

RECEIVED
LEGISLATIVE AUDITOR

OCT - 7 2004

UNION COUNCIL ON AGING, INC.

*Financial Statements
For the Year Ended June 30, 2004*

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-20-04



UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2004

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-3
Required Supplemental Information (Part A) Management's Discussion and Analysis	1-5
Government-Wide Financial Statements	
Statement of Net Assets	6
Statement of Activities	7
Fund Financial Statements	
Governmental Funds:	
Balance Sheet	8
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Assets	8
Statement of Revenues, Expenditures and Changes in Fund Balances	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	9
Notes to Financial Statements	10-18
Required Supplemental Information (Part D)	
Budgetary Comparison Schedules	
General Fund	19
Title III B - Supporting Services	20
Title C1 - Congregate Meals	21
Title C2 - Home Delivered Meals	22
SUPPLEMENTAL INFORMATION SCHEDULES REQUIRED BY GSEA	
GENERAL FUNDS	
Combining Balance Sheets	23
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	24
NONMAJOR SPECIAL REVENUE FUNDS	
Combining Balance Sheet	25
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	26

UNION COUNCIL ON THE AGING, INC.
FARMERVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2004

TABLE OF CONTENTS (CONTINUED)

SUPPLEMENTAL INFORMATION SCHEDULES (CONTINUED)

	<u>Page</u>
<u>GENERAL FIXED ASSET ACCOUNT GROUP</u>	
Schedule of General Fixed Assets	27
<u>OTHER SUPPLEMENTAL INFORMATION –</u> <u>GRANT ACTIVITY</u>	
Schedule of Expenditures of Federal Awards	28
Notes to Schedule of Expenditures of Federal Awards	29
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	28-31
Schedule of Findings And Questioned Costs	32-33
Schedule of Prior Year Findings	34

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)
Certified Public Accountants
154 Regency Place
West Monroe, Louisiana 71294

Mobile Address
P. O. Box 8874
West Monroe, La 71294-8874

Phone (504) 888-2757
Fax (504) 888-9333
E-Mail: chh@camhinc.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Union Council on Aging, Inc.
Farmerville, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Union Council on Aging, Inc., as of and for the year ended June 30, 2004, which collectively comprise the basic financial statements of the Council as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that 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 that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information for the Union Council on Aging, Inc., as of June 30, 2004, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated August 18, 2004, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Board of Directors
Union Council on Aging, Inc.
Farmerville, Louisiana
Page 2

As described in Note 1, the Council has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as of June 30, 2004.

Management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 19 through 22, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Union Council on Aging, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Carson, Hines & Hunt (APAC)

West Monroe, Louisiana
August 18, 2004

REQUIRED SUPPLEMENTAL INFORMATION (PART A)
MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Union Council on Aging provides an overview of the Council's activities for the year ended June 30, 2004. Please read it in conjunction with the Council's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Council as a whole.

Reporting the Council as a Whole

The Statements of Net Assets and the Statements of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Council's net assets and changes in them. The Council's net assets – the difference between assets and liabilities – measure the Council's financial position. The increases or decreases in the Council's net assets are an indicator of whether its financial position is improving or deteriorating.

THE COUNCIL AS A WHOLE

For the year ended June 30, 2004

	FYE 2004
Beginning net assets	\$ 60,674
Increase in net assets	\$ 72,351
Ending net assets	\$ 133,025

In future years, a comparative analysis of beginning and ending net assets will be presented.

The following schedule presents a summary of revenues and expenses for the fiscal year ended June 30, 2004, and the amount and percentage of increases and decreases in relation to the prior year.

	FYE 2004	Percent	Increase (Decrease)	Percent
Revenue:	Amount	of Total	from	Increase
			FYE 2003	(Decrease)
Intergovernmental	\$273,911	30%	\$ 6,497	2%
Property Taxes	\$132,211	24%	\$52,211	100%
Public Support	\$ 70,480	13%	(\$ 3,336)	(4%)
Miscellaneous	\$ 73,035	13%	\$43, 944	60%
Total Revenue	\$549,637	100%	\$179,316	33%

Revenues for the Council increased substantially for the FYE 2004 mainly due to the New Property Tax Millage passed for the benefit of the Council.

	FYE 2004	Percent	Increase	Percent
Expense:	Amount	of Total	from	Increase
			FYE 2003	(Decrease)
Total	\$473,286	100%	\$61,118	14%

The Council's expenses increased greatly this year. The increase in the Council's expenses was due to additional meal rates added, and vehicles purchased to deliver meals.

BUDGETARY HIGHLIGHTS

The Council's total revenues in fiscal year 2004 were more than the final budget by \$5,413. Annual expenses for the Council in fiscal year 2004 were more than the final budget by \$9,853. This variance reflects the increases in gas, extra maintenance, and utilities. The General Fund is not budgeted but used in support of other programs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2004 and 2003, the Council had \$342,193 and \$308,904 invested in capital assets including buildings and improvements, furniture and fixtures, equipment, and vehicles (see table next page).

	FYE 2004	FYE 2003
Buildings and improvements	\$200,180	\$200,180
Furniture and equipment	\$ 35,804	\$ 32,708
Vehicles	\$196,209	\$ 76,015
Totals	\$432,193	\$308,904

This year's major additions included the purchase of 4 used vehicles to extend the Home Delivered Meals program, and new computer equipment.

Debt

At year-end, the Council has a total of \$181,642 in long term debt. The rate payables decreased about five percent as shown in the following table.

	FYE 2004	FYE 2003
Notes Payables	\$181,642	\$190,824

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND REVENUES

The Council's revenues are derived mainly from three sources, United States Department of Health and Human Services Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council, and a new Parish Wide Millage Property Tax and Public Support. The Council does not anticipate any major increases or decreases in the revenues for the coming year. It is possible that Public Support Revenues may increase due to expansion of the Home Delivered Meals Program.

CONTACTING THE COUNCIL'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, and creditors with general overview of the Council's finances and to show the Council's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Union Council on Aging, 606 East Boundary Street, Farmerville, LA, 71241.

Louise Demos
Director

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2004

ASSETS	Governmental Activities
Cash	\$ 123,116
Accounts Receivable	1,599
Capital Assets:	
Non-Depreciable	6,000
Depreciable	<u>11,625</u>
TOTAL ASSETS	<u>\$ 142,340</u>
LIABILITIES	
Accounts Payable	\$ 28,204
Accrued Expenses	1,389
Non-Current Liabilities:	
Due Within One Year:	
Notes Payable	9,540
Due in More Than One Year:	
Notes Payable	<u>172,096</u>
Total Liabilities	209,229
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	35,943
Restricted For:	
Liability Assistance	4,444
Unrestricted	<u>82,798</u>
Total Net Assets	<u>133,185</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 342,414</u>

The accompanying notes are an integral part of this financial statement.

UNION COUNCIL ON AGING, INC.
 FARMERVILLE, LOUISIANA
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2004

	<u>Direct</u> <u>Expenses</u>	<u>Indirect</u> <u>Expenses</u>
Function/Program Activities		
Governmental Activities:		
Health, Welfare and Social Services:		
Supportive Services:		
Homecare	\$ 14,980	\$ 6,867
Information and Assistance	1,016	349
Outreach	1,704	369
Transportation	23,884	7,810
Other Services	18,170	5,332
Nutrition Services:		
Congregate Meals	96,703	41,280
Home Delivered Meals	186,621	43,528
Utility Assistance	1,994	-
Disease Prevention and Health Promotion	2,447	1,181
National Family Caregiver Support	3,118	1,099
Senior Activities	28,287	-
Administration	91,528	-
	<u>\$ 369,004</u>	<u>\$ 188,282</u>
Total Governmental Activities		

Charges for Services	Program Expenses		Net (Expense) Revenue and Changes in Net Assets - Environmental Activities
	Operating Grants and Contributions	Capital Grants and Contributions	
\$ -	\$ 18,208	\$ -	\$ (1,248)
-	1,214	-	(342)
-	1,213	-	(474)
-	28,707	-	(4,867)
-	13,234	-	(2,348)
-	79,700	-	(31,581)
-	118,213	-	(31,836)
-	1,230	-	(524)
-	3,080	-	(45)
-	4,669	-	-
-	-	-	(20,281)
<u>\$ 31,245</u>	<u>29,604</u>	<u>-</u>	<u>(\$ 381)</u>
<u>\$ 31,245</u>	<u>\$ 297,895</u>	<u>\$ -</u>	<u>\$ (128,146)</u>

General Revenues:

Grants and Contributions not Restricted to Specific Programs	48,498
Property Taxes	132,213
Rental Income	18,972
Miscellaneous	818
Total General Revenues	<u>200,499</u>
Changes in Net Assets	72,333
Net Assets - Beginning	<u>60,674</u>
Net Assets - Ending	<u>\$ 133,012</u>

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

**LEWIS COUNTY COLLEGE, INC.
CARRERSVILLE, LOUISIANA**

**BALANCE SHEET
GOVERNMENTAL FUNDS**

JUNE 30, 2004

	General Fund	Title III-B Supportive Services	Title C-1 Cooperative Mgmt.	Title C-2 Home Delivered Meals
ASSETS				
Cash and Cash Equivalents	\$ 181,704	\$ 608	\$ 1,790	\$ 8,283
Accounts Receivable	-	-	-	-
Due From Other Funds	211	-	-	-
TOTAL ASSETS	\$ 181,915	\$ 608	\$ 1,790	\$ 8,283
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 18,211	\$ 608	\$ 1,790	\$ 8,283
Other Accrued Expenses	1,205	-	-	-
Due To Other Funds	-	-	-	-
Total Liabilities	\$ 19,416	\$ 608	\$ 1,790	\$ 8,283
FUND BALANCE				
Fund Balance				
Reserved for				
Utilities Advances	-	-	-	-
Unreserved, Reported In:				
General Fund	92,508	-	-	-
Special Revenue Funds	-	-	-	-
Total Fund Balance	\$ 92,508	\$ -	\$ -	\$ -
TOTAL LIABILITIES AND FUND BALANCE	\$ 191,289	\$ 608	\$ 1,790	\$ 8,283

UNION COLLEGE OF ARIZONA, INC.
FLAGSTAFF, ARIZONA
RECONCILIATION OF TOTAL GOVERNMENTAL
FUND BALANCES TO NET ASSETS OF
GOVERNMENTAL FUNDS
JUNE 30, 2008

<u>Manager</u> Governmental Funds	<u>Total</u> Governmental Funds		
		Total Governmental Fund Balances	\$ 97,043
		<i>Amounts reported for governmental</i>	
		<i>activities in the statement of net assets are</i>	
		<i>different because:</i>	
\$ 4,884	\$ 123,118	Capital assets used in governmental	
1,559	1,559	activities are not financial resources and	
-	502	therefore are not reported in the funds.	(27,423)
<u>\$ 6,443</u>	<u>\$ 125,167</u>	Long-term liabilities are not due and	
		payable in the current period and therefore	
		are not reported in the funds.	<u>(18,842)</u>
\$ 1,047	\$ 35,319	Net Assets of Governmental Activities	<u>\$ 118,942</u>
-	1,049		
552	552		
<u>1,599</u>	<u>28,142</u>		
4,444	4,444		
-	92,798		
<u>4,444</u>	<u>97,043</u>		
<u>\$ 6,041</u>	<u>\$ 123,217</u>		

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

**UNION COUNCIL-DUNBAR, DC
FARMERSVILLE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED 8/31/19 2020**

	General Fund	Title B-B Supportive Services	Title C-1 Congregate Meals	Title C-2 Home Delivered Meals
REVENUES				
Intergovernmental	\$ 21,048	\$ 25,711	\$ 60,248	\$ 73,826
Property Taxes	102,211	-	-	-
Public Support	28,648	5,036	19,552	18,844
Senior Trip	22,923	-	-	-
Rental Income	18,972	-	-	-
Miscellaneous	1,128	-	-	-
Total Revenues	244,941	30,747	79,799	92,670
EXPENDITURES				
Current				
Salaries	-	37,486	47,186	58,207
Fringe	-	3,818	3,353	3,608
Travel	-	9,223	282	2,802
Operating Services	1,322	28,948	18,555	21,397
Operating Supplies	3,593	8,739	3,571	6,403
Other Costs	57,828	532	61,286	60,742
Capital Outlay	10,289	-	-	-
Principal Payments	9,162	-	-	-
Interest Payments	9,791	-	-	-
Utility Assistance	-	-	-	-
Total Expenditures	114,208	79,206	131,353	150,149
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	130,734	(48,459)	(51,554)	(57,479)
OTHER FINANCING SOURCES (USES)				
Operating Transfers - In	-	11,679	52,991	60,248
Operating Transfers - Out	(60,992)	-	-	-
Total Other Financing Sources (Uses)	(60,992)	11,679	52,991	60,248
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES				
	69,742	-	-	-
FUND BALANCE AT BEGINNING OF YEAR				
	41,886	-	-	-
FUND BALANCE AT END OF YEAR				
	\$ 111,588	\$ -	\$ -	\$ -

WYOMING COUNCIL ON AGING, INC.
FARMERSVILLE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

<u>Monies</u>	<u>Total</u>		
<u>Governmental</u>	<u>Governmental</u>		
<u>Funds</u>	<u>Funds</u>		
		Net Change in Fund Balances - Total	
		Governmental Funds	\$ 49,088
\$ 63,088	\$ 273,511	<i>Amount reported for governmental activities</i>	
-	152,211	<i>in the statement of activities are different</i>	
1,308	78,488	<i>because:</i>	
-	52,822	<i>Governmental funds report capital outlays as</i>	
-	18,572	<i>expenditures while governmental activities</i>	
-	1,308	<i>report depreciation expense to allocate those</i>	
<u>64,396</u>	<u>249,627</u>	<i>expenditures over the life of the assets:</i>	
		<i>Capital asset purchases capitalized</i>	11,289
		<i>Depreciation expense</i>	<u>(19,208)</u>
			11,289
16,431	121,438	<i>Repayment of debt principal is an</i>	
1,684	16,442	<i>expenditure in the governmental funds, but</i>	
77	6,172	<i>the repayment reduces long-term liabilities</i>	
19,762	69,262	<i>in the statement of net assets.</i>	<u>6,182</u>
622	18,888		
-	142,619		
-	32,289		
-	9,282		
-	8,781		
1,884	1,884	Change in Net Assets in Governmental	
<u>11,892</u>	<u>268,249</u>	Activities	<u>\$ 73,141</u>
12,925	49,088		
45	128,586		
<u>(13,598)</u>	<u>(128,586)</u>		
<u>(13,598)</u>	<u>-</u>		
(629)	49,088		
<u>4,064</u>	<u>49,088</u>		
<u>\$ 4,444</u>	<u>\$ 93,042</u>		

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

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Union Council on Aging, Inc. have been prepared in accordance 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. These statements have also incorporated any applicable requirements set forth by *Standards of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; *Subpart VI - Annual Financial Reporting*, accounting manual for Governor's Office of Elderly Affairs contractors, and the *Louisiana Governmental Audit Guide*. The more significant to the Council's accounting policies are described below.

A. Incorporation Entity

In 1964, the State of Louisiana passed Act 456 that 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. The Union Council on the Aging, Inc. is a non-profit, quasi-public, corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies that may impose certain restrictions upon how the Council can use the money that they have provided.

The primary function of the Union 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 14 voluntary members who serve three-year terms governs the Council.

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

B. Financial Reporting

The Council follows the provisions of the Governmental Accounting Standards Board *Statement, Nov. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments (Statement 34)*, *35, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus (Statement 37)*, and *38, Certain Financial Statement Note Disclosures (Statement 38)*, which establish the financial reporting standards for all state and local governmental entities.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004

Note 1 - *Summary of Significant Accounting Policies (continued)*

B. Financial Reporting (continued)

The accompanying government-wide financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting, and reflect transactions of behalf of the Council. The Council accounts for its funds as governmental funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Office of Elderly Affairs Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

The Council reports the following major governmental funds:

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 Funds

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

PCOA (Act 735) Funds

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 65.

**UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004**

Note 1 - Summary of Significant Accounting Policies (continued)

B. Financial Reporting (continued)

Title III-B Supportive Services Fund

This program provides access services, in-home services, community services, legal assistance and transportation for the elderly.

Title III-C-1 Congregate Meals Fund

These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III-C-2 Home-Delivered Meals Fund

These funds are used to provide nutritional meals to home-bound older persons.

The remaining nonmajor funds are as follows:

Senior Center Fund

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.

Nutritional Services Incentive Program (NSIP)

The NSIP program (formerly USDA) is used to account for the administration of Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs. 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 the United States food and commodities may be purchased to supplement these programs.

Title III-G Disease Prevention and Health Promotion Services

This program provides funds to develop or strengthen preventive health service and health promotion systems through designated agencies.

Title III-H National Family Caregiver Support

To assist in providing multifaceted systems of support services for family caregivers and grandparents or older individuals who are relative caregivers.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

B. Financial Reporting (continued)

Audit Funds

These funds are used to offset the cost of the annual audit.

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various Councils on Aging through the state to be used to supplement the primary state grant for senior centers. Union Council on the Aging, Inc. was one of the parish councils to receive a supplemental grant.

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 Aging to provide assistance to the elderly for the payment of their utility bills.

C. Budget Policy

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

The Governor's Office of Elderly Affairs (OELEA) 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 OELEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30th 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 30).

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

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

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004

Note 1 - Summary of Significant Accounting Policies (continued)

C. Budget Policy (continued)

The Council may transfer funds between line items as often as required, but must obtain prior approval for 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.

Amounts were not budgeted for revenues and expenses for the utility assistance fund because they were not legally required and the amount of revenues to be received under this program could not be determined.

D. Compensated Absence

Employees of the Union Council on the Aging, Inc. earn from 10 to 20 days of annual leave each year with 10 days allowed to be carried over to next 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 up to 5 days. Employees earn up to 12 days of sick leave each year, and can accumulate up to 80 days, depending upon whether the employee is on a part-time or full-time status. Employees are not paid for accrued sick leave at termination and no account has been made.

E. Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. WEP program funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset the food cost 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 (PCA) and Supplemental Senior Center funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-2, D and E programs are funded based on actual operating cost 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 Council on Aging to the Council under the Helping Hands and Heating Help Energy programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipt.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004

Note 1 - Summary of Significant Accounting Policies (continued)

F. 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.

Note 2 - Cash and Certificates of Deposit

At June 30, 2004, the book balance of the Council's bank deposits was \$123,116.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be insured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2004 are insured as follows:

Bank Balances	<u>\$ 123,116</u>
Federal Deposit Insurance	\$ 100,000
Pledged Securities (Uncollateralized)	<u> </u>
Total	<u>\$ 100,000</u>

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of the Council, they are considered uncollateralized (Category 1) under the provisions of GASB Codification (20.106); however Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Council that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3 - Receivables

Accounts receivable at June 30, 2004, consisting of reimbursements for expenses incurred under the Title III ID program was \$1,358.

UNION COUNCIL, ON AGENY, INC.
FREMONTVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004

Note 4 - Fixed Assets

Fixed asset activity for the year ended June 30, 2004 is as follows:

	Balance July 1, 2003	Additions	Deletions	Balance June 30, 2004
Non-Depreciable Assets:				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Depreciable Assets:				
Building	194,180	-	-	194,180
Vehicles	76,815	30,194	-	107,009
Machinery & Equipment	32,209	3,893	-	36,102
Totals at Historical Cost	309,204	34,087	-	343,291
Less Accumulated Depreciation				
For:				
Building	(43,690)	(4,815)	-	(48,505)
Vehicles	(13,869)	(13,125)	-	(26,994)
Machinery & Equipment	(48,801)	(3,230)	-	(52,031)
Total Accumulated Depreciation	(106,360)	(18,280)	-	(124,640)
Fixed Assets, Net	\$ 202,844	\$ 15,807	\$ -	\$ 218,651

Depreciation was charged to Administration activities of the Council for \$19,268.

Note 4-Long-Term Debt

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Notes Payable:					
Rural Development	\$ 179,223	\$ -	\$ 4,466	\$ 174,757	\$ 4,463
Vehicle Note	11,481	-	4,736	6,745	3,893
Total Governmental Activities Long-Term Debt	\$ 190,704	\$ -	\$ 9,202	\$ 181,502	\$ 8,356

The first note is with Rural Development for the construction of a building and the purchase of land which are pledged as collateral. The principal portion of the note was \$204,108 with an interest rate of 3.25% per year. Payments of \$1,129 are made monthly for 30 years beginning September 1996.

The second note is with First United Bank for a van that is pledged as collateral. The principal portion of the note was \$14,508 with an interest rate of 7.102% per year. Payments of \$452 are made monthly for 36 months beginning November 2002.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

Note 4 - Long-Term Debt (continued)

Principal and interest requirements to retire the Council's notes payable obligations are as follows:

Year Ended June 30,	Rural Development		Van Ness	
	Principal	Interest	Principal	Interest
2009	\$ 4,453	\$ 9,072	\$ 3,093	\$ 211
2008	4,682	8,871	1,782	38
2007	4,943	8,180	-	-
2006	5,211	8,154	-	-
2005	5,482	8,023	-	-
2010-2014	12,217	15,486	-	-
2015-2019	40,864	15,760	-	-
2020-2024	54,481	13,224	-	-
2025-2029	21,852	1,082	-	-
Total	\$ 179,707	\$ 118,721	\$ 4,875	\$ 249

Note 5 - 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 and utilities for the senior center and meal sites, and wages and fringe benefits for volunteer workers.

Note 6 - Board of Directors' Compensation

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

Note 7 - 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 8 - Litigation and Claims

There was no litigation pending against the Council at June 30, 2009, nor is the Council aware of any unasserted claims.

**UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2004**

Note 9 - Federal/State Programs

The Council receives revenues from various federal and state grant programs that are subject to final review and approval as to the allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendment of 1996 and OMB Circular A-113, *Audit of State, Local Governments and Non-Profit Institutions*. Any settlements or expenses arising out of a final review are recognized in the period 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 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 12 - Interfund Transfers

Operating transfers in and out are listed by fund for 2004:

Funds Transferred In	Funds Transferred Out					
	Supplemental Senior Center	Senior Center	NSIP	General Fund	PCOA	Totals
Title III B - Supportive Services	\$ -	\$ 1,106	\$ -	\$ 16,343	\$ -	\$ 17,449
Title III C-1	1,825	-	14,217	24,837	16,524	57,399
Title III C-2	-	-	14,216	33,529	16,524	60,269
Title III D	_____	_____	_____	_____42	_____	_____42
Total Out	\$ 1,825	\$ 1,106	\$ 14,433	\$ 54,713	\$ 16,524	\$ 128,601

Note 13 - Risk Management

The Council is exposed to various risks of loss related to thefts, thefts of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES

UNION COUNCIL ON AGING, INC.
EARMORVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
Revenues				
Intergovernmental	\$ 18,120	\$ 21,048	\$ 21,048	\$ -
Property Taxes	-	-	132,211	132,211
Public Support	-	-	18,748	18,748
Contributions	-	-	9,980	9,980
Senior Trip Revenues	-	-	52,923	52,923
Fees For Services	-	-	320	320
Rental Income	-	-	18,972	18,972
Interest Income	-	-	818	818
Total Revenues	<u>18,120</u>	<u>21,048</u>	<u>253,942</u>	<u>233,894</u>
Expenditures				
Operating Services	-	-	1,322	(1,322)
Operating Supplies	-	-	3,595	(3,595)
Other Costs	-	-	57,859	(57,859)
Capital Outlay	-	33,289	33,289	-
Principal Payments	-	-	9,182	(9,182)
Interest Payments	-	-	9,790	(9,790)
Total Expenditures	<u>-</u>	<u>33,289</u>	<u>114,237</u>	<u>(80,948)</u>
Excess (Deficiency) of Revenues Over Expenditures	18,120	(12,241)	140,705	152,846
Other Financing Uses				
Transfers Out	<u>(65,082)</u>	<u>(82,083)</u>	<u>(90,971)</u>	<u>(8,990)</u>
Net Change in Fund Balance	(44,962)	(94,324)	49,734	143,856
Fund Balance at Beginning of Year	<u>47,836</u>	<u>47,836</u>	<u>47,836</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	\$ (2,096)	\$ (31,398)	\$ 97,570	\$ 147,916

The accompanying notes are an integral part of this financial statement.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
TITLE II, B. SUPPORTIVE SERVICES
FOR THE YEAR ENDED JUNE 30, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 51,590	\$ 51,590	\$ 51,591	\$ -
Public Support	4,458	3,804	5,186	(958)
Total Revenues	<u>56,048</u>	<u>55,394</u>	<u>56,777</u>	<u>(958)</u>
Expenditures				
Salaries	35,818	36,419	37,486	(1,057)
Fringe	3,799	3,714	3,810	(88)
Travel	1,218	1,818	3,221	(112)
Operating Services	9,242	18,812	28,548	(9,736)
Operating Supplies	1,611	1,918	6,779	(895)
Other Costs	-	1,848	572	1,268
Total Expenditures	<u>52,688</u>	<u>63,811</u>	<u>72,376</u>	<u>(8,915)</u>
Excess (Deficiency) of Revenues Over Expenditures	-	(2,418)	(11,609)	(9,211)
Other Financing Sources (Used)				
Transfers In	-	2,458	11,679	9,221
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

**UNION COUNCIL ON AGING, INC.
 FARMERVILLE, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 TITLE CII - CONGREGATE MEALS
 FOR THE YEAR ENDED JUNE 30, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With
	<u>Original</u>	<u>Final</u>		Final Budget Over (Under)
Revenues				
Intergovernmental	\$ 60,348	\$ 60,348	\$ 60,348	\$ -
Public Support	21,808	18,260	19,152	132
Total Revenues	<u>82,156</u>	<u>78,608</u>	<u>79,500</u>	<u>132</u>
Expenditures				
Salaries	46,998	45,710	47,186	(1,478)
Fringe	1,400	1,216	1,353	(77)
Tenel	272	216	262	(46)
Operating Services	14,800	15,560	15,325	235
Operating Supplies	2,613	2,677	2,971	186
Other Costs	59,175	58,798	61,886	(4,288)
Total Expenditures	<u>136,566</u>	<u>128,277</u>	<u>132,203</u>	<u>(6,816)</u>
Excess (Deficiency) of Revenues Over Expenditures	(54,410)	(49,669)	(52,703)	(3,964)
Other Financing Sources (Uses)				
Transfers In	47,212	48,689	52,921	3,964
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
TITLE 02 - HOME DELIVERED MEALS
FOR THE YEAR ENDED JUNE 30, 2004

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Over
	Original	Final		(Under)
Revenues				
Intergovernmental	\$ 71,816	\$ 71,816	\$ 71,816	\$ -
Public Support	14,800	11,600	16,044	444
Total Revenues	<u>86,616</u>	<u>83,416</u>	<u>87,860</u>	<u>444</u>
Expenditures				
Salaries	47,723	51,613	58,327	1,246
Fringe	1,507	6,308	5,618	671
Travel	1,682	1,484	2,612	(118)
Operating Services	17,789	27,508	23,587	6,103
Operating Supplies	4,716	8,219	6,433	1,786
Other Costs	56,748	59,117	63,742	(4,625)
Total Expenditures	<u>134,155</u>	<u>157,242</u>	<u>158,149</u>	<u>1,893</u>
Excess/(Deficiency) of Revenues Over Expenditures	(47,539)	(74,826)	(70,289)	7,517
Other Financing Sources/(Uses)				
Transfer In	61,521	67,896	60,549	(7,327)
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

**SUPPLEMENTAL INFORMATION SCHEDULES REQUIRED BY
GOEA**

UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA

GENERAL FUNDS
COMBINING BALANCE SHEETS
JUNE 30, 2004

	Programs of the General Fund		Total General Fund
	Local	PLDAA (482,731)	
ASSETS			
Cash & Cash Equivalents	\$ 100,708	\$ -	\$ 100,708
Accounts Receivable	-	-	-
Due From Other Funds	312	-	312
TOTAL ASSETS	\$ 101,020	\$ -	\$ 101,020
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts Payable	\$ 10,313	\$ -	\$ 10,313
Other Accrued Expenses	1,309	-	1,309
Due To Other Funds	-	-	-
Total Liabilities	<u>11,622</u>	<u>-</u>	<u>11,622</u>
FUND BALANCE			
Unreserved and Undesignated	<u>89,398</u>	<u>-</u>	<u>89,398</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 101,020	\$ -	\$ 101,020

**UNION COUNCIL ON AGING, INC.
EASTMORVILLE, LOUISIANA**

**GENERAL FUNDS
CONDENSED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Programs of the General Fund</u>		Total General Fund
	Local	PCOA (Act 715)	
Revenues			
Intergovernmental	\$ -	\$ 21,848	\$ 21,848
Property Taxes	152,211	-	152,211
Public Support	18,748	-	18,748
Contributions	9,800	-	9,800
Service Trip Revenue	52,932	-	52,932
Fees for Services	320	-	320
Rental Income	18,972	-	18,972
Interest Income	818	-	818
Total Revenues	<u>218,801</u>	<u>21,848</u>	<u>240,649</u>
Expenditures			
Operating Services	1,022	-	1,022
Operating Supplies	3,583	-	3,583
Other Costs	17,899	-	17,899
Capital Outlay	11,289	-	11,289
Principal Payments	9,182	-	9,182
Interest Payments	9,291	-	9,291
Total Expenditures	<u>42,466</u>	<u>-</u>	<u>42,466</u>
Excess of Revenues Over Expenditures	176,335	21,848	198,183
Other Financing Sources (Uses)			
Operating Transfers Out	(99,944)	(21,848)	(121,792)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	86,391	-	86,391
Fund Balance at Beginning of Year	<u>42,858</u>	<u>-</u>	<u>42,858</u>
FUND BALANCE AT END OF YEAR	<u>\$ 129,194</u>	<u>\$ -</u>	<u>\$ 129,194</u>

UNION COUNCIL ON LINE, INC.
 EARLESVILLE, LOUISIANA

MEMORANDUM SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 2008

	2008		2007	
	Assets	Liabilities	Assets	Liabilities
ASSETS				
Cash & Cash Equivalents	\$ 24	\$ -	\$ -	\$ 24
Receivables	-	1,009	-	-
TOTAL ASSETS	\$ 24	\$ 1,009	\$ -	\$ 24
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ -	\$ 1,007	\$ -	\$ 24
Due To Other Funds	-	22	-	-
Total Liabilities	24	1,009	24	24
Fund Balances:				
Unreserved	-	-	-	-
Reserved For:				
Utilities Accounts	-	-	-	-
Total Fund Balances	-	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 24	\$ 1,009	\$ 24	\$ 24

<u>Adult</u> <u>Funds</u>	<u>Supplemental</u> <u>State Grants</u>	<u>Utilities</u> <u>Assistance</u>	<u>MSP</u>	<u>Total Manager-</u> <u>Special Revenue</u> <u>Funds</u>
\$ -	\$ -	\$ 4,444	\$ -	\$ 4,444
-	-	-	-	1,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,444</u>	<u>\$ -</u>	<u>\$ 5,444</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,000
-	-	-	-	100
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>
-	-	-	-	-
-	-	8,000	-	8,000
<u>-</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 8,000</u>

**ISSUES CONCERNING, INC.
FRANKSVILLE, LOUISIANA**

**MEMORANDUM SPECIAL REVENUE FUNDS
COMPARING SCHEDULE OF REVENUES, EXPENDITURES
(AND CHANGES IN FUND BALANCE)**

FOR THE YEAR ENDED JUNE 30, 2008

	<u>Basic Count</u>	<u>Title III D Espace Provision</u>	<u>Title III E Capital</u>
REVENUES			
Intergovernmental			
North Delta Regional Planning and Development District	\$ -	\$ 3,333	\$ 4,667
State Contract	21,621		
Public Support			
LA Association of Councils on Aging	-	-	-
Client Contributions	-	-	-
Total Public Support	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>21,621</u>	<u>3,333</u>	<u>4,667</u>
EXPENDITURES			
Current			
Salaries	11,973	733	3,671
Fringe	947	130	587
Travel	-	6	11
Operating Services	7,363	2,464	183
Operating Supplies	-	263	117
Other Costs	-	-	-
Total Current Expenditures	<u>20,283</u>	<u>3,600</u>	<u>4,669</u>
Capital Outlay	-	-	-
Utility Assistance	-	-	-
Total Expenditures	<u>20,283</u>	<u>3,600</u>	<u>4,669</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,338</u>	<u>(267)</u>	<u>-</u>
OTHER FINANCIAL SOURCES (USES)			
Operating Transfer - In	-	49	-
Operating Transfer - Out	(1,338)	-	-
Total Other Financing Sources (Uses)	<u>(1,338)</u>	<u>49</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT BEGINNING OF YEAR			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Audit Funds	Supplemental Notice Capital	Utilities Assistance	MSRP	Total Nonmajor Special Revenue Funds
\$ 950	\$ - 3,825	\$ -	\$ 28,433	\$ 27,648 28,448
-	-	1,308	-	1,308
-	-	-	-	-
-	-	1,318	-	1,318
950	3,825	1,318	28,433	64,534
-	-	-	-	14,401
-	-	-	-	1,688
-	-	-	-	79
949	-	-	-	16,168
-	-	-	-	822
-	-	-	-	-
949	-	-	-	17,258
-	-	-	-	-
-	-	1,944	-	1,944
949	-	1,944	-	31,496
-	3,825	954	28,433	33,957
-	-	-	-	47
-	11,972	-	(28,433)	(11,994)
-	11,972	-	(28,433)	(11,994)
-	-	954	-	954
-	-	5,888	-	5,888
\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000

GENERAL FIXED ASSET ACCOUNT GROUP

**UNION COUNCIL ON AGING, INC.
FARMERVILLE, LOUISIANA**

SCHEDULE OF GENERAL FIXED ASSETS

JUNE 30, 2004 AND 2003

	Balance June 30, 2003	Additions	Deletions	Balance June 30, 2004
<u>GENERAL FIXED ASSETS</u>				
Land	\$ 4,880	\$ -	\$ -	\$ 4,880
Buildings	194,080	-	-	194,080
Vehicles	76,815	30,194	-	107,009
Office Furniture and Equipment	32,709	1,092	-	33,801
TOTAL GENERAL FIXED ASSETS	\$ 308,484	\$ 31,286	\$ -	\$ 342,191
<u>INVESTMENT IN GENERAL FIXED ASSET</u>				
Property Acquired Prior to July 1, 1945*	\$ -	\$ -	\$ -	\$ -
Property Acquired After July 1, 1945				
With Funds From:				
Art 321 PCDA	1,283	-	-	1,283
General Fund	41,713	31,219	-	72,932
FedEx Loan	200,189	-	-	200,189
Title III-C-1	1,793	-	-	1,793
Title III-C-2	1,587	-	-	1,587
Title III-B Supportive Services	1,718	-	-	1,718
Senior Center	788	-	-	788
Title III-B	11,608	-	-	11,608
Department of Transportation Sec. 3110 E&D	34,386	-	-	34,386
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 308,484	\$ 31,286	\$ -	\$ 342,191

* Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1945.

OTHER SUPPLEMENTAL INFORMATION -
GRANT ACTIVITY

LEONIS COUNCIL ON AGING INC.
 EARLEVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2004

Federal Grants/Pass Through Grants/Program Title	Federal CFDA Number	Program or Award Amount	Revenues Recognized	Expenditures
<u>Programs Passed Through Government Office of Elderly Affairs:</u>				
Department of Health & Human Services - Administration on Aging				
Special Programs for the Aging:				
Title III, Part B - Supportive Services	93.044	\$ 47,664	\$ 47,664	\$ 47,664
Title III, Part C - Congregate Meals	93.048	48,148	48,148	48,148
Title III, Part C - Home Delivered Meals	93.049	33,000	32,880	33,000
Title III, Part D - Disease Prevention and Health Promotion Services	93.043	3,180	3,180	3,180
Title III, Part E- National Family Caregiver Support	93.052	3,500	3,500	3,500
National Services Incentive Program	93.053	<u>28,412</u>	<u>28,433</u>	<u>28,412</u>
Total Department of Health and Human Services - Administration on Aging		<u>168,312</u>	<u>168,333</u>	<u>168,312</u>
TOTAL FEDERAL AWARDS		<u>\$ 168,312</u>	<u>\$ 168,333</u>	<u>\$ 168,312</u>

LYNN COUNCIL ON AGING, INC.
CARMERVILLE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2004

1. General

The *Schedule of Expenditures of Federal Awards* presents the activity of all federal award programs of the Council. The Council did not pass through any of its federal awards to a subrecipient during the year.

2. Basis of Accounting

The *Schedule of Expenditures of Federal Awards* is presented using the accrual basis of accounting as contemplated under accounting principles generally accepted in the United States of America and which is the same basis of accounting used for presenting the general purpose financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 70091

Mobile Address:
P. O. Box 8826
Baton Rouge, LA 70804-0826

Phone (504) 884-1111
Fax (504) 884-8811
E-Mail: chh@cameronhines.com

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

To The Board of Directors
Union Council on Aging, Inc.
Farmerville, Louisiana

We have audited the general purpose financial statements of the Union Council on Aging, Inc., as of and for the year ended June 30, 2004 and have issued our report thereon dated August 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Union Council on Aging, Inc.'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 test 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 Union Council on Aging, Inc.'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 misstatement 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.

To The Board of Directors
Union Council on the Aging, Inc.
Page Two

This report is intended solely for the information of management, the Governor's Office of Elderly Affairs and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:506, this report is distributed by the Legislative Auditor as a public document.

Cameron, Hinder & Hunt (APAC)

West Monroe, Louisiana
August 18, 2004

UNION COUNCIL ON AGING, INC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2004

To the Board of Directors
Union Council on the Aging, Inc.
Farmersville, Louisiana

We have audited the financial statements of the Union Council on Aging, Inc. as of and for the year ended June 30, 2004, and have issued our report thereon dated August 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governance Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2004, resulted in an unqualified opinion.

Section I- Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness yes no Reportable Conditions yes no

Compliance

Compliance Material to Financial Statements yes no

B. Federal Awards

Internal Control

Material Weakness yes no Reportable Conditions yes no

Type of Opinion on Compliance: Unqualified Qualified

For Major Programs (No Major Programs) Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section 515 (a)?

C. Identification of Major Programs: N/A

CFDA Number(s) Name of Federal Program (or clause)

Dollar threshold used to distinguish between Type A and Type B Programs: N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? N/A

UNION COUNCIL ON THE AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009

(Continued)

Section II- Financial Statement Findings

No matters were reported.

Section III- Federal Award Findings and Questioned Costs- MOA

UNION COUNCIL ON AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2004

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.