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UNION COUNCIL ON THE AGING, INC.

General Purpose Financial Statements
For The Year Ended June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been retained for the entity and placed in a public domain of records. This report is available for public inspection at the Boston House office of the Legislative-Executive Council, where appropriate, at the office of the parish clerk of court.

Release Date 10/3/01

UNION COUNCIL OF THE AGING, INC.
 FARMVILLE, LOUISIANA
 FOR THE YEAR ENDED JUNE 30, 2011

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UNION COUNCIL ON THE AGING, INC.
 FARMINGTON, CONNECTICUT
 FOR THE YEAR ENDED JUNE 30, 2001

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the Union Council on the Aging, Inc. as of and for the year ended June 30, 2001. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Council as of June 30, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2001, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Union Council on the Aging, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-110, *Audit of State, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied to the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information beginning on page 18 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Council. 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.

Conover, Hines & Hunt (A.P.C.)

West Monroe, Louisiana
August 15, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS
COMBINED STATEMENTS – OVERVIEW**

UNION COUNCIL ON THE ARDS INC.
TARMINVILLE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUNDS, FUND AND ACCOUNT DRILLS

(JUNE 30, 2001)

	Governmental Fund Types		Account Group		TOTALS	
	General Fund	Special	General	General	(\$ Thousands Only)	
		Revenue		Long-Term	2001	2000
	Funds	Funds	Debt			
ASSETS						
Cash and Cash Equivalents	\$ 55,579	\$ 11,474	\$ -	\$ -	\$ 74,111	\$ 63,180
Accounts Receivable	6,000	6,999	-	-	11,114	21,707
Due From/Other Funds	7,944	-	-	-	7,944	23,086
Land and Buildings	-	-	200,000	-	200,000	200,000
Utilities	-	-	15,004	-	15,004	26,769
Furniture and Equipment	-	-	36,017	-	36,017	21,603
Deposits	1,211	-	-	-	1,211	-
Accounts/In Provided for Retirement of General Long-Term Debt	-	-	-	190,000	190,000	190,000
TOTAL ASSETS	\$ 80,500	\$ 18,711	\$ 270,144	\$ 190,000	\$ 562,780	\$ 581,893
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ 2,800	\$ 11,411	\$ -	\$ -	\$ 14,941	\$ 3,813
Other Accrued Expenses	6,626	-	-	-	6,626	9,188
Due To Other Funds	1,549	5,999	-	-	7,549	11,186
Notes Payable	-	-	-	190,000	190,000	190,000
Total Liabilities	10,975	18,111	-	190,000	211,606	214,187
FUND BALANCE						
Invested in Capital						
Fixed Assets	-	-	270,144	-	171,144	293,608
Fund Balance						
Reserves						
Utilities Reserve	-	659	-	-	659	1,603
Unassigned and Undesignated	70,480	-	-	-	70,480	71,186
Total Fund Balance	70,480	659	270,144	-	182,111	367,498
TOTAL LIABILITIES AND FUND BALANCE	\$ 80,500	\$ 18,711	\$ 270,144	\$ 190,000	\$ 562,780	\$ 581,893

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

UNION COUNCIL ON THE AGING, INC.
FARMVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2008

	General Fund	Special Revenue Fund	Totals	
			2008	2009
REVENUE				
Grants-essential	\$ 21,776	\$ 219,019	\$ 240,795	\$ 219,500
Public Support	16,107	31,470	47,577	45,756
Voluntary	117,541	-	117,541	117,911
Interest Income	2,264	-	2,264	1,981
Total Revenues	<u>157,688</u>	<u>250,489</u>	<u>408,382</u>	<u>412,148</u>
EXPENDITURES				
Current:				
Salaries	-	161,088	161,088	144,790
Travel	-	11,079	11,079	12,883
Tuition	-	3,988	3,988	6,077
Operating Services	-	71,078	71,078	98,737
Operating Supplies	417	18,490	18,907	18,990
Other Costs	41,686	183,621	225,307	211,602
Capital Outlay	1,711	-	1,711	4,634
Principal Payments	8,361	-	8,361	7,756
Interest Payments	8,878	-	8,878	9,888
Utility Assessment	-	1,273	1,273	688
Total Expenditures	<u>61,963</u>	<u>459,617</u>	<u>521,580</u>	<u>502,899</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>95,725</u>	<u>(109,128)</u>	<u>5,802</u>	<u>9,249</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers - In	-	126,417	126,417	108,131
Operating Transfers - Out	(126,782)	(170,672)	(297,454)	(228,131)
Total Other Financing Sources (Uses)	<u>(126,782)</u>	<u>55,745</u>	<u>(70,337)</u>	<u>(119,999)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>4,943</u>	<u>(53,383)</u>	<u>5,465</u>	<u>9,250</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>71,446</u>	<u>1,663</u>	<u>73,109</u>	<u>64,904</u>
FUND BALANCE AT END OF YEAR	<u>\$ 76,389</u>	<u>\$ 609</u>	<u>\$ 77,011</u>	<u>\$ 74,154</u>

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

LOS ANGELES COUNTY
FARMERS' CREDITORS

CONDENSED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGETARY BASIS AND ACTUAL
ALL GOVERNMENTAL FUNDS TYPES

FOR THE YEAR ENDED JUNE 30, 2001

	General Fund		
	GAAP		Variance
	Basic	Actual	Favorable
	Budget		(Unfavorable)
REVENUES			
Intergovernmental	\$ 21,179	\$ 21,078	\$ -
Public Support	-	16,187	16,187
Miscellaneous	88,980	107,341	18,361
Interest Income	-	2,764	2,764
Total Revenues	<u>110,159</u>	<u>157,369</u>	<u>47,210</u>
EXPENDITURES			
Current:			
Salaries	-	-	-
Fringe	-	-	-
Tire-d	-	-	-
Operating Services	-	-	-
Operating Supplies	-	402	(402)
Other Costs	-	47,626	(47,626)
Capital Outlay	-	1,702	(1,702)
Principal Payments	-	8,081	(8,081)
Interest Payments	-	8,878	(8,878)
Grants Assistance	-	-	-
Total Expenditures	<u>-</u>	<u>67,989</u>	<u>(67,989)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>110,159</u>	<u>110,380</u>	<u>(421)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfer - In	-	-	-
Operating Transfer - Out	<u>(110,711)</u>	<u>(110,782)</u>	<u>6,991</u>
Total Other Financing Sources (Uses)	<u>(110,711)</u>	<u>(110,782)</u>	<u>6,991</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>4,598</u>	<u>4,598</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>77,384</u>	<u>77,384</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ 77,492</u>	<u>\$ 77,492</u>

Special Revenue Funds		
GAAP		Variance -
Basic	Actual	Favorable
(Budget)		(Unfavorable)
\$ 20,000	\$ 20,000	\$ (0.00)
20,000	20,000	0.00
-	-	-
-	-	-
<u>20,000</u>	<u>20,000</u>	<u>0.00</u>
170,780	168,088	2,692
10,000	10,000	0
3,600	3,500	100
67,800	71,000	(3,200)
16,800	16,400	400
100,000	100,000	0
-	-	-
-	-	-
-	1,000	(1,000)
<u>301,980</u>	<u>301,607</u>	<u>373</u>
(100,000)	(100,000)	0
201,980	201,607	373
(20,000)	(20,000)	0
<u>181,980</u>	<u>181,607</u>	<u>373</u>
-	(844)	(844)
-	1,681	1,681
<u>\$ -</u>	<u>\$ 837</u>	<u>\$ 837</u>

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

UNION COUNCIL ON THE AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

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

The primary function of the Union Council on the Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms govern the Council.

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

B. 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 government 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 *Audit 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 the Governor's Office of Elderly Affairs contractors, and the *Louisiana Governmental Audit Guide*.

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

Note 1 - Summary of Significant Accounting Policies (continued)

C. Fund Accounting

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

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements, in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted revenues, 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:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived. The following types of programs comprise the Council's General Fund:

Local Funds

Local funds are received from various local sources; such funds are being restricted to any special use.

PCOA (Act 733) Funds

PCOA (Act 733) funds are appropriated by the Governor's Office of Elderly Affairs by the Louisiana Legislature for assistance to the Council on Aging. The Council may use these "Act 733" funds at its discretion provided the program is benefiting people who are at least 60.

UNION COUNCIL ON THE AGING, INC.
FARMVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2011

Note 4 - Summary of Significant Accounting Policies (continued)

Medicaid Funds

The Council also acts as a coordinator of services for people who are home-bound and in need of services similar to those provided in a nursing home. Rather than have the person sent to a nursing home, the Council coordinates necessary services and is paid a fee by Medicaid for performing the personal care function.

Any funds remaining after applying direct cost to operate this program are available for discretionary use by management.

Special Revenue Funds

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

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

Title III-B Supportive Services Fund

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

Senior Center Fund

This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity and encourage their involvement in and with the community.

Title III-C-1 Congregate Meals Fund

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

UNION COUNCIL ON THE AGING, INC.
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 1 - Summary of Significant Accounting Policies (continued)

Title III-C Home Delivered Meal Fund

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

U.S.D.A. Fund

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

Title III-D In Home Services

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-E Disease Prevention

This program provides preventive health services.

Supplemental Senior Center Fund

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

Utility Assistance Fund

The Utility Assistance fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish Councils on Aging to provide assistance to the elderly for the payment of their utility bills.

ACCOUNT GROUPS

The following account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

UNION COUNCIL ON THE AGING, INC.
E. BARKERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011

Note 1 - Summary of Significant Accounting Policies (continued)

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the governmental funds.

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, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to include amounts expensed by consumption facilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

D. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate 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.

E. Basis of Accounting

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

LIVON CORPAC B, ON THE AGING, INC.
FARMERSVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
(FOR THE YEAR ENDED JUNE 30, 2001)

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Budget Policy

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

The Governor's Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

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

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

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

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

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

Expenditures cannot legally exceed appropriations on an individual level.

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

G. Fixed Assets

All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. For the year ended June 30, 2001, the Governor's Office of Elderly Affairs requested that all fixed assets recorded in the General Fixed Asset Account Group that cost less than \$1,000 be removed from the account group. Only items exceeding \$1,000 are recorded in the account group.

UNION COUNCIL ON THE AGING, INC.
EARMERTILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011

Note 1 - Summary of Significant Accounting Policies (Continued)

11. Compensated Absence

Employees of the Union Council on the Aging, Inc. earn from 10 to 30 days of annual leave each year with 10 days allowed to be carried over to next year, depending on their length of service and the employee's working status (full-time or part-time). Provided that funds are available, employees are compensated upon termination of employment for unused-year accrued annual leave. Employees earn up to 12 days of sick leave each year, and can accumulate up to 60 days, depending upon whether the employee is on a part-time or full-time status. Employees are not paid for accrued sick leave at termination and no amount has been made.

12. Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. USDA, cash-in-kind of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCCA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-2, D and F programs are funded based on actual operating cost incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Helping Hands and Heating Help Energy programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipts.

13. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Note 2 - Cash and Certificates of Deposit

At June 30, 2011, the book balance of the Council's bank deposits was \$78,112.

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

UNION COUNCIL ON THE AGING, INC.
 FARMERVILLE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2001

Note 3 - Cash and Certificate of Deposit (continued)

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2001 are stated as follows:

Bank Balances	\$ 12,118
Federal Deposit Insurance	\$ 108,000
Pledged Securities (Uncollateralized)	-----
Total	\$ 120,118

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of the Council, they are considered uncollateralized (Category 3) under the provision of GASB Codification (39.106); however Louisiana Revised Statute 39.1209 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3 - Receivables

Accounts receivable at June 30, 2001, consisting of reimbursements for expenses incurred under the USDA and Title III F programs was \$3,700 and \$500, respectively. Also, accounts receivable in the General Fund were from Medicaid for \$6,829.

Note 4 - Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2000	Additions	Deletions	Balance June 30, 2001
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Building	194,180	-	-	194,180
Vehicles	41,628	-	815	40,813
Furniture & Fixtures	50,838	1,713	21,268	31,283
TOTALS	\$ 292,638	\$ 1,713	\$ 22,083	\$ 272,268

UNION COUNCIL ON THE AGING, INC.
LAFAYETTEVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 5 - In-Kind Contributions

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditure related to the use of the in-kind been recorded. The primary in-kind contributions consisted of live and dried catfish for the senior center and meat, rice, and wages and fringe benefits for volunteer workers.

Note 6 - Board of Directors' Compensation

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

Note 7 - Income Tax Status

The Council, a non-profit corporation is exempt from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code.

Note 8 - Litigation and Claims

There was no litigation pending against the Council at June 30, 2001, nor is the Council aware of any unasserted claims.

Note 9 - Federal Award Programs

The Council receives revenues from various federal and state grant programs that are subject to final review and approval as to the allowability of expenditures by the respective grantor agencies. These programs are subject in accordance with the *Single Audit Act Amendments of 1996* and OMB Circular A-133, *Audit of States, Local Governments and Non-Profit Institutions*. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 10 - Economic Dependency

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

UNION COUNCIL ON THE AGING, INC.
 FARMERVILLE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2001

Note 11- Long-Term Debt

The following is a summary of transactions relating to the Council's long-term obligations for the year ended June 30, 2001:

	FndIA Note Payable	Auto Note Payable	Total
Balance at Beginning of Year	\$ 191,318	\$ 3,326	\$ 194,644
Additions (Net)	-	-	-
Retirements	(3,812)	(4,528)	(8,340)
BALANCE AT END OF YEAR	\$ 187,506	\$ 3,802	\$ 191,308

The first note is with Farmers Home Administration for the construction of a building and the purchase of land which are pledged as collateral.

The principal portion of the note was \$294,008 with an interest rate of 8.25% per year. Payments of \$1,329 are made monthly for 30 years beginning September, 1996.

The second note is with General Motors for a van that is pledged as collateral.

The principal portion of the note was \$15,529 with an interest rate of 4.80% per year. Payments of \$382 are made monthly for 48 months beginning March 1998.

The annual requirements to amortize the notes outstanding as of June 30, 2001, including interest payments of \$146,150 are as follows:

	FndIA, Note Payable	Auto Note Payable
June 30,		
2000	\$ 11,525	\$ 3,818
2001	11,525	-
2004	11,525	-
2005	11,525	-
2006	11,525	-
Thereafter	260,980	-
TOTAL	\$ 331,606	\$ 3,818

UNION COUNCIL ON THE AGING, INC.
 FARMERVILLE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2011

Note 12-Interfund Transfers

Operating transfers in and out are listed by fund for 2011:

Funds Transferred to	Funds Transferred Out					
	Senior Center	Supplemental Senior Center	USDA	General Fund	PCOB	Total
Title IIIA - Supportive Services	\$ 1,757	\$ 4,158	\$ -	\$ 71,583	\$ -	\$ 77,498
Title III C-1	-	-	12,180	2,197	10,899	25,276
Title III C-2	-	-	12,180	5,199	10,899	28,268
Title III F	-	-	-	-	-	-
Total Out	\$ 1,757	\$ 4,158	\$ 24,360	\$ 78,982	\$ 21,798	\$ 129,055

Note 13-Related Party Transactions

The Council, through a wholly owned subsidiary (Union Senior Homes, Inc.) entered into an agreement with the husband of one of the Council's board members. Union Senior Homes, Inc. obtained a one-third of one percent interest as a general partner in a limited partnership controlled by the related party. The amount of any current or future liabilities is unknown.

Note 14-Risk Management

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

Note 15-Contingent Liability

Union Senior Homes, Inc., a wholly owned subsidiary of Union Council on the Aging, Inc., has guaranteed a debt obligation of a limited partnership (see note 12). Although the amount of the liability could not be determined, it could have a material impact on the financial statements as presented.

Supplemental Information Schedule:

Combining and Adjusted Group Schedules

ENHAI COUNCIL ON THE AGING, INC.
 FARMERSVILLE, LOUISIANA

GENERAL FUNDS
 COMBINED BALANCE SHEETS
 JUNE 30, 2001 AND 2000

	Programs of the General Fund			Totals	
	PCOA				
	Local	LAH 7000	Medicaid	2001	2000
ASSETS					
Cash & Cash Equivalents	\$ 23,886	\$ -	\$ 12,733	\$ 36,619	\$ 37,083
Accounts Receivable	-	-	5,029	5,029	11,271
Due From Other Funds	7,341	-	-	7,341	11,186
Deposits	7,171	-	-	7,171	-
TOTAL ASSETS	\$ 38,408	\$ -	\$ 17,762	\$ 56,171	\$ 59,540
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ 2,240	\$ -	\$ -	\$ 2,240	\$ 4,076
Other Accrued Expenses	4,026	-	-	4,026	818
Due To Other Funds	1,644	-	-	1,644	1,644
Total Liabilities	<u>8,910</u>	<u>-</u>	<u>-</u>	<u>8,910</u>	<u>6,538</u>
FUND BALANCE					
Unreserved and Undesignated	29,498	-	17,762	47,260	53,002
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,408	\$ -	\$ 17,762	\$ 56,171	\$ 59,540

LEON COUNCIL ON THE AGING, INC.
FARMERSVILLE, LOUISIANA

GENERAL FUNDS
COMBINED SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2020
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019

Revenues	Programs of the General Fund			Totals	
	Total	FY 2020		2019	2020
		1-6-2019	Additional		
Intergovernmental	\$ -	\$ 21,779	\$ -	\$ 21,779	\$ 21,779
Public Support	16,107	-	-	16,107	16,888
Contributions	11,758	-	-	11,758	9,175
Interest Type Revenue	41,248	-	-	42,941	68,658
Fees for Services	1,508	-	16,840	18,348	18,824
Rental Income	11,750	-	-	15,732	18,784
Interest Income	1,764	-	-	2,764	1,031
Total Revenues	99,175	21,779	16,840	159,691	176,969
Expenditures					
Traps	-	-	-	-	-
Operating Services	-	-	-	-	-
Operating Supplies	482	-	-	482	2,352
Other Costs	41,456	-	200	42,636	68,099
Capital Outlay	1,713	-	-	1,713	6,814
Principal Payments	8,164	-	-	8,164	7,728
Interest Payments	9,079	-	-	9,079	9,888
Total Expenditures	62,894	-	200	63,094	94,871
Excess of Revenues Over Expenditures	36,281	21,779	16,640	116,597	82,098
Other Financing Sources Used					
Operating Transfers Out	(21,843)	(21,779)	(16,740)	(60,362)	(59,623)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,438	-	-	4,235	2,475
Total Balance at Beginning of Year	34,404	-	18,784	70,188	68,489
FUND BALANCE AT END OF YEAR	\$ 36,281	\$ -	\$ 18,784	\$ 77,423	\$ 70,188

UNION COUNCIL ON THE AGING, INC.
FARMERSVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
COMPARING BALANCE SHEET
JUNE 30, 2001

WITH COMPARATIVE TOTALS FOR JUNE 30, 2000

	Year 00 Supportive Services	Year 01 C-1 Companion Meals	Year 01 Home Delivered Meals	Senior Center	Year 00 In-Home Services
ASSETS					
Cash & Cash Equivalents	\$ 1,000	\$ 3,301	\$ 3,304	\$ 0	\$ 4
Reserves	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,000</u>	<u>\$ 3,301</u>	<u>\$ 3,304</u>	<u>\$ 0</u>	<u>\$ 4</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 1,000	\$ 3,301	\$ 3,304	\$ 0	\$ 4
Due To Other Funds	-	-	-	-	-
Total Liabilities	<u>1,000</u>	<u>3,301</u>	<u>3,304</u>	<u>0</u>	<u>4</u>
Fund Balances					
Reserved for:					
Utilities Accrued	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,000</u>	<u>\$ 3,301</u>	<u>\$ 3,304</u>	<u>\$ 0</u>	<u>\$ 4</u>

Supplemental Service Center	July 31, F		L. Miles Assurance	Totals		
	Disaster Prevention			2001	2000	
\$ -	\$ 80	\$ 610	\$ -	\$ 13,470	\$ 3,137	
-	190	-	5,700	6,500	3,641	
<u>\$ -</u>	<u>\$ 270</u>	<u>\$ 610</u>	<u>\$ 5,700</u>	<u>\$ 10,170</u>	<u>\$ 6,778</u>	
\$ -	\$ 670	\$ -	\$ -	\$ 13,411	\$ 3,537	
-	-	-	5,700	5,500	3,538	
<u>-</u>	<u>670</u>	<u>-</u>	<u>5,700</u>	<u>10,114</u>	<u>7,075</u>	
<u>-</u>	<u>-</u>	<u>670</u>	<u>-</u>	<u>670</u>	<u>1,602</u>	
<u>-</u>	<u>-</u>	<u>670</u>	<u>-</u>	<u>670</u>	<u>1,602</u>	
<u>\$ -</u>	<u>\$ 670</u>	<u>\$ 670</u>	<u>\$ 1,350</u>	<u>\$ 18,731</u>	<u>\$ 16,678</u>	

UNION-COUNCIL OF THE ADAMS, INC.
LAUREL, LOUISIANA

SPECIAL REVENUE FUNDS
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000

	Total Of All Sources	Total Of All Categories	Total Of All Items	Total Of All Items	Total Of All Items
	Revenue	Expenditures	Expenditures	Expenditures	Expenditures
REVENUES					
Intergovernmental					
North Delta Regional Planning and Development District	\$ 31,269	\$ 38,000	\$ 31,909	\$ 20,260	\$ -
Public Support					
LA Association of Townships Aging Class Contributions	-	-	-	-	-
Total Public Support	4,700	38,000	31,909	-	-
Total Revenues	35,969	76,000	63,818	20,260	-
EXPENDITURES					
Current					
Salaries	87,094	10,144	30,493	10,607	-
Fringe	7,938	1,507	1,479	855	-
Travel	1,668	794	1,634	-	-
Operating Services	38,408	14,911	36,889	7,031	-
Operating Supplies	7,766	1,100	1,142	-	-
Other Costs	200	20,652	21,445	-	-
Total Current Expenditures	142,764	107,508	114,871	18,533	-
Capital Outlay	-	-	-	-	-
Utility Accounts	-	-	-	-	-
Total Expenditures	142,764	107,508	114,871	18,533	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,795)	(31,508)	(51,053)	1,727	-
OTHER FINANCING SOURCES (USES)					
Operating Transfers - In	77,418	50,547	28,468	-	-
Operating Transfers - Out	-	-	-	(3,741)	-
Total Other Financing Sources (Uses)	77,418	50,547	28,468	(3,741)	-
EXCESS (DEFICIENCY) AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

UNION COUNCIL ON THE AGING, INC.
 FARMERVILLE, LOUISIANA

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL
 CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA
 GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (OG6A)

FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance - Favorable (Unfavorable)
TITLE III A SUPPORTIVE SERVICES			
Salaries	\$ 87,697	\$ 87,186	\$ 511
Fringe Benefits	3,188	3,188	0
Travel	1,879	1,888	(9)
Operating Services	27,544	28,633	(1,089)
Operating Supplies	8,274	7,766	508
Other Costs	3,880	340	3,540
Subtotal	133,462	138,901	(5,439)
Transfers In From:			
General Fund	(17,827)	(18,764)	937
Supplemental Service Center	(4,580)	(4,188)	392
Medicaid	(56,748)	(56,748)	-
Senior Center	(1,598)	(1,772)	174
Total III-A Supportive Services	\$ 71,712	\$ 71,832	\$ 120
TITLE III C-1 CONSPIRACY MEALS			
Salaries	\$ 33,340	\$ 33,344	\$ (4)
Fringe Benefits	2,028	2,207	(179)
Travel	703	386	317
Operating Services	14,795	14,918	(123)
Operating Supplies	1,981	2,106	(125)
Other Costs	14,024	22,652	(8,628)
Subtotal	66,171	85,933	(19,762)
Transfers In From:			
General Fund	(7,498)	(7,297)	201
PCSA (Act 711)	(15,895)	(15,895)	-
USDA	(12,864)	(12,864)	0
Total III-C-1 Conspiracy Meals	\$ 30,914	\$ 30,932	\$ 18
TITLE III C-2 HOME DELIVERED MEALS			
Salaries	\$ 37,812	\$ 36,691	\$ 1,121
Fringe Benefits	3,825	3,679	146
Travel	1,288	1,624	(336)
Operating Services	16,779	16,889	(110)
Operating Supplies	4,407	5,141	(734)
Other Costs	49,896	51,448	(1,552)
Subtotal	114,007	116,072	(2,065)
Transfers In From:			
General Fund	(7,827)	(7,999)	172
PCSA (Act 711)	(18,885)	(18,885)	-
USDA	(11,750)	(12,885)	1,135
Total III-C-2 Home Delivered Meals	\$ 61,545	\$ 60,900	\$ 645

UNION COUNCIL ON THE AGING, INC.
FARMERVILLE, LOUISIANA

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA
GOVERNORS OFFICE OF ELDERLY AFFAIRS (SOEA)

FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budget</u>	<u>Actual</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
SENIOR CENTER			
Salaries	\$ 11,000	\$ 11,091	\$ 120
Fringe Benefits	668	811	113
Operating Services	8,252	7,551	701
Subtotal	<u>20,520</u>	<u>19,264</u>	<u>1,256</u>
Transfers Out To			
Title III Supportive Services	1,566	1,711	(145)
Total Senior Center	<u>\$ 17,954</u>	<u>\$ 17,553</u>	<u>\$ 401</u>
HEALTHY DISEASE PREVENTION			
Operating Services	\$ 146	\$ 1,211	\$ (1,065)
Operating Supplies	1,741	1,439	(118)
Other Costs	1,280	-	1,280
Subtotal	<u>3,167</u>	<u>2,650</u>	<u>517</u>
Transfers In From			
General Fund	-	(40)	4
Total HEP Disease Prevention	<u>\$ 3,167</u>	<u>\$ 2,610</u>	<u>\$ 557</u>
USDA			
Transfers Out To			
Title III C-1 Congregate Meals	\$ 12,964	\$ 12,980	\$ 16
Title III C-2 Home Delivered Meals	11,252	12,280	(1,028)
Total USDA	<u>\$ 24,216</u>	<u>\$ 25,260</u>	<u>\$ 1,044</u>
SUPPLEMENTAL SENIOR CENTER			
Transfers Out To			
Title III Supportive Services	\$ 4,500	\$ 4,128	\$ 372
Total Supplemental Senior Center	<u>\$ 4,500</u>	<u>\$ 4,128</u>	<u>\$ 372</u>
FOOD AND SH			
Transfers Out To			
Title III C-1 Congregate Meals	\$ 20,880	\$ 20,880	\$ -
Title III C-2 Home Delivered Meals	20,880	20,880	-
Total FOOD and SH	<u>\$ 41,760</u>	<u>\$ 41,760</u>	<u>\$ -</u>

LEON COUNCIL ON THE AGING, INC.
 EARLEVILLE, LOUISIANA

SCHEDULE OF PRIORITY SERVICES:
 TITLE III, PART B: GRANT FOR SUPPORTIVE SERVICES

FOR THE YEAR ENDED JUNE 30, 2008

			% of OIA Grant
Access (80%):	Assisted Transportation	\$ 1,369	
	Care Management	888	
	Transportation	16,790	
	Information and Assistance	1,231	
	Outreach	<u>364</u>	
	Total Access Expense		19,642 78.71%
In-Home (10%):	Homemaker	(15,411)	
	Chore	-	
	Telephoneing	-	
	Visiting	-	
	Adult Daycare Health	-	
	Personal Care	<u>49,515</u>	
	Total In-Home Expense		65,247 100.00%
Legal (2%): Legal Assistance		-	0.00%
Non-Priority Services		<u>28,816</u>	
Total Title III B-Supportive Expenditures			105,205
Less: Participant Contributions		(4,299)	
Other Local Funds		(71,804)	
Transfer In		<u>(1,814)</u>	
Original Grant Award Net of Additional State Homemaker and Transportation Funds And Transfer of Contract Allowance		<u>\$ 31,288</u>	

GENERAL FIXED ASSET ACCOUNT GROUP

LINKS COUNCIL ON THE AD 190, INC.
CARMERVILLE, LOUISIANA

SCHEDULE OF GENERAL FIXED ASSETS

June 30, 2011 and 2010

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
GENERAL FIXED ASSETS				
Land	\$ 4,000	\$ -	\$ -	\$ 4,000
Buildings	194,100	-	-	194,100
Vehicles	41,628	-	814	40,814
Office Furniture and Equipment	50,628	1,713	21,269	31,072
TOTAL GENERAL FIXED ASSETS	\$ 390,456	\$ 1,713	\$ 22,084	\$ 370,085
INVESTMENT IN GENERAL FIXED ASSET				
Property Acquired Prior to July 1, 1981*	\$ 5,076	\$ -	\$ 5,076	\$ -
Property Acquired After July 1, 1981				
With Funds From:				
Art 713	1,283	-	-	1,283
Local Fund	1,734	-	1,734	-
General Fund	49,884	1,713	-	48,799
Federal Loan	200,000	-	-	200,000
Title III - C-1	8,824	-	8,824	3,793
Title III - C-2	8,283	-	2,814	3,887
Title III - B Supportive Services	18,333	-	8,640	3,713
Service Center	1,033	-	817	103
Title III - D	290	-	290	-
Title III - F	12,793	-	2,820	18,713
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 390,456	\$ 1,713	\$ 22,084	\$ 370,085

* Records reflecting sources from which assets were acquired was not maintained prior to July 1, 1981.

OTHER SUPPLEMENTAL INFORMATION--
GRANT ACTIVITY

UNION COUNCIL ON THE AGING INC.
 FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001

Federal Grants/Pass Through Grants/Program Title	Federal CFDA Number	Program or Award Amount	Revenue Recognized	Expenditures
Programs Passed Through Governor's Office of Elderly Affairs:				
Department of Health & Human Services - Administration on Aging:				
Special Programs for the Aging:				
Title 18, Part B - Supportive Services and Senior Centers	93.044	\$ 42,149	\$ 42,149	\$ 42,149
Title 18, Part C - Congregate Meals	93.043	44,761	44,761	44,761
Title 18, Part C - Home Delivered Meals	93.045	24,241	24,241	24,241
Title 18, Part F - Disease Prevention	93.040	2,687	2,687	2,687
Total Department of Health and Human Services - Administration on Aging		113,838	113,838	113,838
Department of Agriculture:				
Food Distribution Program - Cash-In-Kind Commodities				
	18.770	24,768	24,768	24,768
TOTAL FEDERAL AWARDS		\$ 138,606	\$ 138,606	\$ 138,606

LINDEN COUNCIL ON THE AGING, INC.
TAMMERSVILLE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

1. *General*

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

2. *Basis of Accounting*

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

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

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P. O. Box 2814
West Monroe, LA 71291-0814

Phone (504) 888-1711
Fax (504) 888-5121

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

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

We have audited the general purpose financial statements of the Union Council on the Aging, Inc., as of and for the year ended June 30, 2001 and have issued our report thereon dated August 15, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Union Council on the Aging, Inc.'s general purpose 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

This report is intended solely for the information of management, the Governor's Office of Elderly Affairs, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:116, this report is distributed by the Legislative Auditor as a public document.

Cameron, Anne J. Hunt (AAMC)

West Monroe, Louisiana
August 15, 2001

UNION COUNCIL ON THE AGING, INC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001

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

We have audited the general purpose financial statements of the Union Council on the Aging, Inc. as of and for the year ended June 30, 2001, and have issued our report thereon dated August 13, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government auditing Standards issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2001, resulted in an unqualified opinion.

Section I: Summary of Auditor's Reports

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

Internal Control

Material Weakness ___ yes ___X___ no Reportable Conditions ___ yes ___X___ no

Compliance

Compliance Material to Financial Statements ___ yes ___X___ no

B. Federal Awards

Internal Control

Material Weakness ___ yes ___X___ no Reportable Conditions ___ yes ___X___ no

Type of Opinion on Compliance Disqualified ___ Qualified ___
For Major Programs (No Major Programs) Disclaim ___ Adverse ___

Are their findings required to be reported in accordance with Circular A-133, Section 310 (a)? NO

C. Identification of Major Programs: N/A

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

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

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

UMEDA COUNCIL ON THE AGING, INC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 1992

(Continued)

Section II- Financial Statements Findings

No matters were reported.

Section III- Federal Award Findings and Question Costs- N/A

**LYNN COUNCIL ON THE AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001**

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

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.

UNION COUNCIL ON THE AGING, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2011

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

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material in Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No separate management letter was issued.