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WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 DEC 9 1999

WEST CARROLL COUNCIL ON AGING, INC.
 FINANCIAL STATEMENTS
 JUNE 30, 1999

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October 7, 1999

ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have compiled the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1999 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 6, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the West Carroll Council on Aging, Inc. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated October 7, 1999, on the results of our agreed-upon procedures.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1998

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1999	1998
<u>ASSETS</u>						
Cash	-	13,020	-	-	13,020	15,757
Grants Receivable	-	1,193	-	-	1,193	2,255
Accounts Receivable	4,460	-	-	-	4,460	6,006
Prepaid Expenses	-	-	-	-	-	679
Fixed Assets	-	-	204,648	-	204,648	170,745
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	28,506	28,506	26,581
<u>TOTAL ASSETS</u>	<u>4,460</u>	<u>14,213</u>	<u>204,648</u>	<u>28,506</u>	<u>251,827</u>	<u>222,023</u>
<u>LIABILITIES</u>						
Accounts Payable	1,695	3,460	-	-	5,155	14,795
Note Payable - Bank	-	-	-	4,935	4,935	2,145
Note Payable (House)	-	-	-	11,464	11,464	12,235
Long-Term Debt: Accumulated Unpaid Vacation	-	-	-	12,107	12,107	12,201
<u>TOTAL LIABILITIES</u>	<u>1,695</u>	<u>3,460</u>	<u>-0-</u>	<u>28,506</u>	<u>33,661</u>	<u>41,376</u>
<u>FUND EQUITY</u>						
Fund Equity: Fund Balances: Unreserved: Undesignated	2,765	10,753	-	-	13,518	9,902
Investment in General Fixed Assets	-	-	204,648	-	204,648	170,745
<u>TOTAL FUND EQUITY</u>	<u>2,765</u>	<u>10,753</u>	<u>204,648</u>	<u>-0-</u>	<u>218,166</u>	<u>180,647</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>4,460</u>	<u>14,213</u>	<u>204,648</u>	<u>28,506</u>	<u>251,827</u>	<u>222,023</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1998

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>REVENUES</u>				
Intergovernmental	21,779	181,932	203,711	206,627
Miscellaneous	<u>96,381</u>	<u>45,715</u>	<u>142,096</u>	<u>136,934</u>
<u>TOTAL REVENUES</u>	<u>118,160</u>	<u>227,647</u>	<u>345,807</u>	<u>343,561</u>
 <u>EXPENDITURES</u>				
Current:				
Salaries	37,614	95,911	133,525	143,437
Fringe	3,677	12,498	16,175	19,258
Travel	309	2,386	2,695	3,113
Operating Services	22,373	51,891	74,264	65,939
Operating Supplies	2,063	50,964	53,027	50,850
Other Costs	26,220	961	27,181	23,861
Capital Outlay	<u>7,035</u>	<u>30,759</u>	<u>37,794</u>	<u>28,676</u>
<u>TOTAL EXPENDITURES</u>	<u>99,291</u>	<u>245,370</u>	<u>344,661</u>	<u>335,134</u>
Excess (Deficiency) of Revenues Over Expenditures	18,869	(17,723)	1,146	8,427
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	52,525	52,525	47,737
Operating Transfers Out	(21,779)	(30,746)	(52,525)	(47,737)
Proceeds from Sale of Fixed Assets	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>5,500</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(410)	4,056	3,646	13,927
 <u>FUND BALANCES (DEFICIT)</u>				
Beginning of Year	3,175	6,727	9,902	(2,765)
Funds Reprogrammed - Prior Year	<u>-</u>	<u>(30)</u>	<u>(30)</u>	<u>(1,260)</u>
<u>END OF YEAR</u>	<u>2,765</u>	<u>10,753</u>	<u>13,518</u>	<u>9,902</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental	174,814	181,932	7,118
Miscellaneous	<u>11,787</u>	<u>45,715</u>	<u>33,928</u>
<u>TOTAL REVENUES</u>	<u>186,601</u>	<u>227,647</u>	<u>41,046</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	93,833	95,911	(2,078)
Fringe	9,500	12,498	(2,998)
Travel	2,295	2,386	(91)
Operating Services	39,499	51,891	(12,392)
Operating Supplies	49,096	50,964	(1,868)
Other Costs	960	961	(1)
Capital Outlay	<u>13,197</u>	<u>30,759</u>	<u>(17,562)</u>
<u>TOTAL EXPENDITURES</u>	<u>208,380</u>	<u>245,370</u>	<u>(36,990)</u>
Excess (Deficiency) of Revenues over Expenditures	(21,779)	(17,723)	4,056
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	55,100	52,525	2,575
Operating Transfers Out	<u>(33,321)</u>	<u>(30,746)</u>	<u>(2,575)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	4,056	4,056
<u>FUND BALANCES</u>			
Beginning of Year	-	6,727	-
Funds Reprogrammed	<u>-</u>	<u>(30)</u>	<u>-</u>
<u>END OF YEAR</u>	<u>-0-</u>	<u>10,753</u>	<u>-0-</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

b. 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 governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Presentation of Statements: (Continued)

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 Government Auditing Standards, issued by the Comptroller General of the United States; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, 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 its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

The governmental funds and the programs comprising them as 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.

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

PCOA (Act 735)

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.

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title XIX Fund (Continued)

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 costs incurred by the Council.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

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

Title III-B Administration Fund

The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

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.

Senior Center Fund

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

Title III-D Fund

The III-D Fund is used to account for funds which are used to provide in-home services to 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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III-D Fund (Continued)

dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

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

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACO) which in turn remits funds relating to West Carroll Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

U.S.D.A. Fund

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-F Fund

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

Emergency Food and Shelter Fund

This fund is used to account for the administration of funds whose purpose is to provide food and shelter assistance to

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Emergency Food and Shelter Fund (Continued)

individuals, to supplement and extend current available resources, but not to substitute or reimburse ongoing programs and services.

FTA Fund

The FTA Fund is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development (DOTD) coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council.

The Council has entered into two agreements with the DOTD to purchase two vans under an FTA program. The Council is responsible for matching 30% of the purchase price of each van.

The first van was acquired on February 23, 1998 with the following funds:

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>%</u>
FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	<u>8,063</u>	<u>30</u>
<u>TOTAL COST</u>	<u>26,876</u>	<u>100</u>

The second van was acquired on August 30, 1998 and was funded as follows:

<u>MATCHING FUNDS - WCCOA:</u>	<u>AMOUNT</u>	<u>%</u>
Included in Prepaids	679	3
Funded at Local Financial Institution (Loan)	6,000	27
FTA/LA DOTD Grant	<u>15,586</u>	<u>70</u>
<u>TOTAL COST</u>	<u>22,265</u>	<u>100</u>

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

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

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

e. 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 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 the liability is incurred, if measurable.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet.

g. Budget Policy:

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

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to 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.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective June 1, 1999.

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations on an individual fund level.

Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

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

Amounts were not budgeted for revenues and expenses for the Emergency Food and Shelter Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

h. Total Columns of Combined Statements - Overview:

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

i. Fixed Assets, Including Property Leased Under Capital Leases:

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Fixed Assets, Including Property Leased Under Capital Leases: (Continued)

Capital leases are recorded at the inception of the lease as capital outlay expenditures and other financing sources in governmental fund types and as assets and liabilities in the General Fixed Asset and General Long-Term Debt account groups, respectively. Lease payments are recorded as expenditures on the due date and reported as a reduction of the capitalized lease obligation in the General Long-Term account group.

The Council has classified its fixed assets as follows:

	Balance <u>6/30/99</u>
Equipment and Furniture	132,931
Real Property	<u>71,717</u>
<u>TOTAL</u>	<u>204,648</u>

Donated assets represent \$-0- of the above total for June 30, 1999.

j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Related Party Transactions:

During the year, the Council provided management services to White Oaks Apartments, an apartment complex for the elderly which is regulated by HUD. The Council received management fees for this service based on allowable percentages. Management fees received for the year ended June 30, 1999, totaled \$22,561. The Council also has an accounts receivable from White Oaks Terrace Apartments in the amount of \$262. In June 1999, the contract for management services with White Oaks Apartments was canceled. There will be no fees received for services next year.

m. Management's Use of 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 may differ from those estimates.

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

Intergovernmental Grants

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

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, D, F, and Ombudsman funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JTPA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES (Continued)

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

OJT/JTPA Reimbursement

Certain salaries are being supplemented by funds provided through the Job Training Partnership Act and the On Job Training Program. The Council participates in this program with the Union Council on Aging. The amount of such reimbursements during the fiscal year amounts to \$918.

NOTE 3 - CASH IN BANK

At June 30, 1999, the carrying amount of the Council's deposits was as follows:

Operating - checking	2,825
Payroll - checking	1,653
Special - checking	<u>8,542</u>
Cash on deposit in banks	<u>13,020</u>

The related bank balance (collected deposits) at that date was \$26,698. All of the deposits were covered by federal depository insurance. GASB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

NOTE 4 - GRANTS RECEIVABLE

Grants receivable at June 30, 1999, consisted of reimbursements for expenses incurred under the following program:

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 4 - GRANTS RECEIVABLE (Continued)

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Title III - Cash-in-Lieu (U.S.D.A.)	Special Revenue	<u>1,193</u>

Management believes all receivables are collectible and no reserve for bad debts is needed.

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets was as follows:

	Balance June 30, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1999</u>
Furniture and Equipment	99,028	37,794	(3,891)	132,931
Real Property	<u>71,717</u>	-	-	<u>71,717</u>
<u>Total General Fixed Assets</u>	<u>170,745</u>	<u>37,794</u>	<u>(3,891)</u>	<u>204,648</u>

NOTE 6 - IN-KIND CONTRIBUTIONS

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

In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal site.

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

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

NOTE 8 - 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 as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 9 - CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 1998:

	Balance July 1, 1998	Net Increase (Reductions)	Balance June 30, 1999
Note Payable - House	12,235	(771)	11,464
Accumulated Unpaid Vacation	12,201	(94)	12,107
Note Payable-WCNB	<u>2,145</u>	<u>2,790</u>	<u>4,935</u>
<u>TOTALS</u>	<u>26,581</u>	<u>1,925</u>	<u>28,506</u>

NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1999. In addition, the Council has no knowledge of any pending or threatened litigation. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

NOTE 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.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 12 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; 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.

NOTE 13 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 1999.

Funds Transferred In	Funds Transferred Out					Total In
	Senior Center	USDA	Misc Grant	General Fund		
				Local Act	PCOA 735	
Title III B- Administration	-	-	-	-	63	63
Supportive Services	15,720	-	4,500	-	14,658	34,878
Title III-C-1	-	4,961	-	-	4,898	9,859
Title III-C-2 Ombudsman	-	5,565	-	-	900	6,465
Title III-D	-	-	-	-	976	976
Title III-F	-	-	-	-	284	284
TOTAL OUT	<u>15,720</u>	<u>10,526</u>	<u>4,500</u>	<u>-0-</u>	<u>21,779</u>	<u>52,525</u>

NOTE 14 - NOTES PAYABLE

Lender	Current	Long-Term	Rate	Security
Financial Institution	4,935	-	9.75%	Real Estate
Individual	771	10,693	8.00%	Real Estate

Five year debt maturities as follows:

2000	5,706
2001	834
2002	902
2003	976
2004	1,056
Thereafter	6,925

SUPPLEMENTARY FINANCIAL INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1999

	PROGRAMS OF THE GENERAL FUND		
	LOCAL (UNRESERVED)	PCOA (ACT 735)	TOTALS
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	-	21,779	21,779
Miscellaneous:			
Contract Meal Income	17,784	-	17,784
Management Fee Income	22,561	-	22,561
Title XIX	19,608	-	19,608
Contributions and Other	36,428	-	36,428
<u>TOTAL REVENUES</u>	<u>96,381</u>	<u>21,779</u>	<u>118,160</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	37,614	-	37,614
Fringe	3,677	-	3,677
Travel	309	-	309
Operating Services	22,373	-	22,373
Operating Supplies	2,063	-	2,063
Other Costs	26,220	-	26,220
Capital Outlay	7,035	-	7,035
<u>TOTAL EXPENDITURES</u>	<u>99,291</u>	<u>-0-</u>	<u>99,291</u>
Excess of Revenues Over (Under) Expenditures	(2,910)	21,779	18,869
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	-	(21,779)	(21,779)
Proceeds from Sale of Fixed Assets	2,500	-	2,500
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(410)	-0-	(410)
<u>FUND BALANCES</u>			
Beginning of Year	3,175	-	3,175
<u>END OF YEAR</u>	<u>2,765</u>	<u>-0-</u>	<u>2,765</u>

See accountants' report.

SCHEDULE 2

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 1999

	TITLE III-B ADMINISTRATION SERVICES	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-F
<u>REVENUES</u>						
Intergovernmental:						
Governor's Office of Elderly Affairs	6,751	46,682	32,391	18,530	1,073	1,711
Louisiana Department of Transportation and Development	-	-	-	-	-	-
Public Support:						
LA Association of Councils on Aging United Way	-	-	-	-	-	-
OUT/JTPA Reimbursements	-	625	293	-	-	-
Client Contributions	-	3,276	-	-	-	-
Miscellaneous:						
Program Income	-	15,832	4,598	-	-	-
<u>TOTAL REVENUES</u>	<u>6,751</u>	<u>66,415</u>	<u>37,282</u>	<u>18,530</u>	<u>1,073</u>	<u>1,711</u>
<u>EXPENDITURES</u>						
Current						
Salaries	2,841	27,636	14,834	1,200	1,407	-
Fringe	515	3,766	2,052	121	167	-
Travel	93	414	226	-	59	-
Operating Services	2,376	6,903	6,752	1,489	328	-
Operating Supplies	280	30,496	16,354	-	25	-
Other Costs	73	419	176	-	6	-
Capital Outlay	636	6,641	3,352	-	57	1,995
Utility Assistance	-	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>6,814</u>	<u>76,275</u>	<u>43,746</u>	<u>2,810</u>	<u>2,049</u>	<u>1,995</u>
Excess of Revenues Over (Under) Expenditures	(63)	(9,860)	(6,464)	15,720	(976)	(284)

See accountants' report.

SCHEDULE 2
(CONTINUED)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	TITLE III-B ADMINISTRATION SERVICES	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-E
OTHER FINANCIAL SOURCES (USES)						
Operating Transfers In	63	9,860	6,464	-	976	284
Operating Transfers Out	-	-	-	(15,720)	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-	-0-	-0-
FUND BALANCE (DEFICIT)						
Beginning of Year	-	-	-	-	-	30
Funds Reprogrammed - Prior Period	-	-	-	-	-	(30)
END OF YEAR	-0-	-0-	-0-	-0-	-0-	-0-

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	AUDIT FUNDS	OMBUDSMAN	USDA	MISCELLANEOUS GRANT	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>REVENUES</u>								
Intergovernmental:								
Governor's Office of Elderly Affairs	1,156	-	13,312	4,500	-	-	-	166,347
Louisiana Department of Transportation and Development	-	-	-	-	-	-	15,585	15,585
Public Support:								
LA Association of Councils on Aging	-	-	-	-	576	-	-	576
United Way	-	-	-	-	-	19,548	-	19,548
OJT/JTPA Reimbursements	-	-	-	-	-	-	-	918
Client Contributions	-	-	-	-	-	-	-	3,276
Miscellaneous:								
Program Income	-	-	-	-	-	-	-	21,397
<u>TOTAL REVENUES</u>	<u>1,156</u>	<u>-0-</u>	<u>13,312</u>	<u>4,500</u>	<u>576</u>	<u>19,548</u>	<u>15,585</u>	<u>227,647</u>
<u>EXPENDITURES</u>								
Current:								
Salaries	-	-	-	-	-	-	-	95,911
Fringe	-	-	-	-	-	-	-	12,498
Travel	-	-	-	-	-	-	-	2,386
Operating Services	1,156	-	-	-	-	17,619	-	50,656
Operating Supplies	-	-	-	-	-	-	-	50,964
Other Costs	-	-	-	-	-	-	-	961
Capital Outlay	-	-	-	-	-	-	15,585	30,759
Utility Assistance	-	-	-	-	1,235	-	-	1,235
<u>TOTAL EXPENDITURES</u>	<u>1,156</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,235</u>	<u>17,619</u>	<u>15,585</u>	<u>245,370</u>
Excess of Revenues Over (Under) Expenditures	-0-	-0-	13,312	4,500	(659)	1,929	-0-	(17,723)

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	AUDIT FUNDS	OMBUDSMAN	USDA	MISCELLANEOUS GRANT	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	ETA/IA DOPD	TOTALS
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In	-	-	-	-	-	-	-	52,525
Operating Transfers Out	-	-	(10,526)	(4,500)	-	-	-	(30,746)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	2,786	-0-	(659)	1,929	-0-	4,056
<u>FUND BALANCE (DEFICIT)</u>								
Beginning of Year	-	-	-	-	910	5,787	-	6,727
Funds Reprogrammed - Prior Year	-	-	-	-	-	-	-	(30)
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>2,786</u>	<u>-0-</u>	<u>251</u>	<u>7,716</u>	<u>-0-</u>	<u>10,753</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1999

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>LOCAL - UNRESERVED</u>			
Salaries	Not	37,614	-
Fringe	Budgeted	3,677	-
Travel		309	-
Operating Services		22,373	-
Operating Supplies		2,063	-
Other Costs		26,220	-
Capital Outlay		7,035	-
Transfers to Other Funds		<u>21,779</u>	<u>-</u>
<u>TOTALS</u>		<u>121,070</u>	<u>-0-</u>
<u>STATE OF LOUISIANA - ACT 735</u>			
Transfers to Other Funds:			
III AAA	-	63	(63)
III-B	14,314	14,658	(344)
III C-1	5,583	4,898	685
III C-2	996	900	96
Senior Center	-	-	-
III-D	886	976	(90)
III-F	-	284	(284)
Ombudsman	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>21,779</u>	<u>21,779</u>	<u>-0-</u>
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	2,998	2,841	157
Fringe	307	515	(208)
Travel	106	93	13
Operating Services	2,330	2,376	(46)
Operating Supplies	266	280	(14)
Other Costs	77	73	4
Capital Outlay	<u>667</u>	<u>636</u>	<u>31</u>
<u>TOTALS</u>	<u>6,751</u>	<u>6,814</u>	<u>(63)</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>TITLE III-B SUPPORTIVE SERVICES</u>			
Salaries	48,891	47,993	898
Fringe	4,925	5,877	(952)
Travel	1,480	1,594	(114)
Operating Services	14,885	14,033	852
Operating Supplies	2,343	3,809	(1,466)
Other Costs	309	287	22
Capital Outlay	<u>2,693</u>	<u>2,493</u>	<u>200</u>
<u>TOTALS</u>	<u>75,526</u>	<u>76,086</u>	<u>(560)</u>
<u>TITLE III C-1</u>			
Salaries	26,044	*27,636	(1,592)
Fringe	2,634	3,766	(1,132)
Travel	419	414	5
Operating Services	9,896	6,903	2,993
Operating Supplies	30,260	30,496	(236)
Other Costs	398	419	(21)
Capital Outlay	<u>6,484</u>	<u>6,641</u>	<u>(157)</u>
<u>TOTALS</u>	<u>76,135</u>	<u>76,275</u>	<u>(140)</u>
<u>TITLE III C-2</u>			
Salaries	13,295	*14,834	(1,539)
Fringe	1,345	2,052	(707)
Travel	235	226	9
Operating Services	7,659	6,752	907
Operating Supplies	16,199	16,354	(155)
Other Costs	168	176	(8)
Capital Outlay	<u>3,282</u>	<u>3,352</u>	<u>(70)</u>
<u>TOTALS</u>	<u>42,183</u>	<u>43,746</u>	<u>(1,563)</u>

*Includes a total of \$918 in salaries paid by OJT/JTPA.

See accountants' report.

SCHEDULE 3
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>SENIOR CENTER</u>			
Salaries	1,200	1,200	-
Fringe	146	121	25
Travel	-	-	-
Operating Services	1,613	1,489	124
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>2,959</u>	<u>2,810</u>	<u>149</u>
<u>TITLE III-D</u>			
Salaries	1,405	1,407	(2)
Fringe	143	167	(24)
Travel	55	59	(4)
Operating Services	249	328	(79)
Operating Supplies	28	25	3
Other Costs	8	6	2
Capital Outlay	<u>71</u>	<u>57</u>	<u>14</u>
<u>TOTALS</u>	<u>1,959</u>	<u>2,049</u>	<u>(90)</u>
<u>TITLE III-F</u>			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	1,711	-	1,711
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>1,995</u>	<u>(1,995)</u>
<u>TOTALS</u>	<u>1,711</u>	<u>1,995</u>	<u>(284)</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1999

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>AUDIT FUNDS</u>	1,156	1,156	-0-
Operating Services			
 <u>OMBUDSMAN</u>			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	-	-	-
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
<u>TOTALS</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>USDA</u>			
Transfers to Title III C-1	Not	4,961	N/A
Transfers to Title III C-2	Budgeted	<u>5,565</u>	N/A
<u>TOTALS</u>		<u>10,526</u>	
 <u>MISCELLANEOUS GRANT</u>			
Transfers to Title III B Supportive Services	4,500	4,500	-0-
 <u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs: LP&L - Helping Hands	Not Budgeted	1,235	N/A
 <u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	Not Budgeted	17,619	N/A
 <u>FTA/ LA DOTD</u>			
Capital Outlay	Not Budgeted	15,585	N/A

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF PRIORITY SERVICES - TITLE III, PART B -
 GRANT FOR SUPPORTIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 1999

		PERCENT OF <u>GOEA GRANT</u>
<u>ACCESS (30%)</u>		
Assisted Transportation	-	
Case Management	656	
Transportation	15,785	
Information and Assistance	26,339	
Outreach	<u>6,236</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>49,016</u>	<u>168%</u>
<u>IN-HOME (15%)</u>		
Homemaker	17,195	
Visiting	<u>4,188</u>	
<u>TOTAL IN-HOME EXPENSES</u>	<u>21,383</u>	<u>73%</u>
<u>LEGAL (5%)</u>		
Legal Assistance	<u>1,401</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,401</u>	<u>5%</u>
<u>NON-PRIORITY SERVICES</u>	<u>4,286</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	<u>71,800</u>	
Less: Participant Contributions	(967)	
Transfers In	<u>(34,878)</u>	
Title III-B - Supportive Services Grant	35,955	
Less: Transfers of Contract Allotments	<u>(6,750)</u>	
<u>ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE HOMEMAKER AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOTMENTS</u>	<u>29,205</u>	

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND
 CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED JUNE 30, 1999

	BALANCE JUNE 30, <u>1998</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>1999</u>
<u>GENERAL FIXED ASSETS, at cost:</u>				
Furniture and Equipment	99,028	37,794	(3,891)	132,931
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>170,745</u>	<u>37,794</u>	<u>(3,891)</u>	<u>204,648</u>
Property Acquired Prior to July 1, 1985 ¹	69,014	-	-	69,014
Property Acquired After July 1, 1985	-	-	-	-
Title III - C-1	20,224	6,641	(19)	26,846
Title III - C-2	10,778	3,352	-	14,130
Title III - B-AAA	1,320	636	-	1,956
Title III - B-SS	2,712	2,492	-	5,204
Act - 735	1,419	-	-	1,419
Local Funds Unrestricted Senior Center	28,506	356	(3,872)	24,990
Title III - D	1,998	-	-	1,998
Title III - F	44	57	-	101
Title III - G	2,541	1,995	-	4,536
Ombudsman	187	-	-	187
Emergency Food & Shelter	126	-	-	126
Section 5310 Vehicle	5,000	-	-	5,000
	<u>26,876</u>	<u>22,265</u>	<u>-</u>	<u>49,141</u>
<u>TOTAL INVESTMENT IN FIXED ASSETS</u>	<u>170,745</u>	<u>37,794</u>	<u>(3,891)</u>	<u>204,648</u>

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

²Of this amount, \$34,398 is Special Revenue Funds - FTA and \$14,743 is General Local Unrestricted Funds.

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF FEDERAL AWARD EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>GRANT YEAR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AMOUNT OF EXPENDITURES</u>
<u>Department of Health and Human Services</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
Special Programs for the Aging:			
Title III B-1 - Area Agency Administration	7/01/98-6/30/99	93.044	5,063
Title III B - Supportive Services	7/01/98-6/30/99	93.044	34,575
Title III C-1 - Congregate Meals	7/01/98-6/30/99	93.045	19,900
Title III C-2 - Home Delivered Meals	7/01/98-6/30/99	93.045	10,426
Title III D - In Home Services	7/01/98-6/30/99	93.046	912
Title III F - Frail, Elderly Assistance	7/01/98-6/30/99	93.043	1,454
Ombudsman	7/01/98-6/30/99	93.042	-0-
<u>Department of Agriculture</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
USDA - Cash in Lieu of Commodities	7/01/98-6/30/99	10.570	10,526
<u>Federal Emergency Management Agency</u>			
Emergency Food and Shelter Program	10/01/98-9/30/98	83.516	17,619
<u>Department of Labor</u>			
Passed Through the Louisiana Governor's Office of Elderly Affairs:			
Passed Through the Union Community Action Association, Inc.			
OJT - On the Job Training	7/01/98-6/30/99	17.250	918

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>GRANT YEAR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AMOUNT OF EXPENDITURES</u>
<u>Elderly and Persons with Disabilities Transportation Capital Assistance Program</u> Passed Through the Louisiana Department of Transportation and Development	N/A	20.500	<u>15,585</u>
<u>TOTAL EXPENDITURES</u>			<u>116,978</u>

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR
FOR THE YEAR ENDED JUNE 30, 1999

FINDING 1999-1: We noted that budgets were not adopted for Emergency Food & Shelter and Project Independence Programs.

RECOMMENDATION: We recommend that the Council adopt budgets for these programs.

RESPONSE: Management was unaware that budgets were needed for these programs. They will adopt budgets in the future.

ACTION TAKEN OR PLANNED: Management plans to adopt budgets for these programs.

FINDING 1999-2: There is no rotation of duties and related cross-training of employees.

RECOMMENDATION: We recommend that all employees be cross-trained and duties be rotated so as to have two employees versed in all functions.

RESPONSE: Due to the changing of the Executive Director, the Council has not been able to fully develop its rotation of duties policies.

ACTION TAKEN OR PLANNED: Management is working on having all employees cross-trained.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

SECTION I - INTERNAL CONTROL

Finding: The Council was using out-of-date computer hardware and software.

Status: The Council has obtained two new computers and software to alleviate this finding.

Finding: There is no rotation of duties and related cross training of employees.

Status: There is still no rotation of duties. Management is still trying to cross-train the staff.

Finding: Employee time cards were not always approved by the employee's supervisor.

Status: All time cards were approved by employee supervisors.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JULIAN B. JOHNSTON, CPA
ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA



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- Accounting & Auditing
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- Business & Financial Planning
- Tax Preparation & Planning
- Individual & Partnership
- Corporate & Fiduciary
- Bookkeeping & Payroll Services

October 7, 1999

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
West Carroll Council on Aging, Inc.
Oak Grove, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of West Carroll Council on Aging, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Carroll Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

West Carroll Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year are listed at Schedules 2 and 6.

2. For each Federal, state, and local award, we randomly select six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.

3. For the items selected in procedure 2, we traced the thirty disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

All thirty payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements indicated approvals from the director or proper person.

6. For the items selected in procedure 2: For Federal awards we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. Disbursements complied with allowability requirements.

Eligibility:

We reviewed the previously listed disbursements for eligibility requirements. Disbursements complied with eligibility requirements.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. Disbursements complied with reporting requirements.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out report, when required, with the Council's financial records to determine whether the amounts agree.

The thirty disbursements selected included four Federal programs that were closed out during the period of our review. We compared the close-out reports for these four Federal programs with the Council's financial records. The amounts reported on the close-out reports agreed to the Council's financial records.

Meetings

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

West Carroll Council on Aging, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of West Carroll Council on Aging, Inc.'s office building. Management has asserted that such documents were properly posted. We examined copies of agendas attached to minutes supporting this assertion.

Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

West Carroll Council on Aging, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the audit for the year ended June 30, 1998, we reported the following internal control findings:

There was no rotation of duties, employee time cards were not always approved by the employee's supervisor, and computer hardware and software needs to be upgraded. The comments relating to employee time cards and upgrading computer hardware and software have been resolved by management; however, the comment relating to rotation of duties has not been resolved by management.

There were no prior year compliance findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Carroll Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Johnston, Perry, Johnson & Associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

August 10, 1999 (Date Transmitted)

Johnston, Perry, Johnson & Associates, L.L.P.

3007 Armand Street

Monroe, LA 71201

(Auditors)

In connection with your compilation of our financial statements as of 6/30/99 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of _____
(date of completion/respresentation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>Brenda Nagan</u>	Executive Director Secretary	8-10-99	Date
<u>Duane McWade</u>	Fiscal Coordinator Treasurer	8-10-99	Date
<u>Alan M. Steyer</u>	Chairman President	8-10-99	Date