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WEST FELICIANA COUNCIL ON AGING, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
ST. FRANCISVILLE, LOUISIANA
YEAR ENDED 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.

NOV 24 1999

Release Date _____

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INDEPENDENT AUDITOR'S REPORT

September 1, 1999

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the accompanying general purpose financial statements of the West Feliciana Council on Aging, Inc. as of June 30, 1999, and the year then ended. These financial statements are the responsibility of the West Feliciana Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit 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. 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 provided a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The West Feliciana Council on Aging has included such disclosures in Note 15. Because of the unprecedented nature of the year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the West Feliciana Council on Aging's disclosure with respect to the year 2000 issue made in Note 15. Further, I do not provide assurance that the West Feliciana Council on Aging is or will be year 2000 ready, that the West Feliciana Council on Aging's year 2000 remediation efforts will be successful in whole or in part, or that parties with whom the West Feliciana Council on Aging does business will be 2000 ready.

In my opinion, except for the effects of such adjustments, if any might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the West Feliciana Council on Aging as of June 30, 1999, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 1, 1999, on our consideration of West Feliciana Council On Aging, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of West Feliciana Council On Aging, Inc. taken as a whole. The accompanying combining financial schedules, schedules and schedule of expenditures of federal awards listed in the Table of Contents are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Nm De Dewille

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

(With Comparative Totals as of June 30, 1998)

	<u>GOVERNMENTAL FUND TYPE</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>(MEMORANDUM ONLY)</u>	
					<u>1999</u>	<u>1998</u>
<u>ASSETS AND OTHER DEBITS</u>						
ASSETS:						
Cash	\$25,523	\$20,524	-0-	-0-	\$46,047	\$18,663
Grant Receivable	-0-	3,923	-0-	-0-	3,923	6,558
Accounts Receivable	-0-	660	-0-	-0-	660	-0-
Prepaid Expenses	-0-	465	-0-	-0-	465	3,584
Deposits	-0-	575	-0-	-0-	575	575
Fixed Assets	-0-	-0-	\$88,456	-0-	88,456	157,854
OTHER DEBITS:						
Amount To Be Provided To Retire Long-Term Debt	-0-	-0-	-0-	569	569	-0-
TOTAL ASSETS	25,523	26,147	88,456	569	140,695	187,234
<u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u>						
<u>LIABILITIES:</u>						
Accounts Payable	\$-0-	\$-0-	\$-0-	\$-0-	\$-0-	161
Compensated Absenses	-0-	-0-	-0-	569	569	-0-
TOTAL LIABILITIES	-0-	-0-	-0-	569	569	161
<u>FUND EQUITY AND OTHER CREDITS:</u>						
FUND BALANCES:						
Reserved For:						
Utility Assistance	-0-	1,226	-0-	-0-	1,226	1,366
Police Jury	-0-	24,921	-0-	-0-	24,921	7,664
Unreserved-Undesignated	25,523	-0-	-0-	-0-	25,523	20,189
INVESTMENT IN GENERAL						
FIXED ASSETS	-0-	-0-	88,456	-0-	88,456	157,854
TOTAL FUND EQUITY	25,523	26,147	88,456	-0-	140,126	187,073
TOTAL LIABILITIES, FUND EQUITY & OTHER CREDITS	25,523	26,147	88,456	569	140,695	187,234

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1999

(With Comparative Totals For the Year Ended June 30, 1998)

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
REVENUES:				
INTERGOVERNMENTAL	\$21,779	\$121,407	\$143,186	\$188,705
PUBLIC SUPPORT	3,968	5,687	9,655	11,136
INTEREST	764	-0-	764	574
MISCELLANEOUS	495	-0-	495	711
IN-KIND CONTRIBUTIONS	-0-	11,741	11,741	2,794
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	27,006	138,835	165,841	203,920
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	72,456	72,456	66,813
FRINGE BENEFITS	-0-	10,723	10,723	10,319
TRAVEL	96	771	867	1,769
OPERATING SERVICES	-0-	31,990	31,990	33,880
OPERATING SUPPLIES	-0-	9,048	9,048	10,400
OTHER	503	1,449	1,952	4,306
MEALS	-0-	100	100	74
CAPITAL OUTLAY	-0-	3,816	3,816	47,475
UTILITY ASSISTANCE	-0-	697	697	362
DEBT SERVICE	-0-	-0-	-0-	8,594
IN-KIND EXPENDITURES	-0-	11,741	11,741	2,794
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	599	142,791	143,390	186,786
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<hr/>	<hr/>	<hr/>	<hr/>
	26,407	(3,956)	22,451	17,134
OTHER FINANCIAL SOURCES (USES)				
Transfers In	4,578	60,017	64,595	58,390
Transfers Out	(25,651)	(38,944)	(64,595)	(58,390)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCIAL SOURCES (USES)	(21,073)	21,073	-0-	-0-
EXCESS (DEFICIENCY) OF REVENUES & SOURCES OVER EXPENDITURES & OTHER USES				
	<hr/>	<hr/>	<hr/>	<hr/>
	5,334	17,117	24,451	17,134
FUND BALANCE, JULY 1	20,189	9,030	29,219	12,085
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, JUNE 30	25,523	26,147	53,670	29,219
	<hr/>	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$21,779	\$21,779	\$-0-
PUBLIC SUPPORT	300	3,968	3,668
INTEREST	-0-	764	764
MISCELLANEOUS	-0-	495	495
IN-KIND	-0-	-0-	-0-
	22,079	27,006	4,927
<u>EXPENDITURES</u>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	-0-	-0-	-0-
FRINGE	-0-	-0-	-0-
TRAVEL	-0-	96	-96
OPERATING SERVICES	-0-	-0-	-0-
OPERATING SUPPLIES	-0-	-0-	-0-
OTHER	-0-	503	-503
MEALS	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	-0-	-0-
UTILITY ASSISTANCE	-0-	-0-	-0-
DEBT SERVICE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	-0-	-0-
	-0-	599	(599)
EXCESS OF REVENUES OVER EXPENDITURES	22,079	26,407	4,328
<u>OTHER FINANCIAL SOURCES (USES)</u>			
TRANSFERS IN	-0-	4,578	4,578
TRANSFERS OUT	(22,079)	(25,651)	(3,572)
	(22,079)	(21,073)	1,006
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	-0-	5,334	5,334
FUND BALANCE, JULY 1	20,189	20,189	
FUND BALANCE, JUNE 30	20,189	25,523	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$119,182	\$121,397	\$2,215
PUBLIC SUPPORT	8,000	5,697	(2,303)
INTEREST	-0-	-0-	-0-
IN-KIND	-0-	11,741	11,741
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	127,182	138,835	11,653
 <u>EXPENDITURES</u>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	74,371	72,456	1,915
FRINGE	11,125	10,723	402
TRAVEL	600	771	(171)
OPERATING SERVICES	39,075	31,990	7,085
OPERATING SUPPLIES	10,800	9,048	1,752
OTHER	5,538	1,449	4,089
MEALS	200	100	100
CAPITAL OUTLAY	7,552	3,816	3,736
UTILITY ASSISTANCE	-0-	697	(697)
DEBT SERVICE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	11,741	(11,741)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	149,261	142,791	6,470
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	(22,079)	(3,956)	18,123
 <u>OTHER FINANCIAL SOURCES (USES)</u>			
TRANSFERS IN	22,079	60,017	37,938
TRANSFERS OUT	-0-	(38,944)	(38,944)
	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL SOURCES (USES)	22,079	21,073	(1,006)
 <u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>			
	<hr/>	<hr/>	<hr/>
	-0-	17,117	17,117
 FUND BALANCE, JULY 1			
	<hr/>	<hr/>	<hr/>
	9,030	9,030	
 FUND BALANCE, JUNE 30			
	<hr/>	<hr/>	<hr/>
	9,030	26,147	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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 of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Feliciana Council on Aging (Council) is a non-profit quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. Other entities that provide the Council with federal, state, and local funds may impose some additional requirements.

The primary function of the Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information and referral services, legal assistance, homemaker services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors consisting of thirteen voluntary members who serve three-year terms, governs the Council. 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.

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.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. FUND ACCOUNTING

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

The accounts of the Council are organized on the basis of funds and accounts 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. Resources are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

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

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

GENERAL FUND

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for the reported according to the source (federal, state or local) from which they are derived. In addition the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following types of programs comprise the Council's General Fund:

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Other Local

Revenues, such as, (1) donations from the general public, (2) income from various fund raisers, (3) program service revenue from renting Medic Alert units and providing Medicaid services, and (4) interest income earned on idle funds which have been invested, have been recorded in the "other local" program of the General Fund. Expenses incurred which are not chargeable to specific programs are recorded as "other local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged as "other local" program expenditures. "Other local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "other local" funds.

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 provided the program is benefiting people who are at least 60 years old.

Local Transportation

The Council also provides transportation services to local agencies for a fee. These program service fees and their related costs are accounted for within the "local Transportation" program of the General Fund.

SPECIAL REVENUE FUNDS

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

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

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Title III-B Funds are used to account for funds which are to provide a variety of social services; such as, information and assistance, access service, in home services, community services, legal assistance and outreach for people age 60 and older.

Title III-C-1 Funds are used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year the Council served about 4,636 congregate meals.

Title III-C-2 Home Delivered Meals Funds are used to account for funds which provide nutritional, home delivered meals to home-bound older persons. During the fiscal year the Council served about 8,890 home delivered meals.

Title III-D Funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.

Title III-F Funds are used to account for funds used for disease prevention and health promotion activities or services such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (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 larger number of older individuals who have the greatest economic and social need."

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 support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates one senior center in the parish.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 the cost of having an annual audit of the Council's financial statements.

Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to West Feliciana to the Council. These funds are used to provide assistance to the elderly for the payment of their utility bills.

FTA Funds is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council.

Police Jury Fund is used to account for the funds provided by the West Feliciana Parish Police Jury for elderly recreation, meals to the home bound and capital outlay.

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 the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations. Principal and interest payments on long-term liabilities (bank loans and capital lease obligations) are accounted for in the Special Revenue Funds because the Council intends to use these resources to pay them and no legal mandate exists to establish a debt service fund.

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 uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

- (1) Principal and interest on long-term debt are recorded when due, and
- (2) Claims and judgment and compensated absences are recorded as expenditures when paid with expendable available financial resources.

F. TRANSFERS AND INTERFUND LOANS

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

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

G. BUDGETS

The Council used the following procedures to derive in the budgetary data which has been presented in these financial statements:

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.

The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under those grants.

Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.

The Executive Director prepare a proposed budget based on the expected funding levels 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 GOEA for final approval.

All budgetary appropriations lapse at the end of each fiscal year. (June 30) Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the GOEA for funds received under grants from this state agency. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.

Expenditures cannot legally exceed appropriations on an individual fund level.

The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General fund activities are not budgeted, particularly if they are deemed to be immaterial by management.

Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

H. COMPARATIVE DATA

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

I. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

J. FIXED ASSETS

Assets which cost at least \$250 and which have an estimated useful life of greater than 1 year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

K. COMPENSATED ABSENCES:

For government fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. The liabilities 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 which they are paid or becomes 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.

L. RELATED PARTY TRANSACTIONS

There were not any related party transactions during the fiscal year

M. RESTRICTED ASSETS:

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

N. RESERVATION AND DESIGNATIONS OF FUND BALANCES:

The Council can "reserve" 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.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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. The fund balances in the governmental fund types have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year end, there were \$465 in prepaid expenses.

P. MANAGEMENT'S USE OF ESTIMATES

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

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT AND MISCELLANEOUS REVENUES

Intergovernmental Grants

Intergovernmental grant revenue 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). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees

Program service fees are recognized when the Council provided the service that entitles the Council to charge the recipient for the services received.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help off-set the costs of Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt 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.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 3 - CASH AND CASH EQUIVALENTS

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year end. Also, the Council has a \$26,000 certificats of deposit. At year end the balance of the Council's cash accounts were \$46,047. The related bank balance (collected deposits) at that date was \$57,245. All of the deposits were covered by federal depository insurance. GASB Statement 3 categorizes the credit risk of these deposits as category 1 because they are fully insured.

NOTE 4 - RECEIVABLES

Grants receivable at year end consist of reimbursements for expenses incurred under the following programs:

<u>PROGRAM</u>	<u>FUND</u>	<u>FUNDING AGENCY</u>	<u>AMOUNT</u>
Title III-C-1	Special Revenue	CAAA/GEA	\$1,053
Title III-C-2	Special Revenue	CAAA/GEA	2,860
Senior Center	Special Revenue	CAAA/GEA	2
Project Care	Special Revenue	Entergy	8
Total Grant Receivables			3,923

Receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>7-1-98</u>	<u>ADDITIONS</u>	<u>ADJUSTMENTS</u> <u>AND</u> <u>DELETIONS</u>	<u>BALANCE</u> <u>6-30-98</u>
Vehicles	\$129,045	\$-0-	\$69,035	\$60,010
Equipment	28,809	3,816	4,179	28,446
Total	<u>157,854</u>	<u>3,816</u>	<u>73,214</u>	<u>88,456</u>

Donated assets represent \$6,953 of the June 30, 1999 balance.

NOTE 6. CHANGES IN GENERAL LONG-TERM DEBT

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. The following is a summary of changes in the general long-term debt account group.

	<u>BALANCE</u> <u>7-1-98</u>	<u>PRINCIPAL</u> <u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6-30-99</u>
Compensated Absences	\$ -0-	\$569	-0-	\$569

NOTE 7. LEASES

On January 1, 1999, the Council re-entered into a lease to lease a building that houses the Council's office and senior center in St Francisville, Louisiana. The Terms of this lease require monthly payments of \$575 for a period of one year. The original lease expired December 31, 1994, and has been renewed each year on a year-to-year basis.

NOTE 8 - INCOME TAXES

The Council, a not-for-profit corporation, is exempt from federal income taxation under section 501, (C) (3) of the Internal Revenue Code of 1986 and as an organization that is not a private foundation as defined in Section 509 (a) of the Code. It is also exempt from Louisiana income tax.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 9. PENSION PLAN

On December 1, 1986, the West Feliciana Council on Aging, Inc. established with Mutual of America a single employer, defined contribution, money purchase plan. The minimum age requirement for eligibility shall be 21 and the minimum number of years of eligibility service required for eligibility shall be 1 year. The monthly employer contribution on behalf of a participant shall have a non-forfeitable right to 100% of the amounts in his accounts attributed to employer contributions (a) upon completion of 0 years of vesting services, or (b) if he or she has attained his early retirement age. January 1, 1996, the Council changed its administrator to Valic (The Variable Annuity Life Insurance Co). The Council contributed \$3,265 to the plan for the year ended June 30, 1999. The Company issues an annual publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the VALIC; 800 Gessner Road STE 1280; Houston TX 77024.

NOTE 10. POST-RETIREMENT BENEFITS

The West Feliciana Council on Aging, Inc. does not offer any post-retirement benefits to its employees.

NOTE 11. IN-KIND DONATIONS

The Council received \$11,741 in various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income. A summary of the in-kind contributions and their respective assigned values is as follows:

Vechile maintenance by parish Police Jury	\$4,511
Volunteer Meal Site Helpers	7,230
	<hr/>
	11,741
	<hr/> <hr/>

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 10. 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.

NOTE 11. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1999, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 12 - 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, Capital Area Agency on Aging and Department of Transportation. 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 13 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts 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 coverages.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 14 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for June 30, 1998:

FUNDS TRANSFERRED IN	FUNDS TRANSFERRED OUT					TOTAL IN
	PCOA	TRANSPORT- ATION	TITLE III F	SENIOR CENTER	POLICE JURY	
Title III B	\$21,779	\$3,872	\$-0-	\$7,102	\$13,731	\$46,484
Title III C 1	-0-	-0-	-0-	-0-	5,375	5,375
Title III C 2	-0-	-0-	-0-	-0-	2,050	2,050
Title III D	-0-	-0-	-0-	-0-	9,979	9,979
Local	-0-	-0-	707	-0-	-0-	707
Total Out	21,779	3,872	707	7,102	31,135	64,595

NOTE 15 - YEAR 2000 ISSUE

The year 2000 is the result of shortcomings in many processing systems and other electronic equipment that may adversely affect the West Feliciana Council on Aging's operations as early as fiscal year 1999. The Council is in the process of inventorying computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the operations of the Council's operations. As of August 26, 1999, the Council's software is not Y2K Compliant. This Fall the Council hopes to remedy the situation with an upgrade. It is unknown as of June 30, 1999, what effects, if any, failing to remediate any such systems will have upon Council's operations and financial reporting. Because of the unprecedented nature of the year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management of the Council cannot assure that the Council is or will be successful in whole or in part, or that parties with whom the Council does business will be 2000 ready.

SUPPLEMENTARY INFORMATION

WEST FELICIANA COUNCIL ON AGING, INC.
 ST. FRANCISVILLE, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES
 GENERAL FUND
 YEAR ENDED JUNE 30, 1999

	LOCAL	PCOA ACT 735	TRANS- PORTATION	TOTAL
REVENUES:				
INTERGOVERNMENTAL				
GOVERNORS OFFICE ELDERLY AFFAIRS	\$0	\$21,779	\$0	\$21,779
DEPARTMENT OF TRANSPORTATION	0	0	\$0	0
OFFICE FAMILY SUPPORT	0	0	0	0
TOTAL INTERGOVERNMENTAL	0	21,779	0	21,779
PUBLIC SUPPORT-DONATIONS	0	0	3,968	3,968
INTEREST INCOME	764	0	0	764
MISCELLANEOUS	495	0	0	495
IN-KIND CONTRIBUTIONS	0	0	0	0
TOTAL REVENUES	1,259	21,779	3,968	27,006
EXPENDITURES:				
CURRENT				
HEALTH AND WELFARE				
SALARIES	0	0	0	0
FRINGE	0	0	0	0
TRAVEL	0	0	96	96
OPERATING SERVICE	0	0	0	0
OPERATING SUPPLIES	0	0	0	0
OTHER COST	503	0	0	503
MEALS	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
UTILITY ASSISTANCE	0	0	0	0
DEBT SERVICE	0	0	0	0
IN-KIND EXPENDITURES	0	0	0	0
TOTAL EXPENDITURES	503	0	96	599
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	756	21,779	3,872	26,407
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	4,578	0	0	4,578
TRANSFERS OUT	0	(21,779)	(3,872)	(25,651)
TOTAL OTHER FINANCIAL SOURCES (USES)	4,578	(21,779)	(3,872)	(21,073)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	5,334	0	0	5,334
FUND BALANCES, JULY 1	20,189	0	0	20,189
FUND BALANCES, JUNE 30	25,523	0	0	25,523

WEST FELICIANA COUNCIL ON AGING, INC.
 ST. FRANCISVILLE, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 1999

	TITLE III-B	TITLE III-C-1	TITLE III-C-2	TITLE III-D	TITLE III-F	SENIOR CENTER	UTILITY ASSIST	AUDIT	POLICE JURY	TOTAL
REVENUES:										
INTERGOVERNMENTAL										
CAPITAL AREA AGENCY ON AGING	\$24,121	\$8,890	\$14,650	\$816	\$951	\$18,530	\$557	\$542	\$0	\$69,057
WEST FELICIANA PARISH POLICE JURY	0	0	0	0	0	0	0	0	52,350	52,350
DEPARTMENT OF TRANSPORTATION	0	0	0	0	0	0	0	0	0	0
GOVERNORS OFFICE OF RURAL DEVELOP	0	0	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	24,121	8,890	14,650	816	951	18,530	557	542	52,350	121,407
PUBLIC SUPPORT-DONATIONS	0	2,180	3,507	0	0	0	0	0	0	5,687
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
IN-KIND CONTRIBUTIONS	0	3,646	927	0	0	7,168	0	0	0	11,741
TOTAL REVENUES	24,121	14,716	19,084	816	951	25,698	557	542	52,350	138,835
EXPENDITURES:										
CURRENT										
HEALTH AND WELFARE										
SALARIES	37,603	12,899	11,964	9,829	161	0	0	0	0	72,456
FRINGE	6,022	1,590	2,218	810	83	0	0	0	0	10,723
TRAVEL	556	101	154	28	0	0	0	0	(68)	771
OPERATING SERVICE	15,153	1,194	4,634	26	0	10,983	0	0	0	31,990
OPERATING SUPPLIES	7,400	306	894	21	0	427	0	0	0	9,048
OTHER COST	0	255	343	81	0	18	0	542	210	1,449
MEALS	0	100	0	0	0	0	0	0	0	100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	3,816	3,816
UTILITY ASSISTANCE	0	0	0	0	0	0	697	0	0	697
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
IN-KIND EXPENDITURES	0	3,646	927	0	0	7,168	0	0	0	11,741
TOTAL EXPENDITURES	66,734	20,091	21,134	10,795	244	18,596	697	542	3,958	142,791
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(42,613)	(5,375)	(2,050)	(9,979)	707	7,102	(140)	0	48,392	(3,956)
OTHER FINANCIAL SOURCES (USES):										
TRANSFERS IN	42,613	5,375	2,050	9,979	0	0	0	0	0	60,017
TRANSFERS OUT	0	0	0	0	(707)	(7,102)	0	0	(31,135)	(38,944)
TOTAL OTHER FINANCIAL SOURCES (USES)	42,613	5,375	2,050	9,979	(707)	(7,102)	0	0	(31,135)	21,073
EXCESS (DEFICIENCY) OF REVENUE AND AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0	0	0	(140)	0	17,257	17,117
FUND BALANCES, JULY 1	0	0	0	0	0	0	1,366	0	7,664	9,030
FUND BALANCES, JUNE 30	0	0	0	0	0	0	1,226	0	24,921	26,147

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND
GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE ELDERLY AFFAIRS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>PCOA (ACT 735)</u>			
Transfers to Title III B	\$21,779	\$21,779	-0-
<u>TITLE III B</u>			
SALARIES	\$46,678	\$37,603	\$9,075
FRINGE	7,013	6,022	991
TRAVEL	358	556	-198
OPERATING SERVICES	19,742	15,153	4,589
OPERATING SUPPLIES	9,177	7,400	1,777
OTHER	3,383	-0-	3,383
CAPITAL OUTLAY	4,226	-0-	4,226
	<hr/>	<hr/>	<hr/>
TOTALS	90,577	66,734	23,843
<u>TITLE III C 1</u>			
SALARIES	10,691	12,899	-2,208
FRINGE	1,382	1,590	-208
TRAVEL	69	101	-32
OPERATING SERVICES	3,655	1,194	2,461
OPERATING SUPPLIES	236	306	-70
OTHER	451	255	196
MEALS	100	100	-0-
CAPITAL OUTLAY	810	-0-	810
IN KIND	-0-	3,646	-3,646
	<hr/>	<hr/>	<hr/>
TOTALS	17,394	20,091	-2,697
<u>TITLE III C 2</u>			
SALARIES	15,315	11,964	3,351
FRINGE	2,447	2,218	229
TRAVEL	169	154	15
OPERATING SERVICES	2,632	4,634	-2,002
OPERATING SUPPLIES	1,372	894	478
OTHER	730	343	387
CAPITAL OUTLAY	1,110	-0-	1,110
IN KIND	-0-	927	-927
	<hr/>	<hr/>	<hr/>
TOTALS	23,775	21,134	2,641

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND
GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE ELDERLY AFFAIRS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III D</u>			
SALARIES	\$853	\$9,829	-\$8 975
FRINGE	145	810	-665
TRAVEL	5	28	-23
OPERATING SERVICES	43	26	17
OPERATING SUPPLIES	16	21	-5
OTHER	29	81	-53
CAPITAL OUTLAY	55	-0-	55
	<hr/>	<hr/>	<hr/>
TOTALS	1,146	10 795	-9,649
	<hr/>	<hr/>	<hr/>
<u>TITLE III F</u>			
SALARIES	\$834	161	673
FRINGE	137	83	54
TRANSFERS TO LOCAL	-0-	707	-707
	<hr/>	<hr/>	<hr/>
TOTALS	971	951	20
	<hr/>	<hr/>	<hr/>
<u>AUDIT</u>			
OTHER COST	542	542	-0-
	<hr/>	<hr/>	<hr/>
<u>SENIOR CENTER</u>			
OPERATING SERVICES	13,000	10 983	2 017
OTHER	-0-	18	-18
CAPITAL OUTLAY	500	427	73
IN KIND	-0-	7 168	-7 168
TRANSFERS TO TITLE IIIB	-0-	7 102	-7 102
	<hr/>	<hr/>	<hr/>
Totals	13,500	25 698	12 198
	<hr/>	<hr/>	<hr/>

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIORITY SERVICES
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES
YEAR ENDED JUNE 30, 1999

Access (30%):	Assisted Transportation	\$-0-	
	Transportation	38,667	
	Outreach	917	
	Total	\$39,584	203.83%
In-Home (15%):	Information & Referral	2,276	
	Case Management	379	
	Telephoning	661	
	Material Aid	5,686	
	Utility	229	
	Recreation	46	
	Total	9,277	47.77%
Legal (5%)	Legal Assistance	-0-	0.00%
Non-priority Services		17,873	
Total Title III B - Support Services Expenditures		66,734	
Less: Participant Contributions		(-0-)	
Other Public Support		(-0-)	
Transfers In		(42,613)	
Title IIIB - Supportive Services Grant		24,121	
Less: Transfers of Contract allotment		-0-	
State Homemaker		-0-	
State Transportation		(4,701)	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments.		19,420	

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1999

	<u>BALANCE</u> <u>JULY 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>ADJUSTMENTS</u> <u>AND</u> <u>DELETIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1999</u>
GENERAL FIXED ASSETS				
Vehicles	\$129,045	\$-0-	\$69,035	\$60,010
Equipment	28,809	3,816	4,179	28,446
	<u>157,854</u>	<u>3,816</u>	<u>73,214</u>	<u>88,456</u>

INVESTMENT IN GENERAL FIXED ASSETS:

Property Acquired From -				
Title III-C-1	\$2,854	-0-	-0-	\$2,854
Senior Center	2,922	-0-	-0-	2,922
Acquired Before 1985	25,004	-0-	2,540	22,464
FTA	65,402	-0-	45,275	20,127
FTA	23,860	-0-	23,860	-0-
W F POLICE JURY	37,812	3,816	1,539	40,089
	<u>157,854</u>	<u>3,816</u>	<u>73,214</u>	<u>88,456</u>

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 1999

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
PASSED THROUGH:				
GOVERNOR'S OFFICE ELDERLY AFFAIRS				
TITLE III-B	93.044	\$16 506	\$16 506	\$16,506
TITLE III-C-1	93.045	8 712	8 712	8 712
TITLE III-C-2	93.045	6 172	6 172	6 172
TITLE III-D	93.046	693	693	693
TITLE III-F	93.043	808	808	808
		-----	-----	-----
Total Federal Grants		32,891	32,891	32,891
		=====	=====	=====

Donald C. DeVille

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

September 1, 1999

To the Board of Directors
West Feliciana Council on Aging
ST. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued my report thereon dated September 1, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

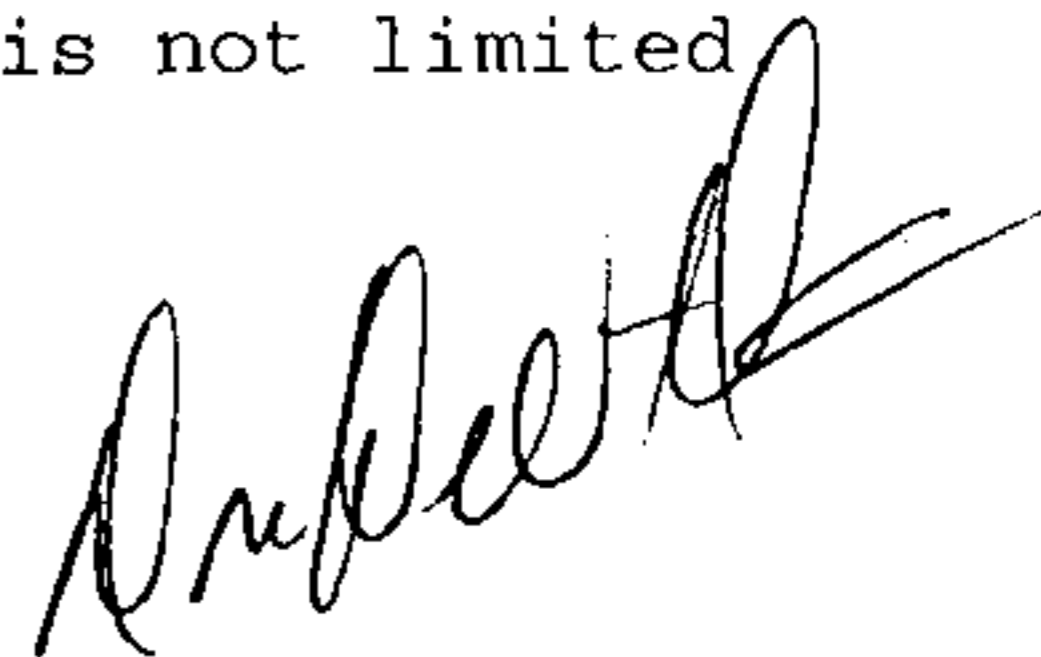
As part of obtaining reasonable assurance about whether Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Council's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited

A handwritten signature in black ink, appearing to read "R. P. [unclear]", is written in a cursive style on the right side of the page.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS
JUNE 30, 1999

REF NO.	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
1.	12-31-97	General Ledger Beginning Balances Did Not Agree To Prior Years Ending Balance	Partially	Year End Entries Were Entered, But Were Wrong.
* * * *				
2.	12-31-98	LA DOTD Terminated Its Contract With The Council	N/A	The Council Is Barred From Participating in Section 18.
* * * *				
3.	12-31-98	Council's VISA Card Used By Director For Personal Use Against Council Policy	YES	The Council Now Retains Control Over The Credit Cards.
* * * *				
4.	12-31-98	One Charge Out of 25 Sampled Totaling \$38 Was Not Supported	Yes	All 40 Items Sampled Were Adequately Supported.
* * * *				
5.	12-31-98	A Council Employee Is Allowed To Take Council Bus Home With Out Adherence To IRS Comuting Rules.	Yes	Taxes Are Now Taken Out On The Employee's Van Useage.

* * * *

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF FINDINGS
JUNE 30, 1999

Compliance And Internal Control Findings

Reportable Condition: The Council renewed its office lease and the new lease indicated a \$-0- deposit. I researched my 1993 work papers and found indications of a deposit. Check number 1082 written on January 24, 1993, for \$575 indicates it was for a deposit on the building. There were fourteen payments that year. Twelve rents, one prepaid, and one deposit.

Criteria: The deposit on the general was not carried forward.

Cause: The Council did not recall paying a deposit and the beginning entries were entered wrong.

Effect: The Council is at risk of lossing its \$575 deposit.

Recommendation: I recommend that the Council contact the leasor and correct the lease.

* * *

Reportable Condition: On June 30, 1999, the Council paid a vendor \$465.26 that was previously paid paid on June 29, 1999.

Criteria: Previous receipts were not marked paid.

Cause: The Council paid from the vendor statement instead of receipts.

Effect: The Council over paid the vendor \$456.

Recommendation: I recommend that the council reduce next months bill by the overpayment.

* * *

Reportable Condition: It was noted that the Council paid \$4.74 in sales tax on an out of town vendor.

Criteria: The coucil is exempt from paying sales taxes.

Cause: The Council did not provide the vendor with its sales tax exemption letter.

Effect: There is no material effect to the financial statements.

Recommendation: Other Councils on Agings use out of town vendors and do not pay sales taxes by providing the sales tax exemption letters to all vendors.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF FINDINGS
JUNE 30, 1999

Compliance And Internal Control Findings

Reportable Condition: The Council reimbursed an employee \$96 for ten meals while attending a transportation conference even though DOTD indicated five meal were provided.

Criteria: Reimbursement for meals should not be made when meals are provided.

Cause: The payment was made as an advance based on state meal allowances.

Effect: There is no material effect to the financial statements.

Recommendation: I recommend that meals be reimbursed or advanced when meals are not provided.

WEST FELICIANA COUNCIL ON AGING

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TELEPHONE 504-635-6719

Corrective Action Plan

September 16, 1999

To Whom it may concern:

The following is the corrective action that will be taken on Compliance Findings in Audit report as of June 30, 1999.

FINDING # 1: The West Feliciana Council on Aging's executive director has made contact with the lessor to present a corrective lease that will show there is a deposit amount of \$575.00 in the name of this agency. The director will forward a copy of the correction to the auditor.

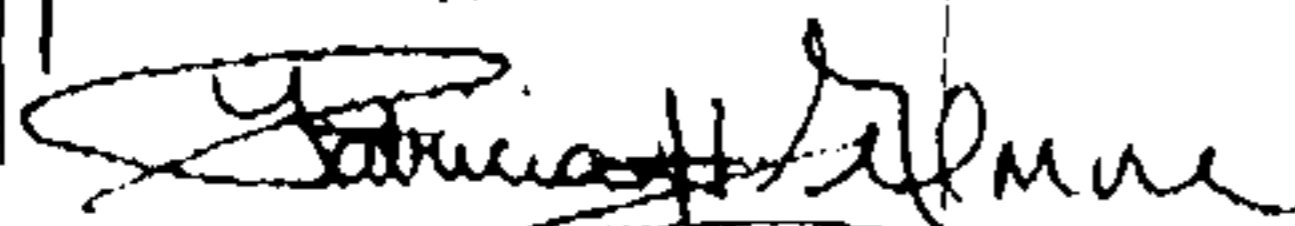
FINDING # 2: All bills and/or invoices will be verified more closely in order that duplicate payments are not made on accounts. The overpayment was deducted from the next months invoice.

FINDING # 3: All vendors will be provided a copy of tax exempt letter to avoid paying sales tax on any purchases.

FINDING # 4: Employee was provided meal allowances based on three meals a day. If DOTD provided one meal, the council on aging provided the remaining two meals. Receipts are required for reimbursements of all meals.

I feel the responses to the findings are appropriate. If additional action is required please contact me at (225) 635-6719. Thank you.

Sincerely,



Patricia H. Gilmore,
Executive Director

EQUAL OPPORTUNITY EMPLOYER