

In accordance with Government Auditing Standards, I have also issued a report (see page 2) dated September 4, 2007, on my consideration of Livingston Council on Aging's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements of Livingston Council on Aging, Denham Springs, Louisiana, 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 of Livingston Council on Aging, Denham Springs, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Baton Rouge, Louisiana  
September 4, 2007.

*Neil D. Ferrari, CPA*

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

To the Board of Directors,  
Livingston Council on Aging  
Bosham Springs, Louisiana.

I have audited the general-purpose financial statements of Livingston Council on Aging, Bosham Springs, Louisiana, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 4, 1987. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Livingston Council on Aging's general-purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

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

This report is intended for the information of the Council's board of directors, management, the legislative auditor of the state of Louisiana, and the Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*Neil B. Fenari, CPA*

Baton Rouge, Louisiana  
September 4, 1993.

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors,  
Livingston Council on Aging  
Berkman Springs, Louisiana.

### Compliance

I have audited the compliance of Livingston Council on Aging, Berkman Springs, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. Livingston Council on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Livingston Council on Aging's management. My responsibility is to express an opinion on Livingston Council on Aging's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit involves examining, on a test basis, evidence about Livingston Council on Aging's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Livingston Council on Aging's compliance with those requirements.

In my opinion, Livingston Council on Aging's complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 1997.

#### Internal Control Over Compliance

The management of Livingston Council on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing my audit, I considered Livingston Council on Aging's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the Council's board of directors, 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.

*Walter D. Farnani, CPA*

Baton Rouge, Louisiana  
September 4, 1997.

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Louisiana Council on Aging  
Baton Rouge, Louisiana

June 30, 1987

With comparative totals for the Year Ended June 30, 1986

	Governmental Fund Types		Account Group	Totals	
	General	Special Business	General Fixed Assets	1987	1986
<b>ASSETS</b>					
Cash	\$ 47,448	\$ 8,888	\$ -	\$ 56,336	\$ 41,328
Investments, at cost	153,735	-	-	153,735	189,438
Grants and contracts receivable	-	13,277	-	13,277	24,322
Accounts receivable	-	168	-	168	321
Prepaid expenses	114,017	-	-	114,017	118,517
Due from special revenue funds	8,386	-	-	8,386	37,708
Restricted assets:					
Cash	-	2,145	-	2,145	8,645
Deposit towards vehicle purchase	8,865	-	-	8,865	-
Fixed assets	-	-	247,681	247,681	277,448
<b>Total assets</b>	<b>344,333</b>	<b>\$ 19,158</b>	<b>247,681</b>	<b>604,142</b>	<b>605,652</b>
<b>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 130	\$ -	\$ -	\$ 130	\$ 44
Due to general fund	-	5,888	-	5,888	17,708
Advanced from funding agencies	-	5,888	-	5,888	14,972
Deposit unavailability assistance	-	282	-	282	158
<b>Total liabilities</b>	<b>130</b>	<b>12,058</b>	<b>-</b>	<b>12,268</b>	<b>33,282</b>
<b>Fund Equity and Other Credits:</b>					
<b>Fund balances:</b>					
<b>Restricted:</b>					
Deposit towards vehicle purchase	8,885	-	-	8,885	-
Prepaid expenditures	114,017	-	-	114,017	118,517
Fidelity assistance	-	2,845	-	2,845	8,145
Unreserved - undesignated	228,320	4,288	-	232,608	261,445
Investment in general fixed assets	-	-	247,681	247,681	277,448
<b>Total fund equity and other credits</b>	<b>342,222</b>	<b>6,604</b>	<b>247,681</b>	<b>604,142</b>	<b>604,652</b>
<b>Total liabilities, fund equity and other credits</b>	<b>344,333</b>	<b>\$ 19,158</b>	<b>247,681</b>	<b>604,142</b>	<b>605,652</b>

The accompanying notes are an integral part of this statement.

**GENERAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUNDS-TYPE**

Livingston Council on Aging  
Baton Rouge, Louisiana

For the year ended June 30, 1987

With Comparative Data for the Year Ended June 30, 1986

	General	Special Revenue	Totals	
			Independent Only 1987	1986
<b>REVENUES</b>				
Intergovernmental	\$ 11,739	\$466,777	\$488,516	\$499,969
Public support	4,841	34,293	49,134	43,741
Interest income	12,784	278	13,062	12,669
Program service fees	-	4,230	4,230	3,380
Miscellaneous	240	-	240	-
In-kind contributions	12,759	28,563	41,322	60,689
<b>Total revenues</b>	<b>42,373</b>	<b>534,838</b>	<b>577,211</b>	<b>641,411</b>
<b>EXPENDITURES</b>				
Current:				
Salaries	-	194,693	194,693	156,779
Fringe	-	38,981	38,981	37,380
Travel	293	3,083	3,376	3,644
Operating materials	2,419	83,818	86,237	76,413
Operating supplies	-	17,781	17,781	28,611
Other costs	280	23,968	24,248	26,483
Meals	-	185,865	185,865	166,488
Capital outlay	3,333	2,287	5,620	76,203
Utility assistance	-	8,274	8,274	8,277
In-kind expenses	38,714	25,863	64,577	80,899
<b>Total expenditures</b>	<b>42,754</b>	<b>548,382</b>	<b>591,152</b>	<b>587,617</b>
Excess of revenues over (under) expenditures	29,619	186,456	186,059	153,794
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	59	131,874	131,933	114,163
Operating transfers out	(28,768)	(145,288)	(174,056)	(114,553)
Proceeds from sale of fixed assets	-	-	-	4,292
Excess of revenues and other sources over (under) expenditures and other uses	30,910	186,586	157,877	153,892
<b>FUND BALANCES</b>				
Beginning of year	363,427	11,898	375,325	311,271
End of year	404,337	9,204	413,541	365,163

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 SUPERIOR TRANSIT DISTRICT AND FUNDAL - GENERAL FUND**

Livestock Council on Aging  
 Dunham Springs, Louisiana

For the year ended June 30, 1997

	Budget	Actual	Variance Favorable (Disadvantage)
<b>REVENUES</b>			
Inter-governmental	\$ 11,778	\$ 11,778	\$ -
Public support	3,408	4,842	1,434
Insurance income	10,468	10,790	322
Miscellaneous	-	240	240
In-kind contributions	24,247	23,739	(508)
<b>Total revenues</b>	<b>50,901</b>	<b>51,489</b>	<b>588</b>
<b>EXPENDITURES</b>			
Salaries	-	-	-
Benefits	-	-	-
Travel	-	313	(313)
Travel	2,800	2,829	29
Operating services	-	-	-
Operating supplies	-	280	(280)
Other costs	-	-	-
Debits	2,800	2,929	129
Capital outlay	-	-	-
Utility assistance	-	-	-
In-kind expenses	28,282	28,739	(457)
<b>Total expenditures</b>	<b>31,082</b>	<b>31,809</b>	<b>727</b>
<b>Excess of revenues over (under) expenditures</b>	<b>19,819</b>	<b>19,680</b>	<b>139</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	93	93
Operating transfers out	(18,802)	(18,751)	51
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>(18,802)</b>	<b>(18,658)</b>	<b>144</b>
<b>FUND BALANCE</b>			
Beginning of year	253,122	253,122	
End of year	234,320	234,466	

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
PROJECT (RAMP ROAD) AND ACTING - SPECIAL SERVICE FUNDS**

**Livingston Council on Aging  
Denham Springs, Louisiana**

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable Disfavorable
<b>REVENUES</b>			
Intergovernmental	8482,138	8448,177	\$ (33,961)
Public support	32,838	38,281	5,443
Interest income	"	378	378
Program service fees	3,052	4,230	1,178
In-kind contributions	22,252	22,882	630
total revenues	<u>8538,280</u>	<u>8511,938</u>	<u>-(26,342)</u>
<b>EXPENDITURES</b>			
Current:			
Salaries	187,450	185,902	1,548
Fringe	28,888	22,981	5,907
Travel	2,005	1,883	1,122
Operating services	66,829	57,418	9,411
Operating supplies	28,078	27,281	797
Other costs	22,868	27,868	5,000
Rents	154,184	185,565	31,381
Capital outlay	2,282	1,249	1,033
Utility maintenance	21,000	9,278	11,722
In-kind expense	22,252	22,882	-(630)
total expenditures	<u>872,890</u>	<u>848,288</u>	<u>24,602</u>
Excess of revenues over (under) expenditures	(190,470)	(136,350)	54,120
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	187,414	171,974	15,440
Operating transfers out	(188,208)	(188,208)	-
Excess of revenues and other sources over (under) expenditures and other uses	380	(16,234)	\$ (15,854)
<b>FUND BALANCE</b>			
Beginning of year	<u>12,400</u>	<u>12,400</u>	
End of year	\$ 12,880	\$ 6,166	

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

Livingston Council on Aging  
Denham Springs, Louisiana

June 30, 1987

## Note 1 - Summary of Significant Accounting Policies

## a. Reporting Entity:

In 1964, the State of Louisiana passed Act 484 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Louisiana Governor's Office of Elderly Affairs. The Livingston Council on Aging is a non-profit, quasi-public corporation, which must comply with certain financial and administrative policies and regulations established by the Louisiana Governor's Office of Elderly Affairs and the State of Louisiana.

The primary function of the Livingston Council on Aging 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, advocacy, material aid, in-home services, operating senior centers, and transportation. A Board of Directors, consisting of 18 voluntary members, who serve three-year terms, governs the Council.

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

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

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, 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.

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 Audits of State and Local Governmental Entities, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for the 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 governmental 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

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

c. Fund Accounting: - (continued)

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 these financial statements into two generic fund types and one broad fund category (account group).

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.

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 PROGRAMS comprise the Council's General Fund:

Local

Revenues, such as, unrestricted donations from the general public, interest income earned on unrestricted fund balances, and net proceeds from the sale of fixed assets, have been recorded in the local program of the General Fund. Expenses which are not chargeable to specific programs because of budget limitations, or because of their nature, are recorded as local program expenditures.

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

c. Fund Accounting: - (continued)

• General Fund - (continued)

FOOA (Act 735)

FOOA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Louisiana Governor's Office of Elderly Affairs (OOEA). The Council may use these "Act 735" funds at its discretion.

• Special Revenue Funds

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

The following funds comprise the Council's special revenue funds:

Local Transportation (Section 5311) Fund

Local transportation funds are funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development which in turn passes these funds to the Council via the Livingston Parish Council. Funds earned and received by the Council are based on actual operating costs of providing transportation services to rural residents within Livingston Parish. As part of calculating the operating costs of this program, the Council may apportion some of the in-kind contributions it receives as allowable transportation expenses. This provision results in the Council receiving cash reimbursement for costs which did not require the Council to spend cash. This program is also referred to as the Section 5311 program.

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

e. Fund Accounting: (continued)

• Special Revenue Funds - (continued)

FEMA Fund

The FEMA fund is used to account for the administration of a program which purpose is to supplement food and shelter assistance to individuals who might currently be receiving assistance, as well as to assist those who are not receiving any. During the year the Council used the FEMA funds to provide 7,818 additional home-delivered meals. Funds were also used to purchase food which was used to make 1,000 boxes of food that were distributed to needy families and the local food bank. Funds are provided by the Federal Emergency Management Agency through the United Way of America which in turn passes through the funds to the Council. A local board working with the parish's local United Way agency assists the council in obtaining FEMA funds from United Way's national office.

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of services, such as; information and referral, homemaker services, outreach services, chore services, legal services, case management, senior center operation, and transportation for the elderly. Title III-B Supportive Services 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.

Revenues generated by performing Medicaid enrollment services using Title III B grant funds have been reported within the Title III B Fund as program service fees. This revenue has been used to offset the costs associated with generating the revenues.

Note 3 - Summary of Significant Accounting Policies - (continued)

v. Fund Accounting:

• Special Revenue Funds - (continued)

Title III C Area Agency Administration Fund

The Title III C Area Agency Administration Fund is used to account for some of the costs of administering the Special Program for the Aging. Title III C funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. These funds are allocated to help pay for the administrative costs associated with operating the Title III and Senior Center programs.

Title III C-1 Congregate Meals Fund

The Title III C-1 Congregate Meals Fund is used to account for funds which are used to provide nutritional congregate meals to the elderly in strategically located centers. Title III C-1 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. During the year the Council served 35,293 meals to people eligible to participate in this program.

Title III C-2 Home Delivered Meals Fund

Title III C-2 Home Delivered Meals Fund is used to account for funds which are used to provide nutritional meals to home-bound older persons. 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 in turn "passes through" the funds to the Council. Using Title III C-2 funds the Council served 33,468 meals during the year to people eligible to participate in this program.

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

c. Fund Accounting:

\* Special Revenue Funds - (continued)

Title III D Fund

The Title III D Fund is used to account for funds which are used to provide in-home services to the frail and elderly person who is home-bound, 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.

Title III E Fund

The Title III E 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 E funds are provided by the U.S. 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.

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

c. Fund Accounting:

• Special Revenue 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 in turn "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. During fiscal year 1987, the Senior Center Fund received the grant revenue but transferred it to the Title III B Fund to subsidize that program's cost of providing supportive services to participants in the community senior centers.

Utility Assistance Fund

This fund is used to account for the administration of utility assistance programs which are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on the aging to provide assistance to the elderly for the payment of utility bills. The Council receives its Decco and Kritecky Project Care donations directly from the utility companies. E. P. & L. Helping Hands donations are provided through the Louisiana Association of Councils on Aging, Inc. (LACOA).

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.

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

c. Fund Accounting:

• Special Revenues Funds - (continued)

Miscellaneous Grant Fund

The Louisiana legislature appropriated some special funds for various councils on Aging throughout the state for fiscal year 1997. Livingston Council on Aging was one of the parish councils to receive a special grant of \$4,500 to be used as supplemental funds to provide services at its community service centers. The money received by this fund during the year was transferred to the title III B Fund because the costs of providing these services were paid and accounted for within that fund. The Governor's Office of Elderly Affairs provided these funds to the Council.

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis (about 25 cents/meal) for each appropriate and home-delivered meal served to an eligible participant so that United States food and commodity may be purchased to supplement these nutrition programs.

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 coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council. No vehicles were acquired under this program during the fiscal year. However, a purchase commitment for one vehicle exists as of June 30, 1997.

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

d. Account Group:

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

General Fixed Assets

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

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 management 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 and Interfund Loans:

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. Short-term interfund loans are classified as interfund receivables/payables.

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 (GOEA) notifies the Council each year as to the funding levels for its program.
- The Livingston Parish Council (LPC) also provides funds to the Council via the Section 5311 program administered by the Louisiana Department of Transportation and Development (DOTD). Accordingly, the Council obtains information from DOTD regarding projected funding under the Section 5311 program.
- Revenue projections are also made based on grants from other agencies, program service fees, public support (including client contributions), interest income, and other miscellaneous sources.
- Once information regarding projected revenues has been obtained, the Council's executive director prepares a proposed budget based on these projections, 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 fiscal year.
- The adopted budget is forwarded to GOEA 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.

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

g. Budget Policy: - (continued)

- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was one amendment during the fiscal year, which was effective March 1, 1997. The budget amendment was approved by the Council's Board of Directors and by GOEA using a similar procedure as the approval of the original budget.
- 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 approval from the Governor's Office of Elderly Affairs(GOEA) for funds received under grants from this Agency. As part of its grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular line item exceed the budgeted amount by more than 10%. Otherwise, the excess costs would be labeled as unauthorized expenditures.
- Expenditures cannot legally exceed appropriations on an individual fund level.

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 positions as results of operations 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.

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

l. Fixed Assets:

Assets which cost at least \$250 or which have an estimated useful life of greater than 3 years are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

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:

The Council's annual and sick leave policy does not provide the accumulation and vesting of leave. In other words, an employee must "use or lose" any earned leave during the fiscal year. As a result, the Council has not accrued any unpaid costs relating to unused leave in the financial statements.

i. Related Party Transactions:

There were not any related party transactions during the fiscal year.

m. Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., ability assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

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

m. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner. There were no designated funds at June 30, 1997.

n. Prepaid Expenses:

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of grant agreements. The fund balances in the governmental fund types have been reserved for the prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure.

o. 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 these estimates.

Note 2 - Revenue Recognition - Intergovernmental Grants, Program Service Fees, Public Support, and Miscellaneous Revenues

Intergovernmental grant revenues and program service fees 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). 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 revenues in the period received.

Intergovernmental Grants

The Senior Center, PCOA (Act 735), and Title III 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 actual expenses are incurred.

Local Transportation (Section 5311), FEMA, Miscellaneous grant, and Audit revenues are recorded as revenues when the actual 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 (meals) provided to C-1 and C-2 program participants and are recorded as revenues at that time.

Program Service Fees

Program service fees result from renting Medic Alert units to program participants and become susceptible to accrual as revenues at the time the units are rented.

Other program service fees are generated by completing Medicaid enrollment applications. The Council receives a fee for doing this based upon a pre-established rate from the Department of Health and Hospitals.

Program service fees are also generated by providing public transportation under the Local Transportation (Section 5311) program. These revenues are recorded at the time the services are provided.

- Note 2 - Revenue Recognition - Intergovernmental Grants, Franchise Service Fees, 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 provided from restricted public donations under the Energy Project care, DEMCO, and L P & L Helping Hands programs. Other restricted public support was received (\$1,388) for the Council's C-2 program, and unrestricted support (\$5,788) was received from the Young at Heart Club. These funds are recorded as revenues when the cash is received because the Council cannot predict the timing of receipt and the amount it will receive.

- Note 3 - Cash and Investments

Deposits - At June 30, 1987, the carrying amount of the Council's cash balances on the books, including \$400 of petty cash, was \$75,153 whereas the related bank balances were \$80,488. The difference in the book and bank balances for cash relate primarily to checks written but which have not yet cleared the bank accounts. \$81,140 of the bank balances were covered by Federal Depository Insurance whereas \$8,988 was covered by the Securities Investors Protection Corporation (SIPC).

Investments - State statutes authorize the Council to invest in United States Treasury Bonds, United States Treasury Notes, United States Treasury Bills, certain obligations of U.S. Government Agencies, and fully insured or collateralized certificates of deposit issued by qualified commercial banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana. The Council's primary purpose for investing is to earn interest income on money that has been determined to be in excess of immediate cash needs.

NOTE 3 - Cash and Investments - (continued)

At June 30, 1997, investments consisted of the following:

<u>Investments</u>	<u>Cost</u>	<u>Market Value</u>	<u>Interest Rate</u>	<u>Maturity</u>
Investments Held by Merrill Lynch in the Council's name:				
U.S. Treasury Note	\$ 19,394	\$ 19,870	5.15%	07/31/98
U.S. Treasury Bond	9,933	10,700	7.00%	11/15/10
U.S. Treasury Note	9,731	9,974	4.03%	03/31/98
Federal National Mortgage(FNMA)	33,141	30,878	6.24%	2000
Federal Home Loan Mortgage(FNMA)	30,775	31,697	7.13%	2000
Government National Mortgage (GNMA)	33,061	33,419	7.15%	2024
Certificate of deposit- Citizens Federal Bank	17,000	16,498	4.10%	01/31/01
Merrill Lynch Ready Asset Trust	1,694	1,654	5.00%	N/A
<b>Total investments</b>	<b>\$152,723</b>	<b>\$156,840</b>		

The above investments have been recorded in the General Fund on the Council's books at cost. The market values of the investments purchased through Merrill Lynch, the broker-dealer, fluctuate due to changes in interest rates and to reflect accrued but unpaid interest. Management considers any unrealized loss on its investments to be due to temporary conditions, therefore, no adjustment has been made in these financial statements to recognize such loss. All of the above investments are classified as "category 1" type investments in accordance with GASB Statement 1. The investments held by Merrill Lynch are covered by the Securities Investors Protection Corporation (SIPC).

**Note 4 - Grants and Contracts Receivable**

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

<u>Program</u>	<u>Provider</u>	<u>Fund</u>	<u>Amount</u>
U.S.D.A.	GD&A	Special Revenue	\$13,877 *****

**Note 5 - Prepaid Expenses**

The Council has elected not to expense amounts paid for future services until those services are consumed. The fund balances in the governmental fund types have been reserved for the prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure.

Prepaid expenses consisted of the following at June 30, 1997:

	<u>Amount</u>
Rent (see Note 11)	\$115,917
MAAAA dues	138
<b>Total prepaid expenses</b>	<u>\$116,055</u> *****

**Note 6 - Advances From Funding Agencies**

This account represents funds received but which cannot be recognized as income under the terms of the grant award because allowable expenditures have not been incurred which permit the Council to record these funds as revenue. At June 30, 1997, the advances were as follows:

<u>Program</u>	<u>Provider</u>	<u>Fund</u>	<u>Amount</u>
FMSA	United Way	Special Revenue	\$ 5,568 *****

Note 7 - Changes in Fixed Assets

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

	Balance 02-01-88	Additions	Deletions	Balance 06-30-88
Vehicles	\$200,480	\$ -	\$ -	\$200,480
Furniture & equipment	50,000	751	(11,432)	39,319
Computer equipment	13,370	2,373	(554)	15,189
Multimedia equipment	1,000	-	(898)	102
Household improvements	9,720	-	-	9,720
Health maintenance equipment	1,382	1,287	(1,002)	1,667
<b>Totals</b>	<b>\$276,440</b>	<b>\$ 4,391</b>	<b>\$(13,984)</b>	<b>\$266,847</b>

Depreciated assets represent \$1,000 of the above total.

Note 8 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, Board members are reimbursed in accordance with the State of Louisiana's travel reimbursement policy when attending meetings on behalf of the Council.

Note 9 - In-Kind Contributions

The Council received \$81,423 in various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the Maurepas, Springfield, and French Settlement senior centers; free utilities for these three sites plus the Derbon Springs facility; and wages and fringe benefits for volunteer workers.

Note 7 - In-Kind Contributions - (continued)

A summary of the in-kind contributions and their respective assigned values is as follows:

Wages of volunteer workers (valued at \$4.75/hour)	\$41,819
Fringe benefits related to wages (including payroll taxes and workman's compensation)	4,431
Facility rental	13,200
Utilities for facilities	18,986
Telephone	1,200
Garbage pickup	1,820
Insurance	733
Maintenance and repairs	844
<b>Total in-kind contributions</b>	<b>\$84,423</b>

Note 10 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxation under section 501 (c)(4) of the Internal Revenue Code of 1986, and as an organization that is not a private foundation as defined in Section 513(a) of the Code. It is also exempt from Louisiana income tax.

Effective August 3, 1997, the Council will be tax exempt under Section 501(c)(3).

The Council does not file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 90-18, 1990-2 C.B. 418.

Note 11 - Lease and Rental Commitments

The Council has no capital leases but on February 1, 1993, it entered into an operating lease with the City of Berham Springs, Louisiana, to lease the building that the Council currently occupies at 948 Government Street, Berham Springs, Louisiana. Also included in this lease is the use of an addition (the senior center) that is adjacent to that building. Terms of the lease required the Council to prepay the rent in a lump-sum for the entire lease term of 600 months (February 1, 1993 to January 31, 2042); such prepayment being \$310,800. As a result, the Council will amortize this prepaid rent at \$218.67 per month over the term

Note 11 - Lease and Rental Commitments - (continued)

of this lease (\$2,600 annually). The unamortized balance as of June 30, 1997, was \$125,927.

Other significant terms of the lease require the Council to (1) maintain at least \$500,000 of liability insurance, (2) pay all the contents insurance of the buildings, and (3) be responsible for the costs of interior maintenance. The City of Denton Springs is responsible for all costs relating to utilities, building fire and flood insurance, and major repairs to the external structure, heating and cooling system, and plumbing.

Rent expense, included under the operating services category on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the year ended June 30, 1997, was \$2,600.

On January 1, 1996, the Council entered into a lease with the Young at Heart Club to use the Young at Heart Club's facility in Springfield. The lease term commences January 1, 1996 and ends January 1, 2021. The Council is responsible for maintaining a concrete meal and service delivery site within the premises during the term of the lease. The Council is required to pay for any insurance premiums relating to general liability and facility contents, while the Young at Heart Club has agreed to pay for utilities, garbage pickup, building insurance, and building maintenance and repairs. The Council is not required to pay any monthly rent and, if the Council's government funding is not provided in the future, the Council may terminate the lease.

Note 12 - FTR - Public Transportation Operating Assistance Program For The Non-Mechanized Area - Section 5311

The Council earned and received \$28,042 under the "Section 5311" program which was allocated to the local Transportation Fund. Total rural transportation costs incurred by the Council were \$184,985 for the year ended June 30, 1987. These costs were funded as follows:

Section 5311	\$ 16,042
In-kind contributions	38,881
Title III E grant Funds	11,689
Client contributions	2,898
Public fares	844
State funding:	
FCDA-Act 138	11,778
State transportation	10,821
Miscellaneous grant	4,588
Senior Center	26,714
Total	\$184,985

Note 13 - Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council as of June 30, 1987. The Council's management believes that any potential lawsuits would be adequately covered by insurance.

Note 14 - Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs to such an extent that they would materially affect the Council's financial position.

**Note 13 - Economic Dependancy**

The Council receives the majority of its revenue through grants administered by the Louisiana Governor's Office of Elderly Affairs and the Louisiana Department of Transportation and Development. 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 funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

**Note 14 - Interfund Transfers**

operating transfers in and out are listed by fund for 1997 as follows:

	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
General Fund	\$ 93	\$ 28,781
Special Revenue Funds:		
Title III B	\$118,424	-
Title III C - AKA	-	-
Title III C-1	12,420	-
Title III C-2	29,428	-
Title III D	189	-
Title III F	810	-
Senior Center	-	18,848
FERA	-	212
Miscellaneous Grant	-	4,500
U.S.D.A.	-	44,071
Local transportation Section 511	<u>          -</u>	<u>34,987</u>
Total special revenue funds	<u>171,874</u>	<u>182,308</u>
Total all funds	<u>\$172,867</u>	<u>\$173,087</u>

**Note 17 - Interfund Loans**

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its general fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans at June 30, 1997, is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 3,288	\$ -
Special Revenue Funds:		
U.S.D.A.	-	3,118
Local Transportation	-	188
Total	\$ 3,288	\$ 3,288

**Note 18 - Risk Management**

The Council is exposed to various risks of loss related to thefts; theft 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 19 - Purchase Commitment**

The Council has entered into a separate agreement with the Louisiana Department of Transportation and Development (DOTD) to purchase one new van. The Council is responsible for matching 30% of the purchase price of the van. The Council has remitted the required matching funds (\$5,885) for the van as of June 30, 1997. The van is expected to be delivered in fiscal year 1998.

**SUPPLEMENTARY FINANCIAL INFORMATION**

**SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND**

Littigations Council on Aging  
Cotton Springs, Louisiana

For the year ended June 30, 1997

	Programs of the General Fund		Totals
	Total	(ACT 733)	
<b>REVENUES</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ -	\$ 11,779	\$ 11,779
Interest income	10,766	-	10,766
Public supports:			
Young at Heart Club	9,700	-	9,700
General public	343	-	343
Miscellaneous	248	-	248
In-kind contributions	53,733	-	53,733
Total revenues	<u>75,837</u>	<u>11,779</u>	<u>87,616</u>
<b>EXPENDITURES</b>			
Current:			
Salaries	-	-	-
Fringe	-	-	-
Travel	273	-	273
Operating services	3,819	-	3,819
Operating supplies	-	-	-
Other costs	200	-	200
Grants	-	-	-
Capital outlay	3,923	-	3,923
In-kind expenses	58,733	-	58,733
Total expenditures	<u>67,838</u>	<u>-</u>	<u>67,838</u>
Excess of revenues over (in) (ACT) expenditures	8,000	11,779	20,779
<b>OTHER FINANCING SOURCES/USES</b>			
Operating transfers in	93	-	93
Operating transfers out	(116,000)	(111,731)	(227,731)
Excess of revenues and other sources over (under) expenditures and other uses	<u>(3,907)</u>	<u>-</u>	<u>(3,907)</u>
<b>FUND BALANCE</b>			
Beginning of year	<u>358,137</u>	<u>-</u>	<u>358,137</u>
End of year	<u>354,230</u>	<u>0</u>	<u>354,230</u>



SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUALLivingston Council on Aging  
Baton Rouge, Louisiana

For the year ended June 30, 1977

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b><u>GENERAL FUND PROGRAMS</u></b>			
<b><u>LOCAL</u></b>			
Travel	\$ -	\$ 213	\$ (213)
Operating services	3,500	3,512	(12)
Other costs	-	288	(288)
Capital outlay	5,000	2,823	2,177
In-kind expenses	24,947	25,759	(812)
Transfers out to:			
Title III B	24,481	8,738	15,743
Title III C-2	24,283	7,355	16,928
Title III D	123	299	(176)
Title III F	288	818	(530)
<b>Totals</b>	<b>\$113,327</b>	<b>\$ 78,844</b>	<b>\$ 34,483</b>
<b><u>STATE - REV 128</u></b>			
Transfers out to Title III B	\$ 12,772	\$ 11,572	\$ 1,200
<b>Totals</b>	<b>\$ 12,772</b>	<b>\$ 11,572</b>	<b>\$ 1,200</b>
<b><u>SERIAL REVENUE FUND</u></b>			
<b><u>LOCAL TRANSPORTATION (SECTION 511)</u></b>			
Operating services	\$ -	\$ 723	\$ (723)
Operating supplies	-	258	(258)
Other costs	-	848	(848)
In-kind expenses	25,253	25,843	(590)
Transfers out to:			
Title III B	58,082	58,847	(765)
<b>Totals</b>	<b>\$ 83,335</b>	<b>\$ 82,749</b>	<b>\$ 586</b>
<b><u>FEDERAL EMPLOYMENT AGENCY (FEWA)</u></b>			
Salaries	\$ 54,571	\$ 50,808	\$ 3,763
Other costs	-	13	(13)
Transferred to Title III C-2 to pay for administrative costs	1,754	819	835
Transfer to General Fund	-	93	(93)
<b>Totals</b>	<b>\$ 56,325</b>	<b>\$ 50,933</b>	<b>\$ 5,392</b>

Revised      Original

**SPECIAL REVENUE FUNDS**  
(continued)

VARIABLE-  
PENSION  
CONTRIBUTIONS

TITLE III B.	<u>Revised</u>	<u>Original</u>	VARIABLE- PENSION CONTRIBUTIONS
Salaries	\$158,363	\$158,363	\$ 3,167
Fringe	16,007	16,008	3,168
Travel	388	384	0
Operating services	41,613	39,000	8,331
Operating supplies	13,489	13,000	180
Other costs	<u>17,375</u>	<u>16,840</u>	<u>3,527</u>
<b>Totals</b>	<b>\$247,235</b>	<b>\$233,603</b>	<b>\$ 18,403</b>

TITLE III C. - Area Support Administration	<u>Revised</u>	<u>Original</u>	VARIABLE- PENSION CONTRIBUTIONS
Salaries	\$ 9,383	\$ 9,974	\$ (691)
Fringe	1,366	1,165	201
Travel	370	188	(18)
Operating services	3,848	3,934	73
Operating supplies	629	724	(7)
Other costs	<u>2,977</u>	<u>3,358</u>	<u>542</u>
<b>Totals</b>	<b>\$ 18,573</b>	<b>\$ 18,843</b>	<b>\$ -</b>

TITLE III D.	<u>Revised</u>	<u>Original</u>	VARIABLE- PENSION CONTRIBUTIONS
Salaries	\$ 48,428	\$ 41,328	\$ (2,180)
Fringe	8,721	6,903	129
Travel	259	319	(64)
Operating services	5,870	6,613	26
Operating supplies	1,426	1,972	(27)
Other costs	3,127	3,828	83
Reserve	38,136	37,439	(700)
Labor and non-edition	<u>25,656</u>	<u>26,278</u>	<u>680</u>
<b>Totals</b>	<b>\$166,633</b>	<b>\$148,488</b>	<b>\$ (812)</b>

Variances  
Favorable  
(Disfavorable)

**SPECIAL SERVICE FUNDS**  
(continued)

	BUDGET	ACTUAL	
<b>TITLE III C-1</b>			
Salaries	\$ 28,800	\$ 27,817	\$ 1,000
Fringe	2,585	2,000	500
Travel	380	183	2
Operating services	6,388	7,923	1,240
Operating supplies	1,905	1,564	423
Other costs	2,722	1,898	804
Meals:			
Raw food	27,487	26,528	2,107
Labor and non-edibles	29,865	27,728	2,240
<b>Totals</b>	<b>\$125,843</b>	<b>\$ 94,110</b>	<b>\$ 8,963</b>

<b>TITLE III D</b>			
Salaries	\$ 210	\$ 248	\$ (24)
Fringe	28	27	10
Travel	4	5	(2)
Operating services	93	88	(5)
Operating supplies	22	22	10
Other costs	1,789	1,629	(212)
<b>Totals</b>	<b>\$ 2,146</b>	<b>\$ 2,435</b>	<b>\$ (272)</b>

<b>TITLE III E</b>			
Salaries	\$ 1,298	\$ 1,882	\$ (247)
Fringe	174	285	127
Travel	4	4	-
Operating services	92	82	-
Operating supplies	18	22	(7)
Other costs	262	296	7
Capital outlay	1,282	1,282	22
<b>Totals</b>	<b>\$ 3,210</b>	<b>\$ 3,261</b>	<b>\$ (246)</b>

<b>SEWER COSTS</b>			
Transfers to Title III B	\$ 28,048	\$ 28,000	\$ -
<b>Totals</b>	<b>\$ 28,048</b>	<b>\$ 28,000</b>	<b>\$ -</b>

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
<b>SPECIAL REVENUE FUND</b> (Continued)			
<b>UTILITY ASSISTANCE</b>			
U. P. & L. Helping Hands	\$ 3,000	\$ 1,481	\$ 1,519
SESCO	-	40	40
Electricity - Project Care	<u>8,000</u>	<u>7,707</u>	<u>293</u>
<b>Totals</b>	<b>\$ 11,000</b>	<b>\$ 9,228</b>	<b>\$ 1,772</b>
<b>ADULT FEES</b>			
Other costs	\$ 2,000	\$ 2,000	\$ -
<b>Totals</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>UNALLOCATED GRANT</b>			
Transfers out to Title III B	\$ 4,000	\$ 4,000	\$ -
<b>Totals</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>
<b>REG.</b>			
Transfers out to:			
Title III D-1	\$ 20,881	\$ 13,628	\$ 7,253
Title III D-2	<u>22,860</u>	<u>31,483</u>	<u>(8,623)</u>
<b>Totals</b>	<b>\$ 43,741</b>	<b>\$ 45,111</b>	<b>\$ (1,370)</b>

**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES IN  
GENERAL FIXED ASSETS**

Livingston Council on Aging  
Beech Springs, Louisiana

For the year ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>General fixed assets:</b>				
Vehicles	\$201,400	\$ -	\$ -	\$201,400
Furniture and equipment	50,000	951	(11,410)	39,541
Computer equipment	11,270	2,372	(888)	12,754
Nutrition equipment	1,001	-	(888)	113
Leasehold improvements	9,713	-	-	9,713
Health maintenance equipment	1,512	1,349	(1,000)	1,861
<b>Total general fixed assets</b>	<b>277,896</b>	<b>\$ 4,372</b>	<b>\$(13,966)</b>	<b>268,302</b>
<b>Investments in general fixed assets:</b>				
Property acquired prior to 7/1/96**	\$ -	\$ -	\$ (865)	\$ -
Property acquired with funds from -				
FFA	100,140	-	-	100,140
Title III B	7,149	-	-	7,149
Title III C - Administration	6,054	-	(11,012)	-
Title III D-1	18,174	-	(11,788)	6,386
Title III D-2	1,797	-	(569)	1,228
Title III E	0	-	-	0
Title III F	2,549	1,349	(1,000)	2,898
Senior Center	13,307	-	(10,962)	2,345
Substance	100	-	(100)	-
General funds and local donations	128,080	2,820	(1,475)	129,425
State allocation funds (Act. 735)	8,042	-	(4,337)	3,705
Section 5321	2,082	-	-	2,082
<b>Total investments in general fixed assets</b>	<b>277,448</b>	<b>\$ 4,372</b>	<b>\$(13,966)</b>	<b>268,302</b>

\*\*Records reflecting source from which assets were acquired were not maintained prior to 7/1/96.

SCHEDULE OF EXPENDITURES OF FEDERAL AGENCIES

Continued

Laborator Control on Aging  
 Retirement Savings Accounts

For the year ended April 30, 2007

FEDERAL AGENCY/DEPARTMENT/INDEPENDENT GOVERNMENT PROGRAM TITLE	FISCAL YEAR BUDGET AUTHORITY	APPROPRIATION TITLE	PROGRAM OR PROJECT NUMBER	APPROPRIATION RECEIVED	EXPENDITURES
<b>Federal Emergency Management Agency</b>					
Programs/Projects Included in this Section:					
Emergency Fund to State National Board Program (74-1000-00)	\$0,000	\$0,000	\$	\$	\$
Emergency Fund to State National Board Program (74-1000-00)	\$0,000	\$0,000	\$1,000	\$0,000	\$0,000
<b>Total FY 04-05 \$0,000</b>			<b>\$1,000</b>	<b>\$0,000</b>	<b>\$0,000</b>
<b>Total for the Federal Emergency Management Agency</b>			<b>\$1,000</b>	<b>\$0,000</b>	<b>\$0,000</b>
<b>U.S. Department of Health and Human Services - Administration on Aging</b>					
Passed through the Governor's Office of Elderly Affairs					
Special Programs for the Elderly					
Title II, Part B - Supportive Services and Other Services	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Title II, Part C - Home Agency Administration	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Title II, Part C-1 - Nutrition Services - Long-term Meals	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Title II, Part C-2 - Nutrition Services - Home/Delivered Meals	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
<b>Total OPA #04-040</b>			<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>
Title II, Part B - (2-1000-0000) for Food Distribution	\$0,000	\$0,000	\$,710	\$,710	\$,710
Title II, Part F - Disease Prevention and Health Promotion	\$0,000	\$0,000	\$,000	\$0,000	\$,000
<b>Total for U.S. Department of Health and Human Services - Administration on Aging</b>			<b>\$0,710</b>	<b>\$0,710</b>	<b>\$0,710</b>
<b>U.S. Department of Agriculture</b>					
Passed through the Governor's Office of Elderly Affairs:					
Nutrition Programs for the Elderly					
Fy 04-05 (1)	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Fy 04-05 (2)	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
<b>Total OPA #04-040</b>			<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>
<b>Total for U.S. Department of Agriculture</b>			<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>

(Continued on Next Page)

STATEMENT OF EXPENDITURES OF FEDERAL AGENCIES

Balance at

Unexpended balances on hand  
 Deficit (Surplus), balance

For the year ended June 30, 1967

FUNCTION, ORGANIZATION - SUBFUNCTION (EXERCISING) PROGRAM TITLE	FISCAL YEAR NUMBER	APPRO- PRIATION NUMBER	PROGRAM OR OBJECT ACCOUNT	REVENUE AVAILABLE	EXPENDITURE
<b>U.S. Department of Transportation</b>					
<b>Passed through the Accounts</b>					
<b>Department of Transportation and</b>					
<b>Development</b>					
FTA - Section 5303 (Continuation)					
Transportation Capital Assistance					
Program					
Federal Project #14 - 01-0001					
(State project #14-01-0001)					
	1966	501	5500	-	-
Passed through the Unexpended					
Fund Balance					
FTA - Not submitted area public					
transportation operating					
assistance program - (Continuation)					
Federal Project #14 - 01-0002					
(State project #14-01-0002)					
	1966	5000	5500	5500	5500
<b>Total for U.S. Department of Transportation</b>			<b>5500</b>	<b>5500</b>	<b>5500</b>
<b>Total Available</b>			<b>5500</b>	<b>5500</b>	<b>5500</b>
<b>Total Available</b>			<b>5,487,750</b>	<b>5,487,750</b>	<b>5,487,750</b>

(1) There were \$500 of funds reserved but spent under the 1966 account. These funds were available during the year.

(2) Balance designated in title that will continue through the current year but program was terminated as well as account. Budget amount (\$5,000) has not been carried over to the next fiscal year.

Note A - Basis of accounting - The accounting records of Federal Financial Institutions has been prepared on the modified accrual basis of accounting as compared with generally accepted accounting principles and which is the basis of the Government's financial statements.

Note B - The Unexpended Balance on hand - through any other federal account is a subproject during the fiscal year.

Note C - The Unexpended Balance on hand - through any other federal account is a subproject during the fiscal year.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Livingston Council on Aging  
Dezham Springs, Louisiana

June 30, 1987

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Livingston Council on Aging.
2. No reportable conditions relating to the audit of the general-purpose financial statements are reported in the "Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards."
3. No instances of noncompliance material to the general-purpose financial statements of the Livingston Council on Aging were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs was reported in the "Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133."
5. The auditor's report on compliance for the major federal award programs for the Livingston Council on Aging expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the Livingston Council on Aging are reported in Part C of this schedule.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - (continued)

7. The programs tested as major programs are as follows:

Special Programs for the Aging:

- Title III, Part B - Grants for Supportive Services and Senior Centers; CFDA #93.041
- Title III, Part C-1 - Nutrition Services - Congregate Meals; CFDA #93.045
- Title III, Part C-2 - Nutrition Services - Home Delivered Meals; CFDA #93.045
- Title III, Part D - In-Home Services for Frail Older Individuals; CFDA #93.048, and
- Title III, Part F - Disease Prevention and Health Promotion Services; CFDA #93.043

8. The threshold for distinguishing Types A and B programs was \$50,000.

9. Livingston Council on Aging was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

There were no findings that are required to be reported in this section of the report.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

There are no findings that are required to be reported in this section of the report.

FINANCIAL STATEMENT OF BUDGET ADJUST FINISHED  
RELATIVE TO FEDERAL AIDING PROGRAM

Livingston Council on Aging  
Derham Springs, Louisiana

June 30, 1997

DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING

1996 Finding No. 1 (page 55 FY 95 report):

Condition: I noted one case where the actual cost exceeded the budget limitation in one expense category. The program and related expense category where this occurred is as follows:

<u>Program</u>	<u>Category</u>	<u>Actual Costs</u>	<u>Budgeted Amount</u>	<u>(Over) Under Budget</u>
Title III C - Area Agency Administration	Operating Services	\$5,210	13,404	\$(1,794)

Recommendation: Management should double check the indirect cost allocation worksheet for clerical errors to prevent inadvertent budget overruns.

Current Status: No similar instances were noted in this year's audit.

1996 Finding No. 2 (pages 55 and 56 FY 95 report):

Condition: In my discussions with the Council's bookkeeper, I was told the Council is monitoring its service provider informally but not documenting its compliance with this requirement.

Recommendation: I recommend that when the Council writes its service providers that it be documented in writing.

Current Status: This was corrected in fiscal year 97.

EXIT CONFERENCE

Livingston Council on Aging  
Denham Springs, Louisiana

June 28, 1987

The exit conference was held September 4, 1987, 1987, at the Council's administrative office in Denham Springs, Louisiana. The conference was attended by Neil M. Ferrari, C.P.A.; Mary Alice Core, Executive Director of the Council; and Nancy Boss, the Council's bookkeeper.

I reported to Mrs. Core and Mrs. Boss that I did not have any reportable conditions to report this year nor did I find any material instances of noncompliance with laws, regulations, contracts and grant agreements.

However, I offered Mrs. Core and Mrs. Boss some comments and recommendations about other matters relative to internal control and compliance that could help the Council improve its operations and prevent reportable conditions and material instances of noncompliance from occurring. All my comments were oral and not separately reported in a management letter to the Council's board of directors. The nature of the comments did not require formal communication in my opinion. However, I wrote a separate letter to the Council's board of directors to discuss various administrative matters and mentioned my exit conference discussion with Mrs. Core and Mrs. Boss so the board would be aware of it.

Mrs. Core and Mrs. Boss received my comments and recommendations favorably and stated that they would evaluate how to implement them. There were not any disagreements with the Council's management during the audit.

**Data Collection Form for Reporting on  
 AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**Instructions**

 Single Audit (Single-process)  
 1291 E. 90th Street  
 Independence, MO 64113

**PART I**
**GENERAL INFORMATION (To be completed by auditee, except for Item 2)**

1. Fiscal year ending date for this submission: Month Day Year 08 / 30 / 93		2. Type of Circular A-133 audit: <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit	
3. Audit period covered: <input checked="" type="checkbox"/> 12 Months <input type="checkbox"/> Other - Months		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal Accounting Service
5. Employer Identification Number (EIN) a. Auditee EIN: 71207250837			b. Are multiple EITs covered in this report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**6. AUDITEE INFORMATION**

a. Auditee name: Livingston Council on Aging
b. Auditee address (number and street) 901 Government Drive Day Dexter Springs State MO Code Louisiana Y2227
c. Auditee contact Name Mary Alice Cook Title Director
d. Auditee contact telephone (504) 664-8043
e. Auditee contact FAX (Optional) (504) 664-8044
f. Auditee contact E-mail (Optional)

**7. AUDITOR INFORMATION (To be completed by auditor)**

a. Auditor name: Neil G. Ferrari, CPA
b. Auditor address (number and street) 14481 Old Hammond Highway, Ste 20 Day Baton Rouge State Louisiana MO Code 70816
c. Auditor contact Name Neil G. Ferrari Title CPA/Owner
d. Auditor contact telephone (504) 273-1177
e. Auditor contact FAX (Optional) (504) 273-1160
f. Auditor contact E-mail (Optional)

**8. AUDITEE CERTIFICATION STATEMENT** - I am in a position to state, to the best of my knowledge and belief, the auditee has: (1) employed an auditor to perform an audit as required by the provisions of OMB Circular A-133 for the period described in Part 1; and (2) the auditor has completed such audit and presented it along with all typical audit reports that the auditor has provided in accordance with the provisions of the Circular and (3) the audit results included in Parts 3, 4, and 5 of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**9. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those produced by OMB Circular A-133. This information is provided in Parts 3 and 4 of this form, except for Part 5; Items 6 and 7, are not included from the "packet", reported for the period designated in Part 1; Items 1 and 2, and 8, are not a submission for work product. The auditee has not performed any auditing procedures to verify the date of the auditor's report. A copy of the auditing package completed by OMB Circular A-133 which includes the complete audit's report(s), is available to the auditee from the auditee at the auditee's location in Part 1 of this form. As required by OMB Circular A-133, the submission in Parts 3 and 4 of this form was entered in the form by the auditor based on information included in the reporting package. The auditor has not performed any audit trail auditing procedures in connection with the completion of this form.

Signature of investigating official  
 Date Month Day Year  
 10 14 93  
 Mary Alice Cook, Director

Signature of auditor  
 Date Month Day Year  
 10 14 93  
 Neil G. Ferrari, CPA

**PART I GENERAL INFORMATION - Continued**

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box.)
- Cognizant agency     Oversight agency
9. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)
- |   |   |  |   |
|---|---|--|---|
| <input type="checkbox"/> African Development Foundation                 | <input type="checkbox"/> Federal Emergency Management Agency        | <input type="checkbox"/> Justice                                       | <input type="checkbox"/> Peace Corps                      |
| <input type="checkbox"/> Agency for International Development           | <input type="checkbox"/> Federal Mediation and Conciliation Service | <input type="checkbox"/> Labor   | <input type="checkbox"/> Small Business Administration    |
| <input type="checkbox"/> Agriculture                                    | <input type="checkbox"/> General Services Administration            | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration   |
| <input type="checkbox"/> Commerce                                       | <input checked="" type="checkbox"/> Health and Human Services       | <input type="checkbox"/> National Archives and Records Administration  | <input type="checkbox"/> State                            |
| <input type="checkbox"/> Corporation for National and Community Service | <input type="checkbox"/> Housing and Urban Development              | <input type="checkbox"/> National Endowment for the Arts               | <input type="checkbox"/> Transportation                   |
| <input type="checkbox"/> Defense  | <input type="checkbox"/> Institute for Museum Services              | <input type="checkbox"/> National Endowment for the Humanities         | <input type="checkbox"/> Treasury                         |
| <input type="checkbox"/> Education                                      | <input type="checkbox"/> Inter-American Foundation                  | <input type="checkbox"/> National Science Foundation                   | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy   | <input type="checkbox"/> Interior                                   | <input type="checkbox"/> Office of National Drug Control Policy        | <input type="checkbox"/> Veterans Affairs                 |
| <input type="checkbox"/> Environmental Protection Agency                |   |  | <input type="checkbox"/> Other - Specify                  |

**PART II FINANCIAL STATEMENTS (To be completed by auditee)**

1. Type of audit report (Mark (X) one box)
- Unqualified opinion     Qualified opinion     Adverse opinion     Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report?  Yes     No
3. Is a reportable condition disclosed?  Yes     No - SAR to them
4. Is any reportable condition reported as a material weakness?  Yes     No
5. Is a material noncompliance disclosed?  Yes     No

**PART III FEDERAL PROGRAMS (To be completed by auditee)**

1. Type of audit report on major program compliance
- Unqualified opinion     Qualified opinion     Adverse opinion     Disclaimer of opinion
2. What is the dollar threshold to distinguish Type A and Type B programs? \$..... \$1000?
- ↓ None, only
3. Did the auditee qualify as a low-risk auditee? \$..... \$100?
- Yes     No
4. Are there any audit findings required to be reported under §..... 5106f?
- Yes     No
5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)
- |   |   |  |   |
|---|---|--|---|
| <input type="checkbox"/> African Development Foundation                 | <input type="checkbox"/> Federal Emergency Management Agency        | <input type="checkbox"/> Justice                                       | <input type="checkbox"/> Peace Corps                      |
| <input type="checkbox"/> Agency for International Development           | <input type="checkbox"/> Federal Mediation and Conciliation Service | <input type="checkbox"/> Labor   | <input type="checkbox"/> Small Business Administration    |
| <input type="checkbox"/> Agriculture                                    | <input type="checkbox"/> General Services Administration            | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration   |
| <input type="checkbox"/> Commerce                                       | <input type="checkbox"/> Health and Human Services                  | <input type="checkbox"/> National Archives and Records Administration  | <input type="checkbox"/> State                            |
| <input type="checkbox"/> Corporation for National and Community Service | <input type="checkbox"/> Housing and Urban Development              | <input type="checkbox"/> National Endowment for the Arts               | <input type="checkbox"/> Transportation                   |
| <input type="checkbox"/> Defense  | <input type="checkbox"/> Institute for Museum Services              | <input type="checkbox"/> National Endowment for the Humanities         | <input type="checkbox"/> Treasury                         |
| <input type="checkbox"/> Education                                      | <input type="checkbox"/> Inter-American Foundation                  | <input type="checkbox"/> National Science Foundation                   | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy   | <input type="checkbox"/> Interior                                   | <input type="checkbox"/> Office of National Drug Control Policy        | <input type="checkbox"/> Veterans Affairs                 |
| <input type="checkbox"/> Environmental Protection Agency                |   |  | <input checked="" type="checkbox"/> None                  |
|   |   |  | <input type="checkbox"/> Other - Specify                  |

**PART III FEDERAL PROGRAMS - Continued**

**B. FEDERAL AWARDS COMPLETED DURING FISCAL YEAR**

CFDA number	Name of Federal program	Amount expended	Major program		Type of compliance requirement	Amount of obligated funds	Federal control (major/federal)	Fiscal year
			Yes	No				
80-029	Emergency Food and Shelter Program	\$ 14,081	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-032	Emergency Food and Shelter Program	\$ 25,720	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-044	Title III, Part 2 - Grant for Supportive Services & Shelter Contacts Administration	\$ 53,204	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-045	Title III, Part 2 - Area Agency Administration	\$ 11,870	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-045	Title III, Part 2 - Nutrition Services - Community Needs	\$ 50,236	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-045	Title III, Part 2 - Nutrition Services Home Delivered Meals	\$ 17,866	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-046	Title III, Part 2 - Supportive Services for Frail Older Individuals	\$ 1,718	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-049	Title III, Part 2 - Substance Promotion and Shelter Promotion	\$ 3,024	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-070	Nutrition Program for the Elderly	\$ 6,909	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8
80-070	Nutrition Program for the Elderly	\$ 10,136	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0	\$ 0-	<input type="checkbox"/> A <input checked="" type="checkbox"/> B	8/8

**TOTAL FEDERAL AWARDS EXPENDED**

Continued on next page

**IF ADDITIONAL LINES ARE NEEDED, PLEASE ATTACH ADDITIONAL LINES TO THE FORM AND SEE INSTRUCTIONS**

<sup>1</sup> Do not identify number when the listing of Federal Economic Assistance (FEA) number is not available.

<sup>2</sup> Type of compliance requirement (circle the letter) or if the apply to each finding and (circled) area (applicable for each finding/program)

- A. Activities allowed or restricted
- B. Amounts allowed or restricted
- C. Cost management
- D. Date - Report Act
- E. Eligibility
- F. Payments and cost property management
- G. Matching - cost or effort, cost sharing
- H. Period of availability of funds
- I. Procurement
- J. Program income
- K. Other priority, accounting and financial activities
- L. Reporting
- M. Subcontracting
- N. Special tests and provisions
- O. None

<sup>3</sup> Type of federal control findings (circle O) if not applicable

- A. Material weaknesses
- B. Reportable conditions
- C. None reported



# NEIL G. FERRARI

REGISTERED PUBLIC ACCOUNTANT

14001 OLD HAMPDEN HIGHWAY, SUITE 4  
BAYLOR COLLEGE, HOUSTON, TEXAS 77030

MEMBER OF THE  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

PHONE (713) 879-1177

## MANAGEMENT LETTER

August 4, 1987

To the Board of Directors  
Livingston Council on Aging  
Berthou Springs, Louisiana

I have audited the general purpose financial statements of the Livingston Council on Aging for the year ended June 30, 1987, and have issued my report dated September 3, 1987. Professional standards require that I provide you with the following information related to my audit.

### My Responsibility under Generally Accepted Auditing Standards and SSA Circular #113

As stated in my engagement letter dated June 12, 1986 my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by me.

As part of my audit, I considered the internal control structure of the Livingston Council on Aging. Such considerations were for the purpose of determining my audit procedures and to report on the internal control structure in accordance with SSA Circular A-120 and not to provide any assurance concerning such internal control structure.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Livingston Council on Aging's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on overall compliance with such provisions. Also, in accordance with SSA Circular A-120, I examined, on a test basis, evidence about the Livingston Council on Aging's compliance with requirements applicable to major federal award programs for the purpose of expressing an opinion on the Livingston Council on Aging's compliance with those requirements.

### Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I am to advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Livingston Council on Aging are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 1997. I noted no transactions entered into by the Livingston Council on Aging during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

### Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Management's estimate of the in-kind contributions was based on in-kind letters from the contributors, time sheets maintained by non-council employees, and reasonable estimates of services provided. I evaluated the key factors and assumptions used to develop the in-kind contributions in determining that they were reasonable in relation to the financial statements taken as a whole.

### Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in my judgment, may not have been detected except through my auditing procedures. These adjustments may include those proposed by me but not recorded by the Livingston Council on Aging that could potentially cause future financial statements to be materially misstated, even though I have concluded that such adjustments are not material to the current financial statements.

As part of this year's audit, I proposed (1) some reversals and expense reclassification entries, (2) entries to adjust investment income, (3) entries to transfer money amongst funds, (4) entries to correct money received after year end which related to fiscal year 1987, (5) an entry to set up the Council's investment in fixed assets, (6) an entry to correct a prior year utility receivable which was not paid by SOGA, and (7) an entry to set up deferred FICA income. These adjustments were accepted by management. In my judgement, these audit adjustments, either individually or in the aggregate, could have had a significant effect on the Livingston Council on Aging's financial report if they had not been made.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the general purpose financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

#### Consultations with Other Independent Accountants

To the best of my knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 58, "Reports on the Application of Accounting Principles."

#### Issues Discussed Prior to Retention of Independent Auditors

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Livingston Council on Aging's auditor. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

#### Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing my audit.

Findings and Recommendations Relating to This Year's Audit

I did not discover any reportable conditions in the Council's internal control nor did I find any material instances of noncompliance with laws, regulations, contracts, and grants. I noted some other matters relating to the Council's operations that I orally discussed with Mrs. Ford and Mrs. Bone at our exit conference on September 4, 1993. If you are interested in what we discussed I will be available to discuss those matters with you also.

Corrective Action Taken on Findings Noted in Last Year's Audit

All matters I reported last year have been resolved, corrected, or I did not find any similar occurrences during this year's audit.

This information is intended solely for the use of the Council's Board of Directors, the Council's management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose.

Sincerely,

*Neil Ferrari*

Neil G. Ferrari  
Certified Public Accountant

OFFICIAL  
FILE COPY  
DO NOT REMOVE

Some military  
copies from this  
copy are marked  
BACK IN FILE

### Financial Report

Livingston Council on Aging  
Denham Springs, Louisiana

June 28, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or selected, and forwarded to appropriate public officials. This 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.

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Berham Springs, Louisiana

June 30, 1997

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,  
Livingston Council on Aging,  
Denham Springs, Louisiana.

I have audited the accompanying general-purpose financial statements of Livingston Council on Aging, Denham Springs, Louisiana, as of and for the year ended June 30, 1967, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Livingston Council on Aging, Denham Springs, Louisiana, as of June 30, 1967, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.