, Louisiana
September 29, 1998

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated September 29, 1998.

I have applied procedures to test West Baton Rouge Council on Aging, Inc.'s compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1998:

General Requirements

- o Political activity
- o Civil rights
- o Cash management
- o Federal financial reports
- o Allowable costs/cost principles
- o Administrative requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.


Certified Public Accountant

Baton Rouge, Louisiana
September 29, 1998

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated September 29, 1998.

In connection with my audit of the general purpose financial statements of West Baton Rouge Council on Aging, Inc. Port Allen, Louisiana, and with my consideration of the Council's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1998. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; federal financial reports and claims for advances and reimbursements; cost allocations; and voluntary contributions by participants. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.

Michael R. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 29, 1998

INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE)
- BASED ON A STUDY AND EVALUATION MADE AS PART OF AN AUDIT OF
THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL TESTS
REQUIRED BY THE SINGLE AUDIT ACT

To the Board of Directors
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., for the year ended June 30, 1998, and have issued my report thereon dated September 29, 1998.

As part of my audit, I made a study and evaluation of the internal control structure, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Provisions of Office of Management and Budget Circular 133-A, Audits of State and Local Governments. For the purpose of this report, I have classified the significant internal accounting controls related to the general purpose financial statements and the internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Internal Accounting Controls

- o Revenue/receipts
- o Purchases/disbursements
- o Payroll

Internal Administrative Controls

- | | |
|----------------------|-------------------|
| o Political activity | o Civil rights |
| o Davis Bacon Act | o Cash management |
| o Eligibility | o Reporting |

The management of the West Baton Rouge Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure and internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of an internal control structure and internal control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to the general purpose financial statements and federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

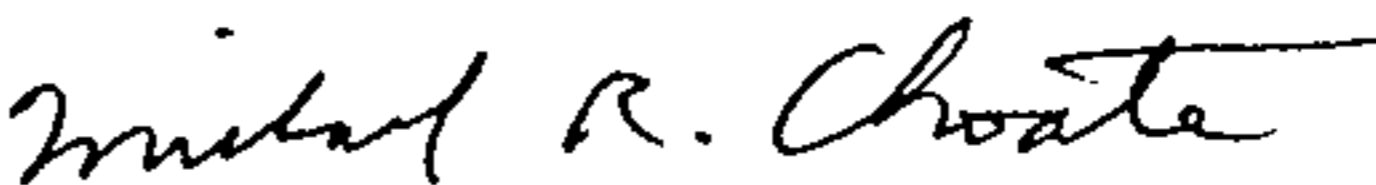
My study included all of the applicable control categories listed above. During the year ended June 30, 1998, the West Baton Rouge Council on Aging, Inc., had no major federal financial assistance programs and expended \$31,035 of its federal financial assistance under non-major federal financial assistance programs. With respect to the internal control structure and the internal control systems used

in administering all non-major federal financial assistance programs, my study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the West Baton Rouge Council on Aging, Inc. Accordingly, I do not express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the West Baton Rouge Council on Aging, Inc.

However, my study and evaluation and my examination disclosed no condition that I believe to be a material weakness in relation to the general purpose financial statements or the federal financial assistance program of the West Baton Rouge Council on Aging, Inc.

This report is intended solely for the use of the West Baton Rouge Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Council on Aging, Inc., is a matter of public record.


Certified Public Accountant

Baton Rouge, Louisiana
September 29, 1998

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action for the year ended June 30, 1998.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

Last year I reported no findings or recommendations related to internal controls or administrative controls which required corrective action.

EXIT CONFERENCE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 1998

The exit conference was held on September 29, 1998, the last day of field work of the audit. Those in attendance were Michael R. Choate, Certified Public Accountant; and Marsha B. Turner, Executive Director of the Council. The observations and findings of the audit were discussed.