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LINCOLN COUNCIL ON AGING, INC.

WILTON, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, solely 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: 08/15/98

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LINCOLN COUNCIL ON AGING, INC.
JUNE 30, 1987

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JUNE 30, 1997

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RADIAN L. HENNINGAN
Certified Public Accountant
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Baton, LA 71270
225-855-8345

September 4, 1987

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lincoln Council on Aging, Inc.
Baton, Louisiana 71270

I have audited the accompanying general purpose financial statements of the Lincoln Council on Aging, Inc. as of June 30, 1987, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the council'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 general purpose 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 Lincoln Council on Aging, Inc. as of June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Lincoln Council on Aging, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information, beginning on page 33, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully,



Nathan E. Hennigan
Certified Public Accountant

RADIAN L. HENNIGAN
Certified Public Accountant
1500 Goodwin Road
Baton, LA 71270
318-288-9300

September 4, 1997

SINGLE AUDIT COMBINED REPORT
ON INTERNAL CONTROL STRUCTURE

Board of Directors
Lincoln Council on Aging, Inc.
Baton, Louisiana

I have audited the general purpose financial statements of Lincoln Council on Aging, Inc., Baton, Louisiana for the year ended June 30, 1997. I have also audited the Lincoln Council on Aging, Inc.'s compliance with requirements applicable to federal financial assistance programs and have issued my report thereon dated September 4, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether Lincoln Council on Aging, Inc., Baton, Louisiana complied with laws and regulations, noncompliance with which could be material to a federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1997, I considered Lincoln Council on Aging, Inc.'s internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the Council's general purpose financial statements and on its compliance with requirements applicable to federal financial assistance programs and SOA to provide assurance on the internal control structure.

The management of Lincoln Council of Aging, Inc., Baton, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not

absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

ACCOUNTING APPLICATIONS

- Revenues and Receivables
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Property, Equipment, and Capital Outlay Expenditures
- General Ledger
- Fund Balances
- Cash
- Indirect Cash Allocation

CONTROLS USED IN ADMINISTERING COMPLIANCE WITH LAWS AND REGULATIONS

- General Requirements
 - Political Activity
 - Davis-Bacon Act
 - Civil Rights
 - Federal Financial Reports
 - Allowable Costs/Cost Principles
 - Administrative Requirements
 - Relocation Assistance and Real Property Management
 - Cash Management
 - Drug-Free Workplace Act

- Specific Requirements
 - Types of Services Allowed and Unallowed
 - Eligibility
 - Reporting
 - Matching, Level of Effort, and Carryover
 - Voluntary Contributions by Participants
 - Purchases and Disposals of Equipment
 - Cost Allocation

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation and I assessed control risk.

During the year ended June 30, 1997, LiveOak Council on Aging, Inc., Ruston, Louisiana had no major federal financial assistance programs and expended 13% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Title III Program on Aging (CFDA #93.003)	48,823
Title III Nutrition Services (CFDA #93.004)	42,938
Total	<u>91,761</u>

I performed test of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with general and specific requirements that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable Conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

The following findings represent a summary of the items I considered to be reportable conditions. Additional discussion can be found on pages 34 through 35 of the report.

1. Monthly Meal Schedules not completed
2. Program Reassessments were not completed.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited or that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in

the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Rodion L. Bernigon
Certified Public Accountant

RADIAN L. HENNINGAN
Certified Public Accountant
1803 Goodwin Road
Muston, LA 71270
318-250-9088

September 4, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

Lincoln Council on Aging, Inc.
MUSTON, Louisiana

I have audited the general purpose financial statements of Lincoln Council on Aging, Inc., Muston, Louisiana as of and for the year ended June 30, 1997, and have issued my report thereon dated September 4, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-130, "Audits of State and Local Governments." Those standards and OMB Circular A-130 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Lincoln Council on Aging, Inc., Muston, Louisiana is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Lincoln Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, Lincoln Council on Aging, Inc. complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Lincoln Council on Aging, Inc. had not complied, in all material respects, with those provisions.

RADIAN L. HENNIGAN

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318-250-9336

September 4, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To Lincoln Council on Aging, Inc.
Baton, Louisiana 71270

I have audited the financial statements of Lincoln Council on Aging, Inc., Baton, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 4, 1997.

I have applied procedures to test Lincoln Council on Aging, Inc., Baton, Louisiana's compliance with the following requirements applicable to part of its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1997: political activity, Davis-Bacon Act, civil rights, cash management, relocation assistance and real property management, federal financial reports, Drug-Free Workplace Act, allowable costs/cost principles, and administrative requirements.

My procedures were limited to those set forth in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Lincoln Council on Aging's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph. With respect to items not tested nothing came to my attention that caused me to believe that Lincoln Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Edwin L. Henriquez
Certified Public Accountant

RADIAN L. HENNIGAN
Certified Public Accountant
1503 Goodwin Road
Baton, LA 71270
228-355-0305

September 4, 1987

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Lincoln Council on Aging, Inc.
Baton, Louisiana

I have audited the financial statements of Lincoln Council on Aging, Inc., Baton, Louisiana, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 4, 1987.

In connection with my audit of the June 30, 1987 general purpose financial statements of the Lincoln Council on Aging, Inc., Baton, Louisiana, and with my study and evaluation of the council's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1987.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the council's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested nothing came to my attention that caused me to believe that Lincoln Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, Louisiana Governor's office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Rodian L. Hennigson
Certified Public Accountant

GENERAL PURPOSE FINANCIAL STATEMENTS

LINCOLN COUNCIL ON REING, INC.
 MONROE, LOUISIANA
 JUNE 30, 1977

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1976

FUND	GOVERNMENTAL FUND		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	LONG-TERM DEBT	MEMBERSHIP ONLY	1976
Cash	\$ 72,988	\$ 29,844	\$ -0-	\$ -0-	\$181,820	\$ 20,123
State Depositories	-0-	6,500	-0-	-0-	8,848	9,245
Accounts Receivable	-0-	-0-	-0-	-0-	00	-0-
Deposits on Hand	-0-	-0-	-0-	-0-	-0-	9,129
FIXED ASSETS	-0-	-0-	280,285	-0-	280,285	281,677
Amount to be Provided for Retirement of General Long-Term Debt	-0-	-0-	-0-	1,688	1,688	1,687
TOTAL ASSETS	72,988	36,344	280,285	1,688	282,813	282,729
LIABILITIES						
Accounts Payable	-0-	152	-0-	-0-	152	-0-
Unliquidated Bonds	-0-	-0-	-0-	-0-	-0-	-0-
Long-Term Debt	-0-	-0-	-0-	-0-	-0-	-0-
Accumulated unpaid Taxation	-0-	-0-	-0-	1,688	1,688	1,687
TOTAL LIABILITIES	-0-	152	-0-	1,688	1,840	1,687
FUND EQUITY						
Fund Equity: Fund Balances						
RESERVED:						
Unassigned	72,988	36,344	-0-	-0-	120,232	109,681
Investment in General Fixed Assets	-0-	-0-	280,285	-0-	280,285	271,977
TOTAL LIABILITIES AND FUND EQUITY	\$ 72,988	\$ 36,344	\$280,285	\$ 1,688	\$282,813	\$282,729

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL ON ARMS, INC.
 SUITE 200, LOUISIANA
 JUNE 30, 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1997

	GOVERNMENTAL FUND		TOTALS	
	GENERAL	SPECIAL	(EXPENSES ONLY)	
			1997	1996
REVENUES				
Intergovernmental				
Miscellaneous	\$ 21,770	\$397,800	\$219,048	\$128,884
	\$0,000	\$2,841	\$7,932	\$0,000
TOTAL REVENUES	\$21,770	\$400,641	\$226,980	\$128,884
EXPENDITURES				
Salaries				
Fringe	2,940	144,300	146,290	150,460
Food	0	21,285	21,288	21,287
Travel	0	109,617	109,617	128,478
Tuition	784	51,000	12,099	21,040
Operating Services	2,270	54,200	55,068	49,484
Operating Supplies	800	12,718	28,073	25,841
Other Costs	2,118	4,076	6,481	6,573
Capital Outlay	\$3,000	\$2,002	\$0,000	\$3,500
TOTAL EXPENDITURES	\$7,832	\$304,208	\$280,328	\$273,573
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$13,938	\$96,433	\$46,652	\$45,311
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	0	30,000	30,400	47,500
Operating Transfers Out	\$-3,000	\$-30,100	\$-30,400	\$-30,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$10,938	\$96,333	\$46,652	\$45,311
FUND BALANCES				
Beginning of Year	72,770	37,043	109,813	88,370
Less: Obligated Funds Not Spent	0	0	0	0
Prior Period Adjustments	0	0	0	0
End of Year	\$ 72,770	\$ 37,043	\$ 109,813	\$ 88,370

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL ON AGING, INC.
 HUDSON, LOUISIANA
 JUNE 30, 1997

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--BUDGET (BASF BASIS) AND ACTUAL--GENERAL FUND TYPE
 FOR THE YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE-- PAYABLE (DEFICITABLE)
REVENUES			
Intergovernmental	\$ 31,779	\$ 31,779	\$ -0-
Miscellaneous	48,328	48,328	-0-
TOTAL REVENUES	<u>80,107</u>	<u>80,107</u>	<u>-0-</u>
EXPENDITURES			
Salaries	1,982	1,982	-0-
Fringe	-0-	-0-	-0-
FOOD	-0-	-0-	-0-
TRAVEL	188	188	-0-
Operating Services	1,270	1,270	-0-
Operating Supplies	800	800	-0-
Other Costs	1,328	1,328	-0-
Capital Outlay	41,482	41,482	-0-
TOTAL EXPENDITURES	<u>47,480</u>	<u>47,480</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,627	32,627	-0-
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-0-	-0-	-0-
Operating Transfers Out	(3,300)	(3,300)	-0-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	600	600
FUND BALANCE			
BEGINNING of Year	56,860	79,773	
Less: Obligated Funds Set Aside	(2)	(120)	
FUND BALANCE--ENDING	<u>\$ 56,858</u>	<u>\$ 79,653</u>	

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL OF AGING, INC.
 BOSTON, MASSACHUSETTS
 JUNE 30, 1997

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN
 FUND BALANCES--BUDGET (GAAP BASIS) AND ACTUAL--SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE-- FAVORABLE (OVER/UNDER)</u>
REVENUE			
Intergovernmental	\$177,328	\$207,455	+ 30,127
Miscellaneous	30,800	30,821	+ 21
TOTAL REVENUE	208,128	238,276	+ 30,148
EXPENDITURES			
Salaries	143,897	144,328	+ 431
Fringe	13,409	13,189	- 220
Food	117,978	109,827	- 8,151
Travel	13,018	13,308	+ 290
Operating Services	51,820	54,358	+ 2,538
Operating Supplies	13,458	13,738	+ 280
Other Costs	4,123	4,378	+ 255
Capital Outlay	2,752	2,692	- 60
TOTAL EXPENDITURES	318,322	318,326	---
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	0-	+ 20,950	+ 20,950
OTHER FINANCIAL SOURCES (USES)			
Operating Transfers In	32,380	38,454	6,074
Operating Transfers Out	(32,380)	(38,325)	(5,945)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0-	1,159	+ 1,159
FUND BALANCES			
Beginning of Year	28,828	27,042	
End of Year	28,828	28,201	

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

In 1968, the State of Louisiana passed Act 988 which authorized the charter of Voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Lincoln 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 primary function of the Lincoln 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, homecare services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the council.

b. Presentation of Statements:

In April of 1986, 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

LINCOLN COUNCIL ON AGING, INC.
BUNTON, LOUISIANA
JUNE 30, 1987

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 and 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.

LINCOLN COUNCIL ON AGING, INC.
MONROE, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting: (continued)

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

Local

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

FOIA (Act 718)

FOIA (Act 718) 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 718" funds at its discretion.

Section 5318

Section 5318 funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within Lincoln Parish. The Transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these Section 5318 funds are recorded in the Council's 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 specified purposes.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting: (continued)

Special Revenue Funds

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

Title III-B Administration Fund

The title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative 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. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

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.

Title III C-1 Congregate Meals Funds

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.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1987

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting: (continued)

Special Revenue Funds (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 through 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.

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-D Fund

The 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.

LINCOLN COUNCIL ON AGING, Inc.
MURTON, LOUISIANA
JUNE 30, 1967

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting: (continued)

Special Revenue Funds (continued)

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.

Utility Assistance Fund

The 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 Louisiana Association of Councils on Aging (LACCA) which in turn remits funds relating to Lincoln Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each composite and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Fund Accounting: (continued)

Special Revenue Funds (continued)

Title III-C Fund

The III-C Fund is used to account for funds which are used to prevent abuse, neglect and exploitation of older individuals. Title III-C 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.

Title III-A, Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that each resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman 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.

4. 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".

LINCOLN COUNCIL ON AGING, INC.
BATON ROUGE, LOUISIANA
JUNE 30, 1987

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Account Groups: (continued)

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of Lincoln 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.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

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.

LINCOLN COUNCIL ON AGING, INC.
MONROE, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Transfers:

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

g. Budget Policy:

The Council follows these procedures in establishing the budgetary data reflected 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 Executive Director prepares a proposed budget based on the funding levels provided by GOEA 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 Governor's office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

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

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective May, 1997.

LINCOLN COUNCIL ON BAINS, INC.
MONROE, LOUISIANA
JUNE 30, 1987

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g. Budget Policy: (continued)

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

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.

Expenditures cannot legally exceed appropriations on an individual fund level.

h. 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.

i. Fixed Assets:

All fixed assets are stated at historical cost. Depreciated fixed assets are stated at their estimated fair market value on the date stated.

The Council has classified its fixed assets as follows:

	Balance
	6/30/87
Furniture and Equipment	255,718

LINCOLN COUNCIL ON AGING, INC.
MONROE, LOUISIANA
JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 have 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 vacation has been recorded in the general long-term debt group of accounts. Those accounts 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. Related Party Transactions:

There were not any related party transactions during the fiscal year.

m. Cash In Bank:

All funds are in institutions insured by an agency of the Federal Government.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. U.S.M.A. cash-in-lieu of commodities funds are provided through the Louisiana Governor's office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCOA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures, but not recorded as revenue until actual expenses are incurred.

LINCOLN COUNCIL ON AGING, INC.
HOUSTON, LOUISIANA
JUNE 30, 1967

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS (continued)

The Title III-B, C-1, C-2, D, and G programs are funded based on actual operating costs incurred. Revenues are not recorded in these programs until the actual costs are incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenues when the cash is received because the Council cannot predict the timing and the amount of receipts.

NOTE 3 - GRANTS RECEIVABLE

Grants receivable at June 30, 1967 consisted of reimbursements for expenses incurred under the following programs:

Title III - Cash-in-Lieu (U.S.D.A.)	\$184
Title III - F	<u>408</u>
	<u>\$592</u>

NOTE 4 - In-Kind Contributions

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

The primary in-kind contributions consisted of senior center/meal-site facilities being furnished in Saback and Nastos to the Council without charge for rent; the Council's administrative office being provided by the Lincoln Parish Police Jury without charge for rent; and the Police Jury providing some office furniture at no charge.

Other in-kind contributions consisted of the time devoted by volunteer workers at senior centers and sites.

LINCOLN COUNCIL ON AGING, INC.
BUFFON, LOUISIANA
JUNE 30, 1967

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - Board of Director's Compensation

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

NOTE 4 - Income Tax Status

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

NOTE 5 - Changes in Long-Term Debt

The following is a summary of transactions relating to the Council's long-term debt during fiscal year 1967:

	Balance 07-01-66	Net Increase (Reductions)	Balance 06-30-67
Accumulated unpaid Taxes	1811	<182>	1629

NOTE 6 - Judgments, Claims, and Similar Contingencies

The Lincoln Council on Aging, Inc., has received a Notice of Charge of Discrimination from the Equal Employment Opportunity Commission on behalf of a previously terminated employee. The matter is being handled by the Lincoln Parish District Attorney's office. The outcome of this matter is undeterminable at this time.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability 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 - Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in

LINCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 JUNE 30, 1997

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - Federally Assisted Programs (continued)

accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

NOTE 10 - 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 11 - Obligated Fund

The Board of Directors approved a restriction of part of the General Fund's fund balance. The amount of \$139 for Alzheimer's Support. These amounts have been removed from the fund balance and are shown in obligated funds on the balance sheet.

NOTE 12 - Operating Transfers In, Out

Funds Transferring In	Funds Transferring Out:			TOTALS
	FUND	SECTION	USER	
Title III - B	\$4,867	\$ 3,976	\$ -0-	\$ 8,843
Title C - 1	-0-	-0-	11,861	11,861
Title C - 2	266	-0-	18,645	18,911
Senior Center	-0-	-0-	-0-	-0-
Title III - D	322	-0-	-0-	322
Ombudsman	29	-0-	-0-	29
Title AAk	846	-0-	-0-	846
Title III - F	1	-0-	-0-	1
TOTALS	\$6,261	\$ 3,976	\$18,911	\$28,148

SUPPLEMENTARY FINANCIAL INFORMATION

LINCOLN COUNCIL ON AGING, INC.
 HUSTON, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1997

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 GENERAL FUND

	PROGRAMS OF THE GENERAL FUND			
	LOCAL (UNRESERVED)	FCOM (ACT. 725)	SECTION 3310	TOTAL
REVENUES				
Intergovernmental:				
Office of Elderly Affairs	-0-	11,728	-0-	11,728
Local Governments	5,088	-0-	-0-	5,088
LA Department of Transportation & Development	-0-	-0-	21,283	21,283
Interest Income	1,734	-0-	-0-	1,734
Miscellaneous: contributions and other	10,328	-0-	-0-	10,328
TOTAL REVENUES	18,948	11,728	21,283	50,115
EXPENDITURES				
Current:				
Salaries	1,962	-0-	-0-	1,962
Fringe	-0-	-0-	-0-	-0-
Meals	-0-	-0-	-0-	-0-
Travel	794	-0-	-0-	794
Operating Services	1,278	-0-	-0-	1,278
Operating Supplies	787	68	-0-	855
Other Costs	1,115	-0-	-0-	1,115
Capital outlay	11,801	4,168	21,282	37,251
TOTAL EXPENDITURES	18,731	4,428	21,282	44,441
Excess of Revenues Over (Under) Expenditures	< 602 >	5,351	-0-	4,669
OTHER FINANCIAL RESOURCES (USES)				
Operating Transfers In	-0-	-0-	-0-	-0-
Operating Transfers Out	-0-	< 5,351 >	-0-	< 5,351 >
Excess of Revenues and Other Sources Over (Under) Expenditures and other uses	< 602 >	-0-	-0-	< 602 >
FUND BALANCES				
Beginning of Year	72,773	-0-	-0-	72,773
Less: Obligated Funds Set Aside	< 115 >	-0-	-0-	< 115 >
End of Year	71,858	-0-	-0-	71,858

The accompanying notes are an integral part of these financial statements.

LEONARD COUNCIL ON AGING, INC
 PRITON, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1963

CONDENSED STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
 SPECIAL FUND - FUND

	TITLE III - B		TITLE 101 C-1	TITLE 101 C-2	GRAND TOTAL
	GRAND	REVENUES			
REVENUES					
Intergovernmental:					
Governor's Office of					
Aged Care	13,700	48,313	40,700	104,713	27,413
Public Support:					
LA Association Council					
on Aging	-0-	-0-	-0-	-0-	-0-
United Christian League	-0-	8,588	13,308	17,136	8
Miscellaneous					
Program Income	-0-	-0-	488	-88	-0-
TOTAL REVENUE	13,700	56,901	54,396	122,729	27,421
EXPENDITURES					
Current:					
Salaries	7,500	48,804	29,813	81,879	17,043
Fringe	804	3,742	1,848	3,250	3,244
Rent	-0-	-0-	27,888	83,360	-0-
Travel	875	1,378	664	8,700	224
Operating Services	4,317	23,350	4,577	12,888	4,007
Operating Supplies	100	1,887	480	4,244	2,427
Other Costs	321	2,851	-0-	-0-	-0-
Capital Outlay	88	100	337	220	-0-
Utility Assistance	-0-	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	13,995	83,162	36,010	201,621	23,471
Excess of Revenues					
Over (Under) Expenditures	4 44	(26,261)	(12,614)	4 18,044	2,950
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	644	8,840	11,000	28,240	-0-
Operating Transfers Out	-0-	-0-	-0-	-0-	(8,813)
Excess of Revenues					
Amounts Over (Under)	-0-	-0-	-0-	-0-	-0-
Expenditures and Other Uses	-0-	-0-	-0-	-0-	-0-
END BALANCE (DEFICIT)					
Beginning of Year	-0-	-0-	-0-	-0-	-0-
End of Year	-0-	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL ON AVIATION, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1987

CONDENSED STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
 SPECIAL REVENUE FUNDS (CONTINUED)

Title 112-C	TYPE 111-F	ADVICE FUNDS	UTILITY ASSISTANCE	LEAS.	CONTRACTS	TOTAL
1,486	2,168	2,327	-0-	20,222	4,221	28,344
-0-	-0-	-0-	1,498	-0-	-0-	1,498
-0-	-0-	-0-	-0-	-0-	-0-	27,427
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>466</u>
<u>1,486</u>	<u>2,168</u>	<u>2,327</u>	<u>1,498</u>	<u>20,222</u>	<u>4,221</u>	<u>28,344</u>
2,127	-0-	-0-	-0-	-0-	2,280	144,328
95	-0-	-0-	-0-	-0-	200	12,385
-0-	-0-	-0-	-0-	-0-	-0-	109,937
277	-0-	-0-	-0-	-0-	1,288	12,385
184	46	2,227	-0-	-0-	228	24,288
124	-0-	-0-	-0-	-0-	447	12,728
9	-0-	-0-	-0-	-0-	20	2,885
2	2,220	-0-	-0-	-0-	8	2,487
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,470</u>	<u>-0-</u>	<u>-0-</u>	<u>2,220</u>
<u>1,853</u>	<u>2,266</u>	<u>2,227</u>	<u>1,470</u>	<u>-0-</u>	<u>4,221</u>	<u>25,228</u>
< 210 >	-0-	-0-	100	20,221	< 20 >	4,028
518	-0-	-0-	-0-	-0-	20	28,454
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>< 20,220 ></u>	<u>-0-</u>	<u>< 28,180 ></u>
-0-	-0-	-0-	100	1,291	-0-	1,291
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,291</u>	<u>12,242</u>	<u>-0-</u>	<u>13,533</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,291</u>	<u>12,242</u>	<u>-0-</u>	<u>13,533</u>

The accompanying notes are an integral part of these financial statements.

LINCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1997

SCHEDULE 1

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE UNFAVORABLE
LOCAL - UNRESERVED			
Salaries	1,963	1,963	-0-
Fringe	-0-	-0-	-0-
Travel	794	794	-0-
Operating Services	1,270	1,270	-0-
Operating Supplies	287	287	-0-
Other Costs	1,315	1,315	-0-
Capital Outlay	13,803	13,803	-0-
TOTALS	47,446	47,446	-0-
SECTION 5310			
Salaries	-0-	-0-	-0-
Fringe	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	-0-	-0-	-0-
Operating Supplies	-0-	-0-	-0-
Other Costs	-0-	-0-	-0-
Capital Outlay	21,282	21,282	-0-
TOTALS	21,282	21,282	-0-
STATE OF LOUISIANA - ACT 739			
Salaries	-0-	-0-	-0-
Fringe	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	-0-	-0-	-0-
Operating Supplies	68	68	-0-
Other costs	-0-	-0-	-0-
Capital outlay	4,160	4,160	-0-
Transfers to Other Funds:			
III-A	846	846	-0-
III-B	4,067	4,067	-0-
III C-1	-0-	-0-	-0-
III C-2	296	296	-0-
Service Center	1	1	-0-
III-D	312	312	-0-
GRN	28	28	-0-
TOTALS	11,729	11,729	-0-

LANCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1997

SCHEDULE 2

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III-B ADMINISTRATION			
Salaries	7,434	7,938	< 504>
Fringe	595	636	< 41>
Travel	634	635	< 1>
Operating Services	3,930	4,315	< 385>
Operating Supplies	431	330	91
Other Costs	355	331	24
Capital Outlay	97	88	9
TOTALS	13,308	13,353	< 45>
TITLE III-B SUPPORTIVE SERVICES			
Salaries	48,200	48,200	< 524>
Fringe	3,034	3,743	709
Meals	-0-	-0-	-0-
Travel	3,419	3,378	41
Operating Services	23,252	13,310	9,942
Operating Supplies	5,483	5,657	< 174>
Other Costs	2,959	2,661	298
Capital Outlay	113	122	< 9>
TOTALS	84,358	83,361	< 997>
TITLE III-C-1			
Salaries	24,741	23,013	< 1,728>
Fringe	1,970	1,969	1
Meals:			
Bow Food	17,954	18,738	784
Labor and Non-meals	13,340	12,930	410
Travel	836	854	< 18>
Operating Services	6,285	6,573	< 288>
Operating Supplies	473	460	13
Other Costs	330	-0-	330
Capital Outlay	132	123	9
TOTALS	68,131	63,645	< 4,486>

LINCOLN COUNCIL ON ARTS, INC.
 BOSTON, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1997

SCHEDULE 2

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III C-2			
Salaries	41,851	42,875	< 1024
Fringe	1,311	1,262	49
Meals:			
Raw Food	45,482	45,294	1,188
Labor and Non-edition	37,489	35,288	2,201
Travel	6,904	6,803	101
Operating Services	13,474	13,166	< 308
Operating Supplies	4,212	4,265	< 53
Other Costs	-0-	-0-	-0-
Capital Outlay	222	222	-0-
TOTALS	157,155	151,426	5,729
SENIOR CENTER			
Salaries	17,839	17,441	< 398
Fringe	1,349	1,348	1
Meals	-0-	-0-	-0-
Travel	-0-	214	< 214
Operating Services	4,144	4,059	85
Operating Supplies	3,880	3,422	458
Other Costs	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-
TOTALS	28,022	28,491	< 469
TITLE III D			
Salaries	1,574	1,117	457
Fringe	125	96	29
Meals	-0-	-0-	-0-
Travel	190	277	< 87
Operating Services	139	144	< 5
Operating Supplies	239	194	45
Other Costs	0	0	< 0
Capital Outlay	3	3	-0-
TOTALS	2,270	1,931	339

LINCOLN COUNCIL ON AGING, INC.
 MONROE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1967

SCHEDULE 3

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE UNFAVORABLE
TITLE III-F			
Salaries	-0-	-0-	-0-
Fringe	-0-	-0-	-0-
Meals	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	-0-	-0-	-0-
Operating Supplies	-0-	46	< 46>
Other Costs	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-
TOTALS	<u>-0-</u>	<u>46</u>	<2,320>
	<u>-0-</u>	<u>2,188</u>	<2,188>
AMDT FUNDS			
Operating Services	<u>2,320</u>	<u>2,320</u>	-0-
UTILITY ASSISTANCE			
Utility Assistance Program			
LPAL - Shipping Bonds	<u>2,572</u>	<u>2,572</u>	-0-
H.S.R.A.			
Transfer to Title III C-1	24,444	24,444	2,444
Transfer to Title III C-2	<u>28,988</u>	<u>28,988</u>	2,988
TOTALS	<u>28,708</u>	<u>28,126</u>	2,582
ORGANIZATIONAL			
Salaries	2,586	2,540	46
Fringe	208	156	49
Meals	-0-	-0-	-0-
Travel	-0-	-0-	-0-
Operating Services	1,052	1,144	< 92>
Operating Supplies	235	224	11
Other Costs	25	447	< 422>
Capital Outlay	24	19	< 5>
TOTALS	<u>4,130</u>	<u>4,151</u>	<21>

LINGOLE COUNCIL ON ARMS, INC.
 NEWTON, LOUISIANA
 FOR THE YEAR ENDING JUNE 30, 1957 AND 1958

SCHEDULE 3

COMPREHENSIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES IN
 GENERAL FIXED ASSETS

	BALANCE JUNE 30, 1956	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1957
GENERAL FIXED ASSETS - AT COST:				
Office Furniture & Equipment	288,812	65,242	818	353,236
INVESTMENT IN GENERAL FIXED ASSETS:				
PROPERTY ACQUIRED PRIOR TO 7/1/58*	67,874	-0-	-0-	67,874
PROPERTY ACQUIRED AFTER 7/1/58 FROM				
Title 111 C-3	17,000	117	104	17,013
Title 111 C-2	22,824	222	345	22,701
Title 111 B-NAR	8,107	88	81	8,114
Title 111 B-40	18,888	122	78	19,032
Acq. 708	20,300	4,380	-0-	24,680
General Fund	39,858	5,260	548	45,570
Service Center	48,700	-0-	82	48,618
Title 112-D	3,428	3	-0-	3,431
Title 112-F	4,848	2,128	15-	6,981
ORANGEHURST	117	5	-0-	124
Section 5122	-0-	20,440	-0-	20,440
	229,291	28,247	618	257,920
Less: Item of a maintenance nature (not capital outlay)	(3,428)	-0-	-0-	(3,428)
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	288,812	65,242	818	353,236

*Records reflecting expenses from which assets were acquired have not maintained prior to 7/1/58.

LINCOLN COUNCIL ON AGING, (INC.)
 MONROE, LOUISIANA
 FOR THE YEAR ENDING JUNE 30, 1967

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FEDERAL AGENCY/GRANT NUMBER PROGRAM/TITLE	Federal OFFICE FUNDING	Program or Award Amount	Revenue Received	EXPENDITURES
Department of Health and Human Services				
Passed Through the Louisiana Governor's				
Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III B - Area Agency				
Administration				
Title III B - Supportive Services	\$1,533	9,982	9,982	9,982
Title III C-1 - Congregate Meals	\$1,829	28,641	28,641	28,641
Title III C-2 - Home Delivered		26,807	26,807	26,807
Meals				
Title III D - In Home Services	\$1,829	12,121	12,121	12,121
Title III-B - Outpatient		1,262	1,262	1,262
(Long-term care)				
Title III-F-Full, elderly assistance	\$1,533	2,188	2,188	2,188
		2,188	2,188	2,188
Department of Agriculture				
Passed Through the Louisiana Governor's				
Office of Elderly Affairs:				
U.S.D.A. - CASH in Lieu of				
Commodities				
	10,000	10,000	10,000	10,000

LINCOLN COUNTY OF ARIZONA, INC.
MUSTON, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1987

COMPENSATION TO BOARD MEMBERS

No compensation was paid any board member during the year under audit.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1987

QUESTIONED COSTS

Program	Finding/Noncompliance	Questioned costs
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There were no questioned costs found.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, MASSACHUSETTS
FOR THE YEAR ENDED JUNE 30, 1997

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR

PROGRAM REASSESSMENT FORMS NOT FILLED IN COMPLETELY

- Finding #1:** I examined a sample of C - 1 and C - 2 participants' files and notes several reassessment forms not completed.
- Cause:** The reassessment forms were missing dates and a few were not updated timely.
- Effects:** There is no financial statement effect. This is a compliance violation.
- Recommendation:** A tickler file should be set up in order for forms to be reviewed timely and checked for completeness.

MONTHLY MEAL SCHEDULES NOT COMPLETED

- Finding #2:** I examined a sample of monthly meal schedules of which several were not completed by the drivers.
- Cause:** The meal forms were not completed as to dating, signature of recipients and date of signature.
- Effects:** There is no financial statement effect. This is a compliance violation.
- Recommendation:** A procedure should be in place to review schedules and effectively have forms completed on a consistent monthly basis.

LINCOLN COUNCIL ON AGING, INC.
BATON, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1967

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

PROGRAM REASSESSMENT FORMS NOT FILLED IN COMPLETELY

- Finding #1: I examined a sample of C - 1 and C - 2 participant files and noted several reassessment forms not completed.
- Cause: The reassessment forms were missing dates and a few were not updated timely.
- Effect: There is no financial statement effect. This is a compliance violation.
- Corrective Action: A concerted effort has been made to update these files but a more organized method should be used such as a tickler file.

MONTHLY MEAL SCHEDULES NOT COMPLETED

- Finding #2: I examined a sample of monthly meal schedules of which several were not completed by the drivers.
- Cause: The meal forms were not completed as to dating, signature of recipients and date of signature.
- Effect: There is no financial statement effect. This is a compliance violation.
- Corrective Action: Drivers are told to fill out forms completely, but a procedure to document completeness needs to be put in place.

RECORDING OF BOARD MINUTES

- Finding #3: During my review of the Board minutes, both written and some recorded, I noted several deficiencies in the record - keeping.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 1957

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

Cause: The minutes that were written were difficult to interpret as to what subjects were being discussed, what resolutions were being voted on, and recording who voted. Also the tape-recorded minutes were difficult to interpret because of the quality of the sound.

Effect: There is no financial statement effect that can be determined.

Corrective Action: Board minutes are carefully recorded, on a new recorder, and then transcribed into written format and approved by the Board.

BOARD MEETING PROCEDURES AND CONDUCT

Finding #4: During my various conversations with the executive committee of the Lincoln Council on Aging Board of Directors, I noted a few deficiencies in Board Meeting procedures.

Cause: The Board handles the official policy and decision making functions of Lincoln Council on Aging. The meetings need to be held in such a manner that these functions can be constructively done.

Effects: There is no financial statement effect that can be determined.

Corrective Action: The President maintains order during meetings and the Board follows Roberts Rule of Order in its proceedings.

LINCOLN COUNCIL ON AGING, INC.
BOSTON, LOUISIANA
JUNE 30, 1997

EXIT CONFERENCE

The exit conference was held September 19, 1997. Those in attendance were Madian L. Herntgen, CPA, Michelle Wright, Executive Director of the Council, Dr. L. W. Dawson, Treasurer, Mr. Charles Mearns, Mr. Roy E. Howe, Mr. Bill Wiley, and Dr. Harold J. Scodinski.

I reported to them that I did not discover any material weaknesses in internal control or any questioned findings during my audit.

The director and board member received my findings and recommendations favorably and have taken action to implement the recommendations.