

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

CADDO COUNCIL ON AGING, INC.  
SHREVEPORT, LOUISIANA  
JUNE 30, 1999

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.

Release Date 7-12-00

CADDO COUNCIL ON AGING, INC.

SHREVEPORT, LOUISIANA

TABLE OF CONTENTS

AUDITED FINANCIAL STATEMENTS

	<u>Page</u>
Independent Auditor's Report	1
General Purpose Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance-All Governmental Fund Types	3-4
Combined Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual-General Fund Type	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual-Special Revenue Fund Type	6
Notes to Financial Statements	7-18

SUPPLEMENTARY FINANCIAL INFORMATION

Independent Auditor's Report on Supplementary Financial Information	19
Combined Statement of Program Revenues, Expenditures and Changes in Fund Balance-General Funds	20
Combined Statement of Program Revenues, Expenditures and Changes in Fund Balance-Special Revenue Funds	21-22
Schedule of Expenditures-Budget and Actual	23-26
Statement of Changes in General Fixed Assets	27
Schedule of Priority Services	28
Schedule of Federal Financial Assistance	29

CADDO COUNCIL ON AGING, INC.

SHREVEPORT, LOUISIANA

TABLE OF CONTENTS

OTHER REPORTS

	<u>Page</u>
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	30
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	31-32
Schedule of Findings and Questioned Costs	33
Summary Schedule of Prior Audit Findings	34

AUDITED FINANCIAL STATEMENTS

October 1, 1999

Board of Directors  
Caddo Council on Aging, Inc.  
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying general-purpose financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 1999. These general-purpose financial statements are the responsibility of the management of Caddo Council on Aging, Inc. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our 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. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Caddo Council on Aging, Inc., as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 1999 on our consideration of Caddo Council on Aging's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts and grants.

*Heard, McElroy & Vestal, LLP*

CADDO COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS

AT JUNE 30, 1999

<u>A S S E T S</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
Cash-Note 3	301,184	44,889
Accounts receivable	-	2,916
Contracts receivable-Note 4	-	30,867
Accounts receivable-other funds-Note 13	-	123,117
Prepaid expenses	69,161	-
Fixed assets-Note 14	-	-
Amount to be provided for retirement of general long-term debt	-	-
Total assets	<u>370,345</u>	<u>201,789</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities:</u>		
Accounts payable	7,975	39,675
Accounts payable-other funds-Note 13	123,117	-
Deferred income	41	14,489
Long-term debt-accumulated unpaid vacation-Note 15	-	-
Total liabilities	131,133	54,164
 <u>Fund equity:</u>		
Fund balance-reserved	69,161	147,625
Fund balance-unreserved	170,051	-
Investment in general fixed assets	-	-
Total fund equity	<u>239,212</u>	<u>147,625</u>
Total liabilities and fund equity	<u>370,345</u>	<u>201,789</u>

The accompanying notes are an integral part of this statement.

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Fixed</u>	<u>Long-Term</u>	<u>1999</u>	<u>1998</u>
<u>Assets</u>	<u>Debt</u>		
-	-	346,073	223,442
-	-	2,916	258
-	-	30,867	98,010
-	-	123,117	10,601
-	-	69,161	74,288
400,682	-	400,682	366,106
<u>-</u>	<u>20,194</u>	<u>20,194</u>	<u>20,660</u>
<u>400,682</u>	<u>20,194</u>	<u>993,010</u>	<u>793,365</u>
-	-	47,650	26,028
-	-	123,117	10,601
-	-	14,530	3,389
-	20,194	20,194	20,660
-	20,194	205,491	60,678
-	-	216,786	201,218
-	-	170,051	165,363
400,682	-	400,682	366,106
<u>400,682</u>	<u>-</u>	<u>787,519</u>	<u>732,687</u>
<u>400,682</u>	<u>20,194</u>	<u>993,010</u>	<u>793,365</u>

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
<u>Revenues</u>				
Intergovernmental:				
Office of Elderly Affairs	62,121	1,347,133	1,409,254	1,367,875
CNCS Grant	-	361,249	361,249	311,265
Community Development Block Grant	-	123,317	123,317	117,751
Caddo Parish	25,000	-	25,000	50,000
City of Shreveport	50,000	-	50,000	50,000
UMTA	48,953	-	48,953	32,498
Public support:				
United Way	-	13,500	13,500	13,513
Donations	-	11,707	11,707	10,485
Interest income	13,983	294	14,277	12,227
Participant and program income	-	132,932	132,932	146,400
Fund raising revenues	-	21,650	21,650	8,244
Match funds (in-kind)	9,548	29,212	38,760	13,395
Other revenues	<u>36,119</u>	<u>63,604</u>	<u>99,723</u>	<u>64,119</u>
Total revenues	<u>245,724</u>	<u>2,104,598</u>	<u>2,350,322</u>	<u>2,197,772</u>
<u>Expenditures</u>				
Current:				
Salaries	31,481	878,443	909,924	893,801
Fringe benefits	3,019	102,268	105,287	103,309
Travel	874	100,184	101,058	94,014
Operating services	7,486	209,137	216,623	209,731
Operating supplies	821	54,498	55,319	41,785
Stipends	-	209,824	209,824	194,801
Meals	-	454,408	454,408	450,882
Other costs	4,682	187,212	191,894	142,713
Capital outlay	<u>81,192</u>	<u>4,537</u>	<u>85,729</u>	<u>75,219</u>
Total expenditures	<u>129,555</u>	<u>2,200,511</u>	<u>2,330,066</u>	<u>2,206,255</u>
<u>Excess (deficiency) of revenues over expenditures</u>	116,169	(95,913)	20,256	(8,483)
<u>Other financing sources (uses)</u>				
Operating transfers in-Note 12	-	353,658	353,658	429,219
Operating transfers out-Note 12	<u>(116,608)</u>	<u>(237,050)</u>	<u>(353,658)</u>	<u>(429,219)</u>

The accompanying notes are an integral part of this statement.



CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
<u>Excess (deficiency) of revenues and other sources over expenditures and other uses</u>	(439)	20,695	20,256	(8,483)
<u>Fund balance</u>				
Beginning of year	<u>239,651</u>	<u>126,930</u>	<u>366,581</u>	<u>375,064</u>
End of year	<u>239,212</u>	<u>147,625</u>	<u>386,837</u>	<u>366,581</u>

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-GENERAL FUND TYPE

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	62,121	62,121	-
Caddo Parish	50,000	25,000	(25,000)
City of Shreveport	50,000	50,000	-
UMTA Grant	57,276	48,953	(8,323)
Interest income	11,000	13,983	2,983
Match funds (in-kind)	9,548	9,548	-
Other revenues	<u>34,585</u>	<u>36,119</u>	<u>1,534</u>
Total revenues	274,530	245,724	(28,806)
<u>Expenditures</u>			
Current:			
Salaries	24,410	31,481	(7,071)
Fringe benefits	2,516	3,019	(503)
Travel	650	874	(224)
Operating services	7,779	7,486	293
Operating supplies	791	821	(30)
Other costs	3,885	4,682	(797)
Capital outlay	<u>37,963</u>	<u>81,192</u>	<u>(43,229)</u>
Total expenditures	<u>77,994</u>	<u>129,555</u>	<u>(51,561)</u>
<u>Excess of revenues over expenditures</u>	196,536	116,169	(80,367)
<u>Other financing sources (uses)</u>			
Operating transfers in	8,768	-	(8,768)
Operating transfers out	<u>(137,707)</u>	<u>(116,608)</u>	<u>21,099</u>
<u>Excess of revenues and other sources over     expenditures and other uses</u>	<u>67,597</u>	(439)	<u>(68,036)</u>
<u>Fund balance</u>			
Beginning of year		<u>239,651</u>	
End of year		<u>239,212</u>	

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-SPECIAL REVENUE FUND TYPE

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	1,313,041	1,347,133	34,092
CNCS Grant	520,832	361,249	(159,583)
Community Development Block Grant	122,864	123,317	453
Public support:			
United Way	13,500	13,500	-
Donations	9,083	11,707	2,624
Interest income	400	294	(106)
Participant and program income	131,061	132,932	1,871
Fund raising revenues	20,115	21,650	1,535
Match funds (in-kind)	20,730	29,212	8,482
Other revenues	<u>64,607</u>	<u>63,604</u>	<u>(1,003)</u>
Total revenues	2,216,233	2,104,598	(111,635)
<u>Expenditures</u>			
Current:			
Salaries	919,949	878,443	41,506
Fringe benefits	107,058	102,268	4,790
Travel	102,016	100,184	1,832
Operating services	221,735	209,137	12,598
Operating supplies	33,058	54,498	(21,440)
Stipends	297,709	209,824	87,885
Meals	446,279	454,408	(8,129)
Other costs	233,191	187,212	45,979
Capital outlay	<u>1,400</u>	<u>4,537</u>	<u>(3,137)</u>
Total expenditures	<u>2,362,395</u>	<u>2,200,511</u>	<u>161,884</u>
<u>Excess (deficiency) of revenues over (under) expenditures</u>	(146,162)	(95,913)	50,249
<u>Other financing sources (uses)</u>			
Operating transfers in	361,861	353,658	(8,203)
Operating transfers out	<u>(232,922)</u>	<u>(237,050)</u>	<u>(4,128)</u>
<u>Excess (deficiency) of revenues and other sources over expenditures and other uses</u>	<u>(17,223)</u>	20,695	<u>37,918</u>
<u>Fund balance</u>			
Beginning of year		<u>126,930</u>	
End of year		<u>147,625</u>	

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

1. Summary of Significant Accounting Policies

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 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 Governor's Office of Elderly Affairs. The Caddo Council on Aging, Inc. is a quasi-governmental entity which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

The primary function of the Caddo Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 21 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

1. Summary of Significant Accounting Policies (Continued)

c. Fund Accounting:

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

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 types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources. During the fiscal year, the City of Shreveport provided \$50,000, and Caddo Parish provided \$25,000. All funds are provided to help the Council finance its operations and all proceeds from these funds can be used by the Council at its discretion. In addition, the Louisiana Department of Transportation and Development provided, as its share, new vans with a cost of \$48,953.

The Council's program participants also generate revenues through certain fundraising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the Special Revenue Fund's local program. Local funds may be used as transfers to Special Revenue Funds to supplement those programs.

PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

- Special Revenue Funds

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

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



1. Summary of Significant Accounting Policies (Continued)

- 1) Title III-C Area Agency Administration Fund  
The Title III-C Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-C administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.
- 2) Title III-B Supportive Services Fund  
Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.
- 3) Title III C-1 Congregate Meals Fund  
Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.
- 4) Title III C-2 Home Delivered Meals Fund  
Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.
- 5) Title III-D Fund  
The III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.
- 6) Title III-B Ombudsman Fund  
The Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides a liaison between the resident, the family and the nursing home. The objective of the program is to protect the resident's rights.

1. Summary of Significant Accounting Policies (Continued)

7) Title III-F Frail Elderly Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). 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." Title III-F funds are provided by the U. S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

8) U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

9) Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

10) 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.

11) Retired Senior Volunteer Program (RSVP)

The RSVP Fund accounts for the administration of RSVP grants that provide a variety of opportunities for retired persons, age 60 and over, to serve their community through significant volunteer service.

1. Summary of Significant Accounting Policies (Continued)

12) Foster Grandparents Program (FGP)

The FGP Fund accounts for the administration of grants to a) provide part-time volunteer service opportunities for low-income people age 60 and over and, b) give supportive person-to-person service in health, education, welfare and related settings to help alleviate the physical, mental and emotional problems of infants, children or youth having special or exceptional needs.

13) Local and Miscellaneous (Designated) Funds

Local and miscellaneous (designated) funds include the Meals on Wheels Fund, the Pioneer Medical Services Fund, and the Medicaid Waivered Services Fund. These funds are used to provide a variety of services for program participants.

d. 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 Caddo Council on Aging, Inc. 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 Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

e. Basis of Accounting:

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



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.

g. Budget Policy:

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

- The Governor's Office of Elderly Affairs (GOEA) and other funding agencies notify the Council each year as to the funding levels for each program's grant award.
- The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- The adopted budget is forwarded to the Governor's Office of Elderly Affairs or other appropriate funding agency for final approval.
- Most budgetary appropriations lapse at the end of each fiscal year (June 30).
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- The Council may transfer funds between line items as often as required but must obtain prior approval from the respective funding agency for funds received under grants from each agency.

h. Total Columns of Combined Statements - Overview:

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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

1. Summary of Significant Accounting Policies (Continued)

i. Fixed Assets:

Fixed assets used in general or special revenue fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, and are recorded as expenditures (capital outlay) in the various funds when purchased.

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.

j. Comparative Data:

Comparative data for the prior year has 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 has not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures 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.

l. Related Party Transactions:

No significant related party transactions were noted during the fiscal year.

m. 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. Restricted assets are offset by a corresponding reservation of the Council's fund balance.

n. Reservation of Fund Balances:

The Council "reserves" portions of its fund balance 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.

o. 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 its grant agreements. Prepaid expenses include advance payments for insurance premiums and downpayments on the purchase of new vans. Fund balance has been reserved for the prepaid expenses to reflect the amount of fund balance not currently available for expenditure.

1. Summary of Significant Accounting Policies (Continued)

p. 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 these estimates.

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

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

Senior Center, State Allocation (Act 735), Titles III B, C-1, C-2, D, G, Ombudsman, Foster Grandparent's Program and R.S.V.P. funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of various programs. The City of Shreveport, Caddo Parish, and the United Way provide funds to the Council. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. 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.

3. Cash in Bank

At June 30, 1999, the carrying amount of the Council's deposits was as follows:

Petty cash	175
Payroll-checking	5,665
Operating-checking	160,713
Interest bearing accounts	<u>179,520</u>
Cash on deposits in banks	<u>346,073</u>

*All of these deposits were covered by federal deposit insurance.*

4. Contracts Receivable

Contracts receivable at June 30, 1999, consisted of reimbursements for expenses incurred under the following programs:

4. Contracts Receivable (Continued)

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Community Development Block Grant	Special Revenue	19,264
Medicaid Waiver	Special Revenue	658
U.S.D.A., GOEA	Special Revenue	10,427
Other	Special Revenue	518
		<u>30,867</u>

5. In-Kind Contributions

In addition to in-kind revenues presented in this report, the Council received \$57,748 in various in-kind contributions during the year which have been valued at their estimated fair market value.

In-kind contributions consisted of the following:

<u>Fund</u>	<u>Amount</u>
Title III-B Supportive Services:	
Wages and fringe benefits for subsidized workers	15,728
Title C-1: Free rent for the senior centers and subsidized workers	14,400
Foster Grandparents: Volunteer labor (professional)	26,528
Senior Center: Volunteer labor	747
Title III-F: Volunteer labor (professional)	345
Total	<u>57,748</u>

6. Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

7. Lease Commitments

The Council leases its main office building at 4015 and 4019 Greenwood Road, Shreveport, Louisiana. The terms of this lease require monthly payments of \$1,800, which includes \$500 a month as payment for 4019 Greenwood Road. This lease expires February 21, 2001. The Council is responsible for normal repairs and maintenance, and the lessor pays for insurance on the building itself.

The Council also leases the Senior Center building located at 3717 and 3719 Lakeshore Drive in Shreveport. This lease expired on April 30, 1999, and requires a monthly rent of \$1,700 on a month-to-month basis.

Future minimum lease payments for the next five years ending June 30, and in the aggregate, are as follows:

2000	21,600
2001	14,400
2002	-
2003	-
2004	-
Total	<u>36,000</u>



8. Income Tax Status

The Council is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

9. Judgements, Claims, and Similar Contingencies

There is no litigation pending against the Council at June 30, 1999. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

10. Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act, as amended in 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.

In accordance with the Single Audit Act, as amended in 1996, and the Office of Management and Budget Circular A-133 (revised), a schedule of federal financial assistance is presented in the supplementary financial information portion of this report.

11. Economic Dependency

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

12. Interfund Transfers

Operating transfers in and out are listed by fund for 1999:

Funds <u>Transferred In</u>	Funds Transferred Out						Total <u>In</u>
	<u>PCOA</u>	<u>USDA</u>	<u>Senior Center</u>	<u>RSVP Special</u>	<u>Local</u>	<u>Restricted</u>	
Area Agency Administration	6,172	-	-	-	-	-	6,172
Supportive Services	55,949	-	136,560	-	24,227	-	216,736
Congregate Meals	-	40,861	-	-	-	-	40,861
Home-Delivered Meals	-	57,731	-	-	-	-	57,731
Frail, Elderly	-	-	-	-	1,217	-	1,217
Ombudsman	-	-	-	-	1,369	-	1,369
Personal Care	-	-	-	-	12,118	-	12,118
RSVP	-	-	-	1,899	-	-	1,899
Local	-	-	-	-	-	15,555	15,555
<b>Total Out</b>	<u>62,121</u>	<u>98,592</u>	<u>136,560</u>	<u>1,899</u>	<u>38,931</u>	<u>15,555</u>	<u>353,658</u>

13. 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, 1999, follows:

	<u>Due From (To)</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
General Fund	-	123,117
Special Revenue Fund:		
U.S.D.A.	38,164	-
CNCS-RSVP Grant	20,237	-
CNCS-FGP Grant	7,488	-
Title III-B Ombudsman	4,505	-
Title III C-1 Administration	475	-
Title III-B Supportive Services	5,103	-
Title III C-1 Congregate Meals	5,088	-
Title III C-2 Home Delivered Meals	(6,775)	-
Title III-D Homebound Services	131	-
Title III-F Frail Elderly Services	2,413	-
Senior Center	391	-
Medicaid	(4,090)	-
PMS	4,201	-
RSVP Special	(1,828)	-
FGP Special	357	-
Senior Center Special	(1,440)	-
Restricted	46,240	-
Local and other	<u>2,457</u>	<u>-</u>
Total Special Revenue funds	<u>123,117</u>	<u>-</u>
Total all funds	<u>123,117</u>	<u>123,117</u>

14. Fixed Assets

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

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
General fixed assets, at cost:				
Furniture and equipment	118,009	20,560	19,539	119,030
Vehicles	244,005	65,169	31,614	277,560
Leasehold improvements	<u>4,092</u>	<u>-</u>	<u>-</u>	<u>4,092</u>
Total general fixed assets	<u>366,106</u>	<u>85,729</u>	<u>51,153</u>	<u>400,682</u>

15. Changes in Long-Term Debt

The following is a summary of transactions relating to the Council's long-term debt during the year.

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Balance</u> <u>6-30-99</u>
Accumulated unpaid vacation	<u>20,660</u>	<u>(466)</u>	<u>20,194</u>

16. 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 year that exceeded the Council's insurance coverage.

17. Year 2000 Disclosures (UNAUDITED)

The Council has addressed Year 2000 issues relating to its computer systems and other electronic equipment that are considered mission-critical. Generally, these include the accounting system and the tracking system the Council uses in performing its work. These systems have been subjected to the four stages of work, as defined by GASB Technical Bulletin 98-1, necessary to achieve Year 2000-compliance. Such stages of work are defined as awareness, assessment, remediation, and validation/testing. Both the accounting system and the tracking system are in the validation/testing phase. However, there can be no assurance that, even with completion of all four stages of work, that the Council's systems will be fully Year 2000-compliant under all circumstances.

SUPPLEMENTARY FINANCIAL INFORMATION



October 1, 1999

Board of Directors  
Caddo Council on Aging, Inc.  
Shreveport, Louisiana

Independent Auditor's Report on Supplementary Financial Information

We have audited the general-purpose financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon dated October 1, 1999. These general-purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our 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. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Caddo Council on Aging, Inc., taken as a whole. The accompanying supplementary financial information (Pages 20 through 29) is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

*Heard, McElroy & Vestal, LLP*

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-GENERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Local (Unreserved)</u>	<u>State Funds Act 735</u>	<u>Total</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	-	62,121	62,121
Caddo Parish	25,000	-	25,000
City of Shreveport	50,000	-	50,000
UMTA Grant	48,953	-	48,953
Interest income	13,983	-	13,983
Match funds	9,548	-	9,548
Other revenues	<u>36,119</u>	<u>-</u>	<u>36,119</u>
Total revenues	183,603	62,121	245,724
<u>Expenditures</u>			
Current:			
Salaries	31,481	-	31,481
Fringe benefits	3,019	-	3,019
Travel	874	-	874
Operating services	7,486	-	7,486
Operating supplies	821	-	821
Other costs	4,682	-	4,682
Capital outlay	<u>81,192</u>	<u>-</u>	<u>81,192</u>
Total expenditures	<u>129,555</u>	<u>-</u>	<u>129,555</u>
<u>Excess of revenues over expenditures</u>	54,048	62,121	116,169
<u>Other financing sources (uses)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(54,487)</u>	<u>(62,121)</u>	<u>(116,608)</u>
<u>Excess of revenues and other sources over expenditures and other uses</u>	(439)	-	(439)
<u>Fund balance</u>			
Beginning of year	<u>239,651</u>	<u>-</u>	<u>239,651</u>
End of year	<u>239,212</u>	<u>-</u>	<u>239,212</u>

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE-SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Title III C-1</u> <u>Administration</u>	<u>Title III-B</u> <u>Services</u>	<u>Title III</u> <u>C-1</u>	<u>Title III</u> <u>C-2</u>	<u>Title III</u> <u>D</u>
<u>Revenues</u>					
Intergovernmental:					
Office of Elderly Affairs	75,028	321,942	197,478	331,205	8,351
CNCS Grant	-	-	-	-	-
Community Development Block Grant	-	-	-	123,317	-
Public support:					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
Interest income	-	-	-	-	-
Participant and program income	-	6,730	29,665	13,727	28
Fund raising revenues	-	-	-	-	-
Match funds (in-kind)	-	-	-	-	-
Other revenues	-	3,454	741	-	-
Total revenues	<u>75,028</u>	<u>332,126</u>	<u>227,884</u>	<u>468,249</u>	<u>8,379</u>
<u>Expenditures</u>					
Current:					
Salaries	62,106	356,974	92,451	141,880	16,029
Fringe benefits	6,091	48,434	8,197	13,244	2,289
Travel	2,283	10,450	2,505	62,917	1,323
Operating services	8,253	100,121	13,826	16,170	638
Operating supplies	1,276	20,138	2,440	3,983	156
Stipends	-	-	-	-	-
Meals	-	-	149,030	287,130	-
Other costs	1,191	12,745	296	655	62
Capital outlay	-	-	-	-	-
Total expenditures	<u>81,200</u>	<u>548,862</u>	<u>268,745</u>	<u>525,979</u>	<u>20,497</u>
<u>Excess of revenues over (under)</u> <u>expenditures</u>	(6,172)	(216,736)	(40,861)	(57,730)	(12,118)
<u>Other financing sources (uses)</u>					
Operating transfers in	6,172	216,736	40,861	57,730	12,118
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Excess of revenues and other</u> <u>sources over (under) expendi-</u> <u>tures and other uses</u>	-	-	-	-	-
<u>Fund balance</u>					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

<u>Title III-A Ombudsman</u>	<u>Title III F</u>	<u>U.S.D.A.</u>	<u>Senior Center</u>	<u>Audit Fund</u>
49,087	13,306	118,685	176,902	8,167
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	75	-	-	-
-	-	-	-	-
-	345	-	-	-
-	-	-	-	-
<u>49,087</u>	<u>13,726</u>	<u>118,685</u>	<u>176,902</u>	<u>8,167</u>
32,149	1,361	-	12,656	-
3,106	138	-	1,663	-
6,483	1	-	-	-
4,251	2,204	-	24,423	8,167
3,252	173	-	1,600	-
-	-	-	-	-
-	-	-	-	-
1,215	11,066	-	-	-
-	-	-	-	-
<u>50,456</u>	<u>14,943</u>	<u>-</u>	<u>40,342</u>	<u>8,167</u>
(1,369)	(1,217)	118,685	136,560	-
1,369	1,217	-	-	-
<u>-</u>	<u>-</u>	<u>(98,591)</u>	<u>(136,560)</u>	<u>-</u>
-	-	20,094	-	-
-	-	28,498	-	-
<u>-</u>	<u>-</u>	<u>48,592</u>	<u>-</u>	<u>-</u>

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE-SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Action RSVP Grant</u>	<u>Action Foster Grandparents</u>	<u>Local &amp; Other</u>	<u>Total</u>
<u>Revenues</u>				
Intergovernmental:				
Office of Elderly Affairs	19,625	27,357	-	1,347,133
CNCS Grant	55,355	305,894	-	361,249
Community Development Block Grant	-	-	-	123,317
Public support:				
United Way	-	-	13,500	13,500
Donations	-	-	11,707	11,707
Interest income	-	75	219	294
Participant and program income	-	-	82,707	132,932
Fund raising revenues	-	-	21,650	21,650
Match funds (in-kind)	2,339	26,528	-	29,212
Other revenues	<u>25</u>	<u>-</u>	<u>59,384</u>	<u>63,604</u>
Total revenues	<u>77,344</u>	<u>359,854</u>	<u>189,167</u>	<u>2,104,598</u>
<u>Expenditures</u>				
Current:				
Salaries	40,165	47,499	75,173	878,443
Fringe benefits	4,139	4,748	10,219	102,268
Travel	2,951	5,800	5,471	100,184
Operating services	5,859	13,333	11,892	209,137
Operating supplies	1,983	9,725	9,772	54,498
Stipends	-	209,824	-	209,824
Meals	-	-	18,248	454,408
Other costs	19,609	79,078	61,295	187,212
Capital outlay	<u>4,537</u>	<u>-</u>	<u>-</u>	<u>4,537</u>
Total expenditures	<u>79,243</u>	<u>370,007</u>	<u>192,070</u>	<u>2,200,511</u>
<u>Excess of revenues over (under) expenditures</u>	(1,899)	(10,153)	(2,903)	(95,913)
<u>Other financing sources (uses)</u>				
Operating transfers in	1,899	-	15,556	353,658
Operating transfers out	<u>-</u>	<u>-</u>	<u>(1,899)</u>	<u>(237,050)</u>
<u>Excess of revenues and other sources over expenditures and other uses</u>	-	(10,153)	10,754	20,695
<u>Fund balance</u>				
Beginning of year	<u>-</u>	<u>17,222</u>	<u>81,210</u>	<u>126,930</u>
End of year	<u>-</u>	<u>7,069</u>	<u>91,964</u>	<u>147,625</u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Actual Over (Under) Budget <u>Expenditures</u>
<u>State of Louisiana-Act 735</u>			
Transfers to other funds:			
Title III B-Administration	7,870	6,172	(1,698)
Title III B-Supportive Services	<u>54,251</u>	<u>55,949</u>	<u>1,698</u>
Totals	<u>62,121</u>	<u>62,121</u>	<u>-</u>
<u>Local Fund</u>			
Salaries	24,410	31,481	7,071
Fringe benefits	2,516	3,019	503
Travel	650	874	224
Operating services	7,779	7,486	(293)
Operating supplies	791	821	30
Other costs	3,885	4,682	797
Capital outlay	37,963	81,192	43,229
Transfers to other funds:			
Ombudsman	-	1,369	1,369
Medicaid Waiver	18,601	15,556	(3,045)
Title III F-Wellness	-	1,217	1,217
Title III C-2-Home Delivered Meals	5,000	-	(5,000)
Title III D-In-Home Services	12,671	12,118	(553)
Title III B	<u>39,314</u>	<u>24,227</u>	<u>(15,087)</u>
Totals	<u>153,580</u>	<u>184,042</u>	<u>(30,462)</u>
<u>Title III C-1 Area Agency Administration</u>			
Salaries	63,766	62,106	(1,660)
Fringe benefits	6,261	6,091	(170)
Travel	2,053	2,283	230
Operating services	8,015	8,253	238
Operating supplies	802	1,276	474
Other costs	<u>2,001</u>	<u>1,191</u>	<u>(810)</u>
Totals	<u>82,898</u>	<u>81,200</u>	<u>(1,698)</u>
<u>Title III-B Supportive Services</u>			
Salaries	366,801	356,974	(9,827)
Fringe benefits	50,235	48,434	(1,801)
Travel	11,498	10,450	(1,048)
Operating services	97,975	100,121	2,146
Operating supplies	19,110	20,138	1,028
Other costs	<u>12,503</u>	<u>12,745</u>	<u>242</u>
Totals	<u>558,122</u>	<u>548,862</u>	<u>(9,260)</u>



CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Actual Over (Under) Budget <u>Expenditures</u>
<u>Title III C-1 Congregate Meals</u>			
Salaries	91,750	92,451	701
Fringe benefits	8,204	8,197	(7)
Travel	2,613	2,505	(108)
Operating services	14,588	13,826	(762)
Operating supplies	2,303	2,440	137
Meals	149,375	149,030	(345)
Other costs	<u>610</u>	<u>296</u>	<u>(314)</u>
Totals	<u>269,443</u>	<u>268,745</u>	<u>(698)</u>
<u>Title III C-2 Home Delivered Meals</u>			
Salaries	139,607	141,880	2,273
Fringe benefits	13,153	13,244	91
Travel	61,206	62,917	1,711
Operating services	17,061	16,170	(891)
Operating supplies	3,546	3,983	437
Meals	277,479	287,130	9,651
Other costs	<u>1,219</u>	<u>655</u>	<u>(564)</u>
Totals	<u>513,271</u>	<u>525,979</u>	<u>12,708</u>
<u>Title III-D Homebound Services</u>			
Salaries	16,484	16,029	(455)
Fringe benefits	2,308	2,289	(19)
Travel	1,486	1,323	(163)
Operating services	642	638	(4)
Operating supplies	123	156	33
Other costs	<u>19</u>	<u>62</u>	<u>43</u>
Totals	<u>21,062</u>	<u>20,497</u>	<u>(565)</u>
<u>Title III-A Ombudsman</u>			
Salaries	35,711	32,149	(3,562)
Fringe benefits	3,422	3,106	(316)
Travel	5,198	6,483	1,285
Operating services	3,337	4,251	914
Operating supplies	794	3,252	2,458
Other costs	<u>625</u>	<u>1,215</u>	<u>590</u>
Totals	<u>49,087</u>	<u>50,456</u>	<u>1,369</u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Actual</u> <u>Over (Under)</u> <u>Budget</u> <u>Expenditures</u>
<u>Title III-F Frail Elderly Services</u>			
Salaries	1,262	1,361	99
Fringe benefits	131	138	7
Travel	7	1	(6)
Operating services	1,912	2,204	292
Operating supplies	172	173	1
Other costs	<u>9,822</u>	<u>11,066</u>	<u>1,244</u>
Totals	<u>13,306</u>	<u>14,943</u>	<u>1,637</u>
 <u>USDA Cash in Lieu of Commodity</u>			
Transfers to other funds:			
Title III C-1-Congregate Meals	43,594	40,861	(2,733)
Title III C-2-Home Delivered Meals	<u>40,999</u>	<u>57,730</u>	<u>16,731</u>
	<u>84,593</u>	<u>98,591</u>	<u>13,998</u>
 <u>Senior Center Services</u>			
Salaries	13,661	12,656	(1,005)
Fringe benefits	1,787	1,663	(124)
Operating services	26,301	24,423	(1,878)
Operating supplies	1,302	1,600	298
Transfer to Title III B-Supportive Services	<u>133,851</u>	<u>136,560</u>	<u>2,709</u>
Totals	<u>176,902</u>	<u>176,902</u>	<u>-</u>
 <u>Audit Fund</u>			
Operating services	<u>8,167</u>	<u>8,167</u>	<u>-</u>
 <u>Action RSVP Grant</u>			
Salaries	45,500	40,165	(5,335)
Fringe benefits	4,768	4,139	(629)
Travel	3,144	2,951	(193)
Operating services	6,118	5,859	(259)
Operating supplies	750	1,983	1,233
Other costs	18,799	19,609	810
Capital outlay	<u>-</u>	<u>4,537</u>	<u>4,537</u>
Totals	<u>79,079</u>	<u>79,243</u>	<u>164</u>



CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Actual</u> <u>Over (Under)</u> <u>Budget</u> <u>Expenditures</u>
<u>Foster Grandparents Program</u>			
Salaries	71,187	47,499	(23,688)
Fringe benefits	7,334	4,748	(2,586)
Travel	8,125	5,800	(2,325)
Operating services	22,222	13,333	(8,889)
Operating supplies	1,096	9,725	8,629
Stipends	297,709	209,824	(87,885)
Other costs	124,725	79,078	(45,647)
Totals	<u>532,398</u>	<u>370,007</u>	<u>(162,391)</u>
<u>Local and Other</u>			
Salaries	74,220	75,173	953
Fringe benefits	9,455	10,219	764
Travel	6,686	5,471	(1,215)
Operating services	15,397	11,892	(3,505)
Operating supplies	3,060	9,772	6,712
Meals	19,425	18,248	(1,177)
Other costs	62,868	61,295	(1,573)
Capital outlay	1,400	-	(1,400)
Transfers to other funds:			
ACTION-FGP	2,710	-	(2,710)
ACTION-RSVP	1,000	1,899	899
Local	10,768	-	(10,768)
Totals	<u>206,989</u>	<u>193,969</u>	<u>(13,020)</u>

CADDO COUNCIL ON AGING, INC.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 1999

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
General fixed assets, at cost:				
Furniture and equipment	118,009	20,560	19,539	119,030
Vehicles	244,005	65,169	31,614	277,560
Leasehold improvements	<u>4,092</u>	<u>-</u>	<u>-</u>	<u>4,092</u>
Total general fixed assets	<u>366,106</u>	<u>85,729</u>	<u>51,153</u>	<u>400,682</u>
Investment in general fixed assets:				
Leasehold improvements acquired prior to July 1, 1987*	4,092	-	-	4,092
Property acquired with funds from:				
Local funds (unreserved)	229,308	32,239	45,249	216,298
Act 735 funds	16,821	-	3,231	13,590
UMTA funds	66,144	48,953	-	115,097
Title III C-1 and C-2	933	-	-	933
Title III-B Supportive Services	2,228	-	-	2,228
Title III-F Frail Elderly	9,710	-	330	9,380
Senior Center	5,064	-	571	4,493
RSVP Grant funds	2,856	4,537	-	7,393
Job Training Partnership Act funds	1,464	-	-	1,464
Senior Center Special	6,347	-	-	6,347
RSVP Special	1,484	-	-	1,484
FGP Special	1,484	-	-	1,484
Donated assets	<u>18,171</u>	<u>-</u>	<u>1,772</u>	<u>16,399</u>
Total investment in general fixed assets	<u>366,106</u>	<u>85,729</u>	<u>51,153</u>	<u>400,682</u>

\*Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1987.

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF PRIORITY SERVICES

TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

FOR THE YEAR ENDED JUNE 30, 1999

			<u>% of GOEA Grant</u>
Access (30%):	Assisted Transportation	-	
	Case Management	51,606	
	Transportation	286,811	
	Information & assistance	20,112	
	Outreach	<u>4,282</u>	
	Total access expenses	<u>362,811</u>	159.68%
In-Home (15%):	Homemaker	115,357	
	Chore	-	
	Telephoning	1,440	
	Visiting	-	
	Adult/Daycare/Health	-	
	Personal Care	<u>-</u>	
	Total in-home expenses	116,797	<u>51.41%</u>
Legal (5%):	Legal assistance	11,361	<u>5.00%</u>
Non-priority services		<u>57,892</u>	
Total Title IIIB - Supportive services expenditures		548,861	
Less: Participant Contributions		(6,730)	
Other public support		(27,680)	
Transfers in		<u>(192,509)</u>	
Title IIIB - Supportive services grant		321,942	
Less: Transfers of contract allotments		-	
State homemaker		(33,110)	
State transportation		<u>(61,626)</u>	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments		<u>227,206</u>	

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 1999

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>Department of Health and Human Services</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III B-Ombudsman*	93.044	30,305	30,305	30,305
Title III B-Supportive Services*	93.044	193,125	<u>193,125</u>	<u>193,125</u>
			223,430	223,430
Title III C-1-Area Agency Administration*	93.045	56,271	56,271	56,271
Title III C-1-Congregate Meals*	93.045	193,517	193,517	193,517
Title III C-2-Home Delivered Meals*	93.045	101,391	<u>101,391</u>	<u>101,391</u>
			351,179	351,179
Title III D-In-Home Services*	93.046	7,098	7,098	7,098
Title III F-Frail and Elderly Assistance*	93.043	11,310	<u>11,310</u>	<u>11,310</u>
Total major program			593,017	593,017
<u>Department of Agriculture</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.A. - Cash in Lieu of Commodities	10.570	147,106	118,685	118,685
<u>Corporation for National and Community Service</u>				
Direct program:				
Retired Senior Volunteer Program (RSVP)	94.002	55,355	55,355	55,355
Foster Grandparents Program (FGP) (1998)	94.011	297,646	158,894	158,894
Foster Grandparents Program (FGP) (1999)	94.011	306,575	<u>147,000</u>	<u>147,000</u>
			305,894	305,894
<u>Department of Housing and Urban Development</u>				
Passed through the City of Shreveport:				
Community Development Block Grant (1999)	14.218	123,000	64,566	64,566
Community Development Block Grant (1998)	14.218	121,591	<u>58,751</u>	<u>58,751</u>
			123,317	123,317
<u>Department of Transportation</u>				
Passed through the Louisiana Department of Transportation and Development:				
Federal Transit Capital Operating Grants	20.500	48,953	<u>48,953</u>	<u>48,953</u>
Totals			<u>1,245,221</u>	<u>1,245,221</u>

\*Major program

OTHER REPORTS

October 1, 1999

Board of Directors  
Caddo Council on Aging, Inc.  
Shreveport, Louisiana

Report on Compliance and on Internal Control Over Financial Reporting  
Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

We have audited the financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon dated October 1, 1999. We conducted our 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 Caddo Council on Aging's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Caddo Council on Aging's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 amount that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Heard, McElroy & Vestal, LLP*



October 1, 1999

Board of Directors  
Caddo Council on Aging, Inc.  
Shreveport, Louisiana

Report on Compliance with Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in  
Accordance with OMB Circular A-133

Compliance

We have audited the compliance of Caddo Council on Aging, Inc. 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, 1999. Caddo 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 Caddo Council on Aging's management. Our responsibility is to express an opinion on Caddo Council on Aging's compliance based on our audit.

We conducted our 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 we 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 Caddo Council on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Caddo Council on Aging's compliance with those requirements.

In our opinion, Caddo Council on Aging, Inc. 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, 1999.

Internal Control Over Compliance

The management of Caddo Council on Aging, Inc. 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 our audit, we considered Caddo 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Heard, McElroy & Ventral, LLP*



CADDO COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 1999

**A. Summary of Audit Results**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Caddo Council on Aging, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of Caddo Council on Aging, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported.
5. The auditor's report on compliance for the major federal award programs for Caddo Council on Aging, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Caddo Council on Aging, Inc.
7. The programs tested as major programs included:

<u>Program</u>	<u>CFDA No.</u>
Title III B-Ombudsman	93.044
Title III B-Supportive Services	93.044
Title III C-1 Area Agency Administration	93.045
Title III C-1 Congregate Meals	93.045
Title III C-2 Home Delivered Meals	93.045
Title III D-In Home Services	93.046
Title III F-Frail and Elderly Assistance	93.043

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Caddo Council on Aging, Inc. was determined to be a low-risk auditee.

**B. Findings - Financial Statement Audit**

None

**C. Findings and Questioned Costs - Major Federal Award Programs**

None

CADDO COUNCIL ON AGING, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 1999

There are no findings and questioned costs relative to federal awards from prior years.