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ALLEN COUNCIL ON BEINGS, INC.
MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or, reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office (504) 386-4568/4569 and, when appropriate, at the office of the parish clerk of court.

Release Date: July 6, 1987

CONTENTS

	Page No.
Unqualified Opinion on General Purpose Financial Statements - Governmental Entity	1 - 2
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	3 - 4
Combined Balance Sheet - All Fund Types and Account Group	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GASB Basis) and Actual - All Fund Types	7
Notes to Financial Statements	8 - 21
SUPPLEMENTARY FINANCIAL INFORMATION	
Schedule 1 - Combining Statement of Program Revenues, Expenditures, and Changes in Fund Balances - General Funds	23
Schedule 2 - Combining Statement of Program Revenues and Expenditures, and Changes in Fund Balance - Special Revenue Funds	24
Schedule 3 - Schedule of Expenditures and Other Financing Uses - Budget and Actual - Governmental Fund Types	25 - 26
Schedule 4 - Schedule of Federal Financial Assistance	27

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**UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL
STATEMENTS-GOVERNMENTAL ENTITY**

Independent Auditor's Report

Board of Directors
Allen Council on Aging, Inc.
Caldwell, Louisiana:

I have audited the accompanying general-purpose financial statements of the Allen Council on Aging, Inc. as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Allen Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general-purpose 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 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 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 provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Allen Council on Aging, Inc., as of June 30, 1997, and the results of its operations 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 26, 1997, on my consideration of the Allen Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Allen Council on Aging, Inc. taken as a whole. The accompanying combining financial statements and schedules listed in the table of contents are 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 my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Monroe, Louisiana
November 24, 1997

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W. Michael Blinn, CPA

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

Board of Directors
Allen Council on Aging, Inc.
Mandeville, Louisiana:

I have audited the general-purpose financial statements of the Allen Council on Aging, Inc., as of and for the year ended June 30, 1997. 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 the Allen Council on Aging, Inc.'s general-purpose 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 statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described as follows:

Finding: Budget Variances: In Title III-C-1 Fund, actual expenditures exceeded budget by \$3,607 or 2.3%. Also, Audit Fund actual expenditures exceeded budget by \$888 or 64.6%. In addition, the Local Fund actual expenditures exceeded budget by \$6,517 or 38.3%.

Management Response: The Council will more closely monitor any excessive variances in the future and appropriately amend the budget.

Finding: This audit report is not being issued within the six months of the close of its June 30, 1997 fiscal year-end. This is a violation of LA R.S. #21613(A)(3)(a).

Management Response: The audit report is late because the audit firm had not completed its quality review within the prescribed time frame and therefore could not release the report until its review was completed and Legislative Auditor approval was obtained of its report.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Audit Council on Aging, Inc.'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 Finance Committee and management. However, this report is a matter of public record and its distribution is not limited.

Leesville, Louisiana
November 24, 1997

ALLEN COUNCIL ON AGING, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 June 30, 1997
 (with comparative totals for June 30, 1996)

	Account Group			Totals	
	Fund Types	General		Memorandum	Actual
	General	Special Programs	Fund Assets	1997	1996
ASSETS					
Cash (Note 2)	\$89,362	\$ 141	\$ ---	\$ 89,468	\$42,777
Accounts receivable	---	---	---	---	3,008
Due from other funds	---	---	---	---	874
Furniture and equipment equipment (Note 10)	---	---	28,491	28,491	28,143
Other assets	14,178	---	---	14,178	22,183
Total assets	\$93,521	\$ 141	\$ 28,491	\$122,155	\$26,432
LIABILITIES					
Accounts payable	\$ ---	\$ ---	\$ ---	\$ ---	\$ 593
Due to other funds	---	---	---	---	874
Due to funding agency	---	---	---	---	50
Total liabilities	---	---	---	---	1,517
FUND EQUITY AND OTHER CREDITS					
Fund equity:					
Investment in general fixed assets (Note 1)	---	---	28,491	28,491	28,143
Fund balance:					
Reserved	---	141	---	141	607
Unreserved:					
Undesignated	93,521	---	---	93,521	85,192
Total fund balance	93,521	141	---	93,662	85,799
Total fund equity and other credits	93,521	141	28,491	122,155	74,982
Total liabilities and fund equity and other credits	\$93,521	\$ 141	\$ 28,491	\$122,155	\$26,432

The accompanying notes are an integral part of this statement.

ELLEN CONNELL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1997

(With comparative totals for the fiscal year ended June 30, 1996)

	General	Special Revenues	Totals	
			1997	1996
REVENUE				
Intergovernmental	\$19,121	\$122,029	\$141,144	\$130,167
Public support	55,403	28,741	84,144	66,369
In-kind contributions (Note 3)	---	12,208	12,208	12,200
Miscellaneous	---	---	---	11,456
Total revenue	<u>74,524</u>	<u>164,978</u>	<u>239,490</u>	<u>220,192</u>
EXPENDITURES				
Current:				
Salaries	16,365	98,543	114,908	100,887
Fringe	---	9,864	9,864	12,831
Travel	---	18,067	18,067	11,982
Operating services	872	31,041	31,913	31,383
Operating supplies	325	4,317	4,642	7,872
Other costs	848	8,148	8,996	17,724
In-kind expenses (Note 3)	---	12,200	12,200	12,548
Capital outlay	<u>1,482</u>	<u>358</u>	<u>1,840</u>	<u>---</u>
Total expenditures	<u>18,167</u>	<u>183,368</u>	<u>201,535</u>	<u>185,257</u>
Excess of revenues over (under) expenditures	<u>56,357</u>	<u>(18,390)</u>	<u>37,967</u>	<u>34,935</u>
OTHER FINANCING SOURCES (USES)				
Refunds to funding agencies	---	---	---	(92)
Operating transfers in (Note 5)	---	43,837	43,837	39,538
Operating transfers out (Note 5)	(18,028)	(25,868)	(43,896)	(38,836)
Excess of revenues and other sources over (under) expenditures and other uses	<u>38,329</u>	<u>(831)</u>	<u>37,498</u>	<u>14,643</u>
FUND BALANCES				
Beginning of year	49,194	887	48,792	39,051
Prior period adjustment	---	---	---	808
Beginning of year, as restated	<u>49,194</u>	<u>887</u>	<u>48,792</u>	<u>39,859</u>
End of year	<u>87,523</u>	<u>2,056</u>	<u>89,579</u>	<u>54,502</u>

The accompanying notes are an integral part of this statement.

ALLEN COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET (GAAP BASIS) AND ACTUAL - ALL FUND TYPES

For the Fiscal Year Ended June 30, 1997

	GENERAL FUND TYPE		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 18,778	\$ 19,321	\$ 5,543
Public support	24,868	55,403	30,535
In-kind contributions	---	---	---
Miscellaneous	---	---	---
Total revenues	<u>43,646</u>	<u>74,724</u>	<u>31,078</u>
EXPENDITURES			
Current:			
Salaries	18,480	18,305	(175)
Fringe	---	---	---
Taxes	---	---	---
Operating services	800	872	72
Operating supplies	800	325	(475)
Other costs	600	666	66
In-kind costs	---	---	---
Capital outlay	<u>1,100</u>	<u>1,822</u>	<u>722</u>
Total expenditures	<u>21,900</u>	<u>23,890</u>	<u>(1,990)</u>
Excess of revenues over (under) expenditures	21,746	50,834	29,088
OTHER FINANCIAL SOURCES (USES)			
Operating transfers in (Note 8)	---	---	---
Operating transfers out (Note 8)	<u>(11,179)</u>	<u>(18,028)</u>	<u>(6,849)</u>
Excess of revenues and other sources over (under) expenditures and other uses	10,567	32,806	21,939
FUND BALANCES			
Beginning of year	<u>45,131</u>	<u>45,131</u>	<u>---</u>
End of year	<u>\$ 55,698</u>	<u>\$ 77,937</u>	<u>\$ 22,239</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUND TYPE		
Budget	Actual	Variance - Favorable (Unfavorable)
\$107,673	\$122,822	\$ 14,980
28,788	29,744	(780)
12,388	13,300	---
---	---	---
<u>131,812</u>	<u>154,264</u>	<u>22,391</u>
104,500	88,343	16,157
12,252	9,444	2,808
12,383	16,087	(3,704)
29,394	31,941	(2,547)
8,883	8,317	546
8,748	8,349	399
12,388	13,300	---
---	358	(358)
<u>188,312</u>	<u>181,388</u>	<u>6,924</u>
(16,839)	(18,388)	1,549
13,864	44,837	30,973
<u>(21,302)</u>	<u>(22,888)</u>	<u>1,586</u>
(24,848)	(368)	24,480
617	502	---
<u>2(24,333)</u>	<u>\$ 141</u>	<u>\$ 24,494</u>

ALLEN PARISH COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 1987

Note 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 404 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Allen Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal and state funds.

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

The primary function of the Allen Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established 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

Note 1 - Summary of Significant Accounting Policies

b. Presentation of Statements: - (continued)

governmental accounting and financial reporting standards. The codification and subsequent data presentations 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 Standards of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection W1 - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs; contractors; and, the Louisiana Governmental Audit Guide.

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 governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the Council are classified as governmental funds. Governmental funds account for the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. The governmental funds and the programs comprising them are presented in the financial statements as described as follows:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

General Fund - (continued)

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

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particularly grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund.

FOCA (Act 719)

FOCA (Act 719) 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 719" funds at its discretion.

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 specified purposes.

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

o. Fund Accounting (continued)

Governmental Fund Types - (continued)

Title III-B Supportive Services Fund

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Senior Center Fund

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

Title III-C-1 Congregate Meals Fund

Title III-C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

SPECIAL SERVICES FUND - (continued)

Title III-C-2 Home Delivered Meals Fund

Title III-C-2 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

Title III-D Fund

Title III-D Fund is used to account for funds which are used to provide In-Home Services to the frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

c. Fund Accounting: (continued)

Governmental Fund Types - (continued)

Special Revenue Fund - (continued)

United Way - Homemaker/Sitter

Homemaker assistance is a program designed to help maintain normal household functioning when the family's life is threatened with disruptions by long or short term illness, disability, social readjustment, or other problems which require assistance in the home to sustain independent living. Under this program trained homemakers working under agency supervision and the supervision of social workers go into homes as substitute homemakers and assume responsibility for routine household activities such as menu planning, budgeting shopping, child care, meal preparation, and general household management, including some light housekeeping.

Helping Hands Energy Fund

The Helping Hands Energy 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 Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to Allen Parish to the council so that it can provide assistance to the elderly for the payment of their utility bills.

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 account group is not a "fund".

d. Account groups: - (continued)

General Fixed Assets

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

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental 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 and decreases 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.

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 accounted for through the various due from and due to accounts on the balance sheet.

9. Budget Policy:

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

1. The Governor's Office of Elderly Affairs "COEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by COEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget prior to June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

b. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

1. Fixed Assets

All fixed assets are stated at historical cost or estimated historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

The Council has classified its fixed assets as follows:

	Balance June 30, 1992
Vehicles	\$ 4,187
Furniture and equipment	<u>22,334</u>
Total	<u>\$ 26,521</u>

3. 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 has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid employee compensated absences has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave.

l. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditures 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.

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

Intergovernmental Grants

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

Senior Center, State Allocation (Act 788), Titles 111B, and B funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

m. Business Recognition (Continued):

Public Support and Miscellaneous Revenues

The Council encourages and received contributions from clients to help offset the costs of the Title III-B, and B programs. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual, and are recorded as revenues in the period received.

Note 2 - Cash in Bank

At June 30, 1981, the respective bank balances of the Council's bank accounts were as follows:

Operating - checking	\$89,871
Payroll - checking	(224)
Energy - checking	181
Cash on deposit in banks	<u>\$89,828</u>

The combined bank balance for the above three accounts was \$89,828 which was fully covered by federal depository insurance.

Note 3 - In-Kind Contributions

The Council received various in-kind contributions during the period under audit which have been valued at their estimated fair market value and presented in this report as revenue. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the senior centers, and wages and fringe benefits for volunteer workers.

Note 4 - Board of Directors' Compensation

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

Note 3 - 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 4 - Judgments, Claims and Similar Contingencies

There is no litigation pending against the Council as of June 30, 1989. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

Note 7 - Economic Dependency

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

Note 8 - Interfund Transfers

Operating transfers in and out are listed by fund for the fiscal year ended June 30, 1991:

	Operating Transfers In	Operating Transfers Out
<u>Special Revenue Funds:</u>		
Miscellaneous Grant: From C-1	\$ ---	\$ (4,500)
Title III B In-Rooms: From P00A	1,380	---
Title III-B Supportive Svcs: From P00A	6,827	---
From Senior Center	21,808	---
From Local	5,808	---
Total	33,823	---
Senior Centers: To III-B	\$ ---	\$ (21,808)
Audit: From Local	830	---
Title III C-1: From P00A	3,882	---
From Misc. Grant	8,300	---
Total	12,182	---
Total special revenue funds	\$ 43,823	\$ (25,808)
<u>General Funds:</u>		
P00A - Act 318	\$ ---	\$ (11,780)
Local Fund	---	(8,238)
Total general revenue funds	---	(20,018)
Total all funds	\$ 43,823	\$ (45,826)

Note 9 - Retirement Commitments

Employees of the Council are participants in the social security system and retirement benefits are provided by that system.

Note 10 - Changes in General Fixed Assets

The changes in general fixed assets for the year ended June 30, 1997 are as follows:

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
General fixed assets, at cost:				
Vehicles	\$ 8,187	\$ ---	\$ ---	\$ 8,187
Furniture and equipment	<u>28,008</u>	<u>1,487</u>	<u>(2,128)</u>	<u>27,567</u>
Total general fixed assets	<u>\$ 36,195</u>	<u>\$ 1,487</u>	<u>\$(2,128)</u>	<u>\$ 35,554</u>
Investment in general fixed assets:				
Property acquired from -				
III C-1	\$ ---	\$ 268	\$ ---	\$ 268
III G	181	---	---	181
State funds	888	---	---	888
Donated funds	399	---	(189)	210
Local funds (general fund)	<u>27,142</u>	<u>(1,859)</u>	<u>(1,918)</u>	<u>23,365</u>
Total investment in general fixed assets	<u>\$ 29,710</u>	<u>\$ 1,409</u>	<u>\$(2,107)</u>	<u>\$ 29,012</u>

Note 11 - Excess Expenditures Over Appropriations

For the fiscal year ended June 30, 1997, the following funds had expenditures in excess of appropriations:

	Dollar Amount	Percent
Local	\$ 6,487	24.30
PMMA	20	.17
Title III-D	222	3.43
Title III-D-2	2,587	8.32
Audit	831	64.89
Senior Center	3	.01

SUPPLEMENTARY FINANCIAL INFORMATION

ALLEN COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GENERAL FUND TYPES

For the fiscal year ended June 30, 1967

	General Funds		
	Local Maintenance	FCOA Act. 708	Totals
REVENUE			
Intergovernmental:			
Office of Elderly Affairs	\$ ---	\$11,199	\$11,199
Medicaid	7,322	---	7,322
Public support:			
Project Independence	27,120	---	27,120
Miscellaneous	<u>28,323</u>	<u>---</u>	<u>28,323</u>
Total revenues	<u>62,765</u>	<u>11,199</u>	<u>73,964</u>
EXPENDITURES			
Current:			
Salaries	15,106	---	15,106
Fringe	---	---	---
Travel	---	---	---
Operating services	872	---	872
Operating supplies	328	---	328
Other costs	566	---	566
In-kind expense	---	---	---
Capital outlay	<u>1,088</u>	<u>---</u>	<u>1,088</u>
Total expenditures	<u>18,160</u>	<u>---</u>	<u>18,160</u>
Excess of revenues over (under) expenditures	44,605	11,199	55,804
OTHER FINANCING RESOURCES (USE):			
Operating transfers in	---	---	---
Operating transfers out	<u>(18,320)</u>	<u>(11,322)</u>	<u>(29,642)</u>
Excess of revenues and other sources over (under) expenditures and other uses	26,285	---	26,285
FUND BALANCES (DEFICIT):			
Beginning of year	<u>45,125</u>	<u>---</u>	<u>45,125</u>
End of year	<u>\$ 71,410</u>	<u>\$ ---</u>	<u>\$ 71,410</u>

SENIOR COUNCIL ON AGING, INC.
COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 1997

	Title 111 C-1	Senior Center	Title 111 C-2	Audit
REVENUES				
Intergovernmental:				
Governor's office of				
Elderly Affairs	\$13,793	\$13,644	\$14,641	\$ 1,285
Calcasieu Council on Aging	9,528	10,653	8,583	---
Public support:				
Program income	---	---	14,927	---
LA Association of				
Councils on Aging	---	---	---	---
United Way	---	---	10,000	---
City/ Police Jury	---	---	---	---
In-Kind Contributions	13,200	---	---	---
Miscellaneous:				
Other - G.C. Moore	---	---	---	---
Total revenues	<u>34,888</u>	<u>31,308</u>	<u>48,182</u>	<u>1,285</u>
EXPENDITURES				
Current:				
Salaries	28,094	---	27,130	---
Fringe	2,803	---	2,126	---
Travel	788	---	8,147	---
Operating services	4,348	---	5,993	---
Operating supplies	2,612	---	573	---
Other costs	---	---	---	3,318
In-Kind costs	13,200	---	---	---
Capital outlay	358	---	---	---
Total expenditures	<u>44,023</u>	<u>---</u>	<u>48,182</u>	<u>3,318</u>
Excess of revenues over (under) expenditures	(9,135)	31,308	---	(130)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	8,192	---	---	830
Operating transfers out	---	(21,308)	---	---
Refunds to Funding Agencies	---	---	---	---
Excess of revenues and other sources over (under) expenditures and other uses	---	---	---	---
FUND BALANCES				
Beginning of year	---	---	---	---
Fiscal period adjustment	---	---	---	---
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

Schedule 2

Title III-B Supportive Services	Title III-D In-Hom	Misc. Grant	Energy Assistance Fund	Totals
\$ 25,885	\$ 844	\$2,350	\$ 576	\$ 29,655
28,030	783	2,350	---	33,193
4,814	---	---	---	4,814
---	---	---	---	---
---	---	---	---	18,898
---	---	---	---	---
---	---	---	---	13,208
---	---	---	---	---
<u>51,845</u>	<u>1,827</u>	<u>4,700</u>	<u>576</u>	<u>58,948</u>
48,374	2,348	---	---	50,722
4,542	183	---	---	4,725
8,288	283	---	---	8,571
17,382	498	---	942	18,822
2,084	48	---	---	2,132
6,034	---	---	---	6,034
---	---	---	---	13,208
---	---	---	---	368
<u>91,884</u>	<u>3,377</u>	<u>---</u>	<u>942</u>	<u>96,203</u>
(28,036)	(1,788)	4,500	(344)	(25,668)
23,038	1,788	---	---	24,826
---	---	(4,500)	---	(4,500)
---	---	---	---	---
---	---	---	(344)	(344)
---	---	---	507	507
---	---	---	---	---
<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ -----</u>	<u>\$ 141</u>	<u>\$ 141</u>

ALLEN COUNCIL ON Aging, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING
 USES - BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE

For the Fiscal Year Ended June 30, 1987

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
TITLE III-C-1			
Salaries	\$ 30,642	\$ 30,034	\$10,548
Fringe	3,592	3,633	789
Travel	379	799	(482)
Operating services	3,942	4,246	(364)
Operating supplies	2,538	2,612	(34)
Capital outlay	---	100	(100)
In-kind costs	<u>13,208</u>	<u>13,760</u>	<u>---</u>
Totals	<u>\$ 54,291</u>	<u>\$ 48,932</u>	<u>\$10,181</u>
TITLE III-B - SUPPORTIVE SERVICES			
Salaries	\$48,375	\$48,375	\$ (100)
Fringe	5,647	4,542	1,355
Travel	3,013	3,369	(2,375)
Operating services	18,063	19,362	(1,299)
Operating supplies	3,203	3,284	128
Other costs	8,740	8,034	3,706
Capital outlay	---	---	---
Totals	<u>\$86,741</u>	<u>\$86,961</u>	<u>\$ (220)</u>
LOCAL			
Salaries	\$18,000	\$18,300	\$ (300)
Operating services	900	872	28
Operating supplies	900	325	(25)
Other costs	800	566	34
capital outlay	1,100	1,089	1
Transfers out	---	8,238	(8,238)
Totals	<u>\$22,700</u>	<u>\$28,990</u>	<u>\$ (8,492)</u>
FOCUS			
Transfers out	<u>\$11,728</u>	<u>\$11,789</u>	<u>\$ (10)</u>

ALLEN COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING

USES - B

Salaries	\$ 1,884	\$ 2,383	\$ (491)
Fringe	213	193	48
Travel	283	393	(140)
Operating services	780	498	282
Operating supplies	85	48	47
Other costs	---	---	---
Capital outlay	---	---	---
Totals	<u>\$ 3,245</u>	<u>\$ 3,377</u>	<u>\$ (132)</u>
TITLE III - C-2			
Salaries	\$ 28,480	\$27,710	\$ (770)
Fringe	3,280	3,128	684
Travel	8,818	9,747	(928)
Operating services	6,384	5,880	504
Operating supplies	881	873	408
Capital outlay	---	---	---
Totals	<u>\$ 45,843</u>	<u>\$46,338</u>	<u>\$ (495)</u>
ADULT			
Other costs	<u>\$ 1,315</u>	<u>\$ 2,318</u>	<u>\$ (993)</u>
EMERGENCY ASSISTANCE			
Operating services	<u>\$ 1,838</u>	<u>\$ 842</u>	<u>\$ 996</u>
MISCELLANEOUS GRANT			
Transfers out	<u>\$ 4,588</u>	<u>\$ 4,888</u>	<u>\$ (300)</u>
SENIOR CENTER			
Transfers out	<u>\$ 21,325</u>	<u>\$21,388</u>	<u>\$ (63)</u>

ALLEN COUNCIL ON AGING, INC.
 SCHEDULE OF DISBURSURES OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 1993

Listed below is a summary of the date for grants awarded and received during the fiscal year ended June 30, 1993:

<u>Federal Grants/Pass Through Grants/Program Title</u>	<u>Federal CFDA Number</u>
DEPARTMENT of Health and Human SERVICES	
Passed through the Louisiana Governor's office	
of Elderly Affairs:	
Special Programs for the Aging:	
Title III-C-1-Congregate Meals	93.045
Title III-C-2-Home Delivered Meals	93.045
Title III-B-Supportive Services	93.044
Title III-D-In-Home Services	93.046
Totals	
Passed through the Calcasieu Council on Aging:	
Title III-C-1-Congregate Meals	93.045
Title III-C-2-Home Delivered Meals	93.045
Title III-B-Supportive Services	93.044
Title III-D-In-Home Services	93.046
Totals	

See independent auditor's report.

Schedule 3

Grants Accrued	Revenues Recognized	Expenditures
\$ 7,566	\$ 7,566	\$ 7,566
6,080	6,080	6,080
21,934	21,934	21,934
<u>35,580</u>	<u>35,580</u>	<u>35,580</u>
\$ 36,721	\$ 36,721	\$ 36,721
9,372	9,372	9,372
1,638	1,638	1,638
19,875	19,875	19,875
<u>31,885</u>	<u>31,885</u>	<u>31,885</u>
\$ 31,225	\$ 31,225	\$ 31,225