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Jeff Davis Council on Aging
JENNINGS, LOUISIANA

ANNUAL FINANCIAL REPORT
For the 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.

Release Date 1-12-00

JEFF DAVIS COUNCIL ON AGING
JENNINGS, LOUISIANA
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Independent Auditor's Report

Board of Directors
Jeff Davis Council on Aging
Jennings, Louisiana

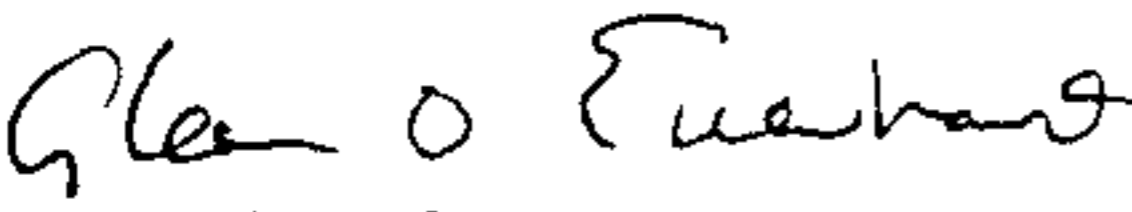
I have audited the accompanying statement of financial position of Jeff Davis Council on Aging (a nonprofit organization) as of June 30, 1999, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Jeff Davis Council on Aging's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jeff Davis Council on Aging as of June 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 29, 1999, on my consideration of Jeff Davis Council on Aging's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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


November 29, 1999

JEFF DAVIS COUNCIL ON AGING, INC.
Jennings, Louisiana

STATEMENT OF FINANCIAL POSITION
June 30, 1999

ASSETS

Cash and Cash Equivalents (Note 1)	\$ 66,888
Accounts and Grants Receivable	234,606
Inventory and Prepaid Expenses	20,329
Property and Equipment (Net)	<u>468,028</u>

TOTAL ASSETS \$ 789,851

LIABILITIES

Accounts Payable and Accrued Expenses	<u>\$ 96,675</u>
---------------------------------------	------------------

TOTAL LIABILITIES 96,675

NET ASSETS

Unrestricted	484,360
Temporarily Restricted (Note 11)	<u>208,816</u>

TOTAL NET ASSETS 693,176

TOTAL LIABILITIES AND NET ASSETS \$ 789,851

The accompanying notes are an integral part of these statements.

JEFF DAVIS COUNCIL ON AGING, INC.
Jennings, Louisiana

STATEMENT OF ACTIVITIES
Year Ended June 30, 1999

UNRESTRICTED NET ASSETS

Revenue/Support

Contributions	\$ 160,864
Federal Awards	1,454,520
Interest	16
State Agencies - Office of Elderly Affairs- PCOA & Miscellaneous	78,409
- Office of Elderly Affairs - Senior Center	27,587
Local Support	
Government	55,597
Non-Government	71,500
United Way	28,000
Project Care	4,141
Sundry	19,639

TOTAL UNRESTRICTED REVENUE/SUPPORT \$ 1,900,273

Expenses

Program Services

Emergency Management Food & Shelter	\$ 12,681
Headstart	1,382,019
Transportation:	
Section 18	136,945
Other	13,855
Senior Center	4,339
Child Care and Development Block Grant	289,429
Child and Adult Care Food Program	126,156
AAA	24,377
Title III B	91,915
Title III C-1	79,439
Title III C-2	108,356
Title III D	6,460
Title III F	4,321
USDA	22,104
Audit	2,100
Project Care	4,245

TOTAL PROGRAM EXPENSES 2,308,741

The accompanying notes are an integral part of these statements.

Statement of Activities (Continued)

Supporting Services	
Management & General	107,700
Depreciation	51,133
TOTAL SUPPORTING SERVICES	158,833
TOTAL EXPENSES	2,467,574
DECREASE IN UNRESTRICTED NET ASSETS	(567,301)
TEMPORARILY RESTRICTED NET ASSETS	
Department of Social Services - Funding for Future	205,929
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	205,929
DECREASE IN NET ASSETS	(361,372)
NET ASSETS AT BEGINNING OF YEAR	1,054,548
NET ASSETS AT END OF YEAR	\$ 693,176

The accompanying notes are an integral part of these statements.

JEFF DAVIS COUNCIL ON AGING, INC.
Jennings, Louisiana

STATEMENT OF CASH FLOW
Year Ended June 30, 1999

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in Net Assets	\$ (361,372)
Adjustments to Reconcile Increase in Net Assets to Net Cash provided by operating activities:	
Decrease (Increase) in Operating Assets	
Depreciation	51,133
Accounts (Grants) Receivable	69,634
Prepaid Expenses	(329)
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(26,584)
Accrued Payroll Deductions Payable	1,208
Contributions Restricted for Future Period	
Restricted Promises to Give	181,268
NET CASH USED BY OPERATING ACTIVITIES	(85,042)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(85,042)
BEGINNING CASH AND CASH EQUIVALENTS	151,930
ENDING CASH AND CASH EQUIVALENTS	\$ 66,888

The accompanying notes are an integral part of these statements.

Jeff Davis Council on Aging
Jennings, Louisiana
Notes to Financial Statements
For the Year ended June 30, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

[A] Nature of Activities

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

[B] Basis of Accounting

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

[C] Basis of Presentation

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

[D] Cash and Cash Equivalents

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

[E] Concentration of Revenue/Support

The Organization receives approximately 42% of its annual revenue from the U. S. Department of Health & Human Services Head start Program.

[F] Donated Property and Equipment

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

[G] Donated Services

Donated rent expended is recorded at the fair market value of the rent at the time it is received. Other donated services are recorded at their fair market value at the time they are received.

[H] Estimates

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

[I] Income Tax Status

The Jeff Davis Council on Aging is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service Code. However, income, if any, from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

[J] Property and Equipment

All acquisitions of property and equipment in excess of \$500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Fixed assets that have been acquired by contract with the Louisiana Department of Transportation and Development and the GOEA are considered to be fixed assets of the State and no depreciation is recorded on those assets. Assets in this category are listed at Schedule

For all other assets depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets generally as follows:

Furniture and Equipment	5 years
Vehicles	3 years
Buildings	27.5 years

[K] Accounts/Grants Receivable

Accounts receivable at June 30, 1999 are:

General	\$11,000
CACFP	17,677

No allowance for doubtful accounts has been established because management feels that the entire amount is collectible.

[L] Promises to Receive

The organization has received a promise to receive \$205,929 from the State Department of Social Service to operate the Child Summer Feeding Program.

Note 2 - Federal Awards

The organization receives federal awards from the following programs:

- Area Agency/Title III
- Federal Emergency Management Food & Shelter
- Child and Adult Food Care Program
- Child Care and Development Block Grant
- Head Start Program
- Section 5311 - Rural Transportation

Note - 3 Local Support/In-kind Support

The organization receives support from the following local governments:

City of Jennings
Jefferson Davis Police Jury
Jefferson Davis School Board
Town of Welsh
Town of Lake Arthur

The organization receives in-kind services and materials/supplies as a matching requirement for the Head start program. These are recorded as contributions and expenses based on the fair market value of services received.

Note 4 - Property and equipment consisting of the following:

Buildings	\$209,943
Equipment	257,035
Vehicles	<u>116,907</u>
Accumulated Depreciation	<u>(115,857)</u>
	<u>\$468,028</u>

Note 5 - RELATED PARTY TRANSACTION

None

Note 6 - PENSION PLANS

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

Note 7 - COMPENSATED ABSENCES

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

Note 8 - OFF-BALANCE SHEET RISK

The Jeff Davis Council on Aging does not engage in off-balance sheet financing as defined in FAS Statement 105.

Note 9 - BANK ACCOUNTS

In accordance with FAS Statement 105, the Jeff Davis Council on Aging maintains all funds in one bank. These funds are secured by the Federal Deposit Insurance Corporation in the amount of \$100,000. The monetary assets of Jeff Davis Council on Aging does not exceed the insured amount.

Note 10 - ECONOMIC DEPENDENCY

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

Note 11 - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Assets to be consumed in the future are recorded as temporarily restricted assets. They are:

Child Care and Development Block Grant	\$205,929
Project Care	1,402
COA Tours	1,485

Note 12 - SUBSEQUENT EVENTS

None

Other Information

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

Board of Directors
Jeff Davis Council on Aging
Jennings, Louisiana

I have audited the financial statements of Jeff Davis Council on Aging (a nonprofit organization) as of and for the year ended June 30, 1999, and have issued my report thereon dated November 29, 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 Jeff Davis Council on Aging'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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Jeff Davis Council on Aging's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material 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 I consider to be material weaknesses.

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


November 29, 1999

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
Jeff Davis Council on Aging
Jennings, Louisiana

Compliance

I have audited the compliance of Jeff Davis Council on Aging with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Jeff Davis Council on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Jeff Davis Council on Aging's management. My responsibility is to express an opinion on Jeff Davis Council on Aging's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform an audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Jeff Davis Council on Aging's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Jeff Davis Council on Aging's compliance with those requirements.

In my opinion, Jeff Davis Council on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Jeff Davis Council on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In the planning and performance of my audit, I considered Jeff Davis Council on Aging's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level that risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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



November 29, 1999

JEFF DAVIS COUNCIL ON AGING, INC.
Jennings, Louisiana

SCHEDULE OF FEDERAL FINANCIAL AWARDS
Year Ended June 30, 1999

	Federal CFDA Number	Agency Passed-Thru Number	Award Amount/ Expenditure
Program Title			
USDA passed through LA Dept. of Education and GOEA Child and Adult Food Program	10.558	N/A	\$ 101,231
U. S. Department of Health & Human Services Head Start	93.600	N/A	845,835
U. S. Department of Health & Human Services Passed through the Louisiana Governor's Office of Elderly Affairs			
Nutrition Program for the Elderly	10.570	N/A	22,104
Title III F - Disease Prevention	93.043	N/A	2,732
Area Agency Administration	93.044	N/A	13,592
Title III Supportive Services and Senior Center	93.044	N/A	46,647
Title III C-1 Congregate Meals	93.045	N/A	46,741
Title III C-2 Home - Delivered Meals	93.045	N/A	24,490
Title III D For Frail Older Individuals	93.046	N/A	1,714
U. S. Department of Transportation Passed through State DOTD FTA Grant #LA-18X016 State Project #741-27-0105-Section 5311-Rural Transportation	20.509	N/A	47,324
Federal Emergency Management Agency Federal Emergency Management Food & Shelter Programs	83.523	N/A	12,681
U. S. Department of Health & Human Services Passed through the LA Department of Social Services Child Care and Development Block Grant	93.575	N/A	<u>289,429</u>
TOTAL			<u><u>\$ 1,454,520</u></u>

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

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 1999**

Board of Directors
Jeff Davis Council on Aging
Jennings, Louisiana

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

Internal Control over major programs:	
Material weakness(es) identified?	No
Reportable condition(s) identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) Circular A-133?	No

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program</i>
93.600	Head start
Dollar threshold used to distinguish between type A and B programs:	\$300,000
Auditee qualified as low-risk auditee?	No
Section II - Financial Statement Findings	
	None
Section III - Federal Award Findings and Questioned Costs	
	None

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

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

**Jeff Davis Council on Aging, Inc.
Jennings, Louisiana
June 30, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
PCOA - ACT 735			
Transfers to other funds:			
Title III-B	\$	\$ 21,799	(21,799)
Title III-C (AAA)			
Title III-C1			
Title III-C2			
Title III-D			
Senior Center			
Totals	<u>0</u>	<u>21,799</u>	<u>(21,799)</u>
 AREA AGENCY ADMINISTRATION			
Salaries	6,524	15,089	(8,565)
Fringe	744	3,990	(3,246)
Travel	1,425	800	625
Operating Services	8,072	3,245	4,827
Operating Supplies	211	1,253	(1,042)
Other Costs	1,147		1,147
Totals	18,123	24,377	(6,254)
 TITLE III-B SUPPORTIVE SERVICES			
Salaries	72,495	53,330	19,165
Fringe	8,305	5,486	2,819
Travel	8,090	4,698	3,392
Operating Services	21,486	10,672	10,814
Operating Supplies	3,136	3,069	67
Other Costs	9,569	7,940	1,629
Full Service:			
Homemaker Services		0	0
Legal Services		6,720	(6,720)
Totals	<u>123,081</u>	<u>91,915</u>	<u>31,166</u>

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

**Jeff Davis Council on Aging, Inc.
Jennings, Louisiana
Ju JUNE 30, 1999**

	Budget	Actual	Variance- Favorable (Unfavorable)
TITLE III C-1			
Salaries	25,156	24,850	306
Fringe	2,881	5,344	(2,463)
Travel	992	761	231
Operating Services	5,623	4,317	1,306
Operating Supplies	646	449	197
Other Costs	799		
Raw Food	35,880	43,718	(7,838)
Labor/Non-edibles			
Capital Outlay		0	0
	<u>71,977</u>	<u>79,439</u>	<u>(7,462)</u>
TITLE III C-2			
Salaries	30,698	32,784	(2,086)
Fringe	3,515	6,966	(3,451)
Travel	9,485	10,843	(1,358)
Operating Services	8,417	4,371	4,046
Operating Supplies	719	2,071	(1,352)
Other costs	1,196		
Meals:			
Raw Food	42,120	51,321	(9,201)
Capital Outlay			0
	<u>96,150</u>	<u>108,356</u>	<u>(12,206)</u>
TITLE III-D			
Salaries	5,276	4,214	1,062
Fringe	604	1,041	(437)
Travel	825	509	316
Operating services	1,277	510	767
Operating supplies	214	186	28
Other Costs			0
	<u>8,196</u>	<u>6,460</u>	<u>1,736</u>

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

**Jeff Davis Council on Aging, Inc.
Jennings, Louisiana
June 30, 1999**

	Budget	Actual	Variance- Favorable (Unfavorable)
TITLE III-F			
Salaries	1,550	1,434	116
Fringe	176	741	(565)
Travel	133	79	54
Operating Services	754	338	416
Operating Supplies	2,120	1,735	385
Other Costs	108		108
	<hr/>	<hr/>	
Totals	4,841	4,327	514
SENIOR CENTER			
Salaries		643	(643)
Fringe		1,916	(1,916)
Travel			
Operating Services		494	(494)
Operating Supplies		1,286	(1,286)
Other Costs			
		<hr/>	
Totals	0	4,339	(4,339)
U.S.D.A			
Transfers to Title III C-1		11,052	(11,052)
Transfers to Title III C-2		11,052	(11,052)
		<hr/>	
Totals	0	22,104	(22,104)
AUDIT FUND			
Operating Services	3,549	2,100	1,449
	<hr/>	<hr/>	
Totals	3,549	2,100	1,449
GRAND TOTAL			
	\$ 325,917	\$ 365,216	\$ (39,299)

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

**Jeff Davis Council on Aging, Inc.
Jennings, Louisiana
For the Year Ended June 30, 1999**

				% of GOEA Grant
Access (30%) :	Assisted Transportation			
	Case Management	491		
	Transportation	11,279		
	Information & Referral	7,912		
	Outreach	<u>3,085</u>		
	Total Access Expenses		\$ 22,767	41%
In-Home (15%)	Homemaker	21,423		
	Chore			
	Telephoning			
	Visiting			
	Adult/Daycare/Health			
	Personal Care			
	Total In-Home Expenses		21,423	38%
Legal (5%):	Legal Assistance		6,720	12%
Non-Priority Services			<u>41,005</u>	
Total Title IIIB - Supportive Services Expenditures			<u>91,915</u>	
Less: Transfers in			<u>(37,036)</u>	
Title IIIB - Supportive Services Grant			<u>54,879</u>	
Original Grant Award Net of Additional State Homemaker and Transportation Funds and Transfers of Contract Allotments			\$ <u><u>54,879</u></u>	

Jeff Davis Council on Aging
Jennings, Louisiana

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

For the year ended June 30, 1999

	Balance June 30, 1998	Additions	Deletions	Balance June 30, 1999
General Fixed Assets:				
Vehicles	\$ 148,416	\$	\$	\$ 148,416
Office Furniture and Equipment	30,400	977	889	30,488
Nutrituion Equipment	1,560			1,560
Total General Fixed Asset	\$ 180,376	\$ 977	\$ 889	\$ 180,464
 Investment in General Fixed Assets:				
Property Acquired with Funds from -				
Title III C-1	600			600
Title III F		977		977
Title III G	349			349
Section 18	58,000			58,000
State - Other	5,492			5,492
Local	115,935		889	115,046
Total Investment in General Fixed Assets	\$ 180,376	\$ 977	\$ 889	\$ 180,464

RECEIVED
LEGISLATIVE AUDITOR
Gleen O. Everhart
Certified Public Accountant
310 Beauregard
Sulphur, Louisiana 70663

1999 DEC 28 AM 11:05

Tel. (337) 462-1001

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November 29, 1999

Board of Directors
Jeff Davis Council on Aging
Jennings, Louisiana

I have audited your statement of financial position as of June 30, 1999, and the related statements of activities and cash flows for the year then ended. My report was issued on November 23, 1999, therefore, this letter is used to discuss matters that were not included in my report.

1) The Jeff Davis Council on Aging continues to provide needed services to your Parish on an increased basis. Those services required the employment of a large number of personnel making your agency one of the leading employers in the Parish.

2) The economic impact on the Parish was also noted because you have an annual payroll in excess of \$1,000,000 and your demand for services and supplies were in excess of \$1,500,000 last year. Your economic impact cannot and should not go unnoticed.

3) Your greatest asset is your Head Start Program. While \$1,454,520 or 65% of your revenue and support was from federal awards last year, the Head Start Program accounted for 58% of those awards. The local sector provided 17% of your funding and the Governor's Office of Elderly Affairs contributed another 13.6%.

4) If you did not have the Head Start Program, you would not require an audit under OMB Circular A-133. This would mean that no audit would be required.

5) I have noticed that in your Head Start there are persons who, by their actions could jeopardize the entire program. Consequently, the Board should consider the termination of those persons before you risk losing the program.

I wish to thank your staff for all of their support during this audit because without their support I could not have done the job you require.

Gleen O. Everhart