

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED

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WEST CARROLL COUNCIL ON ANIMALS, INC.
OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1907

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

Release Date: DEC 10 1962

WEST CARROLL COUNTY OF ARKANSAS, INC.
JUNE 30, 1997

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WEST CARROLL COUNCIL ON AGING, INC.
JUNE 30, 1987

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Edward E. Perry, CPA
Monty G. Moore, CPA (Jr.)
Larry Perkins, CPA
Paul Rutledge, CPA

PERRY & COMPANY
A PROFESSIONAL SERVICE CORPORATION
1100 N. OLEANA, SUITE 100
MONROE, LOUISIANA 70001
TELEPHONE 282-5211
FAX 282-4022



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October 7, 1997

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1997 as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Carroll Council on Aging, Inc., as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, we have also issued a report dated October 7, 1997 on our consideration of West Carroll Council on Aging, Inc.'s internal control structure and a report dated October 7, 1997 on its compliance with laws and regulations.

Perry & Company

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Richard A. Perry, CPA
Partner, Dallas, CPACENTD

Larry Perkins, CPA
Partner, Chicago, CPA

PERRY & COMPANY
A PROFESSIONAL SERVICE CORPORATION
1200 W. WASHINGTON
SUITE 1000, CHICAGO, ILLINOIS 60601
TELEPHONE 312-787-1111
FAX 312-787-1111



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October 7, 1997

**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH ENVIRONMENTAL ACCOUNTING STANDARDS**

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

We have audited the general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated October 7, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

The management of West Carroll Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of West Carroll Council on Aging, Inc. for the year ended June 30, 1993, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements were not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

1. We found that there is no rotation of duties. Basically, only one person is trained in each area of accounting and computer applications. We recommend that different staff members be trained in these areas to mitigate any problems in the event of the fiscal officer's disability.

Reply: The Executive Director agreed to implement this recommendation.

2. We found that employee accounts receivable is not being paid in a timely manner. We recommend that employee accounts receivable be paid in a timely manner.

Reply: The Executive Director agreed with this finding and will begin to implement this recommendation.

3. We found computer hardware and software has become outdated and insufficient for operational use. We recommend that funds be obtained to upgrade the computer hardware and software.

Reply: The Executive Director agreed with this finding and will search for funds to be allocated for this purpose.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

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

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PERRY & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION



Richard H. Perry, CPA
 Kenneth G. Thomas, CPA (Emer.)

Larry Perkins, CPA
 Parvathappa, CPA

PERRY & COMPANY
 A PROFESSIONAL ACCOUNTING CORPORATION
 INCORPORATED IN MISSISSIPPI
 4000 WOODLAND BLVD
 MOBILE, LOUISIANA 36688
 TELEPHONE 984-1111
 FAX 984-1111



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October 7, 1997

**INDEPENDENT AUDITORS' REPORT ON
 COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated October 7, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to West Carroll Council on Aging, Inc. is the responsibility of West Carroll Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of West Carroll's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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

Richard H. Perry
PERRY & COMPANY
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COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
WEST CARROLL COUNTY OF ARKANSAS, INC.

CAP. GROUP, LOUISIANA

JUNE 30, 1997

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1996

ACCOUNT	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP GENERAL		TOTAL	
	GENERAL	SPECIAL REVENUE	GENERAL FUND ASSETS	LONG- TERM DEBT	COMPARISON ONLY	
					1997	1996
Cash	-	1,081	-	-	1,904	11,774
Grants Receivable	-	3,373	-	-	3,373	3,394
Accounts Receivable	10,713	-	-	-	10,713	13,337
Prepaid Expenses	-	-	-	-	-	8,504
Fiscal Assets	-	-	168,279	-	168,279	167,854
Amount to be Financed for Retirement of General Long-Term Debt	-	-	-	38,831	38,831	42,891
TOTAL ASSETS	10,713	4,454	168,279	38,831	226,796	236,510
LIABILITIES						
Accounts Payable	28,388	4,328	-	-	34,493	22,943
MOE Payable - Bond	-	-	-	18,407	30,467	31,532
MOE Payable - Bond	-	-	-	12,948	12,948	13,642
Long-Term Debt: Accumulated unpaid Interest	-	-	-	15,176	15,176	17,295
TOTAL LIABILITIES	28,388	4,328	-	46,631	63,084	65,412
FUND EQUITY						
Fund Equity:						
Fund Balances:						
Unreserved						
Undesignated	(8,412)	8,947	-	-	5,535	4,914
Retained in General Fund Assets	-	-	168,279	-	168,279	167,854
TOTAL LIABILITIES AND FUND EQUITY	28,388	13,275	168,279	38,831	226,796	236,510

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

- 7 -

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
WEST CARROLL COUNTY OF NOTING, INC.
ORLEANS, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL	SPECIAL REVENUE	TOTALS	
			(Memorandum Col.) 1997	1996
REVENUES				
Intragovernmental	11,779	141,748	173,524	179,910
Miscellaneous	<u>129,138</u>	<u>29,417</u>	<u>184,818</u>	<u>189,654</u>
TOTAL REVENUES	140,917	271,165	338,138	339,564
EXPENDITURES				
Current:				
Salaries	57,358	202,183	189,533	147,810
Fringe	5,824	14,543	39,948	18,537
Taxes	891	3,102	3,900	4,989
Operating Services	38,558	22,703	92,261	82,717
Operating Supplies	182	46,377	46,589	54,704
Other Costs	19,970	340	20,310	19,000
Capital Outlay	818	<u>2,252</u>	<u>2,258</u>	<u>2,170</u>
TOTAL EXPENDITURES	124,602	284,258	348,822	328,940
Excess (Deficiency) of Revenues over Expenditures	16,315	(13,093)	(10,684)	7,262
OTHER FINANCING SOURCES (USES)				
Loan Repayment	-	-	-	(4,900)
Operating Transfers In	-	18,411	50,411	22,214
Operating Transfers Out	<u>(24,845)</u>	<u>(24,948)</u>	<u>(28,433)</u>	<u>(22,214)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(11,750)	1,067	(10,683)	3,262
FUND BALANCES				
Beginning of Year	2,200	4,620	8,928	4,960
Funds Reprogrammed	-	<u>2,258</u>	<u>2,258</u>	<u>(2,258)</u>
End of Year	<u>(2,432)</u>	<u>6,877</u>	<u>(2,205)</u>	<u>6,764</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET (GASP BASIS) AND ACTUAL -
SPECIAL REVENUE FUND TYPE
 WEST CAROLINA COUNCIL ON AGING, INC.
 DAN GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	168,486	161,745	(6,741)
Miscellaneous	<u>13,813</u>	<u>39,477</u>	<u>25,664</u>
<u>TOTAL REVENUES</u>	<u>179,299</u>	<u>201,222</u>	<u>21,923</u>
EXPENDITURES			
CURRENT:			
Salaries	95,385	102,583	(7,198)
Fringe	18,468	18,543	(75)
Travel	3,800	5,102	(1,302)
Operating Services	34,338	52,703	(18,365)
Operating Supplies	43,482	46,377	(2,895)
Other Costs	2,405	860	1,545
Capital Outlay	<u>1,370</u>	<u>2,353</u>	<u>(983)</u>
<u>TOTAL EXPENDITURES</u>	<u>191,248</u>	<u>226,523</u>	<u>(35,275)</u>
Excess (Deficiency) of Revenues over Expenditures	(11,779)	(25,301)	(13,522)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	32,848	58,411	25,563
Operating Transfers Out	<u>(21,822)</u>	<u>(28,246)</u>	<u>(6,424)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	1,667	1,667
FUND BALANCES			
Beginning of Year	-	4,620	-
Funds Nonprogrammed	-	<u>1,360</u>	-
End of Year	<u>-0-</u>	<u>6,980</u>	<u>-0-</u>

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

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
JUNE 30, 1987

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 financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
JUNE 30, 1993

NOTE 1 - Summary of Significant Accounting Policies (continued)

b. Presentation of Statements: (continued)

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 98 - Annual Financial Reporting, accounting manual for Governor's office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

c. Fund Accounting:

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).

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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNTY ON AGING, INC.
ONE BROW, LEBLANCHE
JUNE 30, 1997

work 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

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.

FOGA (Act 735)

FOGA (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 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

NOTES TO FINANCIAL STATEMENTS
NEST COUNCIL, COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1967

Note 1 - Summary of Significant Accounting Policies (continued)

e. Fund Accounting: (continued)

Special Revenue Funds (continued)

Title III-B Administration Fund (continued)

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 across services, in-home services, community services, legal assistance, and transportation for the elderly.

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.

NOTICE TO FINANCIAL STATEMENTERS
WEST CASSELL COUNCIL ON AGING, Inc.
ORL CHRYL, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Services Funds (continued)

Senior Center Fund

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

Title III-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 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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

d. Fund Accounting: (continued)

Special Revenue Funds (continued)

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) 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.

Obedeman Fund

The Obedeman Fund is used to account for funds used to provide long-term care residents age 18 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to receive complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Obedeman 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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
CARE GROVE, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

c. Fund Accounting: (continued)

Special Revenues Funds (continued)

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

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".

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
CAMP GREENE, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

d. Account Groups: (continued)

General Fixed Assets

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

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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
June 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

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 "QEQA" 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 QEQA 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 September 9, 1996.

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

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

Expenditures cannot legally exceed appropriations on an individual fund level.

NOTES TO FINANCIAL STATEMENTS
WEST CASINO COMPANY, INC. AND SUBS., INC.
ONE GROVE, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

g. Budget Policy: (continued)

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.

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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (continued)

1. Fixed Assets, Including Property Leased Under Capital Leases: (continued)

The Council has classified its fixed assets as follows:

	<u>Balance</u> <u>6/30/97</u>
Equipment and Furniture	80,540
Real Property	<u>73,717</u>
Total	<u>154,257</u>

Depreciated assets represent 4-0% of the above total for June 30, 1997 capital sorting.

2. 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 overly complex and difficult to read.

3. Annual and Sick Leaves:

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.

4. 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, 1997, totaled \$18,970. The Council also has an accounts receivable from White Oaks Terrace Apartments in the amount of \$1,800.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
CARE HOUSE, LOUISIANA
JUNE 30, 1997

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 738), 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.

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.

DOT/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 \$4,261.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
OSK GROVE, LOUISIANA
JUNE 30, 1997

NOTE 3 - Cash in Bank

At June 30, 1997, the carrying amount of the Council's deposits was as follows:

Operating - checking	101
Payroll - checking	1,900
Special - checking	2,807
Cash on deposit in banks	2,902

All of these funds are in institutions insured by an agency of the Federal Government, the Federal Deposit Insurance Corporation.

NOTE 4 - Grants Receivable

Grants receivable at June 30, 1997, consisted of reimbursements for expenses incurred under the following program:

Program	Fund	Amount
Title III - Cash-in-Lieu (U.S.D.A.)	Special Revenue	2,270

NOTE 5 - Changes in General Fixed Assets

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

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
	Furniture and Equipment			24,138
Real Property	11,111	-	-	11,111
<u>Total General Fixed Assets</u>	<u>35,249</u>	<u>1,227</u>	<u>(1,811)</u>	<u>34,665</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.

NOTES TO FINANCIAL STATEMENTS
 WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 JUNE 30, 1997

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.

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 1997:

	Balance <u>01-01-96</u>	Net Increase (Decrease)	Balance <u>06-30-97</u>
Notes Payable - House	13,888	7,428	21,316
Accumulated Unpaid Vacation	17,785	(2,579)	15,206
Notes Payable-WCAG	11,532	(1,125)	10,407
Totals	43,205	(6,276)	36,929

The difference in additions listed and total capital outlay for June 30, 1997, is the amount of the lease and note payments made during the fiscal year. These payments are applied against the lease payable and will not be included in current expenditures.

NOTE 10 - Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council at June 30, 1997. 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 allocability 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.

NOTES TO FINANCIAL STATEMENTS
WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
JUNE 30, 1997

NOTE 11 - Economic Dependency

The Council receives the majority of its revenues 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.

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND
 WEST CAROLINA CENTER ON AGING, INC.
 ONE GROVE, BOJILINGIA
 FOR THE YEAR ENDED JUNE 30, 1987

	<u>PROGRAMS OF THE GENERAL FUND</u>		
	<u>LOCAL</u> <u>COMBINED</u>	<u>FSA</u> <u>18CF 132</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental:			
Office of Elderly Affairs	-	11,779	11,779
Miscellaneous:			
Contract Meal Income	12,029	-	12,029
Management Fee Income	16,970	-	16,970
Title XIX	60,324	-	60,324
Contributions and Other	<u>27,812</u>	<u>-</u>	<u>27,812</u>
TOTAL REVENUES	<u>126,136</u>	<u>11,779</u>	<u>137,915</u>
EXPENDITURES			
Current:			
Salaries	27,250	-	27,250
Fringe	9,626	-	9,626
Travel	801	-	801
Operating Services	20,550	-	20,550
Operating Supplies	182	-	182
Other Costs	18,970	-	18,970
Capital Outlay	<u>912</u>	<u>-</u>	<u>912</u>
TOTAL EXPENDITURES	<u>126,402</u>	<u>-0-</u>	<u>126,402</u>
Excess of Revenues Over (Under) Expenditures	534	11,779	12,313
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	-
Operating Transfers Out	<u>(12,250)</u>	<u>(11,779)</u>	<u>(24,029)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(11,750)</u>	<u>-</u>	<u>(11,750)</u>
FUND BALANCE			
Beginning of Year	<u>2,298</u>	<u>-0-</u>	<u>2,298</u>
End of Year	<u>(9,452)</u>	<u>-0-</u>	<u>(9,452)</u>

CONDENSED STATEMENT OF PROGRAM REVENUES AND EXPENDITURES

SPECIAL REVENUE FUND
WEST CARROLL COLLEGE OF ARTS, INC.
 ONE GRANT, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1997

	1997	1996	1995	1994	1993	1992
REVENUES						
Administrative:						
Director's Office of Equity				14,400	14,400	14,400
Admission						100
Public Support:						
LA Application of Request on						
College						
Serving by						
Serving Institutions						
State Institutions						
Corporate Income						
Total				14,400	14,400	14,400
Total				14,400	14,400	14,400
EXPENDITURES						
Salaries	14,400	14,400	14,400	14,400	14,400	14,400
Travel	100	100	100	100	100	100
Telephone	100	100	100	100	100	100
Books	100	100	100	100	100	100
Printing Services	100	100	100	100	100	100
Operating Supplies	100	100	100	100	100	100
Contract Costs	100	100	100	100	100	100
Capital Assets	100	100	100	100	100	100
Utility Expenses	100	100	100	100	100	100
Total	15,100	15,100	15,100	15,100	15,100	15,100
Total	15,100	15,100	15,100	15,100	15,100	15,100
Surplus of Revenues Over Expenditures						
1997	1,300	1,300	1,300	1,300	1,300	1,300
1996	1,300	1,300	1,300	1,300	1,300	1,300
1995	1,300	1,300	1,300	1,300	1,300	1,300
1994	1,300	1,300	1,300	1,300	1,300	1,300
1993	1,300	1,300	1,300	1,300	1,300	1,300
1992	1,300	1,300	1,300	1,300	1,300	1,300
Surplus of Revenues Over Expenditures and Other Items						
1997	1,300	1,300	1,300	1,300	1,300	1,300
1996	1,300	1,300	1,300	1,300	1,300	1,300
1995	1,300	1,300	1,300	1,300	1,300	1,300
1994	1,300	1,300	1,300	1,300	1,300	1,300
1993	1,300	1,300	1,300	1,300	1,300	1,300
1992	1,300	1,300	1,300	1,300	1,300	1,300

**COMBINED STATEMENT OF REVENUE RECEIVED AND EXPENDITURES
MAKING PROVISION FOR
MOST CURRENT LIABILITY OF MORGAN, INC.,
ON STORES, LIQUIDATED
FOR THE YEAR ENDING JUNE 30, 1967**

	REVENUE FROM STORES	REVENUE FROM LIQUIDATED STORES	UTILITY RECEIPTS	PROPERTY AND INTERESTS	TOTAL
REVENUE	3,138	31,799	-	-	35,137
Operating Services	-	-	171	-	171
Operating Supplies	-	-	-	21,071	21,071
Other Revenue	-	-	-	-	-
Capital Receipts	-	-	-	-	-
TOTAL	3,138	31,799	171	21,071	56,179
EXPENDITURES	4,000	-	-	-	4,000
Operating Services	28	-	-	-	28
Operating Supplies	120	-	-	-	120
Other Expenditures	10	-	-	-	10
Capital Expenditures	30	-	-	-	30
TOTAL	4,058	-	-	-	4,058
Excess of Revenue Over Provision Requirements	28	31,799	171	21,071	81,329
PROVISION REQUIREMENTS	1,120	15,220	-	-	16,340
Excess of Revenue Over Provision Requirements	1,938	16,579	171	21,071	65,000
REVENUE RECEIVED	1,938	16,579	171	21,071	59,760
Provision Requirements	1,120	15,220	-	-	26,340
REVENUE RECEIVED IN EXCESS OF PROVISION REQUIREMENTS	818	1,359	171	21,071	33,420

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNTY OFFICE, INC.
 OAK GROVE, LOUISIANA
 FOR THE TERM ENDED JUNE 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>LOCAL - UNRESERVED</u>			
Salaries		57,350	-
Fringe	Set	5,600	-
Travel	Budgeted	601	-
Operating Services		38,388	-
Operating Supplies		187	-
Other Costs		15,442	-
Capital Outlay		938	-
Transfers to Other Funds C-3		<u>12,386</u>	-
<u>TOTAL</u>		<u>130,360</u>	-
<u>STATE OF LOUISIANA - ACT 738</u>			
Transfers to Other Funds:			
112 AAA	-	400	(400)
112-B	6,978	11,032	(4,054)
112 C-3	4,999	-	4,999
112 C-3	288	-	288
Senior Center	-	-	-
112-D	388	388	(88)
112-F	-	-	-
Embodiment	<u>31</u>	<u> </u>	<u>31</u>
<u>TOTAL</u>	<u>12,374</u>	<u>12,738</u>	<u>-364</u>
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	3,487	3,400	(88)
Fringe	387	373	(14)
Travel	157	155	(2)
Operating Services	1,451	1,373	78
Operating Supplies	214	274	(60)
Other Costs	59	50	9
Capital Outlay	-	<u>148</u>	<u>(148)</u>
<u>TOTAL</u>	<u>5,855</u>	<u>6,483</u>	<u>(628)</u>

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CANNONBALL COUNCIL OF WOMEN, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
TITLE III-B SUPPORTIVE			
<u>BOOKINGS</u>			
Salaries	43,373	*44,808	(1,435)
Fringe	4,744	3,823	(821)
Travel	1,865	3,434	(1,569)
Operating Services	10,345	10,390	(45)
Operating Supplies	2,849	3,731	(882)
Other Costs	1,728	389	1,339
Capital Outlay	-	712	(712)
TOTALS	64,664	68,197	(3,533)
TITLE III C-1			
Salaries	27,888	*34,465	(6,577)
Fringe	3,988	5,133	(1,145)
Travel	813	1,348	(535)
Operating Services	9,988	9,974	14
Operating Supplies	25,781	28,802	(3,021)
Other Costs	483	409	(74)
Capital Outlay	-	832	(832)
TOTALS	67,961	76,131	(8,170)
TITLE III C-2			
Salaries	14,831	14,708	1,123
Fringe	1,787	3,539	(1,752)
Travel	872	896	(24)
Operating Services	8,188	8,283	(95)
Operating Supplies	15,386	15,783	(397)
Other Costs	198	189	9
Capital Outlay	-	824	(824)
TOTALS	41,062	43,838	(2,776)

*Includes a total of \$1,261 in salaries paid by OWT/PTSA.

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNCIL ON AGING, INC.
DAN GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1987

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
SENIOR CENTER			
Salaries	1,280	1,200	-
Fringe	140	130	10
Travel	-	-	-
Operating Services	1,440	550	890
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	2,760	1,890	870
TITLE III-B			
Salaries	1,837	901	936
Fringe	113	120	(7)
Travel	65	71	(6)
Operating Services	170	150	20
Operating Supplies	23	28	(5)
Other Costs	0	0	0
Capital Outlay	-	11	(11)
TOTALS	1,418	1,318	100
TITLE III-C			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	1,270	1,270	-
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	1,270	1,270	-0-

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
WEST CARROLL COUNTY OR AGENY, INC.
CARE HOME, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>AGENT FEES</u>			
Operating Services	1,112	1,112	—0-
<u>MEMBERSHIP</u>			
Salaries	2,015	2,803	788
Fringe	223	261	38
Travel	186	60	126
Operating Services	444	449	5
Operating Supplies	49	64	15
Other costs	13	13	—
Capital Outlay	—	28	28
<u>TOTALS</u>	<u>2,922</u>	<u>3,916</u>	<u>994</u>
<u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs:			
LPAC - Helping Hands	Not Budgeted	721	N/A
<u>EMERGENCY FOOD AND HOUSING</u>			
Operating Services	Not Budgeted	11,224	—

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS
 MOST CARRIAGE COUNCIL OF AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1967

	BALANCE			BALANCE
	JUNE 30, 1966	ADDITIONS	DELETIONS	
<u>GENERAL FIXED ASSETS, at</u>				
<u>COST</u>				
Furniture and Equipment	86,136	4,237	(1,811)	88,562
Real Property	<u>71,717</u>	-	-	<u>71,717</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>157,853</u>	<u>4,237</u>	<u>(1,811)</u>	<u>160,279</u>
*Property Acquired Prior to July 1, 1965	74,507	-	-	74,507
Property Acquired After July 1, 1965				
Title III - C-1	22,916	290	-	23,206
Title III - C-2	11,883	294	-	12,177
Title III - B-AAA	1,880	74	-	1,954
Title III - B05	3,189	355	(1,816)	2,728
Act - 735	1,419	-	-	1,419
Local Funds Unrestricted	22,157	1,160	(785)	22,532
Senior Center	3,344	-	-	3,344
Title III - D	48	4	-	52
Title III - F	2,541	-	-	2,541
Title III - G	187	-	-	187
Chabadman	128	14	-	142
Emergency Food & Shelter	<u>2,028</u>	-	-	<u>2,028</u>
<u>TOTAL INVESTMENT IN</u> <u>FIXED ASSETS</u>	<u>157,853</u>	<u>4,237</u>	<u>(1,811)</u>	<u>160,279</u>

*Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1965.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 1987

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFTA NUMBER</u>	<u>PROGRAM OR GRANT NUMBER</u>	<u>REVENUE ACCOMPLISHED</u>	<u>COMMITMENTS</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	83-044	4,444	4,444	4,444
Title III B - Supportive Services	83-044	28,381	25,351	25,351
Title III C-1 - Congregate Meals	83-040	24,533	24,533	24,533
Title III C-2 - Home Delivered Meals	83-045	8,380	8,350	8,350
Title III D - In Home Services	83-044	804	884	800
Title III F - Frail, Elderly Assistance Outstation	83-043	1,270	1,270	1,270
	83-042	9,449	9,443	9,660
<u>Department of Agriculture</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.A. - cash in lieu of Commodities				
	10-570	18,988	17,984	12,984
<u>Federal Emergency Management Agency</u>				
Emergency Food and Shelter Program	83-518	18,473	18,471	17,724
<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	17-250	4,621	4,621	4,621

COMPENSATION TO BOARD MEMBERS
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1993

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

QUESTIONED COSTS
WEST CARROLL COUNCIL ON EDING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

There were no questioned costs for the year ended June 30, 1997.

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS -
CURRENT YEAR
WEST CARROLL COUNCIL ON AGING, INC.
DIXIE GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

There were no compliance findings for the year ended June 30, 1997.

FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS -
CURRENT YEAR
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

CORRECTIVE ACTION PLAN

SECTION I - INTERNAL CONTROL STRUCTURE REVIEW

A. Comments on Findings and Recommendations

Management agrees with the finding concerning the rotation of duties.

Action Taken or Planned

Management is still working on a plan to cross-train office staff members.

B. Comments on Findings and Recommendations

Management agrees with the finding concerning repayment of employee accounts receivable made in a timely manner.

Action Taken or Planned

Management plans to implement the recommendation and have employee accounts receivable paid in a timely manner.

C. Comments on Findings and Recommendations

Management agrees with the recommendation concerning the need to upgrade existing computer hardware and software.

Action Taken or Planned

Management plans to search for funds to be used to upgrade existing computer hardware and software.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS
WEST CARROLL COUNTY ON AGING, INC.
ONE HOOVER, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 1997

Finding: There was no rotation of duties.

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

Finding: The bid process was not adequately documented.

Status: There were no instances of bid procedural inadequacies.

EXIT CONFERENCE
WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
JUNE 30, 1997*

The exit conference was held October 4, 1997. Those in attendance were Rowland M. Perry, CPA; Faye Long Egan, Executive Director; and Suzanne McDonald, Fiscal Officer of the Council.

We reported that we did not discover any material weaknesses in internal control or instances of noncompliance with Federal and state laws, but we did discover minor weaknesses in internal control. Such findings have been reported on pages 4, 7, and 8.

The director and fiscal officer received our findings and recommendations favorably and have taken action to implement the recommendations.