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# WINN COUNCIL ON AGING, INC.

Winfield, Louisiana

June 30, 1997

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Advance Date: FEB 24 1998



**PAYNE, MOORE & HERRINGTON, LLP**

Certified Public Accountants  
Alexandria, Louisiana

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WIRE COUNCIL ON DRUGS, INC.

JUNE 30, 1957

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PAUL, MCNEIL & FERRIS, LLP

CHRYSLER PUBLIC ACCOUNTING

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Miss Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Miss Council on Aging, Inc., Missfield, Louisiana, (a non-profit, quasi-public organization) 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 Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Miss 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, we have also issued our report dated October 7, 1997, as one consideration of Miss Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

STATE OF MISSISSIPPI	MISSISSIPPI	MISSISSIPPI
1000 State 111	1000 State 111	1000 State 111
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PAYNE, MOORE & HARRISON, LLP

Board of Directors  
Winn Council on Aging, Inc.

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

*Payne, Moore & Harrison, LLP*

Certified Public Accountants

October 7, 1991

STATE COMPTROLLER OF ACCOUNTS, 1967  
 CONSOLIDATED BALANCE SHEET - ALL FUND OPERATIONAL FUNDS AND ACCOUNT GROUP  
 FOR 12, 1967

PAGE 4

	OPERATIONAL FUND FUNDS		ACCOUNT GROUPS		TOTAL OPERATIONAL FUNDS AND ACCOUNT GROUPS
	GENERAL	SPECIAL SERVICES	GENERAL FUNDS	RESERVE	
<b>ASSETS</b>					
Cash	\$ 29,828	\$	\$	\$	\$ 29,828
Accounts Receivable	10,899	11,443			22,342
Debt Free Special Services Fund	10,899				21,742
General Fixed Assets				21,742	21,742
<b>TOTAL ASSETS</b>	<u>51,626</u>	<u>22,893</u>	<u>51,626</u>	<u>22,893</u>	<u>104,022</u>
<b>LIABILITIES, DEFERRED AND OTHER CREDITS</b>					
LIABILITIES					
Due to General Fund	\$	\$ 10,203	\$	\$	\$ 10,203
Accounts Payable		17,690			17,690
Other Liabilities					
<b>DEFERRED AND OTHER CREDITS</b>					
Investment in general fixed assets					
Fixed Assets					
Unassigned					
Total Equity and Other Credits					
<b>TOTAL LIABILITIES, DEFERRED AND OTHER CREDITS</b>	<u>51,626</u>	<u>22,893</u>	<u>51,626</u>	<u>22,893</u>	<u>104,022</u>

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

MINE COUNCIL OF ARIZONA, INC.  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED JUNE 30, 1997

EXHIBIT A

	GENERAL	SPECIAL	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>		<b>REVENUES</b>	
Intergovernmental	\$ 40,883	\$117,896	\$ 158,779
Public support	2,889	23,762	26,651
Interest income	1,133		1,133
Other	2,445	1,210	3,655
Total Revenues	47,349	142,868	190,217
<b>EXPENDITURES</b>			
Current			
Salaries	28,320	117,180	145,500
Fringe	2,373	14,866	17,239
Travel	2,480	10,881	13,361
Operating services	8,512	64,155	72,667
Operating supplies	2,523	6,389	8,912
Capital outlay	-----31	-----880	-----911
Total expenditures	44,238	203,851	248,089
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,111	(34,983)	(31,872)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	76,889	128,182	205,071
Operating transfers out	(102,372)	(23,281)	(125,653)
TOTAL OTHER FINANCING Sources (Uses)	(25,483)	104,901	79,418
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(22,327)	(1,082)	(23,409)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	44,211	2,352	46,563
<b>FUND BALANCES, END OF YEAR</b>	\$ 21,884	\$ 1,270	\$ 23,154

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

NEW CANTON OF BOSTON, INC.  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -  
 ALL COMPONENTS FUND TYPES  
 YEAR ENDED JUNE 30, 1991

EXHIBIT 2

	GENERAL FUND		SPECIAL SERVICES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES				
Intergovernmental	\$ 55,200	\$ 42,800	\$ 188,874	\$ 179,478
Public support	7,800	3,800	21,911	24,000
Interest income	194	3,120	-	-
Other	-	3,485	516,481	516,481
Total Revenues	<u>63,194</u>	<u>50,205</u>	<u>516,481</u>	<u>516,481</u>
EXPENDITURES				
Current:				
Salaries	28,000	28,221	144,842	144,182
Printing	3,417	3,272	20,828	21,081
Police	818	1,400	2,272	2,200
Travel	2,000	2,232	10,712	10,200
Operating services	2,272	2,271	9,207	9,200
Operating supplies	-	-	-	-
Capital outlay	<u>30,727</u>	<u>35,126</u>	<u>207,381</u>	<u>207,381</u>
Total Expenditures				
BALANCE (DEFICIT) OF REVENUES OVER EXPENDITURES	25,494	21,285	(27,494)	16,700
OTHER FINANCING SOURCES (USES)				
Specialty revenues in operating budgetary con- text, other financing sources (uses)	4,759	56,809	57,542	70,700
(21,228)	(212,228)	(212,228)	(212,228)	(212,228)
Total, other financing sources (uses)	<u>23,290</u>	<u>44,581</u>	<u>23,290</u>	<u>28,472</u>
NET (DEFICIT) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING SOURCES	914	11,406	(4,204)	(168)
NEW BALANCE, BEGINNING OF YEAR	46,211	46,211	-	-
END BALANCE, END OF YEAR	<u>47,125</u>	<u>57,617</u>	<u>4,196</u>	<u>4,132</u>

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

WINE COUNCIL ON AGING, INC.  
JUNE 30, 1981

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Wine Council on Aging, Inc. is a non-profit, quasi-public organization incorporated under the laws of the State of Louisiana.

Wine Council on Aging, Inc. qualifies as a tax-exempt organization under Section 501(c)(13) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to Federal or state income tax. The organization is not a private foundation.

As required by the Governor's Office of Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The primary function of the Wine 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. Services provided include providing meals, nutritional education, information and assistance services, operating senior centers, and transportation. A Board of Directors governs the Council.

The more significant of the Council's accounting policies are described below.

Reporting Entity

In 1980, the State of Louisiana passed Act 408 which authorized the charter of voluntary councils and area agencies 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 Wine 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, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other Federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered



WINE COUNCIL ON AGING, INC.

June 30, 1991

REPORT TO FINANCIAL STATEMENTS

under "legally separate organizations" are: the capacity for the organization to have its own name without reference to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and, fiscal dependence of the organization.

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.

Fund Accounting

The Council uses funds and account groups to report on 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 Council's funds are classified into one category of funds - governmental. The category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The Wine Council on Aging, Inc. has two types of funds included in this category.

GOVERNMENTAL FUNDS

GENERAL FUND - The General Fund is the operating fund of the Council and includes all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted to expenditures for certain specific purposes.

LOUISIANA COUNCIL ON AGING, INC.  
June 30, 1991

MOVES TO FINANCIAL STATEMENTS

The following are the funds which comprise the Council's special account funds:

1. 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 to Coles Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides access services, in-home services, community services, and transportation for the elderly.

2. 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, to Coles Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in the community.

3. Title III-C Fund

The III-C Fund is used to account for funds which are used to provide in-home services to 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-C funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coles Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

4. 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 (LACOA) which in turn remits funds to the Council to provide assistance to the elderly for the payment of their utility bills.

WISSE COUNCIL ON AGING, INC.

JUNE 30, 1977

NOTES TO FINANCIAL STATEMENTS

3. Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and material (such as weigh individuals, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/assessing counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need". Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geria Area Agency on Aging, Inc., who funds the Council on a reimbursement unit cost reimbursement basis up to the grant amount.

4. 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 Geria Area Agency on Aging, Inc., who then funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

5. 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 Geria Area Agency on Aging, Inc., who then funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound older persons.

ACCOUNT GROUP

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".

BOARD OF DIRECTORS, GENERAL COUNCIL ON BARRIS, INC.

JUNE 30, 1987

NOTES TO FINANCIAL STATEMENTS

GENERAL FUND ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fund Assets Account Group and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All purchased fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Bonder Center, Title III B, C, D, and F funds are received monthly based on a predetermined unit cost up to one twelfth of the grant amount, but are not susceptible to accrual as revenues until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

Budgets and Budgetary Accounting

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis consistent with OMB. Expenditures cannot legally exceed appropriations on an individual fund level.

Interfund Transactions

quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to

WOMEN COUNCIL ON DRINKING WATER  
JUNE 30, 1987

NOTES TO FINANCIAL STATEMENTS

another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Manufacturing or non-manufacturing transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

Memorandum only - Total Column

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to help facilitate 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. Nothing in such data comparable to a consolidation.

Accumulated Absences

Annual leave is earned by regular, full and part time employees at various rates dependent on the years of service. Employees may carry over up to five days of unused annual leave over to the next year. Annual leave earned but accumulated in excess of twenty-two (22) days. Upon termination, the Council will pay an employee for unused accumulated annual leave. The Council's liability for accumulated annual leave has not been recorded in the Council's books due to its immaterial amount.

2. CASH

Below is a summary of the Council's cash. As June 30, 1987, the carrying amounts of the Council's deposits are as follows:

Operating - checking	\$18,874
Savings	29,817
Cash on deposit in DRRS	\$29,817

All deposits are covered by federal depository insurance.

SENIOR COUNCIL ON AGING, INC.  
JUNE 30, 1999

NOTES TO FINANCIAL STATEMENTS

3. FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year:

	BALANCE JUNE 1, 1998	ACQUISITIONS	DEPRECIATION	BALANCE JUNE 30, 1999
Furniture and equipment	\$125,335	\$433	\$16,239	\$99,529

4. COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the board of directors during the current year.

5. PROCEEDINGS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as June 30, 1999. Furthermore, the Council's management believes that any potential liability 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 appropriability 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 grantor agency and this Council. It is management's opinion that any audit 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.

6. CONTINGENCIES OR REVENUE

The Council receives the majority of its revenues from funds provided through grants administered by the nonclassroom consumer's office of Elderly Affairs, which are then passed through the Senior Area Agency on Aging, Inc. The grant amounts are appropriated each year by the Federal and state governments. If significant budget cuts are made at the Federal and/or state level, the amount of the funds the Council receives could be reduced significantly, resulting in an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the Council will receive in the next fiscal year.

#### ADDITIONAL INFORMATION

**WING COUNCIL ON AGING, INC.**  
**COMBINED SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - GENERAL FUND**  
**YEAR ENDED JUNE 30, 1997**

SCHEDULE 1

	MISCELLANEOUS	LOCAL	FUND	TOTAL
	GENERAL	ACCOUNTS	BALANCE	FUNDS
<b>REVENUES</b>				
Intergovernmental				
Office of Elderly Affairs	\$	\$	\$ 11,779	\$ 11,779
Office of Urban Development	10,400			10,400
Medicaid Waiver		26,514		26,514
Policy Jury		7,440		7,440
Other		5,400		5,400
Public support		2,800		2,800
Interest income		1,333		1,333
Other		2,443		2,443
Total Revenues	<u>10,400</u>	<u>38,534</u>	<u>11,779</u>	<u>72,351</u>
<b>EXPENDITURES</b>				
Current				
Salaries		26,321		26,321
Fringe		3,373		3,373
Travel		1,400		1,400
Operating services		6,332		6,332
Operating supplies		3,527		3,527
Capital outlay		31		31
Total Expenditures	<u>-----\$</u>	<u>38,528</u>	<u>-----\$</u>	<u>38,528</u>
<b>EXCESS OF REVENUES OVER</b>				
<b>EXPENDITURES</b>	10,400	9,434	11,779	31,385
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in		36,489		36,489
Operating transfers out	(10,400)	(82,581)	(11,779)	(103,760)
Total Other Financing	(10,400)	(46,092)	(11,779)	(68,271)
Sources (Uses)	(10,400)	(46,092)	(11,779)	(68,271)
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>AND OTHER FINANCING SOURCES OVER</b>				
<b>EXPENDITURES AND OTHER FINANCING</b>	-	(1,400)	-	(1,400)
<b>USES</b>	-	(1,400)	-	(1,400)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	-----\$	84,311	-----\$	84,311
<b>FUND BALANCE, END OF YEAR</b>	\$-----\$	\$ 82,711	\$-----\$	\$ 82,711

See independent auditor's report.



STATE COUNCIL ON SOCIAL SERVICES  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - SPECIAL FUNDING FUND  
 YEAR ENDING JUNE 30, 1991

EXHIBIT 2

REVENUE	REVENUE	TOTAL STATE	TOTAL STATE	TOTAL STATE	TOTAL STATE	TOTAL STATE
ACCOUNTS	1990	1991	1990	1991	1990	1991
CONTRIBUTIONS						
CITY OF BIRMINGHAM	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL CONTRIBUTIONS	1,000	1,000	1,000	1,000	1,000	1,000
GRANTS						
FEDERAL GOVERNMENT	10,000	10,000	10,000	10,000	10,000	10,000
STATE GOVERNMENT	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL GRANTS	15,000	15,000	15,000	15,000	15,000	15,000
INVESTMENT INCOME						
TOTAL INVESTMENT INCOME	0	0	0	0	0	0
OTHER REVENUE						
TOTAL OTHER REVENUE	0	0	0	0	0	0
TOTAL REVENUE	16,000	16,000	16,000	16,000	16,000	16,000
EXPENDITURES						
PERSONNEL	10,000	10,000	10,000	10,000	10,000	10,000
OPERATING EXPENSES	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES	15,000	15,000	15,000	15,000	15,000	15,000
CHANGES IN FUND BALANCES						
TOTAL CHANGES IN FUND BALANCES	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL FUND BALANCES	15,000	17,000	15,000	17,000	15,000	17,000

See Independent Auditor's report.

MINE COUNTY, OH AGING, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -  
 BUDGET AND ACTUAL - GENERAL FUND  
 YEAR ENDED JUNE 30, 1987

SCHEDULE 2

	BUDGET	ACTUAL	VARIANCE Favorable Concessions
<b>EXPENDITURES</b>			
Local Funds Program			
Current			
Salaries	\$28,943	\$ 28,321	\$ 622
Fringe	3,837	3,373	464
Travel	829	1,482	(653)
Operating supplies	3,758	4,333	(575)
Operating supplies	373	3,527	(3,154)
Capital outlay		31	(31)
Total Expenditures	<u>38,747</u>	<u>40,657</u>	<u>(1,910)</u>
<b>OTHER FINANCING DATA</b>			
Operating transfers out			
Municipalities Grant Program			
To 111-C-1 Special Revenue Fund	1,588	1,588	-
To 111-C-2 Special Revenue Fund	5,332	5,332	-
To Local Fund	3,840	3,840	-
Local Programs			
To Senior Center special revenue Fund		5,327	(5,327)
To 111-B Special Revenue Fund	5,815	75,858	(70,043)
To 111-D Special Revenue Fund		3,877	(3,877)
To 111-C-2 Special Revenue Fund	3,259	3,259	-
To Local Fund	1,270	1,270	-
FOIA Act 125 Program			
To 111-B Special Revenue Fund	11,328	11,328	-
Total Other Financing Data	<u>31,322</u>	<u>102,252</u>	<u>(70,930)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING DATA</b>	<b><u>69,069</u></b>	<b><u>142,909</u></b>	<b><u>(73,840)</u></b>

See independent auditor's report.

WINE COUNCIL OF AMERICA, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -  
 BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 1967

(Continued)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (EXCESS)
<b>EXPENDITURES</b>			
<b>Title III-B Supportive Services</b>			
Current			
Salaries	\$54,571	\$55,820	\$(1,249)
Fringe	6,391	6,983	(692)
Travel	1,884	1,357	\$527
Operating services	22,281	25,415	(3,134)
Operating supplies	6,883	5,882	1,001
Capital outlay	-----	232	(232)
<b>Total Title III-B Supportive Services</b>	<b>82,228</b>	<b>85,629</b>	<b>(3,401)</b>
<b>Title III-B-1 Supportive Services</b>			
Current			
Salaries	28,178	28,502	(324)
Fringe	3,044	3,342	(298)
Travel	3,423	408	\$2,995
Operating services	14,953	8,213	\$6,740
Operating supplies	3,048	2,488	\$560
Capital outlay	-----	82	(82)
<b>Total Title-III B-1 Supportive Services</b>	<b>64,136</b>	<b>43,935</b>	<b>\$20,119</b>
<b>Title III-C-2 Supportive Services</b>			
Current			
Salaries	34,495	35,250	(755)
Fringe	4,185	4,534	(349)
Travel	8,165	8,868	(703)
Operating services	23,582	8,852	\$14,730
Operating supplies	194	888	(694)
Capital outlay	-----	23	(23)
<b>Total Title III-C-2 Supportive Services</b>	<b>61,621</b>	<b>57,715</b>	<b>\$3,906</b>

WIDE COUNCIL ON ARMS, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -  
 BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 1967

PAGE 2 OF 4  
 (continued)

	BUDGET	ACTUAL	VARIANCE FUNDING DISPOSITION
Utility Assistance			
Current			
operating services	\$	\$ 474	\$ (474)
OTHER FINANCING USES			
operating transfers and			
Similar Center			
To III-B Special Revenue Fund	18,488	18,488	-
III-B			
To III-B Special Revenue Fund	1,488	1,488	-
III-F			
To III-B Special Revenue Fund	2,548	2,548	-
To General Fund		3,828	(1,280)
III-C-1			
To General Fund		58,174	(58,174)
III-C-2			
To General Fund		14,232	(14,232)
Total Other Financing Uses	<u>23,164</u>	<u>38,178</u>	<u>(15,014)</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING DATA</u>	<u>4284,827</u>	<u>4285,151</u>	<u>(326,324)</u>

See independent auditor's report.

WYOM COUNCIL ON BONDING, INC.  
 SCHEDULE OF GENERAL FIRED ASSETS BY SOURCE  
 YEAR ENDED JUNE 30, 1997

SCHEDULE 3

GENERAL FIRED ASSETS	
Furniture and equipment	522,579
INVESTMENT IN GENERAL FIRED ASSETS	
Title III-B	242
General Fund	26,857
Title III E-1	242
Title III E-2	242
Act 735	3,430
State Funds	85,884
Monitor Center	851
Total Investment in General Fired Assets	522,579

See independent auditor's report.

**FORMS REPORT REQUIRED BY  
GOVERNMENT ACQUISITION STANDARDS**

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



PRICE, MYERS & BERENSON, LLP

**CITY OF PAID ACCOUNT**

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

Board of Directors  
Miss Council on Aging, Inc.

We have audited the financial statements of Miss Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated October 7, 1997. We conducted our 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 Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.







TYNNE, SECORE & HERRINGTON, LLP

Board of Directors  
Miss Emerald on Aging, Inc.

This report is intended for the information of the Board of Directors and management. However, this report is a matter of public record and its distribution is not limited.

*Payne, Stone & Herrington, LLC*

Certified Public Accountants

October 7, 1997