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Jackson Council on the Aging, Inc.

Jonesboro, Louisiana

**REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL 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 controller, judge 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 JAN 07 1998

SAUNDERS & ASSOCIATES

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JACKSON COUNTY ON THE AGING, INC.
Jacksonville, Louisiana

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June 30, 1997

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jackson Council on Aging, Inc.
Joppatowne, Louisiana

We have audited the accompanying general-purpose financial statements of the Jackson Council on Aging, Inc. as of and for the year ended June 30, 1997, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe 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 the organization 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 28, 1997 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information 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 basic

financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Baunders & Associates
BAUNDERS & ASSOCIATES
Certified Public Accountants

October 28, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

JACKSON COUNCIL ON THE AGING, INC.
Jackson, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1987

| | Governmental Fund Types | | Account Groups | | Total (Memorandum Only) |
|---|----------------------------|-----------------------------|----------------------------|------------------------------|-------------------------------|
| | General Funds | Special Revenue Funds | General Fixed Assets | General Long-Term Debt | |
| ASSETS | | | | | |
| Cash | \$ 10,508 | \$ 10,339 | \$ 0 | \$ 0 | \$ 20,847 |
| Receivables | 7,867 | 2,888 | 0 | 0 | 10,755 |
| Prepaid Expenses | 0 | 2,075 | 0 | 0 | 2,075 |
| Land and Buildings | 0 | 0 | 0 | 0 | 0 |
| Vehicles | 0 | 0 | 58,720 | 0 | 58,720 |
| Furniture & Equipment | 0 | 0 | 34,807 | 0 | 34,807 |
| Amount to be Provided For: Retirement of General Long-Term Debt | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 18,375 | \$ 15,312 | \$ 193,527 | \$ 0 | \$ 397,214 |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 27 | \$ 8,486 | \$ 0 | \$ 0 | \$ 8,513 |
| Accrued Payroll | 0 | 2,782 | 0 | 0 | 2,782 |
| Accrued Payroll Taxes | 2,262 | 332 | 0 | 0 | 2,594 |
| Notes Payable | 13,187 | 0 | 0 | 0 | 13,187 |
| Total Liabilities | 15,486 | 11,600 | 0 | 0 | 27,086 |
| Fund Equity: | | | | | |
| Investment in General Fixed Assets | 0 | 0 | 128,892 | 0 | 128,892 |
| Fund Balances - Reserved For: Utilities Assistance | 0 | 2,868 | 0 | 0 | 2,868 |
| Unreserved and Undesignated | 0,789 | 744 | 0 | 0 | 1,533 |
| Total Fund Equity | 0,789 | 3,612 | 128,892 | 0 | 133,293 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 21,265 | \$ 15,212 | \$ 128,892 | \$ 0 | \$ 395,469 |

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

JACKSON COUNCIL ON THE AGING, INC.
 JACKSON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1997

| | General Funds | Special Revenue Funds | Total (Main- tenance Only) |
|---|------------------|-----------------------------|-------------------------------------|
| REVENUES | | | |
| Intergovernmental | \$ 11,779 | \$ 284,868 | \$ 296,647 |
| Public Support | 18,429 | 20,897 | 40,326 |
| Miscellaneous | 28,550 | 29 | 28,579 |
| Interest Income | 533 | 8 | 541 |
| Total Revenues | <u>59,291</u> | <u>305,702</u> | <u>364,993</u> |
| EXPENDITURES | | | |
| Current: | | | |
| Salaries | 0 | 90,125 | 90,125 |
| Fringe | 89 | 9,893 | 9,982 |
| Travel | 0 | 2,578 | 2,578 |
| Operating Services | 942 | 50,027 | 50,969 |
| Operating Supplies | 150 | 11,278 | 11,428 |
| Other Costs | 3,451 | 81,758 | 85,209 |
| Capital Outlay | 17,084 | 2,995 | 19,079 |
| Utility Assistance | 0 | 1,408 | 1,408 |
| Total Expenditures | <u>21,499</u> | <u>255,751</u> | <u>277,250</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>37,792</u> | <u>(50,049)</u> | <u>289</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | 18,000 | 83,414 | 101,414 |
| Operating Transfers Out | (41,772) | (84,897) | (126,669) |
| Total Other Financing Sources (Uses) | <u>(23,772)</u> | <u>28,517</u> | <u>4,745</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>1,400</u> | <u>(21,532)</u> | <u>3,134</u> |
| Fund Balance, Beginning of Year | 6,588 | 8,500 | 15,088 |
| FUND BALANCE, END OF YEAR | <u>\$ 7,988</u> | <u>\$ 6,968</u> | <u>\$ 14,956</u> |

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

JACKSON COUNCIL ON THE AGING, INC.
 Jonesboro, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL

GENERAL FUND TYPE

For the Year Ended June 30, 1987

| | Budget | Actual | Variance- Favorable (Unfavorable) |
|---|-----------------|------------------|---|
| REVENUES | | | |
| Intergovernmental | \$ 11,778 | \$ 11,778 | \$ 0 |
| Public Support | 14,113 | 14,428 | 2,716 |
| Miscellaneous | 0 | 20,240 | 20,240 |
| Interest Income | 0 | 612 | 612 |
| Total Revenues | 25,891 | 57,058 | 29,679 |
| EXPENDITURES | | | |
| Current | | | |
| Salaries | 0 | 0 | 0 |
| Fringe | 0 | 28 | (28) |
| Travel | 0 | 0 | 0 |
| Operating Services | 0 | 842 | (842) |
| Operating Supplies | 0 | 110 | (110) |
| Other Costs | 0 | 3,481 | (3,481) |
| Capital Outlay | 0 | 17,006 | (17,006) |
| Utility Assistance | 0 | 0 | 0 |
| Total Expenditures | 0 | 21,667 | (21,667) |
| Excess (Deficiency) of Revenues Over Expenditures | 25,891 | 35,391 | 2,180 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | 0 | 10,000 | 10,000 |
| Operating Transfers Out | (20,490) | (21,712) | (12,000) |
| Total Other Financing Sources (Uses) | (20,490) | (21,712) | 18 |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ 5,401 | 2,239 | \$ 2,239 |
| Fund Balance, Beginning of Year | | 8,618 | |
| FUND BALANCE, END OF YEAR | | \$ 10,857 | |

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

JACKSON COUNCIL ON THE ASHOL, INC.
 JACKSON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------------|-----------------|--|
| REVENUES | | | |
| Intergovernmental | \$ 506,521 | \$ 504,553 | \$ (1,968) |
| Public Support | 17,807 | 20,891 | 3,084 |
| Miscellaneous | 0 | 24 | 24 |
| Interest Income | 0 | 8 | 8 |
| Total Revenue | 524,328 | 525,456 | 1,128 |
| EXPENDITURES | | | |
| Current | | | |
| Salaries | 55,465 | 55,135 | 330 |
| Fringe | 8,152 | 8,073 | 79 |
| Traavel | 2,750 | 2,878 | 128 |
| Operating Services | 51,818 | 53,827 | (2,009) |
| Operating Supplies | 5,715 | 11,278 | (5,563) |
| Other Costs | 81,816 | 81,758 | 58 |
| Capital Outlay | 3,888 | 3,988 | 100 |
| Utility Assistance | 8 | 1,488 | (1,480) |
| Total Expenditures | 207,458 | 208,781 | (1,323) |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(24,130)</u> | <u>(24,285)</u> | <u>155</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | 28,480 | 42,814 | 14,334 |
| Operating Transfers Out | 0 | (24,881) | (24,881) |
| Total Other Financing Sources (Uses) | 28,480 | 17,933 | 10,547 |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | \$ <u>0</u> | <u>(1,352)</u> | \$ <u>(1,352)</u> |
| Fund Balance, Beginning of Year | | 8,928 | |
| FUND BALANCE, END OF YEAR | | \$ 7,576 | |

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

JACKSON COUNCIL ON THE AGING, INC.
Jacobsboro, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - In 1988, the State of Louisiana passed Act 458 which authorized the charter of voluntary councils on aging for the welfare of the 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. Jackson Council on the Aging, Inc. is a non-profit corporation which most closely 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.

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

The primary function of Jackson Council on the Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 9 voluntary members who serve one to three-year terms, governs the Council.

Presentation of Statements - In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. In November of 1988, 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 "Guide of State and Local Government Units", the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI-A-Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

JACKSON COUNCIL ON THE AGING, INC.
JACKSON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting - The accounts of Jackson Council on the Aging, Inc. are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise of its assets, liabilities, fund equity, revenues, and expenditures. The council on aging's revenues are accounted for in three individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

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

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

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

ECOA (Act 715) - ECOA (Act 715) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for assistance to the Council on Aging. The Council may use these "Act 715" funds at its discretion.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

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.

JACKSON COUNCIL ON THE AGING, INC.
Jonestown, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1993

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Food Accounting, continued -

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

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

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.

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 congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Title III-D In-Home Services Fund - The III-D 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 dysfunctions, 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.

JACKSON COUNCIL ON THE AGING, INC.
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

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 parish councils on the aging to provide assistance to the elderly for the payment of their utility bills.

Title III-G Fund - The Title III-G Fund is used to account for the funds which are used to prevent abuse, neglect and exploitation of older individuals. Title III-G 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 XIX Fund - The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services as direct reimbursement for cost incurred by the Council.

Title III-F Fund - Preventive Health - 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 which "passes through" the funds of the Council. This program provides preventive health services.

General Fixed Assets and Long-Term Debt - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal and interest payments on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities

JACKSON COUNCIL ON THE AGING, INC.,
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1983

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Accounting, Continued

are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which liability is incurred, if measurable.

Encumbrances - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by Jackson Council on the Aging, Inc., in its accounting practices.

Other Financing Sources (Uses) - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfer.

Budget Policy - The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "OEAA" 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 OEAA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 10th of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

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

The budget is prepared on a 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.

JACKSON COUNCIL ON THE AGING, INC.
Memphis, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 level.

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.

Fixed Assets - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal and interest payments on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Compensated Absences - Employees of Jackson Council on the Aging, Inc., earn from 12 to 21 days of annual leave each year with 10 days allowed to be carried over to the next calendar year, depending on their length of service and the employee's working status (full-time or part-time). Provided that funds are available, employees are compensated upon termination of employment for current-year accrued annual leave not to exceed 10 days. Employees earn up to 12 days of sick leave each year, and can carry over up to 30 days. Employees are not paid for accrued sick leave at termination. Although the employees' leave benefits have not been recognized and accrued at June 30, 1997, the amounts are not material to the financial statements.

JACKSON COUNCIL ON THE AGING, INC.
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1993

NOTE 2: RECEIVABLES

Grant Receivables at June 30, 1993, consisted of reimbursements for expenses incurred under the following program:

| | |
|-------------|-----------------|
| D. S. D. A. | \$ 5,266 |
| III-F | 515 |
| Medicaid | 4,244 |
| Other | 447 |
| FOOM | 251 |
| TOTAL | <u>\$10,723</u> |

NOTE 3: IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditures related to the use of the in-kind been recorded.

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

NOTE 4: BOARD OF DIRECTOR'S COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 5: LEASE COMMITMENTS

There are no lease commitments.

NOTE 6: 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 7: JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the council at June 30, 1993, nor is the Council aware of any unasserted claims.

JACKSON COUNCIL ON THE AGING, INC.
Bossier Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

NOTE 10: FEDERALLY ASSISTED PROGRAMS

The Council on Aging participates in a number of federally assisted programs. 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 11: 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 12: INVENTORY

No inventory at June 30, 1997.

NOTE 13: PENSION PLAN

All employees of Jackson Council on the Aging, Inc. are members of the Social Security System. In addition to the employee contribution withheld at 7.65 percent of gross salary, the council contributes an equal amount to the Social Security System.

NOTE 14: POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Jackson Council on the Aging, Inc. had no retired employees at June 30, 1997.

JACKSON CHEMICAL AND FERTILIZERS, INC.,
Bossieres, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1987

NOTE 15: ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Scandlers & Associates
Credit Risk Consultants

P.O. Box 7400 • 630 East 12th • St. Louis, Missouri 64108 • (404) 486-3180/333-8048 • FAX: (404) 333-3377

**INDEPENDENT AUDITOR'S 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
Jackson Council on the Aging, Inc.
Jonestown, Louisiana

We have audited the financial statements of Jackson Council on the Aging, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated October 28, 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 organization'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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 97-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the organization'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 97-2.

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 will occur that would be material in relation to the financial statements being audited and may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration

of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe some of the reportable conditions described above are a material weakness.

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

Landers + Associates

LANDERS + ASSOCIATES
Certified Public Accountant

October 28, 1997

SUPPLEMENTAL INFORMATION

JACKSON COUNCIL ON THE AGING, INC.
 Jamboree, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1997

| Federal Grants/Pass Through Grants Name/ Program Name | Federal CFDA Number | Program Or Award Amount | Revenue Recognized | Expenditures |
|---|---------------------------|-------------------------------|-----------------------|------------------|
| United States Department of Health and Human Services | | | | |
| Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging: | | | | |
| Title III-B Supportive Services | 93.030 | \$ 26,924 | \$ 26,924 | \$ 26,924 |
| Title III C-1 Congregate Meals | 93.035 | 20,944 | 20,944 | 20,944 |
| Title III C-2 Home Delivered Meals | 93.035 | 13,000 | 13,000 | 13,000 |
| Title III - D In-Home Services | 93.041 | 1,000 | 1,000 | 1,000 |
| Title III - F Disease Prevention | 93.052 | 1,000 | 1,000 | 1,000 |
| Total United States Department of Health and Human Services | | | 77,868 | 77,868 |
| United States Department of Agriculture; Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-in- Lieu-Of Commodities | 10.658 | 18,000 | 18,000 | 18,000 |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | \$ 95,868 | \$ 95,868 |

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

JACKSON COUNCIL ON THE AGING, INC.
 JACKSON, LOUISIANA

Page 1 of 2

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1997

| | Title B-B Supportive Services | Title B-C-1 Congregate Meals | Title B-C-2 Home Delivered Meals | Senior Center |
|--|-------------------------------------|------------------------------------|---|------------------|
| ASSETS | | | | |
| Cash | \$ 680 | \$ 4,000 | \$ 3,750 | \$ 240 |
| Receivables | 0 | 10 | 0 | 1 |
| Prepaid Expenses | 798 | 500 | 827 | 10 |
| TOTAL ASSETS | \$ 1,478 | \$ 4,510 | \$ 4,577 | \$ 251 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 900 | \$ 4,040 | \$ 3,818 | \$ 60 |
| Accrued Payroll | 522 | 523 | 708 | 152 |
| Accrued Payroll Taxes | 52 | 80 | 32 | 18 |
| Total Liabilities | 1,472 | 4,643 | 4,558 | 230 |
| Fund Equity: | | | | |
| Fund Balances - Reserved For: | | | | |
| Utilities Assistance | 0 | 0 | 0 | 0 |
| Unassigned and Undesignated | 0 | 0 | 0 | 0 |
| Total Fund Equity | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 1,472 | \$ 4,643 | \$ 4,558 | \$ 230 |

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

JACKSON COUNCIL ON THE AGING, INC.
 JACKSON, LOUISIANA

Page 2 of 3

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1997

| | Title 01 D In-Home Services | Title 01 F Diverse Prevention | Utility Assistance | LEADA | Total |
|--|-----------------------------------|-------------------------------------|-----------------------|------------|-----------|
| ASSETS | | | | | |
| Cash | \$ 88 | \$ (115) | \$ 5,865 | \$ (9,371) | \$ 10,269 |
| Receivables | 0 | 515 | 0 | 5,188 | 5,695 |
| Prepaid Expenses | 18 | 0 | 0 | 0 | 7,575 |
| TOTAL ASSETS | \$ 106 | \$ 400 | \$ 5,865 | \$ 4,817 | \$ 18,088 |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 38 | \$ 0 | \$ 0 | \$ 0 | \$ 4,489 |
| Accrued Payroll | 48 | 0 | 0 | 0 | 2,212 |
| Accrued Payroll Taxes | 4 | 0 | 0 | 0 | 277 |
| Total Liabilities | 90 | 0 | 0 | 0 | 11,978 |
| Fund Equity: | | | | | |
| Fund Balances--Reserved For: | | | | | |
| Utilities Assistance | 0 | 0 | 5,865 | 0 | 5,865 |
| Unreserved and Undesignated | 0 | 0 | 0 | 765 | 765 |
| Total Fund Equity | 0 | 0 | 5,865 | 765 | 6,630 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 90 | \$ 0 | \$ 5,865 | \$ 765 | \$ 18,088 |

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

JACKSON COUNCIL ON THE AGING, INC.
JACKSON, LOUISIANA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - ACTUAL - GENERAL FUND**

For the Year Ended June 30, 1997

| | Programs of the General Fund | | |
|---|------------------------------|--------------------|-----------------|
| | LOCAL | FCCA (FCT, 795) | Total |
| REVENUES | | | |
| Intergovernmental | \$ 0 | \$ 11,779 | \$ 11,779 |
| Public Support | 19,478 | 0 | 19,478 |
| Miscellaneous | 20,248 | 0 | 20,248 |
| Interest Income | 813 | 0 | 813 |
| Fund/Invest | 0 | 0 | 0 |
| Total Revenue | <u>40,539</u> | <u>11,779</u> | <u>52,318</u> |
| EXPENDITURES | | | |
| Current | | | |
| Salaries | 0 | 0 | 0 |
| Fringe | 29 | 0 | 29 |
| Travel | 0 | 0 | 0 |
| Operating Services | 642 | 0 | 642 |
| Operating Supplies | 133 | 0 | 133 |
| Other Costs | 3,451 | 0 | 3,451 |
| Capital Outlay | 17,024 | 0 | 17,024 |
| Utility Assistance | 0 | 0 | 0 |
| Total Expenditures | <u>21,489</u> | <u>0</u> | <u>21,489</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>19,050</u> | <u>11,779</u> | <u>30,829</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | 13,339 | 0 | 13,339 |
| Operating Transfers Out | <u>(28,858)</u> | <u>(11,779)</u> | <u>(40,637)</u> |
| Total Other Financing Sources (Uses) | <u>(15,519)</u> | <u>(11,779)</u> | <u>(27,298)</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>3,331</u> | <u>0</u> | <u>3,331</u> |
| Fund Balance, Beginning of Year | <u>6,588</u> | <u>0</u> | <u>6,588</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 9,792</u> | <u>\$ 0</u> | <u>\$ 9,792</u> |

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

JACKSON COUNCIL ON THE AGING, INC.
JACKSON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND

For the Year Ended June 30, 1997

| | Title III B Supportive Services | Title III C - 1 Congregate Meals | Title III C - 2 Home Delivered Meals | Senior Center |
|---|---------------------------------------|--|---|------------------|
| REVENUES | | | | |
| Intergovernmental | \$ 47,807 | \$ 50,119 | \$ 57,648 | \$ 20,020 |
| Public Support | 1,896 | 9,551 | 6,646 | 352 |
| Miscellaneous | 0 | 13 | 11 | 0 |
| Interest Income | 0 | 0 | 0 | 0 |
| Total Revenue | <u>49,703</u> | <u>60,283</u> | <u>64,305</u> | <u>20,372</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Salaries | 21,522 | 30,119 | 29,058 | 6,419 |
| Fringe | 2,754 | 3,218 | 2,821 | 599 |
| Travel | 814 | 500 | 1,138 | 17 |
| Operating Services | 13,030 | 18,188 | 17,234 | 1,841 |
| Operating Supplies | 3,323 | 4,268 | 3,887 | 803 |
| Other Costs | 11,863 | 40,179 | 29,212 | 263 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Utility Assistance | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>53,966</u> | <u>127,242</u> | <u>83,242</u> | <u>10,219</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(1,528)</u> | <u>(66,959)</u> | <u>(18,937)</u> | <u>10,153</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 1,528 | 66,959 | 20,742 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | (10,153) |
| Total Other Financing Sources (Uses) | <u>1,528</u> | <u>66,959</u> | <u>20,742</u> | <u>(10,153)</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance, Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

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

AGRICON COUNCIL OF THE AGING, INC.
JONESBORO, LOUISIANA

Page 2 of 3

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND**

For the Year Ended June 30, 1987

| | Special- Revenue Grant | Title III In-House Services | Title III Disaster Prevention | Utilities Assistance |
|---|------------------------------|-----------------------------------|-------------------------------------|-------------------------|
| REVENUES | | | | |
| Intergovernmental | \$ 4,508 | \$ 1,080 | \$ 1,884 | \$ 0 |
| Public Support | 0 | 452 | 0 | 1,070 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 | 0 |
| Total Revenue | <u>4,508</u> | <u>1,708</u> | <u>1,884</u> | <u>1,070</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Salaries | 0 | 1,228 | 0 | 0 |
| Fringe | 0 | 104 | 0 | 0 |
| Travel | 0 | 100 | 0 | 0 |
| Operating Services | 0 | 1,637 | 0 | 0 |
| Operating Supplies | 0 | 115 | 0 | 0 |
| Other Costs | 0 | 83 | 0 | 0 |
| Capital Outlay | 0 | 0 | 2,898 | 0 |
| Utility Assistance | 0 | 0 | 0 | 1,488 |
| Total Expenditures | <u>0</u> | <u>3,285</u> | <u>2,898</u> | <u>1,488</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>4,508</u> | <u>(1,577)</u> | <u>(1,014)</u> | <u>470</u> |
| OTHER FINANCIAL SOURCES (USES) | | | | |
| Operating Transfers In | 0 | 1,808 | 1,140 | 0 |
| Operating Transfers Out | (4,880) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>(4,880)</u> | <u>1,808</u> | <u>1,140</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>0</u> | <u>0</u> | <u>0</u> | <u>470</u> |
| Fund Balance, Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>4,270</u> |
| FUND BALANCE, END OF YEAR | \$ 0 | \$ 0 | \$ 0 | \$ 4,740 |

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

JACKSON COUNCIL ON THE AGING, INC.
 JACKSON, LOUISIANA

Page 3 of 3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND

For the Year Ended June 30, 1987

| | <u>USDA</u> | <u>Total</u> |
|---|-----------------|-----------------|
| REVENUES | | |
| Intergovernmental | \$ 18,000 | \$ 204,533 |
| Public Support | 0 | 20,891 |
| Miscellaneous | 0 | 24 |
| Interest Income | 0 | 0 |
| Total Revenues | <u>18,000</u> | <u>225,448</u> |
| | | |
| EXPENDITURES | | |
| Current: | | |
| Salaries | 0 | 60,125 |
| Fringe | 0 | 8,075 |
| Travel | 0 | 2,870 |
| Operating Services | 0 | 63,627 |
| Operating Supplies | 0 | 11,278 |
| Other Costs | 0 | 61,758 |
| Capital Outlay | 0 | 2,898 |
| Utility Assistance | 0 | 1,408 |
| Total Expenditures | <u>0</u> | <u>266,751</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>18,000</u> | <u>(40,703)</u> |
| | | |
| OTHER FINANCING SOURCES (USES) | | |
| Operating Transfers In | 0 | 68,418 |
| Operating Transfers Out | (20,322) | (24,761) |
| Total Other Financing Sources (Uses) | <u>(20,322)</u> | <u>43,657</u> |
| Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses | <u>(2,322)</u> | <u>(1,046)</u> |
| | | |
| Fund Balance, Beginning of Year | <u>3,155</u> | <u>8,400</u> |
| FUND BALANCE, END OF YEAR | <u>\$ 8,833</u> | <u>\$ 7,354</u> |

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

ANCHORY COUNCIL ON DRUGS, INC.
 Metairie, Louisiana

COMPARATIVE STATEMENT OF GENERAL FUND ASSETS AND
 CHANGES IN GENERAL FUND ASSETS

For the Year Ended June 30, 1987

| | Balance June 30, 1986 | Additions | Deletions | Balance June 30, 1987 |
|--|-----------------------------|------------------|-----------------|-----------------------------|
| GENERAL FUND ASSETS AT GDS: | | | | |
| Vehicles | \$ 42,800 | \$ 17,000 | \$ 2,400 | \$ 57,400 |
| Office Furniture and Equipment | 45,400 | 3,000 | 812 | 51,588 |
| TOTAL GENERAL FUND ASSETS | \$ 88,200 | \$ 20,000 | \$ 3,212 | \$ 104,988 |
| INVESTMENT IN GENERAL FUND ASSETS | | | | |
| Property Acquired Prior to July 1, 1985 ** | \$ 8,000 | \$ 0 | \$ 0 | \$ 8,000 |
| Property Acquired After July 1, 1985 With Funds From: | | | | |
| Title III D - In - Home Services | 0 | 0 | 0 | 0 |
| General Fund | 28,800 | 17,000 | 3,000 | 42,800 |
| Title III C - 1 | 8,400 | 0 | 0 | 8,400 |
| Title III C - 2 | 10,000 | 0 | 0 | 10,000 |
| Title III Supportive Services Center Center | 8,200 | 0 | 0 | 8,200 |
| Title III C | 6,100 | 0 | 0 | 6,100 |
| Transportation Department | 20,400 | 0 | 0 | 20,400 |
| Title III F | 0 | 2,000 | 0 | 2,000 |
| Memo-Recess Grant | 4,800 | 0 | 0 | 4,800 |
| TOTAL INVESTMENT IN GENERAL FUND ASSETS | \$ 50,500 | \$ 20,000 | \$ 3,000 | \$ 67,500 |

** Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.

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

JACKSON COLLEGE, OLYMPIA, INC.
 JEFFERSON, LOUISIANA

Page 1 of 2

STATEMENT OF EXPENDITURES - BUDGET (HAPP) AND ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|--|------------------|------------------|-------------------------------------|
| Title III B- Supportive Services | | | |
| Salaries | \$ 21,811 | \$ 21,820 | \$ (9) |
| Fringe | 3,188 | 3,104 | (84) |
| Travel | 811 | 814 | 33 |
| Operating Services | 13,212 | 13,038 | (174) |
| Operating Supplies | 1,889 | 2,238 | 449 |
| Other Costs | 11,524 | 11,893 | 369 |
| Capital Outlay | 189 | 0 | (189) |
| Subtotal Title III B | 54,694 | 53,897 | (797) |
| Transfers in From: | | | |
| Senior Center | (1,480) | (1,520) | 0 |
| TOTAL TITLE III B | \$ 53,214 | \$ 52,377 | \$ 837 |
| Title III C-1. Congregate Meals | | | |
| Salaries | \$ 33,838 | \$ 33,510 | \$ (328) |
| Fringe | 3,288 | 3,218 | (70) |
| Travel | 1,827 | 891 | (936) |
| Operating Services | 18,807 | 19,105 | 298 |
| Operating Supplies | 3,748 | 4,258 | 510 |
| Other Costs | 48,328 | 48,878 | 550 |
| Capital Outlay | 317 | 0 | (317) |
| Subtotal Title III C-1 | 109,156 | 109,242 | 86 |
| Transfers in From: | | | |
| USDA | (11,000) | (11,890) | (890) |
| ACDA | (11,720) | (11,720) | 0 |
| General Fund | (15,285) | (14,180) | 1,105 |
| TOTAL TITLE III C-1 | \$ 70,151 | \$ 71,352 | \$ 201 |
| Title III C-2. Home Delivered Meals | | | |
| Salaries | \$ 28,898 | \$ 28,898 | \$ (0) |
| Fringe | 2,895 | 2,820 | (75) |
| Travel | 1,001 | 1,238 | 237 |
| Operating Services | 17,590 | 17,258 | (332) |
| Operating Supplies | 3,150 | 3,587 | 437 |
| Other Costs | 28,682 | 28,710 | 28 |
| Capital Outlay | 280 | 0 | (280) |
| Subtotal Title III C-2 | 84,496 | 84,041 | (455) |
| Transfers in From: | | | |
| USDA | (8,700) | (8,580) | (120) |
| General Fund | (1,208) | (1,584) | (376) |
| Miscellaneous | (2,808) | (1,874) | 934 |
| Senior Center | (8,818) | (8,820) | (2) |
| TOTAL TITLE III C-2 | \$ 63,972 | \$ 64,201 | \$ 229 |

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

JACKSON COUNCIL ON AGING, INC.
 Jackson, Louisiana

Page 2 of 2

STATEMENT OF EXPENDITURES - BUDGET (GAFF) AND ACTUAL

For the Year Ended June 30, 1997

| | Budget | Actual | Actual Over (Under) Budget |
|---|------------------|------------------|-------------------------------------|
| Senior Center | | | |
| Salaries | \$ 8,420 | \$ 8,079 | \$ (341) |
| Fringe | 488 | 588 | 80 |
| Travel | 0 | 17 | 17 |
| Operating Services | 2,000 | 1,841 | (81) |
| Operating Supplies | 825 | 983 | 158 |
| Other Costs | 300 | 380 | (80) |
| Capital Outlay | 0 | 0 | 0 |
| Subtotal Senior Center | 14,033 | 13,978 | 171 |
| Transfers Out To: | | | |
| Title III B | 1,000 | 1,000 | |
| Title III C-2 | 8,519 | 8,030 | 174 |
| TOTAL SENIOR CENTER | \$ 23,552 | \$ 22,975 | \$ 577 |
| Title III D - In - Home Services | | | |
| Salaries | \$ 1,219 | \$ 1,000 | \$ 9 |
| Fringe | 121 | 134 | 9 |
| Travel | 81 | 100 | 21 |
| Operating Services | 584 | 1,837 | 673 |
| Operating Supplies | 39 | 115 | 76 |
| Other Costs | 64 | 80 | 16 |
| Capital Outlay | 0 | 0 | 0 |
| Subtotal Title III D | 2,688 | 3,366 | 719 |
| Transfers In From: | | | |
| Miscellaneous Grant | (1,080) | (1,080) | 0 |
| Senior Center | 0 | (244) | (244) |
| TOTAL TITLE III D | \$ 1,608 | \$ 1,782 | \$ 455 |
| Miscellaneous Grant | | | |
| Transfers Out To: | | | |
| Title III B | \$ 0 | \$ 0 | \$ 0 |
| Title III C-1 | 2,000 | 1,974 | 26 |
| Title III D | 1,000 | 1,000 | 0 |
| Title III F | 1,000 | 1,140 | 84 |
| TOTAL MISCELLANEOUS GRANT | \$ 4,000 | \$ 4,080 | \$ 0 |
| MSDA | | | |
| Transfers Out To: | | | |
| Title III C-1 | \$ 11,000 | \$ 11,000 | \$ 0 |
| Title III C-2 | 8,700 | 8,300 | 292 |
| TOTAL MSDA | \$ 19,700 | \$ 19,300 | \$ 392 |

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

STATEMENT OF EXPENDITURES - BUDGET (DAPP) AND ACTUAL

For the Year Ended June 30, 1987

| Title & P. Classes: Provisions | Budget | Actual | Actual Over (Under) Budget |
|--------------------------------|-----------------|-----------------|-------------------------------------|
| 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 | 0 | 0 | 0 |
| Subtotal Title & P | <u>0,000</u> | <u>0,000</u> | <u>00</u> |
| Transfers In From: | | | |
| Subtotal Title & P | <u>0,000</u> | <u>0,000</u> | <u>00</u> |
| Miscellaneous Grant | 0,045 | 1,148 | (114) |
| TOTAL, TITLE & P | <u>\$ 0,045</u> | <u>\$ 1,148</u> | <u>\$ (114)</u> |

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

JACKSON COUNCIL ON THE AGING, INC.
Jacksonville, Louisiana

STATE OF PRISON AUDIT FINDINGS

June 30, 1993

INTERNAL CONTROL

1. PAYROLL TAXES

Condition: During the fiscal year, the Council inaccurately reported tax liabilities, made incorrect deposits, filed untimely, or failed to deposit taxes which resulted in penalties and interest charges.

Current Status: This finding has been cleared.

2. BANK RECONCILIATIONS

Condition: Bank reconciliations were not performed at the close of each month during the year.

Current Status: This finding has been cleared.

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

JACKSON COUNCIL ON THE AGING, INC.
Jacksonboro, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1987

COMPLIANCE

97-1 1099's

Condition: During the audit, it was determined that 1099's were not prepared and provided to contract labor for the year ended December 31, 1986.

Recommendation: In the future, 1099's should be provided to contract labor used by the agency.

Reply: This was an oversight of North Delta Area Agency as Aging during training of bookkeeper. 1099's will be issued in the future.

INTERNAL CONTROL

97-2 ANNUAL LEAVE REQUEST

Condition: The Executive Director approves her own annual leave request.

Recommendation: A board member should approve the Executive Director's leave request.

Reply: The Director will have a board member approve his/her leave request.

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

JACKSON COUNCIL ON THE AGING, INC.
Jonesboro, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1997

The exit conference was held on October 29, 1997. Those in attendance were Lynn Saunders, Auditor, Mr. Neil Stantlander, Executive Director of the Council, and Jennie Young, North Delta.

I reported that I discovered reportable conditions in their internal control and compliance.

A separate management letter has not been issued.

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