

1999 JUN 30

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EAST FELICIANA COUNCIL ON AGING, INC.  
GENERAL PURPOSE FINANCIAL STATEMENTS  
CLINTON, 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.

Release Date DEC 07 1999

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### INDEPENDENT AUDITOR'S REPORT

September 9, 1999

To the Board of Directors  
East Feliciana Council on Aging  
Clinton, Louisiana

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

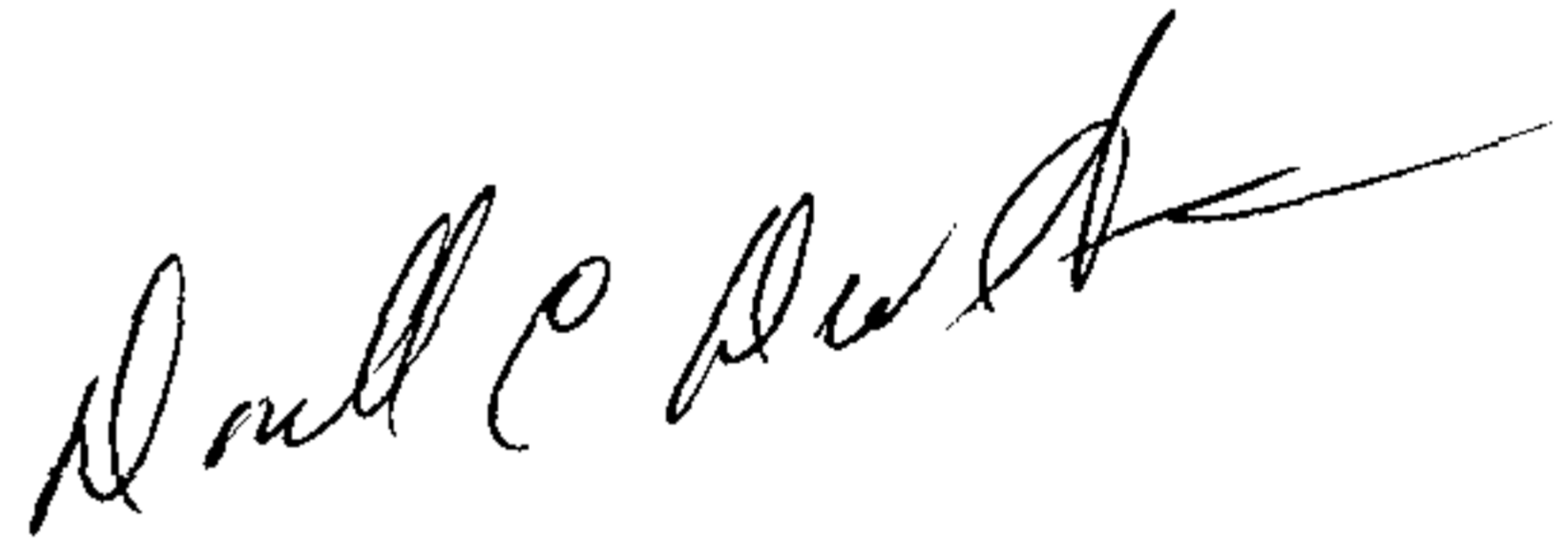
Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan 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 East Feliciana Council on Aging has included such disclosures in Note 17. 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 East Feliciana Council on Aging's disclosure with respect to the year 2000 issue made in Note 17. Further, I do not provide assurance that the East Feliciana Council on Aging is or will be year 2000 ready, that the East Feliciana Council on Aging's year 2000 remediation efforts will be successful in whole or in part, or that parties with whom the East 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 East 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 9, 1999, on our consideration of East 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 East 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.

A handwritten signature in cursive script, appearing to read "Donald C. Smith". The signature is written in dark ink and is positioned in the lower right quadrant of the page.

**EAST FELICIANA COUNCIL ON AGING, INC.**  
**CLINTON, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1999**

(With Comparative Totals as of June 30, 1998)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998
<b>ASSETS AND OTHER DEBITS</b>						
<b>ASSETS:</b>						
Cash	\$26,592	\$601	-0-	-0-	\$27,193	\$22,275
Grant Receivable	-0-	3,614	-0-	-0-	3,614	4,736
Accounts Receivable	69	-0-	-0-	-0-	69	140
Due From Other Funds	4,694	-0-	-0-	-0-	4,694	7,953
Prepaid Expenses	-0-	1,468	-0-	-0-	1,468	4,091
Fixed Assets	-0-	-0-	\$107,554	-0-	107,554	92,384
<b>OTHER DEBITS:</b>						
Amount To Be Provided To Retire Long-Term Debt	-0-	-0-	-0-	\$3,814	3,814	6,340
<b>TOTAL ASSETS</b>	<b>31,355</b>	<b>5,683</b>	<b>107,554</b>	<b>3,814</b>	<b>148,406</b>	<b>137,918</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>						
<b>LIABILITIES:</b>						
Accounts Payable	-0-	\$601	-0-	-0-	\$601	-0-
Employment Taxes	-0-	-0-	-0-	-0-	-0-	1
Due To Other Funds	-0-	4,694	-0-	-0-	4,694	7,952
Compensated Absences	-0-	-0-	-0-	\$3,814	3,814	6,340
<b>TOTAL LIABILITIES</b>	<b>-0-</b>	<b>5,295</b>	<b>-0-</b>	<b>3,814</b>	<b>9,109</b>	<b>14,293</b>
<b>FUND EQUITY AND OTHER CREDITS:</b>						
<b>FUND BALANCES:</b>						
Reserved For:						
Utility Assistance	-0-	388	-0-	-0-	388	874
Unreserved-Undesignated	31,355	-0-	-0-	-0-	31,355	30,367
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>-0-</b>	<b>-0-</b>	<b>107,554</b>	<b>-0-</b>	<b>107,554</b>	<b>92,384</b>
<b>TOTAL FUND EQUITY</b>	<b>31,355</b>	<b>388</b>	<b>107,554</b>	<b>-0-</b>	<b>139,297</b>	<b>123,625</b>
<b>TOTAL LIABILITIES, FUND EQUITY &amp; OTHER CREDITS</b>	<b>31,355</b>	<b>5,683</b>	<b>107,554</b>	<b>3,814</b>	<b>148,406</b>	<b>137,918</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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>
<b><u>REVENUES:</u></b>				
INTERGOVERNMENTAL	\$99,345	118,219	\$217,564	\$179,886
PUBLIC SUPPORT	-0-	5,370	5,370	6,814
INTEREST	827	-0-	827	710
MISCELLANEOUS	60	-0-	60	-0-
IN-KIND CONTRIBUTIONS	14,403	11,782	26,185	36,129
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	114,635	135,371	250,006	223,539
<b><u>EXPENDITURES</u></b>				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	114,022	114,022	111,736
FRINGE BENEFITS	-0-	19,544	19,544	19,472
TRAVEL	682	1,941	2,623	3,932
OPERATING SERVICES	1,652	29,295	30,947	29,295
OPERATING SUPPLIES	-0-	9,511	9,511	11,969
OTHER	208	2,831	3,039	4,294
CAPITAL OUTLAY	40,971	535	41,506	15,318
UTILITY ASSISTANCE	-0-	2,126	2,126	2,495
IN-KIND EXPENDITURES	14,403	11,782	26,185	36,129
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	57,916	191,587	249,503	234,640
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	56,719	(56,216)	503	(11,101)
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>				
Transfers In	932	72,239	73,171	74,901
Transfers Out	(56,662)	(16,509)	(73,171)	(77,901)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	(55,730)	55,730	-0-	-0-
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	989	(486)	503	(11,101)
<b>FUND BALANCE, JULY 1</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	30,366	874	31,240	42,341
<b>FUND BALANCE, JUNE 30</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	31,355	388	31,743	31,240
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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>
<b><u>REVENUES:</u></b>			
INTERGOVERNMENTAL	\$63,280	\$99,345	\$36,065
INTEREST	-0-	827	827
MISCELLANEOUS	-0-	60	60
IN-KIND	-0-	14,403	14,403
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	63,280	114,635	51,355
<b><u>EXPENDITURES</u></b>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	-0-	-0-	-0-
FRINGE	-0-	-0-	-0-
TRAVEL	-0-	682	(682)
OPERATING SERVICES	-0-	1,652	(1,652)
OPERATING SUPPLIES	-0-	-0-	-0-
OTHER	-0-	208	(208)
MEALS	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	40,971	(40,971)
UTILITY ASSISTANCE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	14,403	(14,403)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	-0-	57,916	(57,916)
EXCESS OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	63,280	56,719	(6,561)
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>			
TRANSFERS IN	-0-	932	932
TRANSFERS OUT	(63,280)	(56,662)	6,618
	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL SOURCES (USES)	(63,280)	(55,730)	7,550
<b><u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u></b>			
	-0-	989	989
FUND BALANCE, JULY 1	<hr/>	<hr/>	<hr/>
	30,366	30,366	-0-
FUND BALANCE, JUNE 30	<hr/>	<hr/>	<hr/>
	30,366	31,355	989

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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>
<b><u>REVENUES:</u></b>			
INTERGOVERNMENTAL	\$116,579	\$118,219	\$1,640
PUBLIC SUPPORT	7,293	5,370	(1,923)
IN-KIND	-0-	11,782	11,782
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	123,872	135,371	11,499
	<hr/>	<hr/>	<hr/>
<b><u>EXPENDITURES</u></b>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	114,252	114,022	230
FRINGE	20,481	19,544	937
TRAVEL	2,900	1,941	959
OPERATING SERVICES	34,040	29,295	4,745
OPERATING SUPPLIES	9,900	9,511	389
OTHER	3,950	2,831	1,119
CAPITAL OUTLAY	1,630	535	1,095
UTILITY ASSISTANCE	-0-	2,126	(2,126)
IN-KIND EXPENDITURES	-0-	11,782	(11,782)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	187,153	191,587	(4,434)
	<hr/>	<hr/>	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(63,281)	(56,216)	7,065
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>			
TRANSFERS IN	63,280	72,239	8,959
TRANSFERS OUT	-0-	(16,509)	(16,509)
	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL SOURCES (USES)	63,280	55,730	-7,550
	<hr/>	<hr/>	<hr/>
<b><u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u></b>	(1)	(486)	-485
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JULY 1		874	
		<hr/>	
FUND BALANCE, JUNE 30		288	
		<hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 East 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 fifteen 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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:

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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:

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 10,436 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 13,245 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 and one satellite meal center in the parish.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 East Feliciana to the Council. These funds are used to provide assistance to the elderly for the payment of their utility bills.

Medicaid Waiver Funds are provide by the United States Department of Health & Human Services to the Louisiana Department of Hospitals, which "passes through" the funds to the Council on Aging. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals so that expensive nursing home stays are not required.

JTPA Funds is used to account for funds which are used to encourage the re-entry of seniors, age 55 or over, into the job market. Funds are expended to pay a subsidy, for a predetermined training period, to employers in the private sector who hire eligible seniors. Funds for this program are provided by the United States Department of Labor, throug the Louisiana Department of Labor, which in turn "passes through" the funds to the council.

Police Jury Fund is used to account for the funds provided by the East 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 judgement 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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.



EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 \$1,468 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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. At year end the balance of the Council's cash accounts were \$27,193. The related bank balance (collected deposits) at that date was \$33,532. 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	GOEA	\$696
Title III-C-2	Special Revenue	GOEA	2,078
Title III-D	Special Revenue	GOEA	18
Title III-F	Special Revenue	GOEA	173
Senior Center	Special Revenue	GOEA	2
Project Care	Special Revenue	Entergy	23
Medicaid	Special Revenue	DHH	356
LOCAL	General Fund	LACOA	268
Total Grant Receivables			3,614

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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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>6-30-99</u>
Equipment	\$17,454	\$6,729	\$-0-	\$24,183
Vehicles	74,930	55,505	47,064	83,371
	<u>92,384</u>	<u>62,234</u>	<u>47,064</u>	<u>107,554</u>

**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>
Notes Payable	\$6,340	\$-0-	\$2,526	\$3,814

**NOTE 7. LEASES**

In 1993, the Council renewed a lease a building lease that houses one of the Council's office and senior center in Clinton, Louisiana. The terms of this lease require monthly payments of \$100 for five years as long as the Council shares space with the pre-school. If the pre-school moves out, the rent will be \$200. The lease expired February 1, 1998, and has not been renewed.

**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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

**NOTE 9. PENSION PLAN**

The East Feliciana Council on Aging, Inc. does not have a formal pension plan, but as added compensation, funded \$7,949 into employees IRA plans who had been with the Council for three years.

**NOTE 10. POST-RETIREMENT BENEFITS**

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

**NOTE 11. IN-KIND DONATIONS**

The Council received \$26,185 in 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:

Senior Center and Satelite Meal Site	\$26,185
--------------------------------------	----------

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to perform these services if volunteers were not available.

**NOTE 12. 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

**NOTE 13. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES**

In 1998, the Council has received a Citation and Petition for Damages filed in the 20th Judicial District Court. Although the suits are still pending, the Council denies any liability and is actively defending its position through its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Council. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

No claims were paid-out or litigation costs incurred during the year ended June 30, 1999.

**NOTE 14 - 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 15 - 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.

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

**NOTE 16 - INTERFUND TRANSFERS**

Operating transfers in and out are listed by fund for June 30, 1999:

FUNDS TRANSFERRED OUT	FUNDS TRANSFERRED IN						TOTAL OUT
	LOCAL	TITLE III B	TITLE IIIC1	TITLE IIIC2	TITLE III D	TITLE III F	
Senior Center	\$-0-	\$7,736	\$4,999	\$562	\$3,174	\$38	\$16,509
PCOA	-0-	21,779	-0-	-0-	-0-	-0-	21,779
Transportation	932	31,606	1,685	642	18	-0-	34,883
<b>Total In</b>	<u>932</u>	<u>61,121</u>	<u>6,684</u>	<u>1,204</u>	<u>3,192</u>	<u>38</u>	<u>73,171</u>

**NOTE 17 - YEAR 2000 ISSUE**

The year 2000 is the result of shortcomings in many processing systems and other electronic equipment that may adversely affect the East 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



EAST FELICIANA COUNCIL ON AGING, INC.  
 CLINTON, 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	\$72,723	72,723
DEPARTMENT OF HEALTH & HOSPITALS	0	0	4,843	4,843
TOTAL INTERGOVERNMENTAL	0	21,779	77,566	99,345
PUBLIC SUPPORT-DONATIONS	0	0	0	0
INTEREST INCOME	827	0	0	827
MISCELLANEOUS	60	0	0	60
IN-KIND CONTRIBUTIONS	0	0	14,403	14,403
TOTAL REVENUES	887	21,779	91,969	114,635
EXPENDITURES:				
CURRENT				
HEALTH AND WELFARE				
SALARIES	0	0	0	0
FRINGE	0	0	0	0
TRAVEL	508	0	174	682
OPERATING SERVICE	0	0	1,652	1,652
OPERATING SUPPLIES	0	0	0	0
OTHER COST	208	0	0	208
MEALS	0	0	0	0
CAPITAL OUTLAY	114	0	40,857	40,971
UTILITY ASSISTANCE	0	0	0	0
DEBT SERVICE	0	0	0	0
IN-KIND EXPENDITURES	0	0	14,403	14,403
TOTAL EXPENDITURES	830	0	57,086	57,916
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	57	21,779	34,883	56,719
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	932	0	0	932
TRANSFERS OUT	0	(21,779)	(34,883)	(56,662)
TOTAL OTHER FINANCIAL SOURCES (USES)	932	(21,779)	(34,883)	(55,730)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	989	0	0	989
FUND BALANCES, JULY 1	30,366	0	0	30,366
FUND BALANCES, JUNE 30	31,355	0	0	31,355

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

	TITLE 111-B	TITLE 111-C-1	TITLE 111-C-2	TITLE 111-D	TITLE 111-F	SENIOR CENTER	UTILITY ASSIST	AUDIT	POLICE JURY	TOTAL
REVENUES:										
INTERGOVERNMENTAL										
CAPITAL AREA AGENCY ON AGING	\$47,738	\$13,754	\$33,277	\$1,158	\$1,352	\$18,530	\$1,640	\$770	\$0	\$118,219
EAST FELICIANA PARISH POLICE JURY	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF HEALTH & HOSPITALS	0	0	0	0	0	0	0	0	0	0
TANGIPHOA PARISH SCHOOL BOARD	0	0	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	47,738	13,754	33,277	1,158	1,352	18,530	1,640	770	0	118,219
PUBLIC SUPPORT-DONATIONS	2,473	1,989	908	0	0	0	0	0	0	5,370
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
IN-KIND CONTRIBUTIONS	4,347	3,845	1,200	2,390	0	0	0	0	0	11,782
TOTAL REVENUES	54,558	19,588	35,385	3,548	1,352	18,530	1,640	770	0	135,371
EXPENDITURES:										
CURRENT										
HEALTH AND WELFARE										
SALARIES	80,182	13,889	17,400	1,766	785	0	0	0	0	114,022
FRINGE	13,460	2,393	3,217	366	108	0	0	0	0	19,544
TRAVEL	1,243	244	390	44	20	0	0	0	0	1,941
OPERATING SERVICE	11,192	3,569	10,805	2,085	79	1,565	0	0	0	29,295
OPERATING SUPPLIES	3,603	1,953	3,053	57	389	456	0	0	0	9,511
OTHER COST	1,238	308	506	0	9	0	0	770	0	2,831
MEALS	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	414	71	18	32	0	0	0	0	0	535
UTILITY ASSISTANCE	0	0	0	0	0	0	2,126	0	0	2,126
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
IN-KIND EXPENDITURES	4,347	3,845	1,200	2,390	0	0	0	0	0	11,782
TOTAL EXPENDITURES	115,679	26,272	36,589	6,740	1,390	2,021	2,126	770	0	191,587
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(61,121)	(6,684)	(1,204)	(3,192)	(38)	16,509	(486)	0	0	(56,216)
OTHER FINANCIAL SOURCES (USES):										
TRANSFERS IN	61,121	6,684	1,204	3,192	38	0	0	0	0	72,239
TRANSFERS OUT	0	0	0	0	0	(16,509)	0	0	0	(16,509)
TOTAL OTHER FINANCIAL SOURCES (USES)	61,121	6,684	1,204	3,192	38	(16,509)	0	0	0	55,730
EXCESS (DEFICIENCY) OF REVENUE AND AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0	0	0	(486)	0	0	(486)
FUND BALANCES, JULY 1	0	0	0	0	0	0	874	0	0	874
FUND BALANCES, JUNE 30	0	0	0	0	0	0	388	0	0	388

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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>			
Transfer To Title III B	\$21,779	\$21,779	-0-
<u>TITLE III B</u>			
SALARIES	\$80 847	\$80 182	\$665
FRINGE	14 243	13 460	783
TRAVEL	1 771	1 243	528
OPERATING SERVICES	17 312	11 192	6 120
OPERATING SUPPLIES	3 848	3 603	245
OTHER	2 692	1 238	1 454
CAPITAL OUTLAY	1 069	414	655
TOTALS	121 782	111 332	10 450
<u>TITLE III C 1</u>			
SALARIES	13 466	13 889	-423
FRINGE	2 468	2 393	75
TRAVEL	430	244	186
OPERATING SERVICES	3 289	3 569	-280
OPERATING SUPPLIES	2 426	1 953	473
OTHER	446	308	138
CAPITAL OUTLAY	199	71	128
TOTALS	22 724	22 427	297
<u>TITLE III C 2</u>			
SALARIES	17 415	17 400	15
FRINGE	3 286	3 217	69
TRAVEL	619	390	229
OPERATING SERVICES	10 526	10 805	-279
OPERATING SUPPLIES	3 012	3 053	-41
OTHER	701	506	195
CAPITAL OUTLSY	313	18	295
TOTALS	35 872	35 389	483

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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	\$1 752	\$1 766	-\$14
FRINGE	376	366	10
TRAVEL	61	44	17
OPERATING SERVICES	1 836	2 085	-249
OPERATING SUPPLIES	60	57	3
OTHER	81	-0-	81
CAPITAL OUTLAY	37	32	5
	<hr/>	<hr/>	<hr/>
TOTALS	4 203	4 350	-147
	<hr/>	<hr/>	<hr/>
<u>TITLE III F</u>			
SALARIES	772	\$785	-13
FRINGE	109	108	1
TRAVEL	20	20	-0-
OPERATING SERVICES	77	79	-2
OPERATING SUPPLIES	355	389	-34
OTHER	26	9	17
CAPITAL OUTLAY	12	-0-	12
	<hr/>	<hr/>	<hr/>
TOTALS	1 371	1 390	-19
	<hr/>	<hr/>	<hr/>
<u>SENIOR CENTER</u>			
OPERATING SRVICES	1 000	1 565	-565
OPERATING SUPPLIES	200	456	-256
TRANSFERS TO TITLE III B	-0-	7 736	-7 736
TRANSFERS TO TITLE III C1	-0-	4 999	-4 999
TRANSFERS TO TITLE III C2	-0-	562	-562
TRANSFERS TO TITLE III D	-0-	3 174	-3,174
TRANSFERS TO TITLE III F	-0-	38	-38
	<hr/>	<hr/>	<hr/>
TOTALS	1 200	18 530	-17,330
	<hr/>	<hr/>	<hr/>
<u>AUDIT</u>			
OTHER COST	770	770	-0-
	<hr/>	<hr/>	<hr/>

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

Access (30%):	Assisted Transportation	\$-0-	
	Transportation	\$67,941	
	Outreach	-0-	
	Information & Assistance	-0-	
	Case Assessment	-0-	
	Total	\$67,941	246.14%
In-Home (15%):	Homemaker	2,473	
	Material Aid	597	
	Utility	-0-	
	Recreation	46	
	Total	3,070	11.12%
Legal (5%)	Legal Assistance	-0-	0.00%
Non-priority Services		44,668	
Total Title III B - Support Services Expenditures		115,679	
Less: Participant Contributions		2,473	
Other Public Support		4,347	
Transfers In		61,121	
Title IIIB - Supportive Services Grant		47,738	
Less: Transfers of Contract allotment		-0-	
State Homemaker		-0-	
State Transportation		(20,136)	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments.		27,602	

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

	BALANCE JULY 1, 1998	ADDITIONS	ADJUSTMENTS AND DELETIONS	BALANCE JUNE 30, 1999
<b>GENERAL FIXED ASSETS</b>				
Equipment	\$17,454	\$6,729	\$-0-	\$24,183
Vehicles	74,930	55,505	47,064	83,371
	<hr/>	<hr/>	<hr/>	<hr/>
Total	92,384	62,234	47,064	107,554
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**INVESTMENT IN GENERAL FIXED ASSETS:**

Title III-B	\$4,074	\$325	\$-0-	\$4,399
Title III-C-1	3,269	60	-0-	3,329
Title III-C-2	3,480	55	-0-	3,535
Title III-D	41	40	-0-	81
Title III-F	672	20	-0-	692
Senior Center	4,176	-0-	-0-	4,176
Miscellaneous	1,592	-0-	-0-	1,592
FTA	74,930	52,200	47,064	80,066
Local	-0-	9,534	-0-	9,534
Bell South	150	-0-	-0-	150
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>92,384</b>	<b>62,234</b>	<b>47,064</b>	<b>107,554</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, 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 &amp; HUMAN SERVICES</u>				
PASSED THROUGH:				
GOVERNOR'S OFFICE ELDERLY AFFAIRS				
TITLE III-B	93.044	\$23 462	\$23 462	\$23 462
TITLE III-C-1	93.045	13 478	13 478	13 478
TITLE III-D	93.046	984	984	984
TITLE III-F	93.043	1 149	1 149	1 149
		<u>39 073</u>	<u>39 073</u>	<u>39 073</u>
PASSED THROUGH:				
DEPARTMENT OF HEALTH & HOSPITALS				
MEDICAID	93.778	4 843	4 843	4 843
		<u>43 916</u>	<u>43 916</u>	<u>43 916</u>
Total Health & Human Services		<u>43 916</u>	<u>43 916</u>	<u>43 916</u>
<u>DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH:				
LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20.509	31 866	31 866	31 866
FTA	20.500	40 857	40 857	40 857
		<u>72 723</u>	<u>72 723</u>	<u>72 723</u>
Total Federal Grants		<u>116 639</u>	<u>116 639</u>	<u>116 639</u>

# Donald C. DeVille

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MEMBER  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

## 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 9, 1999

To the Board of Directors  
East Feliciana Council on Aging  
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued my report thereon dated September 9, 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 did not disclose any 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. 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 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.





EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
SCHEDULE OF PRIOR YEARS FINDINGS  
JUNE 30, 1999

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES,NO,PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1.	6-30-98	\$16 In Sales Taxes Were Paid Even Though The Council is Exempt.	Partially	My Test Revealed No Payment of Taxes; However Monitoring Revealed one Earlier In The Year.

\* \* \* \*

EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
SCHEDULE OF FINDINGS  
JUNE 30, 1999

NONE