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CADDO COUNCIL ON AGING, INC.

SHREVEPORT, LOUISIANA

JUNE 30, 2000

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Release Date ~~DEC 20 2000~~

CADDO COUNCIL ON AGING, INC.

SHREVEPORT, LOUISIANA

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CADDO COUNCIL ON AGING, INC.

SHREVEPORT, LOUISIANA

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AUDITED FINANCIAL STATEMENTS

HEARD
MC ELROY
& VESTAL
LLP
CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET
15TH FLOOR
SHREVEPORT, LA 71101
318 429-1525
318 429-2070 FAX
POST OFFICE BOX 1607
SHREVEPORT, LA
71165-1607

PARTNERS
J. PETER GAFFNEY, CPA, APC
SPENCER BERNARD, JR., CPA
H.Q. GAHAGAN, JR., CPA, APC
GERALD W. HEDGCOCK, JR., CPA, APC
TIM B. NIELSEN, CPA, APC
JOHN W. DEAN, CPA, APC
MARK D. ELDREDGE, CPA

MICHAEL E. GLEASON, CPA
ROBERT L. DEAN, CPA
GARY L. BOOTH, CPA, CFP, PFS
STEPHEN W. CRAIG, CPA
OF COUNSEL
GILBERT R. SHANLEY, JR., CPA
C. CODY WHITE, JR., CPA, APC
WILLIAM L. HIGHTOWER, CPA

October 2, 2000

Board of Directors
Caddo Council on Aging, Inc.
Shreveport, Louisiana

Independent Auditor's Report

We have audited the accompanying general-purpose financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 2000. These general-purpose financial statements are the responsibility of the management of Caddo Council on Aging, Inc. 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 Caddo Council on Aging, Inc., as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2000 on our consideration of Caddo Council on Aging's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts and grants.

Heard, McElroy & Vestal, LLP

HMV
A PROFESSIONAL SERVICES FIRM
SHREVEPORT • BOSSIER CITY • MONROE

hmv@hmvcpa.com E-MAIL
www.hmvcpa.com WEB ADDRESS

CADDO COUNCIL ON AGING, INC.

COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS

AT JUNE 30, 2000

<u>A S S E T S</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
Cash-Note 3	201,835	45,404
Accounts receivable	110	3,079
Contracts receivable-Note 4	-	100,831
Accounts receivable-other funds-Note 13	-	33,883
Prepaid expenses	76,981	767
Fixed assets-Note 14	-	-
Amount to be provided for retirement of general long-term debt	-	-
Total assets	<u>278,926</u>	<u>183,964</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities:</u>		
Accounts payable	3,076	32,033
Accounts payable-other funds-Note 13	33,883	-
Deferred income	85	5,678
Long-term debt-accumulated unpaid vacation-Note 15	-	-
Total liabilities	37,044	37,711
 <u>Fund equity:</u>		
Fund balance-reserved	76,981	146,253
Fund balance-unreserved	164,901	-
Investment in general fixed assets	-	-
Total fund equity	<u>241,882</u>	<u>146,253</u>
Total liabilities and fund equity	<u>278,926</u>	<u>183,964</u>

The accompanying notes are an integral part of this statement.

<u>Account Groups</u>		<u>Totals</u> <u>(Memorandum Only)</u>	
<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>2000</u>	<u>1999</u>
-	-	247,239	346,073
-	-	3,189	2,916
-	-	100,831	30,867
-	-	33,883	123,117
-	-	77,748	69,161
397,982	-	397,982	400,682
-	<u>21,786</u>	<u>21,786</u>	<u>20,194</u>
<u>397,982</u>	<u>21,786</u>	<u>882,658</u>	<u>993,010</u>
-	-	35,109	47,650
-	-	33,883	123,117
-	-	5,763	14,530
-	<u>21,786</u>	<u>21,786</u>	<u>20,194</u>
-	21,786	96,541	205,491
-	-	223,234	216,786
-	-	164,901	170,051
<u>397,982</u>	-	<u>397,982</u>	<u>400,682</u>
<u>397,982</u>	-	<u>786,117</u>	<u>787,519</u>
<u>397,982</u>	<u>21,786</u>	<u>882,658</u>	<u>993,010</u>

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
<u>Revenues</u>				
Intergovernmental:				
Office of Elderly Affairs	62,121	1,341,832	1,403,953	1,409,254
CNCS Grant	-	370,105	370,105	361,249
Community Development Block Grant	-	135,961	135,961	123,317
FEMA	-	15,088	15,088	-
Caddo Parish	65,817	-	65,817	25,000
City of Shreveport	65,823	-	65,823	50,000
UMTA	18,857	-	18,857	48,953
Public support:				
United Way	-	13,500	13,500	13,500
Donations	-	8,704	8,704	11,707
Interest income	16,352	136	16,488	14,277
Participant and program income	-	105,458	105,458	132,932
Fund raising revenues	-	1,693	1,693	21,650
Match funds (in-kind)	11,383	43,050	54,433	38,760
Other revenues	<u>39,742</u>	<u>1,864</u>	<u>41,606</u>	<u>99,723</u>
Total revenues	280,095	2,037,391	2,317,486	2,350,322
<u>Expenditures</u>				
Current:				
Salaries	35,929	882,524	918,453	909,924
Fringe benefits	3,638	98,237	101,875	105,287
Travel	1,265	91,707	92,972	101,058
Operating services	15,839	207,074	222,913	216,623
Operating supplies	2,814	65,536	68,350	55,319
Stipends	-	221,151	221,151	209,824
Meals	-	465,124	465,124	454,408
Other costs	14,499	160,024	174,523	191,894
Capital outlay	<u>46,166</u>	<u>4,661</u>	<u>50,827</u>	<u>85,729</u>
Total expenditures	<u>120,150</u>	<u>2,196,038</u>	<u>2,316,188</u>	<u>2,330,068</u>
<u>Excess (deficiency) of revenues over expenditures</u>	159,945	(158,647)	1,298	20,256
<u>Other financing sources (uses)</u>				
Operating transfers in-Note 12	-	413,075	413,075	353,658
Operating transfers out-Note 12	<u>(157,275)</u>	<u>(255,800)</u>	<u>(413,075)</u>	<u>(353,658)</u>

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
<u>Excess (deficiency) of revenues and other sources over expenditures and other uses</u>	2,670	(1,372)	1,298	20,256
<u>Fund balance</u>				
Beginning of year	<u>239,212</u>	<u>147,625</u>	<u>386,837</u>	<u>366,581</u>
End of year	<u>241,882</u>	<u>146,253</u>	<u>388,135</u>	<u>386,837</u>

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-GENERAL FUND TYPE

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	62,121	62,121	-
Caddo Parish	50,920	65,817	14,897
City of Shreveport	65,823	65,823	-
UMTA Grant	18,857	18,857	-
Interest income	15,391	16,352	961
Match funds (in-kind)	11,383	11,383	-
Other revenues	<u>64,488</u>	<u>39,742</u>	<u>(24,746)</u>
Total revenues	288,983	280,095	(8,888)
<u>Expenditures</u>			
Current:			
Salaries	35,294	35,929	(635)
Fringe benefits	3,499	3,638	(139)
Travel	450	1,265	(815)
Operating services	16,398	15,839	559
Operating supplies	1,914	2,814	(900)
Other costs	9,707	14,499	(4,792)
Capital outlay	<u>42,500</u>	<u>46,166</u>	<u>(3,666)</u>
Total expenditures	<u>109,762</u>	<u>120,150</u>	<u>(10,388)</u>
<u>Excess of revenues over expenditures</u>	179,221	159,945	(19,276)
<u>Other financing sources (uses)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(147,973)</u>	<u>(157,275)</u>	<u>(9,302)</u>
<u>Excess of revenues and other sources over expenditures and other uses</u>	<u>31,248</u>	2,670	<u>(28,578)</u>
<u>Fund balance</u>			
Beginning of year		<u>239,212</u>	
End of year		<u>241,882</u>	

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-BUDGET (GAAP BASIS) AND ACTUAL-SPECIAL REVENUE FUND TYPE

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	1,318,652	1,341,832	23,180
CNCS Grant	531,498	370,105	(161,393)
Community Development Block Grant	123,000	135,961	12,961
FEMA	15,000	15,088	88
Public support:			
United Way	13,500	13,500	-
Donations	15,475	8,704	(6,771)
Interest income	246	136	(110)
Participant and program income	109,355	105,458	(3,897)
Fund raising revenues	1,518	1,693	175
Match funds (in-kind)	24,029	43,050	19,021
Other revenues	984	1,864	880
Total revenues	<u>2,153,257</u>	<u>2,037,391</u>	<u>(115,866)</u>
<u>Expenditures</u>			
Current:			
Salaries	913,938	882,524	31,414
Fringe benefits	103,959	98,237	5,722
Travel	93,816	91,707	2,109
Operating services	210,189	207,074	3,115
Operating supplies	57,315	65,536	(8,221)
Stipends	286,579	221,151	65,428
Meals	450,015	465,124	(15,109)
Other costs	196,029	160,024	36,005
Capital outlay	3,224	4,661	(1,437)
Total expenditures	<u>2,315,064</u>	<u>2,196,038</u>	<u>119,026</u>
<u>Excess (deficiency) of revenues over (under) expenditures</u>	<u>(161,807)</u>	<u>(158,647)</u>	<u>3,160</u>
<u>Other financing sources (uses)</u>			
Operating transfers in	397,187	413,075	15,888
Operating transfers out	<u>(249,214)</u>	<u>(255,800)</u>	<u>(6,586)</u>
<u>Excess (deficiency) of revenues and other sources over expenditures and other uses</u>	<u>(13,834)</u>	<u>(1,372)</u>	<u>12,462</u>
<u>Fund balance</u>			
Beginning of year		<u>147,625</u>	
End of year		<u>146,253</u>	

The accompanying notes are an integral part of this statement.

CADDO COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2000

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 the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Caddo Council on Aging, Inc. is a quasi-governmental entity 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 Caddo 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 21 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.

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 Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

1. Summary of Significant Accounting Policies (Continued)

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, fund equity, revenues, and expenditures, 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: general funds and special revenue funds, and two fund categories or account groups: the General Fixed Assets Account Group and the General Long-Term Debt Account Group.

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. During the fiscal year, the City of Shreveport provided \$65,823, and Caddo Parish provided \$65,817. All funds are provided to help the Council finance its operations and all proceeds from these funds can be used by the Council at its discretion. In addition, the Louisiana Department of Transportation and Development provided, as its share, new vans with a cost of \$18,857.

The Council's program participants also generate revenues through certain fundraising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the Special Revenue Fund's local program. Local funds may be used as transfers to Special Revenue Funds to supplement those programs.

- PCOA (Act 735)

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

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

1. Summary of Significant Accounting Policies (Continued)

- 1) Title III-C Area Agency Administration Fund
The Title III-C Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-C administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.
- 2) Title III-B Supportive Services Fund
Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.
- 3) 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.
- 4) 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.
- 5) 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.
- 6) Title III-B Ombudsman Fund
The Ombudsman 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 a liaison between the resident, the family and the nursing home. The objective of the program is to protect the resident's rights.

1. Summary of Significant Accounting Policies (Continued)

7) Title III-F Frail Elderly 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 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.

8) 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.

9) 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.

10) 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.

11) Retired Senior Volunteer Program (RSVP)

The RSVP Fund accounts for the administration of RSVP grants that provide a variety of opportunities for retired persons, age 60 and over, to serve their community through significant volunteer service.

1. Summary of Significant Accounting Policies (Continued)

12) Foster Grandparents Program (FGP)

The FGP Fund accounts for the administration of grants to a) provide part-time volunteer service opportunities for low-income people age 60 and over and, b) give supportive person-to-person service in health, education, welfare and related settings to help alleviate the physical, mental and emotional problems of infants, children or youth having special or exceptional needs.

13) Local and Miscellaneous (Designated) Funds

Local and miscellaneous (designated) funds include the Meals on Wheels Fund, the Pioneer Medical Services Fund, and the Tour Fund. These funds are used to provide a variety of services for program participants.

d. Account Groups:

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

General Fixed Assets

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

General Long-Term Debt

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

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing 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.

1. Summary of Significant Accounting Policies (Continued)

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.

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) and other funding agencies notify the Council each year as to the funding levels for each program's grant award.
- The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- The adopted budget is forwarded to the Governor's Office of Elderly Affairs or other appropriate funding agency for final approval.
- Most 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.
- 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 respective funding agency for funds received under grants from each agency.

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.

1. Summary of Significant Accounting Policies (Continued)

i. Fixed Assets:

Fixed assets used in general or special revenue fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group, and are recorded as expenditures (capital outlay) in the various funds when purchased.

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 has 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 has not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

k. Annual and Sick Leave:

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

l. Related Party Transactions:

No significant related party transactions were noted 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. Restricted assets are offset by a corresponding reservation of the Council's fund balance.

n. Reservation 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.

o. 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 its grant agreements. Prepaid expenses include advance payments for insurance premiums and downpayments on the purchase of new vans. Fund balance has been reserved for the prepaid expenses to reflect the amount of fund balance not currently available for expenditure.

1. Summary of Significant Accounting Policies (Continued)

p. 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.

2. Revenue Recognition-Intergovernmental Grants, Public Support, and Miscellaneous Revenues

Intergovernmental Grants

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

Senior Center, State Allocation (Act 735), Titles III B, C-1, C-2, D, G, Ombudsman, Foster Grandparent's Program and R.S.V.P. 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. 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 various programs. The City of Shreveport, Caddo Parish, and the United Way provide funds to the Council. 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.

3. Cash in Bank

At June 30, 2000, the carrying amount of the Council's deposits was as follows:

Petty cash	175
Payroll-checking	1,252
Operating-checking	58,434
Interest bearing accounts	<u>187,378</u>
Cash on deposits in banks	<u>247,239</u>

All of these deposits were covered by federal deposit insurance.

4. Contracts Receivable

Contracts receivable at June 30, 2000, consisted of reimbursements for expenses incurred under the following programs:

4. Contracts Receivable (Continued)

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Community Development Block Grant	Special Revenue	71,713
FEMA	Special Revenue	7,544
U.S.D.A., GOEA	Special Revenue	21,490
GOEA	Special Revenue	<u>84</u>
		<u><u>100,831</u></u>

5. In-Kind Contributions

In addition to in-kind revenues presented in this report, the Council received \$32,327 in various in-kind contributions during the year which have been valued at their estimated fair market value.

In-kind contributions consisted of the following:

<u>Fund</u>	
Title III-B Supportive Services:	
Wages and fringe benefits for subsidized workers	17,927
Title C-1: Free rent for the senior centers and subsidized workers	<u>14,400</u>
Total	<u><u>32,327</u></u>

6. 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 for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

7. Lease Commitments

The Council leases its main office building at 4015 and 4019 Greenwood Road, Shreveport, Louisiana. The terms of this lease require monthly payments of \$1,800, which includes \$500 a month as payment for 4019 Greenwood Road. This lease expires February 21, 2001. The Council is responsible for normal repairs and maintenance, and the lessor pays for insurance on the building itself.

The Council also leases the Senior Center building located at 3717 and 3719 Lakeshore Drive in Shreveport. This lease expired on April 30, 1999, and requires a monthly rent of \$1,700 on a month-to-month basis.

The Council, as part of its plan to move the Senior Center, began leasing property at 4017 Greenwood Road in September 1999. Lessor is to renovate and expand this property for use as a Senior Center, with occupancy expected in October 2000. At that time, monthly rental for all properties on Greenwood Road will be approximately \$6,350 for a term of ten years.

Future minimum lease payments, assuming occupancy of the renovated Senior Center, for the next five years ending June 30, and in the aggregate, are as follows:

2001	59,190
2002	76,180
2003	76,180
2004	76,180
2005	<u>76,180</u>
Total	<u><u>363,910</u></u>

8. Income Tax Status

The Council is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

9. Judgements, Claims, and Similar Contingencies

There is no litigation pending against the Council at June 30, 2000. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

10. Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act, as amended in 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.

In accordance with the Single Audit Act, as amended in 1996, and the Office of Management and Budget Circular A-133 (revised), a schedule of federal financial assistance is presented in the supplementary financial information portion of this report.

11. Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

12. Interfund Transfers

Operating transfers in and out are listed by fund for 2000:

Funds Transferred In	Funds Transferred Out							Total In	
	PCOA	USDA	Senior Center	Sr Ctr Special	RSVP Special	FGP Special	Local Restricted		
Area Agency Administration	18,688	-	-	-	-	-	-	-	18,688
Supportive Services	43,433	-	154,451	-	-	-	75,416	-	273,300
Congregate Meals	-	41,948	-	-	-	-	25	-	41,973
Home-Delivered Meals	-	54,069	-	-	-	-	-	-	54,069
Ombudsman	-	-	-	-	-	-	4,427	-	4,427
Personal Care	-	-	-	-	-	-	10,921	-	10,921
RSVP	-	-	-	-	1,838	-	-	-	1,838
Audit	-	-	-	-	-	-	607	-	607
SPAR	-	-	-	-	-	-	321	-	321
FGP	-	-	-	-	-	2,094	-	-	2,094
Tour	-	-	-	1,399	-	-	-	-	1,399
Total Out	62,121	96,017	154,451	1,399	1,838	2,094	91,717	-	409,637

13. 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, 2000, follows:

	<u>Due From (To)</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
General Fund	-	33,883
Special Revenue Fund:		
U.S.D.A.	34,419	-
CNCS-RSVP Grant	2,092	-
CNCS-FGP Grant	1,275	-
Title III-B Ombudsman	200	-
Title III C-1 Administration	128	-
Title III-B Supportive Services	1,137	-
Title III C-1 Congregate Meals	6,058	-
Title III C-2 Home Delivered Meals	(50,948)	-
Title III-D Homebound Services	38	-
Title III-F Frail Elderly Services	50	-
Senior Center	945	-
Medicaid	490	-
Meals on Wheels	(2,121)	-
PMS	3,933	-
RSVP Special	(1,828)	-
FGP Special	399	-
Senior Center Special	(3,786)	-
Restricted	34,584	-
Tour	<u>6,818</u>	<u>-</u>
Total Special Revenue funds	<u>33,883</u>	<u>-</u>
Total all funds	<u><u>33,883</u></u>	<u><u>33,883</u></u>

14. Fixed Assets

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

	<u>Balance</u> <u>6-30-99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-00</u>
General fixed assets, at cost:				
Furniture and equipment	119,030	27,255	26,046	120,239
Vehicles	277,560	23,571	27,480	273,651
Leasehold improvements	<u>4,092</u>	<u>-</u>	<u>-</u>	<u>4,092</u>
Total general fixed assets	<u><u>400,682</u></u>	<u><u>50,826</u></u>	<u><u>53,526</u></u>	<u><u>397,982</u></u>

15. Changes in Long-Term Debt

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

	<u>Balance</u> <u>6-30-99</u>	<u>Additions</u>	<u>Balance</u> <u>6-30-00</u>
Accumulated unpaid vacation	<u>20,194</u>	<u>1,592</u>	<u>21,786</u>

16. Risk Management

The Council is exposed to various risks of loss related to torts; 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. No settlements were made during the year that exceeded the Council's insurance coverage.

SUPPLEMENTARY FINANCIAL INFORMATION

HEARD McELROY & VESTAL

LLP
CERTIFIED PUBLIC ACCOUNTANTS

333 TEXAS STREET
15TH FLOOR
SHREVEPORT, LA 71101
318 429-1525
318 429-2070 FAX
POST OFFICE BOX 1607
SHREVEPORT, LA
71165-1607

PARTNERS
J. PETER GAFFNEY, CPA, APC
SPENCER BERNARD, JR., CPA
H.Q. GAHAGAN, JR., CPA, APC
GERALD W. HEDGCOCK, JR., CPA, APC
TIM B. NIELSEN, CPA, APC
JOHN W. DEAN, CPA, APC
MARK D. ELDREDGE, CPA

MICHAEL E. GLEASON, CPA
ROBERT L. DEAN, CPA
GARY L. BOOTH, CPA, CFP, PES
STEPHEN W. CRAIG, CPA
OF COUNSEL
GILBERT R. SHANLEY, JR., CPA
C. CODY WHITE, JR., CPA, APC
WILLIAM L. HIGHTOWER, CPA

October 2, 2000

Board of Directors
Caddo Council on Aging, Inc.
Shreveport, Louisiana

Independent Auditor's Report on Supplementary Financial Information

We have audited the general-purpose financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 2000, and have issued our report thereon dated October 2, 2000. 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Caddo Council on Aging, Inc., taken as a whole. The accompanying supplementary financial information (Pages 20 through 29) 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 presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Heard, McElroy & Vestal, LLP

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hmv@hmvcpa.com E-MAIL
www.hmvcpa.com WEB ADDRESS

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN FUND

BALANCE-GENERAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Local <u>(Unreserved)</u>	State Funds <u>Act 735</u>	<u>Total</u>
<u>Revenues</u>			
Intergovernmental:			
Office of Elderly Affairs	-	62,121	62,121
Caddo Parish	65,817	-	65,817
City of Shreveport	65,823	-	65,823
UMTA Grant	18,857	-	18,857
Interest income	16,352	-	16,352
Match funds	11,383	-	11,383
Other revenues	<u>39,742</u>	-	<u>39,742</u>
Total revenues	217,974	62,121	280,095
<u>Expenditures</u>			
Current:			
Salaries	35,929	-	35,929
Fringe benefits	3,638	-	3,638
Travel	1,265	-	1,265
Operating services	15,839	-	15,839
Operating supplies	2,814	-	2,814
Other costs	14,499	-	14,499
Capital outlay	<u>46,166</u>	-	<u>46,166</u>
Total expenditures	<u>120,150</u>	-	<u>120,150</u>
<u>Excess of revenues over expenditures</u>	97,824	62,121	159,945
<u>Other financing sources (uses)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(95,154)</u>	<u>(62,121)</u>	<u>(157,275)</u>
<u>Excess of revenues and other sources over expenditures and other uses</u>	2,670	-	2,670
<u>Fund balance</u>			
Beginning of year	<u>239,212</u>	-	<u>239,212</u>
End of year	<u>241,882</u>	-	<u>241,882</u>

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE-SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Title III C-1</u> <u>Administration</u>	<u>Title III-B</u> <u>Services</u>	<u>Title III</u> <u>C-1</u>	<u>Title III</u> <u>C-2</u>	<u>Title III</u> <u>D</u>
<u>Revenues</u>					
Intergovernmental:					
Office of Elderly Affairs	75,025	321,941	199,379	329,205	8,351
CNCS Grant	-	-	-	-	-
Community Development					
Block Grant	-	-	-	135,961	-
FEMA	-	-	-	15,088	-
Public support:					
United Way	-	-	-	-	-
Donations	-	-	-	-	-
Interest income	-	-	-	-	-
Participant and program income	-	7,190	28,521	11,058	247
Fund raising revenues	-	-	-	-	-
Match funds (in-kind)	-	1,980	-	-	-
Other revenues	-	570	985	-	-
Total revenues	<u>75,025</u>	<u>331,681</u>	<u>228,885</u>	<u>491,312</u>	<u>8,598</u>
<u>Expenditures</u>					
Current:					
Salaries	71,264	401,798	94,878	148,514	15,684
Fringe benefits	7,058	51,883	8,499	13,676	1,952
Travel	2,449	11,614	1,839	58,318	867
Operating services	8,477	94,578	14,859	19,597	719
Operating supplies	1,352	30,155	3,309	8,781	208
Stipends	-	-	-	-	-
Meals	-	-	147,092	295,804	-
Other costs	3,113	14,953	381	692	88
Capital outlay	-	-	-	-	-
Total expenditures	<u>93,713</u>	<u>604,981</u>	<u>270,857</u>	<u>545,382</u>	<u>19,518</u>
<u>Excess of revenues over (under)</u> <u>expenditures</u>	(18,688)	(273,300)	(41,972)	(54,070)	(10,920)
<u>Other financing sources (uses)</u>					
Operating transfers in	18,688	273,300	41,972	54,070	10,920
Operating transfers out	-	-	-	-	-
<u>Excess of revenues and other</u> <u>sources over (under) expendi-</u> <u>tures and other uses</u>	-	-	-	-	-
<u>Fund balance</u>					
Beginning of year	-	-	-	-	-
End of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>Title III-A Ombudsman</u>	<u>Title III F</u>	<u>U.S.D.A.</u>	<u>Senior Center</u>	<u>Audit Fund</u>
49,087	13,279	113,762	181,402	7,593
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	43	-	-	-
-	-	-	-	-
-	780	-	-	-
-	-	-	-	-
<u>49,087</u>	<u>14,102</u>	<u>113,762</u>	<u>181,402</u>	<u>7,593</u>
41,585	1,106	-	6,983	-
3,935	106	-	1,090	-
4,015	6	-	-	-
3,288	2,251	-	18,034	8,200
607	73	-	843	-
-	-	-	-	-
-	-	-	-	-
85	10,560	-	-	-
-	-	-	-	-
<u>53,515</u>	<u>14,102</u>	<u>-</u>	<u>26,950</u>	<u>8,200</u>
(4,428)	-	113,762	154,452	(607)
4,428	-	-	-	607
<u>-</u>	<u>-</u>	<u>(96,017)</u>	<u>(154,452)</u>	<u>-</u>
-	-	17,745	-	-
-	-	<u>48,592</u>	-	-
-	-	<u>66,337</u>	-	-

CADDO COUNCIL ON AGING, INC.

COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE-SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Action RSVP Grant</u>	<u>Action Foster Grandparents</u>	<u>Local & Other</u>	<u>Total</u>
<u>Revenues</u>				
Intergovernmental:				
Office of Elderly Affairs	17,881	24,927	-	1,341,832
CNCS Grant	58,116	311,989	-	370,105
Community Development Block Grant	-	-	-	135,961
FEMA	-	-	-	15,088
Public support:				
United Way	-	-	13,500	13,500
Donations	-	-	8,704	8,704
Interest income	-	17	119	136
Participant and program income	-	-	58,399	105,458
Fund raising revenues	-	-	1,693	1,693
Match funds (in-kind)	5,262	35,028	-	43,050
Other revenues	-	-	309	1,864
Total revenues	<u>81,259</u>	<u>371,961</u>	<u>82,724</u>	<u>2,037,391</u>
<u>Expenditures</u>				
Current:				
Salaries	41,913	42,347	16,452	882,524
Fringe benefits	4,264	4,287	1,487	98,237
Travel	2,680	5,122	4,797	91,707
Operating services	5,690	17,844	13,537	207,074
Operating supplies	1,743	3,520	14,945	65,536
Stipends	-	221,151	-	221,151
Meals	-	-	22,228	465,124
Other costs	24,222	86,708	19,222	160,024
Capital outlay	<u>2,585</u>	<u>1,746</u>	<u>330</u>	<u>4,661</u>
Total expenditures	<u>83,097</u>	<u>382,725</u>	<u>92,998</u>	<u>2,196,038</u>
<u>Excess of revenues over (under) expenditures</u>	(1,838)	(10,764)	(10,274)	(158,647)
<u>Other financing sources (uses)</u>				
Operating transfers in	1,838	2,094	1,720	413,075
Operating transfers out	<u>-</u>	<u>-</u>	<u>(5,331)</u>	<u>(255,800)</u>
<u>Excess of revenues and other sources over expenditures and other uses</u>	-	(8,670)	(13,885)	(1,372)
<u>Fund balance</u>				
Beginning of year	<u>-</u>	<u>7,069</u>	<u>91,964</u>	<u>147,625</u>
End of year	<u>-</u>	<u>(1,601)</u>	<u>78,079</u>	<u>146,253</u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Actual Over (Under) Budget <u>Expenditures</u>
<u>State of Louisiana-Act 735</u>			
Transfers to other funds:			
Title III B-Administration	19,504	18,688	(816)
Title III B-Supportive Services	<u>42,617</u>	<u>43,433</u>	<u>816</u>
Totals	<u><u>62,121</u></u>	<u><u>62,121</u></u>	<u><u>-</u></u>
 <u>Local Fund</u>			
Salaries	35,294	35,929	635
Fringe benefits	3,499	3,638	139
Travel	450	1,265	815
Operating services	16,398	15,839	(559)
Operating supplies	1,914	2,814	900
Other costs	9,707	14,499	4,792
Capital outlay	42,500	46,166	3,666
Transfers to other funds:			
Ombudsman	4,417	4,427	10
Audit	607	607	-
SPAR	321	321	-
Medicaid	-	3,438	3,438
Title III C-1-Congregate Meals	-	25	25
Title III D-In-Home Services	9,652	10,921	1,269
Title III B	<u>70,855</u>	<u>75,416</u>	<u>4,561</u>
Totals	<u><u>195,614</u></u>	<u><u>215,305</u></u>	<u><u>19,691</u></u>
 <u>Title III C-1 Area Agency Administration</u>			
Salaries	71,658	71,264	(394)
Fringe benefits	7,269	7,058	(211)
Travel	2,059	2,449	390
Operating services	9,043	8,477	(566)
Operating supplies	1,292	1,352	60
Other costs	<u>3,207</u>	<u>3,113</u>	<u>(94)</u>
Totals	<u><u>94,528</u></u>	<u><u>93,713</u></u>	<u><u>(815)</u></u>
 <u>Title III-B Supportive Services</u>			
Salaries	398,095	401,798	3,703
Fringe benefits	53,176	51,883	(1,293)
Travel	11,243	11,614	371
Operating services	93,451	94,578	1,127
Operating supplies	29,207	30,155	948
Other costs	<u>13,033</u>	<u>14,953</u>	<u>1,920</u>
Totals	<u><u>598,205</u></u>	<u><u>604,981</u></u>	<u><u>6,776</u></u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Actual Over (Under) Budget <u>Expenditures</u>
<u>Title III C-1 Congregate Meals</u>			
Salaries	95,098	94,878	(220)
Fringe benefits	8,485	8,499	14
Travel	1,802	1,839	37
Operating services	14,087	14,859	772
Operating supplies	3,535	3,309	(226)
Meals:			
Raw food	68,997	74,882	5,885
Labor/nonedibles	66,542	72,210	5,668
Other costs	355	381	26
Totals	<u>258,901</u>	<u>270,857</u>	<u>11,956</u>
<u>Title III C-2 Home Delivered Meals</u>			
Salaries	150,751	148,514	(2,237)
Fringe benefits	13,997	13,676	(321)
Travel	55,135	58,318	3,183
Operating services	17,917	19,597	1,680
Operating supplies	8,222	8,781	559
Meals:			
Raw food	149,399	149,243	(156)
Labor/nonedibles	144,083	146,561	2,478
Other costs	650	692	42
Totals	<u>540,154</u>	<u>545,382</u>	<u>5,228</u>
<u>Title III-D Homebound Services</u>			
Salaries	14,258	15,684	1,426
Fringe benefits	2,083	1,952	(131)
Travel	914	867	(47)
Operating services	679	719	40
Operating supplies	169	208	39
Other costs	84	88	4
Totals	<u>18,187</u>	<u>19,518</u>	<u>1,331</u>
<u>Title III-A Ombudsman</u>			
Salaries	41,415	41,585	170
Fringe benefits	4,007	3,935	(72)
Travel	3,972	4,015	43
Operating services	3,371	3,288	(83)
Operating supplies	324	607	283
Other costs	415	85	(330)
Totals	<u>53,504</u>	<u>53,515</u>	<u>11</u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Actual</u> <u>Over (Under)</u> <u>Budget</u> <u>Expenditures</u>
<u>Title III-F Frail Elderly Services</u>			
Salaries	1,521	1,106	(415)
Fringe benefits	141	106	(35)
Travel	15	6	(9)
Operating services	1,885	2,251	366
Operating supplies	69	73	4
Other costs	<u>10,594</u>	<u>10,560</u>	<u>(34)</u>
Totals	<u>14,225</u>	<u>14,102</u>	<u>(123)</u>
<u>USDA Cash in Lieu of Commodity</u>			
Transfers to other funds:			
Title III C-1-Congregate Meals	30,835	41,948	11,113
Title III C-2-Home Delivered Meals	<u>59,747</u>	<u>54,069</u>	<u>(5,678)</u>
	<u>90,582</u>	<u>96,017</u>	<u>5,435</u>
<u>Senior Center Services</u>			
Salaries	7,104	6,983	(121)
Fringe benefits	1,172	1,090	(82)
Operating services	17,492	18,034	542
Operating supplies	936	843	(93)
Transfer to Title III B-Supportive Services	<u>154,698</u>	<u>154,452</u>	<u>(246)</u>
Totals	<u>181,402</u>	<u>181,402</u>	<u>-</u>
<u>Audit Fund</u>			
Operating services	<u>8,200</u>	<u>8,200</u>	<u>-</u>
<u>Action RSVP Grant</u>			
Salaries	42,928	41,913	(1,015)
Fringe benefits	4,530	4,264	(266)
Travel	5,250	2,680	(2,570)
Operating services	6,130	5,690	(440)
Operating supplies	775	1,743	968
Other costs	22,938	24,222	1,284
Capital outlay	-	<u>2,585</u>	<u>2,585</u>
Totals	<u>82,551</u>	<u>83,097</u>	<u>546</u>

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Actual</u> <u>Over (Under)</u> <u>Budget</u> <u>Expenditures</u>
<u>Foster Grandparents Program</u>			
Salaries	74,660	42,347	(32,313)
Fringe benefits	7,619	4,287	(3,332)
Travel	8,778	5,122	(3,656)
Operating services	24,509	17,844	(6,665)
Operating supplies	1,230	3,520	2,290
Stipends	286,579	221,151	(65,428)
Other costs	122,992	86,708	(36,284)
Capital outlay	<u>2,894</u>	<u>1,746</u>	<u>(1,148)</u>
Totals	<u>529,261</u>	<u>382,725</u>	<u>(146,536)</u>
<u>Local and Other</u>			
Salaries	16,450	16,452	2
Fringe benefits	1,480	1,487	7
Travel	4,648	4,797	149
Operating services	13,425	13,537	112
Operating supplies	11,556	14,945	3,389
Meals	20,994	22,228	1,234
Other costs	21,761	19,222	(2,539)
Capital outlay	330	330	-
Transfers to other funds:			
CNCS-FGP	2,094	2,094	-
CNCS-RSVP	440	1,838	1,398
Local	<u>1,400</u>	<u>1,399</u>	<u>(1)</u>
Totals	<u>94,578</u>	<u>98,329</u>	<u>3,751</u>

CADDO COUNCIL ON AGING, INC.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 2000

	<u>Balance</u> <u>6-30-99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-00</u>
General fixed assets, at cost:				
Furniture and equipment	119,030	27,255	26,046	120,239
Vehicles	277,560	23,571	27,480	273,651
Leasehold improvements	<u>4,092</u>	<u>-</u>	<u>-</u>	<u>4,092</u>
Total general fixed assets	<u>400,682</u>	<u>50,826</u>	<u>53,526</u>	<u>397,982</u>
Investment in general fixed assets:				
Leasehold improvements acquired prior to July 1, 1987*	4,092	-	-	4,092
Property acquired with funds from:				
Local funds (unreserved)	216,298	13,811	44,699	185,410
Act 735 funds	13,590	-	3,514	10,076
UMTA funds	115,097	18,857	-	133,954
Title III C-1 and C-2	933	-	-	933
Title III-B Supportive Services	2,228	-	-	2,228
Title III-F Frail Elderly	9,380	-	-	9,380
Senior Center	4,493	-	812	3,681
RSVP Grant funds	7,393	2,914	2,074	8,233
Job Training Partnership Act funds	1,464	-	546	918
Senior Center Special	6,347	-	1,881	4,466
RSVP Special	1,484	-	-	1,484
FGP Special	1,484	1,746	-	3,230
Donated assets	<u>16,399</u>	<u>13,498</u>	<u>-</u>	<u>29,897</u>
Total investment in general fixed assets	<u>400,682</u>	<u>50,826</u>	<u>53,526</u>	<u>397,982</u>

*Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1987.

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF PRIORITY SERVICES

TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

FOR THE YEAR ENDED JUNE 30, 2000

			<u>% of GOEA Grant</u>
Access (30%):	Assisted Transportation	71,475	
	Case Management	300,063	
	Transportation	26,940	
	Information & assistance	2,396	
	Outreach	<u>-</u>	
	Total access expenses	<u>400,874</u>	176.44%
In-Home (15%):	Homemaker	126,837	
	Chore	-	
	Telephoning	52	
	Visiting	-	
	Adult/Daycare/Health	-	
	Personal Care	<u>-</u>	
	Total in-home expenses	126,889	<u>55.85%</u>
Legal (5%):	Legal assistance	11,361	<u>5.00%</u>
Non-priority services		<u>65,856</u>	
Total Title IIIB - Supportive services expenditures		604,980	
Less: Participant Contributions		(7,190)	
Other public support		(77,965)	
Transfers in		<u>(197,884)</u>	
Title IIIB - Supportive services grant		321,941	
Less: Transfers of contract allotments		-	
State homemaker		(33,110)	
State transportation		<u>(61,626)</u>	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments		<u>227,205</u>	

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED JUNE 30, 2000

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>Department of Health and Human Services</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III B-Ombudsman*	93.044	30,305	30,305	30,305
Title III B-Supportive Services*	93.044	193,124	<u>193,124</u>	<u>193,124</u>
			223,429	223,429
Title III C-1-Area Agency Administration*	93.045	56,269	56,269	56,269
Title III C-1-Congregate Meals*	93.045	193,516	193,516	193,516
Title III C-2-Home Delivered Meals*	93.045	101,391	<u>101,391</u>	<u>101,391</u>
			351,176	351,176
Title III D-In-Home Services*	93.046	7,098	7,098	7,098
Title III F-Disease Prevention*	93.043	11,287	<u>11,287</u>	<u>11,287</u>
Total major program			592,990	592,990
<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	130,000	113,762	113,762
<u>Corporation for National and Community Service</u>				
Direct program:				
Retired Senior Volunteer Program (RSVP)	94.002	58,116	58,116	58,116
Foster Grandparents Program (FGP) (1999)	94.011	306,575	159,567	159,567
Foster Grandparents Program (FGP) (2000)	94.011	313,807	<u>152,422</u>	<u>152,422</u>
			311,989	311,989
<u>Department of Housing and Urban Development</u>				
Passed through the City of Shreveport:				
Community Development Block Grant (1999)	14.218	123,000	64,248	64,248
Community Development Block Grant (2000)	14.218	140,000	<u>71,713</u>	<u>71,713</u>
			135,961	135,961
<u>Department of Transportation</u>				
Passed through the Louisiana Department of Transportation and Development:				
Federal Transit Capital Operating Grants	20.500	18,857	18,857	18,857
<u>Federal Emergency Management Association</u>				
Direct program:				
Emergency Food and Shelter Program	83.523	15,088	<u>15,088</u>	<u>15,088</u>
Totals			<u>1,246,763</u>	<u>1,246,763</u>

*Major program

OTHER REPORTS

October 2, 2000

Board of Directors
Caddo Council on Aging, Inc.
Shreveport, Louisiana

Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards

We have audited the financial statements of Caddo Council on Aging, Inc., as of and for the year ended June 30, 2000, and have issued our report thereon dated October 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Heard, McElroy & Vestal, LLP

October 2, 2000

Board of Directors
Caddo Council on Aging, Inc.
Shreveport, Louisiana

Report on Compliance with Requirements Applicable to Each
Major Program and Internal Control Over Compliance in
Accordance with OMB Circular A-133

Compliance

We have audited the compliance of Caddo Council on Aging, Inc. 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, 2000. Caddo 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 Caddo Council on Aging's management. Our responsibility is to express an opinion on Caddo Council on Aging's compliance based on our audit.

We conducted our 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 we 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 includes examining, on a test basis, evidence about Caddo Council on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Caddo Council on Aging's compliance with those requirements.

In our opinion, Caddo Council on Aging, Inc. 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, 2000.

Internal Control Over Compliance

The management of Caddo Council on Aging, Inc. 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 our audit, we considered Caddo 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Heard, M^cElroy & Vestal, LLP

CADDO COUNCIL ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2000

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Caddo Council on Aging, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of Caddo Council on Aging, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported.
5. The auditor's report on compliance for the major federal award programs for Caddo Council on Aging, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for Caddo Council on Aging, Inc.
7. The programs tested as major programs included:

<u>Program</u>	<u>CFDA No.</u>
Title III B-Ombudsman	93.044
Title III B-Supportive Services	93.044
Title III C-1 Area Agency Administration	93.045
Title III C-1 Congregate Meals	93.045
Title III C-2 Home Delivered Meals	93.045
Title III D-In Home Services	93.046
Title III F-Frail and Elderly Assistance	93.043

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Caddo Council on Aging, Inc. was determined to be a low-risk auditee.

B. Findings - Financial Statement Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs

None

CADDO COUNCIL ON AGING, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2000

There are no findings and questioned costs relative to federal awards from prior years.