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FINANCIAL REPORT

**West Baton Rouge Council on Aging, Inc.
Port Allen, 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 **NOV 24 1999**

FINANCIAL REPORT

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

June 30, 1999

**MICHAEL R. CHOATE
Certified Public Accountant**



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the West Baton Rouge Council on Aging, Inc., as of and for the year ended June 30, 1999 as listed in the table of contents. 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, **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 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. 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 the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana 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 **Governmental Auditing Standards**, we have also issued a report dated September 29, 1999, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 31 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Council is or will become year 2000 compliant, that the Council's year 2000 remediation efforts will be successful in whole or in part, or that the parties with which the Council does business are or will become year 2000 compliant.

Michael R. Choate
CERTIFIED PUBLIC ACCOUNTANTS

September 29, 1999



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

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

We have audited the financial statements of the West Baton Rouge Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon, dated September 29, 1999. We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the West Baton Rouge Council on Aging, Inc. are free of material misstatement, we performed tests of the Council's compliance with certain provisions of laws, regulations and contracts, 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 Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Baton Rouge Council on Aging, Inc.'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 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. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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

Michael R. Choate
CERTIFIED PUBLIC ACCOUNTANTS

September 29, 1999

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Port Allen, Louisiana

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Port Allen, Louisiana

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COMBINED BALANCE SHEET - ALL FUND TYPES

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

June 30, 1999

	<u>Account Groups</u>				<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	
<u>ASSETS</u>					
Cash	\$ 49,504	\$248,555	\$ -	\$ -	\$298,059
Accounts receivable	-	211	-	-	211
Prepaid Expenditures	954	-	-	-	954
General fixed assets	-	-	176,245	-	176,245
Amount to be provided to retire long term debt	-	-	-	14,387	14,387
Total assets	\$ 50,458	\$248,766	\$176,245	\$ 14,387	\$489,856
<u>LIABILITIES</u>					
Account Payable	-	-	-	-	-
Accumulated Unpaid vacation	-	-	-	14,387	14,387
Total liabilities	-	-	-	14,387	14,387
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	176,245	-	176,245
Fund balance	50,458	248,766	-	-	299,224
Total liabilities and fund balance	\$ 50,458	\$248,766	\$176,245	\$ 14,387	\$489,856

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

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

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

For the year ended June 30, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$368,033	\$368,033
Intergovernmental:			
Capital Area Agency on Aging-District II, Inc.	-	77,154	77,154
State of Louisiana	21,779	-	21,779
Other:			
Contributions	25,919	14,806	40,725
Interest income	7,477	-	7,477
Project Care	-	3,249	3,249
Other	19,357	-	19,357
In Kind	6,000	-	6,000
Total revenues	<u>80,532</u>	<u>463,242</u>	<u>543,774</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	295,449	295,449
Operating services and supplies	14,463	54,862	69,325
Project Care	-	4,057	4,057
Capital outlay	11,950	12,730	24,680
Debt service	-	59,735	59,735
Other	9,295	8,058	17,353
In Kind	6,000	-	6,000
Total expenditures	<u>41,708</u>	<u>434,891</u>	<u>476,599</u>
Excess of revenues over (under) expenditures	38,824	28,351	67,175

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

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	546	289,439	289,985
Operating transfers out	<u>(21,779)</u>	<u>(268,206)</u>	<u>(289,985)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	17,591	49,584	67,175
<u>FUND BALANCE</u>			
Beginning of year	<u>32,867</u>	<u>199,182</u>	<u>232,049</u>
End of year	<u>\$ 50,458</u>	<u>\$ 248,766</u>	<u>\$299,224</u>

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

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

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

For the year ended June 30, 1999

	<u>1999</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>			
Capital Area Agency- District II, Inc.	\$ -	\$ -	\$ -
Intergovernmental: State of Louisiana	21,779	21,779	-
Other:			
Contributions	25,919	25,919	-
Interest income	7,477	7,477	-
Other	19,357	19,357	-
In Kind	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total revenues	<u>80,532</u>	<u>80,532</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Operating services and supplies	14,463	14,463	-
Capital Outlay	11,950	11,950	-
Other	9,295	9,295	-
In Kind	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total expenditures	<u>41,708</u>	<u>41,708</u>	<u>-</u>
Excess of revenues over (under) expenditures	38,824	38,824	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	546	546
Operating transfers out	<u>(21,779)</u>	<u>(21,779)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 17,045</u>	17,591	<u>\$ 546</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>32,867</u>	
End of year		<u>\$ 50,458</u>	

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

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

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

For the year ended June 30, 1999

	1999		Variance -
	Budget	Actual	Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$368,033	\$368,033	\$ -
Intergovernmental:			
Capital Area Agency - District II, Inc.	77,154	77,154	-
State of Louisiana	-	-	-
Other:			
Contributions	14,806	14,806	-
Project Care	3,249	3,249	-
Total revenues	<u>463,242</u>	<u>463,242</u>	<u>-</u>
EXPENDITURES			
Current:			
Personnel	295,449	295,449	-
Operating services and supplies	54,862	54,862	-
Project Care	4,057	4,057	-
Capital outlay	12,730	12,730	-
Debt service	59,735	59,735	-
Other	8,058	8,058	-
Total expenditures	<u>434,891</u>	<u>434,891</u>	<u>-</u>
Excess of revenues over (under) expenditures	28,351	28,351	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	289,439	289,439	-
Operating transfers out	(267,660)	(268,206)	546
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 50,130</u>	<u>49,584</u>	<u>\$ 546</u>
FUND BALANCE			
Beginning of year		199,182	
End of year		<u>\$248,766</u>	

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

NOTES TO FINANCIAL STATEMENTS

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

June 30, 1999

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

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

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

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund types

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

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.

Note 1 - Summary Of Significant Accounting Policies (continued)

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

Account Groups

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

General Fixed Assets

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

General Long-Term Debt

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

c. Basis of Accounting:

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

d. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

e. Budget Policy:

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

f. **Compensated Absences:**

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

g. **Overview - Total Columns on Combined Statements:**

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

Note 2 - Board of Director's Compensation

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

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

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

Note 4 - Income Tax Status

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

Note 5 - Transfers

	<u>Transfers Out</u>	<u>Tranfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
West Baton Rouge Millage	244,630	\$ -
Miscellaneous Grants	4,500	-
Audit	546	-
Senior Center	18,530	-
Title III C-2		
West Baton Rouge Millage	-	50,817
Title III C-1		
West Baton Rouge Millage	-	295
Title III B		
West Baton Rouge Millage	-	193,518
Miscellaneous Grants	-	4,500
General Fund	-	21,779
Senior Center	-	18,530
<u>GENERAL FUND</u>	-	546
PCOA	<u>21,779</u>	<u>-</u>
Total	<u>\$289,985</u>	<u>\$289,985</u>

Note 6 - Economic Dependency

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Social Services, and the Capital Area Agency on Aging-District II, Inc. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

Note 7 - General Fixed Assets

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

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
Furniture and equipment	\$ 62,318	\$ 4,890	\$(20,858)	\$ 46,350
Vehicles	<u>110,105</u>	<u>19,790</u>	<u>-</u>	<u>129,895</u>
	<u>\$172,423</u>	<u>\$ 24,680</u>	<u>\$(20,858)</u>	<u>\$176,245</u>

Note 8 - Pension Plan

On September 22, 1994 the Council established a full service 401(a) defined contribution plan, effective January 1, 1995. Under this plan the Council contributes 5% of the compensation earned by eligible employees into the plan. For the year ended June 30, 1999, the Council contributed \$14,050.

Note 9 - Ad Valorem Tax/Bond Issue

On May 15, 1996, the Parish of West Baton Rouge issued a \$500,000 Certificate of Indebtedness to finance the construction of a new facility to be used by the West Baton Rouge Council on Aging. The bonds will be retired using the ad valorem tax funds dedicated to the Council on Aging. During the year ended June 30, 1999, the Council received \$368,033 in ad valorem tax. The Council incurred debt service expenditures of \$59,735 for the year ended June 30, 1999.

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

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

For the year ended June 30, 1999

	<u>Title III-B</u> <u>(Social</u> <u>Services)</u>	<u>Title III C-1</u> <u>(Congregate</u> <u>Meals)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging- District II, Inc.	28,580	13,336
Other:		
Contributions	2,369	5,514
Project Care	-	-
Total revenues	<u>30,949</u>	<u>18,850</u>
<u>EXPENDITURES</u>		
Current:		
Personnel	218,398	17,154
Operating services and supplies	45,553	1,776
Project Care	-	-
Capital outlay	-	-
Debt service	-	-
Other	<u>5,325</u>	<u>215</u>
Total expenditures	<u>269,276</u>	<u>19,145</u>
Excess of revenues over (under) expenditures	(238,327)	(295)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in	238,327	295
Operating transfers out	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	-	-
<u>FUND BALANCE</u>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>

<u>Senior Center</u>	<u>Title III C-2 (Home- Delivered Meals)</u>	<u>Audit</u>
\$ -	\$ -	\$ -
18,530	10,050	507
-	6,923	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>18,530</u>	<u>16,973</u>	<u>507</u>
-	59,897	-
-	6,644	-
-	-	-
-	-	-
<u>-</u>	<u>1,249</u>	<u>507</u>
<u>-</u>	<u>67,790</u>	<u>507</u>
18,530	(50,817)	-
-	50,817	-
<u>(18,530)</u>	<u>-</u>	<u>(546)</u>
-	-	(546)
<u>-</u>	<u>-</u>	<u>546</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Project Care</u>	<u>Title III-D (In Home Services)</u>
REVENUES		
Ad valorem taxes	\$ -	\$ -
Intergovernmental: Capital Area Agency on Aging- District II, Inc.	-	762
Other: Contributions	-	-
Project Care	<u>3,249</u>	<u>-</u>
Total revenues	<u>3,249</u>	<u>762</u>
EXPENDITURES		
Current:		
Personnel	-	-
Operating services and supplies	-	-
Project Care	4,057	-
Capital outlay	-	-
Debt service	-	-
Other	<u>-</u>	<u>762</u>
Total expenditures	<u>4,057</u>	<u>762</u>
Excess of revenues over (under) expenditures	(808)	-
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	(808)	-
FUND BALANCE		
Beginning of year	<u>2,194</u>	<u>-</u>
End of year	<u>\$ 1,386</u>	<u>\$ -</u>

<u>West Baton Rouge Millage</u>	<u>Title III-F</u>	<u>Supplemental Senior Center</u>	<u>Total</u>
\$368,033	\$ -	\$ -	\$368,033
-	889	4,500	77,154
-	-	-	14,806
-	-	-	<u>3,249</u>
<u>368,033</u>	<u>889</u>	<u>4,500</u>	<u>463,242</u>
-	-	-	295,449
-	889	-	54,862
-	-	-	4,057
12,730	-	-	12,730
59,735	-	-	59,735
-	-	-	<u>8,058</u>
<u>72,465</u>	<u>889</u>	<u>-</u>	<u>434,891</u>
295,568	-	4,500	28,351
-	-	-	289,439
<u>(244,630)</u>	<u>-</u>	<u>(4,500)</u>	<u>(268,206)</u>
50,938	-	-	49,584
<u>196,442</u>	<u>-</u>	<u>-</u>	<u>199,182</u>
<u>\$247,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$248,766</u>

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

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

For the year ended June 30, 1999

	<u>Senior Activities</u>	<u>PCOA</u>	<u>Other Local</u>	<u>Total</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on				
Aging - District II, Inc.	-	-	-	-
State of Louisiana	-	21,779	-	21,779
Other:				
Contributions	-	-	25,919	25,919
Interest Income	-	-	7,477	7,477
Other	7,407	-	11,950	19,357
In kind	-	-	6,000	6,000
	<u>7,407</u>	<u>21,779</u>	<u>51,346</u>	<u>80,532</u>
Total revenues				
<u>EXPENDITURES</u>				
Current:				
Operating services				
and supplies	-	-	14,463	14,463
Other	9,295	-	-	9,295
In Kind	-	-	6,000	6,000
Capital outlay	-	-	11,950	11,950
	<u>9,295</u>	<u>-</u>	<u>32,413</u>	<u>41,708</u>
Total expenditures				
Excess of revenues				
over (under)				
expenditures	(1,888)	21,799	18,933	38,824
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	546	546
Operating transfers out	-	(21,779)	-	(21,779)
Excess (deficiency)				
of revenues and other				
sources over expendi-				
tures and other uses	(1,888)	-	19,479	17,591
<u>FUND BALANCE</u>				
Beginning of year	<u>8,069</u>	<u>-</u>	<u>24,798</u>	<u>32,867</u>
End of year	<u>\$ 6,181</u>	<u>\$ -</u>	<u>\$ 44,277</u>	<u>\$ 50,458</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

For the year ended June 30, 1999

<u>Grants Passed Through State of Louisiana and Capital Area Agency on Aging</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.045	\$ 13,069	\$ 13,069	\$ 13,069
Title III Part C-2	93.045	1,998	1,998	1,998
Title III Part B	93.044	15,432	15,432	15,432
Title III Part D	93.046	648	648	648
Title III Part F	93.043	<u>756</u>	<u>756</u>	<u>756</u>
Totals		<u>\$ 31,903</u>	<u>\$ 31,903</u>	<u>\$ 31,903</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	28,580	28,580	-
State of Louisiana	-	-	-
Other:			
Contributions	2,369	2,369	-
Project Care	-	-	-
Total Revenues	<u>30,949</u>	<u>30,949</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	218,398	218,398	-
Operating services and supplies	45,553	45,553	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>5,325</u>	<u>5,325</u>	<u>-</u>
Total Expenditures	<u>269,276</u>	<u>269,276</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(238,327)	(238,327)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	238,327	238,327	
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	13,336	13,336	-
State of Louisiana	-	-	-
Other:			
Contributions	5,514	5,514	-
Project Care	-	-	-
	<u>18,850</u>	<u>18,850</u>	<u>-</u>
Total Revenues			
<u>EXPENDITURES</u>			
Current:			
Personnel	17,154	17,154	-
Operating services and supplies	1,776	1,776	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	215	215	-
	<u>19,145</u>	<u>19,145</u>	<u>-</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	(295)	(295)	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	295	295	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

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

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	10,050	10,050	
State of Louisiana	-	-	-
Other:			
Contributions	6,923	6,923	-
Project Care	-	-	-
	<u>16,973</u>	<u>16,973</u>	<u>-</u>
Total Revenues			
 <u>EXPENDITURES</u>			
Current:			
Personnel	59,897	59,897	-
Operating services and supplies	6,644	6,644	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>1,249</u>	<u>1,249</u>	<u>-</u>
Total Expenditures	<u>67,790</u>	<u>67,790</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(50,817)	(50,817)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	50,817	50,817	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	507	507	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	507	507	-
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	507	507	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	507	507	-
	<hr/>	<hr/>	<hr/>
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	(546)	(546)
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ (546)	\$ (546)

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	<u>3,249</u>	<u>3,249</u>	<u>-</u>
Total Revenues	<u>3,249</u>	<u>3,249</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	4,057	4,057	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,057</u>	<u>4,057</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(808)	(808)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ (808)</u>	<u>\$ (808)</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	762	762	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	762	762	-
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	762	762	-
Total Expenditures	762	762	-
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$368,033	\$368,033	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>368,033</u>	<u>368,033</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	12,730	12,730	-
Debt Service	59,735	59,735	-
Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>72,465</u>	<u>72,465</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	295,568	295,568	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(244,630)	(244,630)	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 50,938</u>	<u>\$ 50,938</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	889	889	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>889</u>	<u>889</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	889	889	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>889</u>	<u>889</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,500	4,500	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	4,500	4,500	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(4,500)</u>	<u>(4,500)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND - PCOA

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	21,779	21,779	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	<u>21,779</u>	<u>21,779</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	21,779	21,779	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(21,779)</u>	<u>(21,779)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

For the year ended June 30, 1999

	Balance June 30, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1999</u>
General Fixed Assets:				
Vehicles	\$110,105	\$ 19,790	\$ -	\$129,895
Office Furniture and Equipment	<u>62,318</u>	<u>4,890</u>	<u>(20,858)</u>	<u>46,350</u>
Total Fixed Assets	<u>\$172,423</u>	<u>\$ 24,680</u>	<u>\$ (20,858)</u>	<u>\$176,245</u>
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	1,780	-	-	1,780
Millage	153,710	24,680	19,865	158,525
Title III C-2	4,504	-	993	3,511
Title III B	7,410	-	-	7,410
Title III C-1	1,286	-	-	1,286
Title III D	-	-	-	-
Title III F	-	-	-	-
Line item	428	-	-	428
Senior center	1,754	-	-	1,754
Senior Activities	682	-	-	682
Interest	<u>869</u>	<u>-</u>	<u>-</u>	<u>869</u>
Total Investments in General Fixed Assets	<u>\$172,423</u>	<u>\$ 24,680</u>	<u>\$ 20,858</u>	<u>\$176,245</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA

YEAR 2000 SUPPLEMENTARY INFORMATION

JUNE 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Council's operations.

The Council has purchased new computer equipment to address Year 2000 issues for its computer systems and other electronic equipment critical to conducting business.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Council is or will be year 2000 ready, that the Council's remediation efforts will be successful in whole or in part, or that parties with whom the Council does business will be year 2000 ready.

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

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

June 30, 1999

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action for the year ended June 30, 1999.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

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

June 30, 1999

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