

LAFORCHE COUNCIL ON AGING, INC.,
RACINE, IA.
AUDITOR'S REPORT
JUNE 30, 1981

Under provisions of state law, this report is a public document. A copy of this report is on file and subject to the public and other appropriate public officials. This report is available to the public for review at the State Board of Tax of the Laforche Council on Aging, where appropriate, at the office of the public clerk of court.

ISSUED THIS 13th DAY OF JUNE 1981

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 RACELAND, LA.
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E. A. ESPARDO
CERTIFIED PUBLIC ACCOUNTANT
5041 BELLEMEAD DRIVE
METairie, LOUISIANA 70002
504-885-4000

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lafourche Council on Aging, Inc.
Bacard, Louisiana 70309

I have audited the accompanying general purpose financial statements of the Lafourche Council on Aging, Inc., Bacard, Louisiana, for the year ended June 30, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Lafourche Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Council on Aging, Inc., Bacard, Louisiana, as of June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report on my consideration of the Lafourche Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U. S. Office of Management

and Budget Circular A-133, Audits of States, 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 in the audit of the general purpose financial statements, and, in my opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

W. H. [Signature]

December 18, 1991
Monrovia, La.

E. A. ESPARDO
CHIEF OF PUBLIC ACCOUNTANT
1001 MILLEN DRIVE
MONROE, LOUISIANA 70001
504-335-0000

To the Board of Directors
Lafourche Council on Aging, Inc.
Bossier, Louisiana 70001

I have audited the financial statements of the Lafourche Council on Aging, Inc. as of and for the year ended June 30, 2001, and have issued my report thereon dated December 18, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Lafourche Council on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclose no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

This report is intended for the information of the Board of Directors and the management of the Lafourche Council on Aging, Inc., the Louisiana Legislative Auditor, the federal funding agencies and other pass-through agencies. However this report is a matter of public record and its distribution is not limited.

E. A. Espardo
January 21, 2002
Bossier, La.

E. A. EMMERTON
CERTIFIED PUBLIC ACCOUNTANT
1041 MELBOURNE DRIVE
METairie, LOUISIANA 70002
504-885-6900

To the Board of Directors
Lafourche Council on Aging, Inc.
Brazoria, Louisiana 70304

Compliance:

I have notified the compliance of the Lafourche Council on Aging, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-110 Compliance Supplement that are applicable to each major program for the year ended June 30, 2001. The major program is identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal program is the responsibility of the Lafourche Council on Aging, Inc.'s management. My responsibility is to express an opinion on the Lafourche Council on Aging, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-110, Audits of States, Local Governments and Non-Profit Organizations. These standards and OMB Circular A-110 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lafourche Council on Aging, Inc.'s compliance with these requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Lafourche Council on Aging, Inc.'s compliance with these requirements.

In my opinion, the Lafourche Council on Aging, Inc. complied in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2001.

Internal Control:

The organization's management is responsible for establishing and maintaining effective control over compliance with the requirements of laws, regulations, contracts and grants, applicable to federal programs. In planning and performing my audit, I considered the organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures and for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-110.

My consideration of the internal control over compliance would not necessarily

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

This report is intended for the information of the Board of Directors and the management of the Louisiana Council on Aging, Inc., the Louisiana Legislative Auditor, the federal awarding agencies, and other pass-through agencies. However, this report is a matter of public record and its distribution is not limited.

Bill Casper

December 18, 2001
Metairie, La.

LAFORUCHE COUNCIL ON AGING, INC.

Exhibit A

HACILAND, LA.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2001

	General	Special	General Fixed Assets	Memorandum Only 2001	2000
ASSETS:					
Cash in Bank	\$25,616.99	\$97,532.68		\$123,149.67	\$198,350.93
Deposits	5,000.00			5,000.00	5,000.00
Reimbursements/ Accounts Receivable		14,868.00		14,868.00	8,489.80
Due from Other Funds	249.86			249.86	21,383.27
Match on Vars	9,200.00			9,200.00	
General Fixed Assets			\$357,243.68	357,243.68	367,938.38
Total Assets	\$40,066.85	\$112,400.68	\$357,243.68	\$518,509.21	\$551,162.58
LIABILITIES AND FUNDS' BALANCES:					
Accounts Payable		\$ 1,000.00		\$ 1,000.00	
Due to Other Funds		249.86		249.86	\$ 21,383.27
Legal Settlement	\$25,000.00			25,000.00	
Funds' Balances	15,066.85	119,999.22		135,066.12	161,694.93
Investment in General Fixed Assets			\$357,243.68	357,243.68	367,938.38
Total Liabilities & Funds' Balance	\$40,066.85	\$121,400.68	\$357,243.68	\$518,509.21	\$551,162.58

The accompanying notes are an integral part of these statements.

LAGOUCHE COUNCIL ON AGING, INC.
 HAZELAND, LA.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUNDS' BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2001

	General	Special Revenues	Memorandum Only 2001	2000
Revenues:				
Intergovernmental	\$ 33,247.00	\$ 508,430.38	\$ 571,738.58	\$ 1,073,088.58
Public Support	9,575.00	181,509.28	180,088.93	354,044.55
Other	7,439.30	78,856.00	73,689.30	47,903.69
Total Revenues	\$ 40,261.30	\$ 1,168,795.66	\$ 1,175,516.81	\$ 1,275,036.82
Expenditures:				
Salaries		\$ 729,047.38	\$ 729,047.38	\$ 730,465.88
Fringe Benefits		59,324.17	59,324.17	57,418.15
Travel	\$ 7,215.00	36,049.25	36,058.28	36,049.42
Operating Services	22,102.87	78,828.05	86,822.12	280,743.27
Operating Supplies	4,988.33	44,601.88	44,792.61	44,121.48
Other Costs	3,703.71	139,873.88	143,178.68	154,935.23
Utility Assistance		54,242.78	54,742.78	13,888.49
Capital Outlay	7,576.28	378.98	8,547.18	28,747.88
Total Expenditures	\$ 59,787.09	\$ 1,137,754.45	\$ 1,177,540.54	\$ 1,178,118.62
Excess (Deficiency) of Revenues Over Expenditures				
	\$ 80,474.21	\$ 31,041.21	\$ 1,967.96	\$ 86,918.20
Other Operating Sources:				
Transfers In	\$ 278.08	\$ 68,328.37	\$ 68,486.37	
Transfers Out		(40,638.44)	(40,638.44)	
Fund Balances:				
Beginning of Year	\$ 57,408.12	\$ 104,548.25	\$ 101,994.48	\$ 120,522.00
Adjustments	(40,614.18)	687.28	(40,936.88)	(8,960.88)
End of Year	\$ 16,793.94	\$ 105,235.53	\$ 61,057.60	\$ 111,561.12

The accompanying notes are an integral part of these statements.

LAFURCHE COUNCIL ON AGING, INC.

BACELAND, LA.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUNDS' BALANCES - BUDGET AND ACTUAL

GENERAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2001

	<u>Budgeted</u> Revenues/ <u>Expenditures</u>	<u>Budgeted</u> Revenues/ <u>Expenditures</u>	Variances Favorable/ <u>(Unfavorable)</u>
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,282.00	\$ 23,282.00	
Lafourche Parish Council	10,100.00	10,100.00	
Public Support:			
Participants' Contributions	4,535.00	4,535.00	
Other:	3,112.38	2,808.38	(303.99)
Total Revenues	\$ 41,039.38	\$ 38,725.38	(2,314.00)
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 3,215.00	\$ 3,215.00	.00
Operating Services	23,101.18	23,100.00	(1.18)
Operating Supplies	4,198.00	4,198.00	.00
Other Costs	3,700.00	3,700.00	(1.00)
Utility Assistance			
Capital Outlay	1,528.38	1,528.38	
Total Expenditures	\$ 38,725.38	\$ 38,725.38	0.00
Revenues in Excess of Expenditures		\$ 3,314.00	
Other Operating Sources:			
Transfers In		330.00	
Fund Balance:			
Beginning of Year		\$ 22,400.12	
Adjustments (Note 20)		(80,614.13)	
End of Year		\$ 21,995.99	

The accompanying notes are an integral part of these statements.

LAFORCHE COUNCIL ON AGING, INC.
HACELAND, LA.

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUNDS' BALANCES - BUDGET AND ACTUAL

SPECIAL REVENUE FUND

FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Budgeted Revenues/ Expenditures	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 852,575.88	\$ 845,871.00	\$ (2,704.88)
Lafourche Parish Council	43,151.69	40,188.00	(3,963.69)
Emergency, Food, & Shelter	48,248.83	62,681.58	(14,432.75)
Dept. of Health & Hospitals	5,407.89	5,578.88	509.89
Public Support:			
L.A.C.O.A. & Others	18,988.67	18,988.67	
United Way	67,280.36	67,280.36	
Participants' Contributions	38,752.45	71,318.25	557.80
Other	65,181.89	66,888.88	(18,681.89)
Total Revenues	\$ 1,355,849.78	\$ 1,297,797.79	\$ (58,051.99)
Expenditures:			
Salaries	\$ 788,681.03	\$ 729,697.38	\$ 18,983.65
Fringe Benefits	58,468.76	58,354.17	110.59
Taxes	68,870.15	36,144.25	4,375.89
Operating Services	34,830.91	73,509.85	389.88
Operating Supplies	45,245.38	95,681.58	683.80
Other Costs	191,818.23	138,475.48	2,840.75
Utility Assistance	58,262.78	54,243.70	
Capital Outlay	871.68	870.88	.80
Total Expenditures	\$ 1,385,588.37	\$ 1,297,797.79	\$ (87,790.58)
Expenditures in Excess of Revenues		\$ (81,948.60)	
Other Financial Sources:			
Transfers In		\$ 68,328.77	\$ 68,328.77
Transfers Out		(42,638.44)	(42,638.44)
Fund Balances:			
Beginning of Year		\$ 164,588.31	
Adjustments (Note 18)		687.39	
End of Year		\$ 118,283.27	

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

LAFORCHE COUNCIL ON AGING, INC.
BACELAND, LA.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

Note 1 - Summary of Significant Accounting Policies:

a. Reporting Entity:

In 1968 the State of Louisiana passed Act 454 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters were issued by the Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Lafourche Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council may use the monies provided.

The primary function of the Lafourche Council on Aging, Inc. is to improve the quality of life of the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other agencies serving the aging population 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 seven non-voluntary members who serve three year terms, govern the Council. The Lafourche Council on Aging, Inc. also has an Advisory Committee whose function is to furnish information and advise the Council.

The Council is not a component unit of another primary government nor does it have any component units which are related. 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 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.

General Funds:Local:

The primary source of funds of the General Fund is provided by the Lafourche Parish Council. The Council receives quarterly allocations; one of which is designated for transportation expenses and is accounted in the Parish Council Fund; and the other is designated as a discretionary grant accounted in the General Fund. The discretionary grant is generally used for expenses, the acquisition of fixed assets, and for other purposes not provided by other funds. The unused discretionary grants may be carried forward to future periods.

Other sources of revenues accounted for in the General Fund are contributions, interest, proceeds from sales of vans, and from other miscellaneous sources.

P.C.O.A.:

The P.C.O.A. fund receives its revenues from the Louisiana Governor's Office of Elderly Affairs and may be used for any purpose for the elderly. Any balance cannot be carried over to any subsequent year.

Special Revenue Funds:

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

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

Area Agency Administration:

Funds are received from the Louisiana Governor's Office of Elderly Affairs to provide administrative and supervision of all programs of the Lafourche Council on Aging, Inc. associated with the Title III and Senior Center activities. These funds are provided by the United States Department of Health and Human Resources.

Title III B-1 Supportive Services Fund:

Title III B-1 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 Outreach, Information and Referral, Transportation, Case Management, Utility Assistance, and Housekeeping Services to the elderly. The Title D Fund, which was used to provide in-home services to elder individuals, was incorporated into the Title III B-1 Fund this year by the Louisiana Governor's Office of Elderly Affairs. Elderly is defined for this fund as persons sixty years of age or older.

The Council has transportation contracts with several non-profit organizations to provide transportation services which resulted in expenses of \$7,315.88 this period. The Council also receives voluntary contributions for providing homebound services. \$33,946.88 was transferred from the parish's General Fund to eliminate the deficit in this fund caused by providing services in excess of requests.

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 six strategically located senior centers. Participants receiving meals in this program voluntarily contributed \$28,223.50 to this program. Also, there was \$15,184.89 transfer from the U.S.D.A. fund. The Council served 33,627 meals at Senior Centers.

Title III C-2 Home Delivered Meals Fund:

Title III C-2 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. Participants' contributions totaled \$28,125.12. Transfers to cover costs from the U.S.D.A. fund amounted to \$2,786.40. Furthermore the United Way of South Louisiana provided \$3,691.38 toward providing meals to home-bound older persons. The Council served 47,498 meals to eligible recipients.

U.S.D.A. Fund:

The Council elected to receive a set reimbursement for each meal served in lieu of receiving U.S.D.A. commodities. This reimbursement program originates with the United States Department of Agriculture, through the Louisiana Governor's Office of Elderly Affairs, and finally to the Council for each eligible meal served, both congregate and home delivered.

The reimbursement rate was .5484 for each eligible meal served for the period July 1, 2000 through May 31, 2001 with a ceiling of \$48,808.00. Thereafter the reimbursement will be linked upon the prior years' performance. The Council received reimbursement for 88,627 eligible meals served.

Title F Fund:

The Title III-F Fund is used to account for funds received whose purpose is for the prevention of disease and to promote sound health. The law directs the state agency administering this program to "give priority to areas in which there are a large number of older individuals who have the greatest economic and social need." The Council has a contract with Nicholls State University, Health and Physical Education Department, to provide

these services. Title III F funds are provided by the United States Department of Health and Human Services and "passed through" to the Council through the Louisiana Governor's Office of Elderly Affairs.

Title V Fund:

The Senior Community Employment Program, known as the Title V Program, provides employment for senior citizens of various state, parish, and local agencies in Lakecharre Parish and six surrounding parishes. These workers are paid the minimum wage and are limited to certain hours per week. The funds are derived from the Governor's Office of Elderly Affairs and are limited to a set number of workers. The United States Department of Labor provides the majority of funds for this program.

Senior Centers Fund:

The Senior Centers Fund is used to account for the administration of the Senior Centers Program. The Louisiana Legislature each financial session appropriates funds to the Governor's Office of Elderly Affairs which "passes through" these funds to the Council. The original grant was \$46,377.00 and a supplemental grant of \$4,158.00 was received. This program provided community service at eleven senior centers 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 B Ombudsman Fund:

The Ombudsman Fund is used to account for funds used to provide persons seventy years of age or older residing in long-term care facilities a representative to insure that each resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds originate with the United States Department of Health and Human Services and are "passed through" to the Council by the Louisiana Governor's Office of Elderly Affairs.

F.E.M.A. Fund:

The Federal Emergency Management Agency, known as F.E.M.A., is used to account for funds received which are designated for utility and shelter assistance for needy persons. These funds are "passed through" the United Way to the Council. During this period the Council assisted eligible persons with their utility bills totaling \$83,748.00. The Helping Hand Fund also assisted in the payment of utility bills.

Audit Fund:

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

ments.

Parish Council Fund:

The Lafourche Parish Council provides funds to be used exclusively to assist in the transportation program. These funds are designated as drivers' salaries and are received quarterly.

Title XIX Fund:

This program accounts for the Medicaid applications completed which are forwarded to the Department of Health and Hospitals for which a reimbursement fee of \$14.00 per application is received. The Council pays designated employees \$20.00 per Medicaid application secured. This fund also received \$549.89 for non-emergency medical transportation furnished. Also, this fund can be used to provide assistance to eligible persons suffering from mental retardation or developmental disability although no services were provided this period.

United Way Fund:

The United Way of South Louisiana provides funds to assist in the transportation and home delivery meals programs. Other United Way funds are designated and used to operate the respite programs.

Chenon Foundation Fund:

The Lafourche Council on Aging, Inc. received a grant of \$18,890.00 to provide provide travel reimbursement to the volunteers of the respite program and other related services. The Chenon Foundation, Inc. also approved an additional grant of \$8,189.89 to be used as matching funds on the purchase of a van through the Department of Transportation and Development. This grant is an reimbursement of the match advanced by the Council and is reflected in the Match on Van account of the General Fund.

Brown Foundation Fund:

The Lafourche Council on Aging, Inc. received a grant of \$18,890.00 to provide homemaker services. This grant is in addition to the homemaker services provided by the Title III-B grant.

Helping Hands Fund:

The Helping Hands Fund received revenues from these utility companies which are used exclusively to assist needy elderly persons with their utility bills.

Line Item Fund:

The Lafourche Council on Aging, Inc. received a supplemental

grant of \$4,108.00 from the Louisiana Governor's Office of Elderly Affairs to be used to providing services at the senior centers. This grant was ultimately transferred to the Senior Center Fund.

e. Account Group:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources. The account group of the LaBourche Council on Aging, Inc. that does not effect available expendable resources and is not a fund is:

General Fixed Assets:

The fixed assets (capital assets) used in governmental fund type operations of the LaBourche Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Asset Account Group and are recorded as expenditures in the government fund type when purchased. The Louisiana Governor's Office of Elderly Affairs now requires all expenditures in excess of \$1,000 be capitalized and any previous capitalizations less than that amount be eliminated from the General Fixed Asset account. Further, the Louisiana Governor's Office of Elderly Affairs requires all equipment purchased and used by Nicholls State University in executing its contract with the Council (Title F Fund) be capitalized.

d. Basis of Accounting:

The accounting and financing 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 resource 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 (revenue and other financial sources) and decreases (expenditures and other uses in current net 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.

e. Advances:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those instances where repayment is expected, the advances are accounted for through the various due from and due to accounts.

f. Budget Policy:

The Council used the following procedures to derive the budgetary data which has been presented in exhibit C and D of these financial statements.

1. The Governor's Office of Elderly Affairs "OELEA" notifies the Council each year as to the funding level for each program's grant award.
2. The Council may also obtain grants from agencies other than OELEA and the Council considers the potential revenues to be earned under these grants.
3. Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
4. The Executive Director prepares a proposed budget based on expected funding levels and then submits the budget to the Board of Directors for approval.
5. The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
6. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
7. All budgetary appropriations lapse at the end of each fiscal year. Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date when the budgetary appropriations will lapse.
8. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
9. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
10. Actual amounts are compared to a budgeted amounts periodically during the fiscal year as a management control device.
11. The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from that state agency. As a part of this grant award, the OELEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeds the budgeted amount by more than 10%. Otherwise, the excess cost could be labeled as unauthorized expenditures.
12. Expenditures cannot legally exceed appropriations on an individual fund level.

- 4. The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- 5. Amounts are not budgeted for revenues and expenses for the Helping Hands Fund and similar funds as the revenues to be received cannot be determined. For financial statement purposes the amount of revenues and expenditures received and spent in the fiscal year is considered the budgeted amounts.

g. Comparative Data:

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

Total columns on the combined financial statements 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 consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

h. Fixed Assets:

Assets which cost at least \$5,000.00 and which has an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical costs or estimated historical costs, if historical cost is not available. Donated fixed assets are stated at their estimated fair market value as of the date donated. Vests acquired are stated at their retail value although the cost to the Council is limited to the matching amount.

i. Related Party Transactions:

There were no related party transactions during the fiscal year.

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

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). These intergovernmental funds are received from various sources at different periods.

After the effective date of the approved contract monthly payments are received from the Governor's Office of Elderly Affairs for the following programs: Area Agency Administration, Title III B-1, Title III C-1, Title III C-2, Title V, Title F, Senior Centers, Deafblind, and P.C.D.A. The Audit Fund receives its revenue as a lump sum, and the U.S.D.A. reimbursement, formerly based on the number of meals served, is reimbursed, usually periodically, through the Governor's Office of Elderly Affairs after the submission of the required statements.

The Louisiana Department of Health and Hospitals reimburses the Council's Title XIX program after the submission of the required data.

Twice a fiscal year the Federal Emergency, Food, and Shelter National Board (F.E.S.N.B.) provides the Council with funds to supplement needy individuals' utility and housing costs. These funds are "passed through" the United Way of America.

The Lakecharle Parish Council quarterly allocates the parish grant. This grant is allocated to the General Fund and the Parish Council Fund.

Each month the United Way of South Louisiana allocates the parish grant to the Council for use in the transportation, home meal, and respite programs. Monthly allocations are also received for use in the Helping Hands program.

The grants from the Green Foundation and the Brown Foundation are received yearly in a lump sum.

Public Support and Miscellaneous Revenue

The United Way of South Louisiana provides monthly amounts to be used in the transportation, respite program, and the home delivered meals program.

The Council encourages and receives contributions from clients for services provided. These contributions are voluntary and are used exclusively to offset the costs of the program. These contributions are received and accounted for in the following programs: P.C.D.A., Title III B-1, Title III C-1, Title III C-2, and United Way.

The Helping Hands utility program is funded entirely by utility company customers who donate monies for this program with the payment of their utility bills. The major utility company forward the collected donations to the Louisiana Association of Councils on Aging who in turn distributes these funds to the councils in Louisiana.

The Councils has contracts with various non-profit organizations in the area to provide transportation services at a fixed rate per passenger. These non-profit organizations designate the passengers, the destination, and the time and place. These transportation services are accounted for in the Title III B-1 Fund.

In this fiscal year the Council furnished in-kind services to the Title V Program. These in-kind resources and their related expenses was based upon the salaries and fringe benefits of the persons who supervised the enrollees.

The timing and amounts of the receipts of money from public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as increases in the period received.

Note 2 - Cash in Hand:

Bank balances as of June 30, 2001 were as follows:

<u>Bank</u>	<u>Fund</u>	<u>Amount</u>
Bank One, Louisiana	Special Revenue	\$ 103,149.40
Bank One, Louisiana	General	35,544.89
Bank One, Louisiana	F.E.M.A.	9,383.70
		\$ 148,078.00

There were no balances in the Payroll Account or the Helping Hand Account as of June 30, 2001.

Note 3 - A deposit was received of the Lefebvre Council on Aging, Inc. as of June 30, 2001.

<u>Deposit</u>	<u>Purpose</u>	<u>Amount</u>
Louisiana Workmen's Compensation	Deposit on Workmen's Compensation Insurance	\$ 5,800.00

Note 4 - Grants/Reimbursements Receivables:

Grants/reimbursements as of June 30, 2001 were as follows:

<u>Program</u>	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
U.S.D.A.	Special Revenue	GOEA	\$ 5,400.00
Transportation Contracts	Special Revenue	Various	724.00
Title V	Special Revenue	GOEA	3,800.00
			\$ 9,924.00

The Council was due reimbursements for the June, 2001 meals served in the U.S.D.A. program.

The Council was due the following for transportation furnished:

Department of Social Services	\$ 88.00
Reverend Meyer	284.00
Calvin Polley	82.00
South Lafourche Nursing	288.00
	\$ 702.00

The Council was due \$0,000.00 from the Louisiana Governor's Office of Elderly Affairs for operating the Senior Employment Program.

Note 6 - Accounts Payable:

As of June 30, 2001 the Council owed a utility bill of \$1,352.00 which was paid in the following year.

Note 7 - A summary of the changes in general fixed assets during the year is as follows:

	Year	Furniture and Equipment	Total
Balance, 6-30-00	\$ 346,672.25	\$ 27,267.10	\$ 373,939.35
Additions	30,863.00	7,591.00	41,252.00
Deletions	(30,743.98)	(1,596.40)	(32,340.38)
Write-Off of Equipment		138,121.30	138,121.30
Balance, 6-30-01	\$ 346,791.27	\$ 32,695.00	\$ 379,486.27

During the year the Council acquired one van and disposed two vans at an auction, the proceeds of which was deposited in the General Fund.

The Louisiana Governor's Office of Elderly Affairs required the Council to capitalize the equipment totaling \$4,510.00 purchased by Nicholls State University for use in the Title F program. This equipment is tagged as the Council's property.

The policy of the capitalization of acquired assets was changed by the Louisiana Governor's Office of Elderly Affairs effective June 30, 2001 whereas only assets costing \$1,000.00 or more should be recorded as general fixed assets and previously capitalized assets less than that amount should be written off. The Council wrote off \$18,121.30 previously capitalized assets.

Note 8 - In-Kind Contributions:

The Council receives in-kind contributions during the year. These in-kind contributions consist of furnishing facilities at various locations without payment of rent or utilities, the payment of van expenses, and the payment of van insurance premiums. These contributions have not been recorded as revenues and consequently no expenses have been incurred or recorded, all of which has no effect on the financial statements.

The Council received additional support through services contributed by volunteers that does not meet the criteria for recognition under generally accepted accounting principles because the Council would not hire additional paid employees to perform these services if volunteers were not available.

Note 9 - 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 and state travel regulations.

Note 10 Transportation:

The transportation program of Labarthe Parish is operated by the Council. The Council receives revenues from various sources to operate the parish's transportation system. Schedule 3, Schedule of Revenues and Expenditures, Transportation Program shows the sources and amount of revenues received and the transportation expenses incurred.

Note 11 Meals Program:

The revenues received and the expenditures incurred to operate the meals program is shown in Schedule 3, Schedule of Revenues and Expenditures, Meals Program.

Note 12 Income Tax Status:

The Council, a non-profit corporation under Section 501(c) of the Internal Revenue Code, is exempt from income taxes. The latest Form 990, Return of Organization Exempt from Income Tax, has been filed with the proper Federal officials. The Council is also exempt from Louisiana income taxes under corresponding statutes.

Note 13 Legal Settlement:

A former employee on October 16, 2008 filed a Complaint for Age Discrimination law suit naming the Labarthe Council on Aging, Inc. and its director as defendants. This suit was filed in the United States District Court in New Orleans, Louisiana, alleges that on December 31, 1999 the former employee was discharged because of her age and a younger employee assigned her duties. The suit asks no specific monetary damages.

A Settlement Agreement and Receipt and Release was filed whereas it was agreed that the defendants pay \$50,000.00 to the former employee and that each party assume their legal costs. The agreement further states that the Labarthe Council on Aging, Inc. is not to be construed in any way as an admission of liability or wrongdoing of any nature. The Court signed this agreement.

The Labarthe Parish Council has a Public Officials and Employee Liability Insurance policy which indemnifies all Labarthe parish agencies and their officers and employees. This insurance policy has a \$25,000.00 deductible clause which is the limit of the Council's liability. Accordingly, that amount is accrued as a liability as of June 30, 2009 in the General Fund.

Note 14 Grant, Revoke, Contingencies:

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 the final review are recognized in the period in which agreed upon by the agency and the Council. It is the opinion of management that 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-15 Federally Assisted Programs:

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 federal and state governments. If significant budget cuts are made at the federal and/or state level, the amounts of the funds the Council receives could be reduced significantly and have an adverse impact on its operations.

Note-16 Transfers In - \$17,998.33:

A transfer of funds were made from the General Fund to eliminate deficits in the following Special Funds:

Fund	Amount
Title III B-1	\$ 13,998.33
Title V	722.46
Parish Council	2,051.58
	\$ 17,998.33

Note-17 Transfers In and Out - \$0,000.00:

A transfer of the complete revenue from the Line Item Fund to the Senior Center Fund to comply with the purpose of the fund and to show the total cost of operating the Senior Centers.

Note-18 Transfers In and Out - Title III C-1, Title III C-2, and U.S.D.A.:

Fund	Amount
Title III C-1	\$ 15,184.44
Title III C-2	23,795.48
	\$ 38,980.92

Note-19 Adjustment - Fund Balances - Special Funds:

To adjust the fund balances for the underpayment of workmen's compensation expenses of the previous year which was corrected this year. The underpayment of workmen's compensation resulted in a refund to the Louisiana Governor's Office of Elderly Affairs in the amount of \$896.73 which was paid from the General Fund. The difference between the total amount adjusted this year and \$896.73 was charged to the Section 501 Fund which was closed last year.

Note-20 Net Adjustment - Fund Balance - General Fund:

The adjustments comprising the total adjustments for the Fund Balance of the General Fund for the period ended June 30, 2001 is as follows:

Exhibit 1

<u>Explanation</u>	<u>Amount</u>	<u>Reference</u>
Transfers to the Special Funds	\$ 17,989.33	Note 16
Payments to GDEA	890.72	Note 16
Accrual of Legal Settlement	25,880.89	Note 16
Amount Due from Special Fund as of June 30, 2007	(298.88)	Exhibit 5
	<u>\$ 23,871.37</u>	

Note 21 Adjustment - Fund Balances - Special Funds:

Adjustment to Fund Balances of the Title III 1-1 and Title XIX Funds to reflect the adjustment of transportation revenues.

LAFOURCHE COUNCIL ON AGING, INC.
 BACELAND, LA.
 STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL FUND
 P.C.D.A. AND GENERAL FUND
 FOR THE PERIOD ENDED JUNE 30, 2001

	P.C.D.A.	General Fund	Memorandum Total
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 23,247.00		\$ 23,247.00
Laborator Parish Council		\$ 10,100.00	10,100.00
Public Support:			
Participants' Contributions	\$ 380.00	100.00	\$ 480.00
Other:			
	\$ 3,837.00	3,838.38	7,675.38
Total Revenues	\$ 27,522.00	\$ 13,938.38	\$ 41,460.38
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 1,129.20	\$ 1,800.00	\$ 2,929.20
Operating Services	20,645.97	1,440.10	22,086.07
Operating Supplies	1,780.50	400.00	\$ 2,180.50
Other Costs	2,025.25	1,071.00	\$ 3,096.25
Capital Outlay	200.00	2,271.20	2,471.20
Total Expenditures	\$ 27,960.92	\$ 5,512.30	\$ 33,473.22
Excess of Revenues (Under) Expenditures			
	\$ (278.92)	\$ 1,250.00	\$ 971.08
Other Operating Sources:			
Transfers In	278.00		\$ 278.00
Fund Balances:			
Beginning of Year/ Adjustments:			
Due from Other Funds		200.00	200.00
Transfer to Operating Account (Note 10)		17,988.33	17,988.33
Payment to CDEA (Note 10)		1890.22	1890.22
Legal Settlement (Note 11)		125,000.00	125,000.00
End of Year		\$ 15,068.33	\$ 15,068.33

The accompanying notes are an integral part of these statements.

LARGEST GROUP OF AGES, INC.
BURLING, IA

STATEMENT OF REVENUES AND EXPENDITURES
SPECIAL SERVICES FUND

AGES AGENCY ADMINISTRATION, TITLE 91, ARTICLE 91.01,
TITLE 91 C.F.R., CHAPTER 1, SECTION 1.01

FOR THE YEAR ENDING JUNE 30, 2007

	2007	2006	2005	2004	2003
AGENCY ADMINISTRATION	500	500	500	500	500
REVENUES:					
Intergovernmental:					
Office of Public Safety	1,211,000	1,211,000	1,211,000	1,211,000	1,211,000
Johnson County Council					
Emergency, Food, & Shelter					
Sec. of Health & Hospitals					
Public Account					
Grants & Other Transfers					
L.A.C.O.A. & Other					
Partnership Contributions					
Other					
Total Revenues	1,211,000	1,211,000	1,211,000	1,211,000	1,211,000
EXPENDITURES:					
Salaries	51,000.00	51,000.00	51,000.00	51,000.00	51,000.00
fringe benefits	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Operating Supplies	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Other Costs	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Utility Expenses					
Capital Outlay					
Total Expenditures	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00
Excess of Revenues	1,144,000	1,144,000	1,144,000	1,144,000	1,144,000
Other Expenditures					
Other Operating Expenses:					
Insurance (1000 10)					
Insurance (1000 11)					
Insurance (1000 12)					
Insurance (1000 13)					
Insurance (1000 14)					
Insurance (1000 15)					
Total Other	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00
Excess of Revenues	1,078,000	1,078,000	1,078,000	1,078,000	1,078,000

The accompanying notes are an integral part of these statements.

LABORERS CONTROL ON ACTION, INC.
 MACLEAY, LA.
 STATEMENT OF REVENUES AND EXPENDITURES
 SPECIFIC REPORT FORM

Schedule 2-B

TITLE V, TITLE VII, SENIOR CENTER
 PROGRAMS, F.L.A.A. AND ADULT
 FOR THE YEAR ENDED JUNE 30, 1977

	Total	Total 1976	Balance Forward	Subtotal	Total
REVENUES:					
Intergovernmental: City of Baton Rouge Laborers Trade Council Emergency Fund - 1976/77 State of Louisiana - 1976/77 Public Support	\$ 502,889.79	\$ 4,175.38	\$ 46,387.65	\$ 553,452.82	\$ 1,022,715.65
Chambers & Rivers Foundation L.A.C.O.A. - 1976/77 Individuals Particularly Contributors	\$ 1,111.88			\$ 1,111.88	\$ 1,111.88
Total Revenues	\$ 504,001.67	\$ 4,175.38	\$ 46,387.65	\$ 554,565.70	\$ 1,023,827.53
EXPENDITURES:					
Salaries Printing Travel Printing Services Dinner Supplies Office Cash Other Activities State Office	\$ 288,281.48 \$ 2,217.46 \$ 2,981.04 15,371.11 27,171.25 5,051.47	\$ 2,000.00 \$ 156.63 \$ 2,100.00	\$ 96,431.82 \$ 3,337.19 \$ 331.39	\$ 392,090.29 \$ 2,693.82 \$ 2,431.39	\$ 397,415.50 \$ 3,187.61 \$ 2,762.78
Total Expenditures	\$ 313,733.34	\$ 2,156.63	\$ 99,760.20	\$ 415,650.17	\$ 403,399.00
Balance of Revenues (Excess) Expenditures	\$ 190,268.33	\$ 2,018.75	\$ 46,627.45	\$ 190,914.53	\$ 620,428.53
Other Operating Sources: Transfers In (Note 5) Transfers In (Note 6) Transfers In (Note 7) Transfers Out (Note 8) Transfers Out (Note 7)	\$ 755.46				
Total Revenues	\$ 504,764.13	\$ 4,175.38	\$ 46,627.45	\$ 555,562.01	\$ 1,024,256.06
Balance of Total Adjustment (Note 10) End of Year	\$ 200.44	\$ 1,918.23	\$ 50.20	\$ 200.64	\$ 200.64

The accompanying notes are an integral part of these statements.

LAWRENCE COURSE, INC ACME, INC
BURLINGAME, CASTATEMENT OF REVENUES AND EXPENSES
SPECIFIC REVENUE FUND
BAYVIEW CENTER, UNITED WAY, CHERRY FOUNDATION, BAYVIEW FOUNDATION,
HILLING SANDS, AND LOW TRIP

FOR THE YEAR ENDED JUNE 30, 2007

	Bank Account	United Way	Cherry Foundation	Bayview Foundation	Hilling Sands	Low Trip	Non-Program Fund
REVENUES:							
Management)							
Office of Charity Affairs	\$ 95,700.00		\$ 15,000.00	\$ 75,000.00	\$ 5,000.00		\$ 190,700.00
Lawrence Parks Center		\$ 47,100.00					\$ 47,100.00
Bayview Center		\$ 40,000.00					\$ 40,000.00
Bayview Foundation							\$ 4,000.00
Cherry Foundation							\$ 2,000.00
United Way							\$ 2,000.00
Other							\$ 2,000.00
EXPENSES:							
Total Revenues	\$ 142,700.00	\$ 47,100.00	\$ 15,000.00	\$ 75,000.00	\$ 5,000.00		\$ 287,800.00
Salaries	\$ 25,000.00	\$ 15,100.00	\$ 5,000.00	\$ 25,000.00	\$ 2,000.00		\$ 72,100.00
Program Benefits	\$ 2,000.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 500.00		\$ 5,000.00
Travel		\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00		\$ 2,500.00
Printing	\$ 2,000.00		\$ 1,000.00	\$ 1,000.00	\$ 500.00		\$ 4,500.00
Operating Services	\$ 2,000.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 500.00		\$ 5,000.00
Advertising	\$ 1,000.00		\$ 500.00	\$ 500.00	\$ 500.00		\$ 2,500.00
Other Costs		\$ 1,000.00					\$ 1,000.00
City Assistance							\$ 1,000.00
Capital Costs							\$ 1,000.00
Total Expenses	\$ 35,000.00	\$ 18,600.00	\$ 7,500.00	\$ 13,500.00	\$ 4,000.00		\$ 78,600.00
Excess of Revenues Over Expenses	\$ 107,700.00	\$ 28,500.00	\$ 7,500.00	\$ 61,500.00	\$ 1,000.00		\$ 209,200.00
Other Operating Revenues	\$ 5,000.00						\$ 5,000.00
Transfers In (Year 01)							\$ 17,000.00
Transfers In (Year 02)							\$ 1,000.00
Transfers In (Year 03)							\$ 1,000.00
Transfers Out (Year 01)							\$ (10,000.00)
Transfers Out (Year 02)							\$ (10,000.00)
Transfers Out (Year 03)							\$ (10,000.00)
Net Revenues	\$ 112,700.00	\$ 28,500.00	\$ 7,500.00	\$ 61,500.00	\$ 1,000.00		\$ 231,200.00
Beginning of Year	\$ 2,100.00	\$ 1,000.00					\$ 3,100.00
End of Year	\$ 114,800.00	\$ 29,500.00	\$ 7,500.00	\$ 61,500.00	\$ 1,000.00		\$ 234,300.00
Change in Fund Balance	\$ 112,700.00	\$ 28,500.00	\$ 7,500.00	\$ 61,500.00	\$ 1,000.00		\$ 231,200.00

The accompanying notes are an integral part of these statements.

LAFOURCHE COUNCIL ON ADMIN., INC.
 BACILLAND, LA.

Schedule 7-D

SCHEDULE OF INTERFUND TRANSFERS
 FOR THE YEAR ENDED JUNE 30, 2001

Transfers In:

P.C.D.A.			\$ 218.00	\$ 218.00
Title III B-1			13,918.18	13,918.18
Title III C-1	\$ 15,184.00			15,184.00
Title III C-2	23,286.40			23,286.40
Title V			733.46	733.46
Senior Centers	\$ 4,150.00			4,150.00
Parish Council			3,851.00	3,851.00
Total	\$ 3,150.00	\$ 38,989.98	\$ 17,908.33	\$ 38,989.77

Transfers Out:

P.C.D.A.		\$ 38,989.98		\$ 38,989.98
Line Item	\$ 4,150.00			4,150.00
General Fund			\$ 17,908.33	17,908.33
Total	\$ 3,150.00	\$ 38,989.98	\$ 17,908.33	\$ 38,989.77

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

LAYERSHIRE COLLEGE OF ADMIN., INC.
SACILEY, LA.

SCHEDULE OF REVENUES AND EXPENSES
FUNDING STATEMENT FOR REVENUES

FOR THE YEAR ENDED JUNE 30, 1999

2000000-1

	1999 BAL.	1999 BUD.	1999 ACTUAL	1999 BUD.	1999 ACTUAL
REVENUES:					
Intergovernmental:					
Office of County Affairs	\$ 81,337.44	\$ 819,000		\$ 819,000.00	\$ 819,000.00
State of South Carolina					884,000.00
Columbia County Council					90,000.00
Public Support					26,000.00
Federal Aid					11,000.00
Participants' Contributions					11,000.00
Other					1,000.00
Total Revenues	\$ 81,337.44	\$ 819,000	\$ 819,000	\$ 819,000	\$ 1,830,000
CONTRIBUTIONS:					
Salaries	\$ 41,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
fringe Benefits	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Travel	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Printing Services	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Operating Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Telephone Expenses	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Revenues in Excess	\$ 34,337.44	\$ 68,000.00	\$ 68,000.00	\$ 68,000.00	\$ 68,000.00
Less: Other Expenditures					
Total		\$ 68,000.00	\$ 68,000.00	\$ 68,000.00	\$ 68,000.00

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

LAFOURCHE COUNCIL ON AGING, INC. Schedule A
 RACELAND, LA.

SCHEDULE OF REVENUES AND EXPENDITURES
 MEALS PROGRAM

FOR THE YEAR ENDED JUNE 30, 2001

	Title III C-1	Title III C-2	United Way	Total
REVENUES:				
Intergovernmental:				
Office of Elderly Affairs	\$ 56,136.00	\$ 121,526.00		\$ 187,662.00
U.S.D.A.	16,189.00	22,299.00		38,488.00
Public Support:				
United Way			\$ 3,681.50	3,681.50
Contributions	26,223.50	30,135.12		56,358.62
Other:	21.00			21.00
Total Revenues	\$ 118,569.50	\$ 284,065.12	\$ 3,681.50	\$ 406,316.12
EXPENDITURES:				
Salaries	\$ 42,576.00	\$ 81,041.12		\$ 123,617.12
Fringe Benefits	3,423.00	6,576.32		9,999.32
Travel	111.00	19,283.32		19,394.32
Operating Services	11,596.12	12,868.88		24,465.00
Operating Supplies	1,616.00	3,876.00		5,492.00
Other Costs	30,435.00	61,572.00	\$ 3,681.50	95,688.50
Total Expenditures	\$ 100,757.12	\$ 185,367.64	\$ 3,681.50	\$ 289,806.26
Expenditures in Excess of Revenues	\$ 17,812.36	\$ 100,667.48		\$ 118,480.84

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

LAFOURCHE COUNCIL ON AGING, INC.
HACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
AREA AGENCY ADMINISTRATION			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 21,883.00	\$ 21,883.00	
Expenditures:			
Salaries	\$ 21,623.00	\$ 21,623.82	\$ 1.00
Fringe Benefits	1,725.00	1,724.56	.44
Travel	405.00	405.00	1.00
Operating Services	6,858.00	6,866.68	18.00
Operating Supplies	1,188.00	1,187.37	12.72
Other Costs			
Capital Outlay			
Total Expenditures	\$ 31,809.00	\$ 31,807.33	\$ 17.67
TITLE III B-1			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 132,134.00	\$ 132,134.00	
Public Support:			
Participants' Contributions	18,437.00	18,430.00	(206.00)
Other	21,751.00	7,334.00	(14,417.00)
Transfers In		12,974.00	12,974.00
Total Revenue	\$ 182,322.00	\$ 182,372.00	\$ 200.00
Expenditures:			
Salaries	\$ 187,935.00	\$ 187,935.00	.00
Fringe Benefits	8,803.00	8,737.75	134.25
Travel	8,882.00	8,487.87	(405.87)
Operating Services	18,491.00	18,511.82	(20.82)
Operating Supplies	28,274.00	28,273.72	.28
Other Costs	4,810.00	4,810.00	
Capital Outlay			
Total Expenditures	\$ 258,295.00	\$ 258,755.14	\$ 460.14

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

LAFORCHE COUNCIL ON AGING, INC.
HACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Adverse)
CONGREGATE MEALS - TITLE III C-1			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 55,100.00	\$ 55,100.00	
Public Support:			
Participants' Contributions	28,000.00	28,320.50	\$ 320.50
Other	25.00	25.00	
Transfers In		15,100.00	\$ 15,100.00
Total Revenues	\$ 83,125.00	\$ 98,545.50	\$ 15,420.50
Expenditures:			
Salaries	\$ 40,000.00	\$ 40,320.00	\$ 320.00
Fringe Benefits	3,400.00	3,427.00	27.00
Travel	113.00	113.00	
Operating Services	11,573.00	11,500.17	\$ (72.83)
Operating Supplies	1,426.00	1,424.00	\$ (2.00)
Other Costs	20,073.00	20,435.44	362.44
Capital Outlay			
Total Expenditures	\$ 87,585.00	\$ 87,229.61	\$ (355.39)
HOME DELIVERED MEALS - TITLE III C-2			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 120,520.00	\$ 120,520.00	
Public Support:			
Participants' Contributions	28,020.00	28,125.40	\$ (94.60)
Transfers In		23,285.00	\$ 23,285.00
Total Revenues	\$ 148,540.00	\$ 171,930.40	\$ 23,390.40
Expenditures:			
Salaries	\$ 81,170.00	\$ 81,000.12	\$ 169.88
Fringe Benefits	65,900.00	6,538.27	71.73
Travel	10,110.00	10,280.33	170.33
Operating Services	12,400.00	12,400.59	59.59
Operating Supplies	3,220.00	3,410.00	190.00
Other Costs	22,300.00	22,373.00	73.00
Capital Outlay			
Total Expenditures	\$ 195,100.00	\$ 136,002.31	\$ 59,097.69

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

LAFORCHE COUNCIL ON AGING, INC.
BACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2003

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>U.S.D.O.</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 45,000.00	\$ 46,296.00	\$ (2,784.00)
Transfers:			
Transfers to Title III C-1	\$ 15,184.00	\$ 15,184.00	
Transfers to Title III C-2	25,296.00	25,296.00	
Total Transfers	\$ 40,480.00	\$ 40,480.00	

TITLE P

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 4,518.00	\$ 4,518.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 4,518.00	\$ 4,518.00	
Capital Outlay			
Total Expenditure	\$ 4,518.00	\$ 4,518.00	

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

LAFORCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>TITLE V</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 312,888.00	\$ 312,888.00	
In Kind	5,510.00	5,510.00	
Transfers In	208,700.00	223.00	\$ 208.00
Total Revenues	<u>\$ 527,108.00</u>	<u>\$ 527,108.00</u>	<u>\$ 208.00</u>
Expenditures:			
Salaries	\$ 388,500.00	\$ 388,500.00	\$ 120.10
Fringe Benefits	25,821.00	25,273.00	(5,548.00)
Travel	1,859.00	1,283.00	1,183.80
Operating Services	15,760.00	15,910.12	(149.12)
Operating Supplies	301.00	301.00	
Other Costs	6,107.00	6,091.00	50.00
Capital Outlay			
Total Expenditures	<u>\$ 528,348.00</u>	<u>\$ 527,378.00</u>	<u>\$ 1,000.00</u>
<u>SENIOR CENTERS</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 58,377.00	\$ 58,377.00	
Transfers In		8,150.00	\$ 8,150.00
Total Revenues	<u>\$ 58,377.00</u>	<u>\$ 66,527.00</u>	<u>\$ 8,150.00</u>
Expenditures:			
Salaries	\$ 48,431.00	\$ 48,431.00	\$ 1,023
Fringe Benefits	3,781.00	3,781.00	1,150
Travel			
Operating Services	323.00	323.00	(10.00)
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	<u>\$ 52,535.00</u>	<u>\$ 52,535.00</u>	<u>\$ (10.00)</u>

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

LAFORCHE COUNCIL ON AGING, INC.
BACELAMP, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDING JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>OMBUDSMAN</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 50,338.00	\$ 50,338.00	
Expenditures:			
Salaries	\$ 31,519.00	\$ 31,519.00	\$ (1.00)
Fringe Benefits	2,543.00	2,541.07	1.93
Travel	1,968.00	1,961.39	6.61
Operating Services	5,404.00	5,404.72	(0.72)
Operating Supplies	629.00	623.78	5.22
Other Costs			
Capital Outlay	871.00	878.00	(7.00)
Total Expenditures	\$ 37,934.00	\$ 37,932.87	\$ 1.13

AUDIT

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 2,537.00	\$ 2,537.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs	\$ 2,537.00	\$ 2,537.00	
Capital Outlay			
Total Expenditures	\$ 2,537.00	\$ 2,537.00	

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

LAFORCHE COUNCIL ON AGING, INC.
RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
CONTRACTS AND GRANTS PROVIDED THROUGH
THE LOUISIANA GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable/ Unfavorable
<u>P.C.D.S.</u>			
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 33,347.00	\$ 33,347.00	
Public Support:			
Participants' Contributions	4,300.00	4,300.00	
Transfers In		278.00	\$ 278.00
Total Revenues	\$ 37,647.00	\$ 37,915.00	\$ 278.00
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 1,120.00	\$ 1,120.00	\$.00
Operating Services	20,043.00	20,043.97	(.97)
Operating Supplies	3,704.00	3,703.00	.00
Other Costs	2,033.00	2,031.25	(.25)
Capital Outlay	288.00	288.00	
Total Expenditures	\$ 27,808.00	\$ 27,805.00	\$ 3.00

SUPPLEMENTAL SENIOR CENTERS

Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ 5,158.00	\$ 5,158.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs			
Capital Outlay			
Transfers Out	\$ 5,158.00	\$ 5,158.00	
Total Transfers	\$ 5,158.00	\$ 5,158.00	

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

LAFAYETTE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable (Unfavorable)
<u>F. E. M. A.</u>			
Revenues:			
In governmental:			
F. E. M. A.	\$ 82,000.00	\$ 82,000.00	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services	\$ 400.00	\$ 400.00	
Operating Supplies	328.51	328.51	
Other Costs			
Utility Assistance	43,244.00	43,244.00	
Capital Outlay			
Total Expenditures	\$ 44,000.00	\$ 44,000.00	

TITLE 303

Revenues:			
In governmental:			
Department of Social Services	\$ 5,332.00	\$ 5,332.00	\$ 500.00
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services	\$ 150.32	\$ 150.32	
Operating Supplies	4,873.73	3,338.00	\$ 1,302.73
Other Costs			
Capital Outlay			
Total Expenditures	\$ 5,024.05	\$ 3,488.32	\$ 1,302.73

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

LAFOURCHE COUNCIL ON AGING, INC.

RACELAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variance Favorable/ (Unfavorable)
<u>PARISH COUNCIL</u>			
Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 40,300.00	\$ 40,300.00	
Transfers In		3,851.69	3,851.69
Total Revenues	\$ 40,300.00	\$ 44,151.69	\$ 3,851.69
Expenditures:			
Salaries	\$ 29,538.73	\$ 29,738.73	
Fringe Benefits	2,427.13	2,427.13	
Travel			
Operating Services	3,326.11	\$ 3,368.88	\$ (42.77)
Operating Supplies	7,848.73	7,848.73	
Other Costs			
Capital Outlay			
Total Expenditures	\$ 43,140.67	\$ 43,383.47	\$ (242.80)
<u>UNITED WAY</u>			
Revenues:			
Public Support:			
United Way of South Louisiana	\$ 87,200.36	\$ 87,200.36	
Participants' Contributions	541.45	541.45	
Total Revenues	\$ 87,741.81	\$ 87,741.81	
Expenditures:			
Salaries	\$ 43,440.40	\$ 43,500.78	\$ 60.38
Fringe Benefits	3,400.63	3,400.75	.12
Travel			
Operating Services	1,348.71	1,348.88	(.17)
Operating Supplies	885.00	885.89	88.89
Other Costs	17,556.50	18,491.50	935.00
Capital Outlay			
Total Expenditures	\$ 66,631.24	\$ 66,547.80	\$ 83.44

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

LAFOUNDRIE COUNCIL ON AGING, INC.
BACILAND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>GREENS FOUNDATION</u>			
Revenues:			
Public Support:			
Greens Foundation	\$ 20,000.00	\$ 20,000.00	
Expenditures:			
Salaries	\$ 14,813.00	\$ 7,813.70	\$ 6,999.30
Fringe Benefits	1,700.70	600.00	1,099.70
Travel	1,300.00	3,200.70	(1,900.70)
Operating Services	985.00	201.00	784.00
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ 18,800.00	\$ 11,800.00	\$ 7,000.00
<u>BROWN FOUNDATION</u>			
Revenues:			
Public Support:			
Brown Foundation	\$ 20,000.00	\$ 20,000.00	
Expenditures:			
Salaries	\$ 18,100.00	\$ 18,000.00	\$ 10,000.00
Fringe Benefits	1,500.70	800.00	700.70
Travel	8,000.70	5,000.00	3,000.70
Operating Services	500.00	200.00	300.00
Operating Supplies			
Other Costs			
Capital Outlay			
Total Expenditures	\$ 28,100.00	\$ 27,000.00	\$ 1,100.00

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

LAFOURCHE COUNCIL ON AGING, INC.

BACHLUND, LA.

STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	Budgeted Revenues/ Expenditures	Actual Revenues/ Expenditures	Variances Favorable (Unfavorable)
<u>HELPING HANDS</u>			
Revenues:			
Public Support:			
L.A.C.O.A. & Others	\$ 35,355.57	\$ 35,355.57	
Expenditures:			
Salaries			
Fringe Benefits			
Travel			
Operating Services			
Operating Supplies			
Other Costs			
Utility Assistance	\$ 15,355.57	\$ 15,355.57	
Capital Outlay			
Total Expenditures	\$ 15,355.57	\$ 15,355.57	
<u>GENERAL FUND</u>			
Revenues:			
Intergovernmental:			
Lafourche Parish Council	\$ 55,100.00	\$ 55,100.00	
Public Support:			
Participants' Contributions	195.45	195.45	
Other	2,835.36	2,835.36	
Total Revenues	\$ 58,130.81	\$ 58,130.81	
Expenditures:			
Salaries			
Fringe Benefits			
Travel	\$ 1,685.84	\$ 1,685.84	
Operating Services	1,440.00	1,440.00	
Operating Supplies	885.88	885.88	
Other Costs	1,621.84	1,621.84	
Capital Outlay	7,273.28	7,273.28	
Total Expenditures	\$ 11,906.84	\$ 11,906.84	

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

KATLAND, LA.

SCHEDULE OF PRIORITY SERVICES
 TITLE III, PART B - GRANT FOR SUPPORTATIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 1981

				% of GDLA Grant
Access (308)	Outreach	\$ 6,424.58		
	Information & Assistance	8,330.31		
	Transportation	81,337.46		
	Case Management	<u>5,919.88</u>	\$ 191,011.19	100.00
In Home(553)	Housekeeping	\$ 33,238.88	\$ 33,238.88	35.73
Legal (31)			\$ 4,818.00	5.17
Non-Priority Services			\$ 29,437.28	
Total Title III-B Supportative Service Expenditures			\$ 168,765.15	
Less: Participants' Contributions	\$ 14,418.18			
Transportation Contracts	7,318.88			
Transfers In	<u>33,898.98</u>		\$ 36,518.15	
Title III B Supportative Services Grant			\$ 132,246.99	
Less: State Transportation Funds			\$ 39,334.88	
Original Grant Award Net of State Transportation Funds			\$ 92,912.11	

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

CARDIFF COLONY OF AGES, INC.
MADRID, N.J.

SCHEDULE 2

COMPARATIVE STATEMENT OF COMMON FUND ASSETS AND CHANGES
IN COMMON FUND ASSETS

FOR THE YEARS ENDED 1981, 1980 AND 1979

	Balance June 30, 1979		Additions and Deductions This Year		Year's Balance June 30, 1980	1980-1979	Balance June 30, 1981
	\$	¢	\$	¢			
General Fund Assets of 1981:							
Purchase of Equipment	2,500.00		5,000.00		7,500.00		7,500.00
Gifts	14,000.00		2,000.00		16,000.00		16,000.00
Other Fund Assets	10,000.00		2,000.00		12,000.00		12,000.00
	\$ 26,500.00		\$ 9,000.00		\$ 35,500.00		\$ 35,500.00
Investment in General Fund Assets:							
Funds to be Investing From:							
New Bonds	\$ 20,000.00		\$ 11,000.00		\$ 31,000.00		\$ 31,000.00
Treasury Certs	11,000.00				11,000.00		11,000.00
Treasury Cash	2,000.00				2,000.00		2,000.00
Treasury B-1	1,000.00				1,000.00		1,000.00
Treasury B-2	1,000.00				1,000.00		1,000.00
Stocks	100.00				100.00		100.00
Stocks 1977	100.00				100.00		100.00
P. C. D. A.	100.00				100.00		100.00
Checks	100.00				100.00		100.00
Local Accounts	100.00		1,000.00		1,100.00		1,100.00
Other Assets	100.00				100.00		100.00
Total	\$ 35,500.00		\$ 12,000.00		\$ 47,500.00		\$ 47,500.00
Total Investment:	\$ 35,500.00		\$ 12,000.00		\$ 47,500.00		\$ 47,500.00

The accompanying notes are an integral part of these statements.

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

	Federal CFDA Number	Program or Award Amount	Recognized	Expenditures
Federal Grantor/Pass-Through(Program Title)				
Federal Emergency Management Agency:				
Passed Through the United Way of America				
Emergency, Food and Medic Program				
	88.975	\$	82,091.50	\$ 82,091.50
		\$		\$ 44,498.00
Department of Health and Human Resources:				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Special Programs of the Aging:				
Title III	Area Agency Administration	88.845	\$	23,911.00
		\$		\$ 23,911.00
Title III	Supportive Services	88.846	\$	81,831.00
		\$		\$ 81,831.00
Title III	Congregate Meals	88.842	\$	58,492.00
		\$		\$ 58,492.00
Title III	Home Delivered Meals	88.843	\$	60,591.00
		\$		\$ 60,591.00
Title III	Adults over Nursing Home Health	88.844	\$	32,887.00
		\$		\$ 32,887.00
Title III	F Program	88.843	\$	8,410.00
		\$		\$ 8,410.00
Passed Through the Louisiana Health and Hospitals:				
Title	Medical Assistance	18.318	\$	4,088.00
		\$		\$ 4,088.00
Department of Labor:				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Title V	Senior Community Service Employ- ment Program	17.325	\$	328,758.00
		\$		\$ 328,758.00
Department of Agriculture:				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
U.S.D.A. Cash in Lieu of Commodities				
	18.570	\$	88,808.00	\$ 88,808.00
		\$		\$ 38,888.00
		\$		\$ 887,188.00
		\$		\$ 887,898.00

*Major Program

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

**Schedule of Findings and Questioned Costs -
 Section I - Summary of Auditor's Results**
 for the year ended June 30, 2001

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(s) identified? yes X no
- Reportable condition(s) identified that are not considered to be material weaknesses? yes X none reported

Non-compliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Reportable condition(s) identified that are not considered to be material weakness(es)? yes X no

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 508(a) of Circular A-133? yes X no

Identification of major programs:

**COMMUNITY
 Senior Community Service
 Employment Program--Title IV**

Dollar threshold used to distinguish between type A and type B programs: 500,000

Auditor qualified as low-risk auditor? X yes no

LAFOURCHE COUNCIL ON AGING, INC.
BACELAND, LA.
SUMMARY OF PRIOR YEARS' FINDINGS

There was no adverse prior years' findings or questioned costs.