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POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1996

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

Release Date OCT 02 1996

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MEMBER  
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## INDEPENDENT AUDITOR'S REPORT

August 8, 1996

To the Board of Directors  
Pointe Coupee Council on Aging  
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Council on Aging, Inc., as of June 30, 1996, and the year then ended. These financial statements are the responsibility of the Pointe Coupee Council on Aging'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 the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the Pointe Coupee Council on Aging as of June 30, 1996, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

My audit was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of the Pointe Council on Aging. 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.

In accordance with Government Auditing Standards, I have also issued a report dated August 8, 1996, on our consideration of Pointe Coupee Council on Aging, Inc.'s internal control structure and a report dated August 8, 1996, on its compliance with laws and regulations.

*Donald C. DeVille*

**POINTE COUPEE COUNCIL ON AGING, INC.**  
**NEW ROADS, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1996**

(With Comparative Data as of June 30, 1995)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	(MEMORANDUM ONLY) 1996	1995
<b>ASSETS</b>						
CASH	\$150,933	-0-	-0-	-0-	\$150,933	\$144,859
RECEIVABLES						
INTERGOVERNMENTAL	7,556	\$15,334	-0-	-0-	22,890	34,701
ACCOUNTS RECEIVABLE	100	-0-	-0-	-0-	100	3,423
PREPAID EXPENSES	-0-	5,855	-0-	-0-	5,855	6,052
EQUIPMENT	-0-	-0-	\$187,179	-0-	187,179	129,990
DUE FROM OTHER FUNDS	-0-	10,509	-0-	-0-	10,509	8,964
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED ABSENCES	-0-	-0-	-0-	\$10,476	10,476	10,542
<b>TOTAL ASSETS</b>	<u>158,589</u>	<u>31,698</u>	<u>187,179</u>	<u>10,476</u>	<u>387,942</u>	<u>338,531</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
DUE TO OTHER FUNDS	\$10,509	-0-	-0-	-0-	\$10,509	\$8,964
COMPENSATED ABSENCES	-0-	-0-	-0-	\$10,476	10,476	10,542
<b>TOTAL LIABILITIES</b>	<u>10,509</u>	<u>-0-</u>	<u>-0-</u>	<u>10,476</u>	<u>20,985</u>	<u>19,506</u>
<b>FUND EQUITY:</b>						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$187,179	-0-	187,179	129,990
FUND BALANCES:						
UNRESERVED -						
DESIGNATED	-0-	\$31,698	-0-	-0-	31,698	27,069
UNDESIGNATED	\$148,080	-0-	-0-	-0-	148,080	161,966
<b>TOTAL FUND EQUITY</b>	<u>148,080</u>	<u>31,698</u>	<u>187,179</u>	<u>-0-</u>	<u>366,957</u>	<u>319,025</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>158,589</u>	<u>31,698</u>	<u>187,179</u>	<u>10,476</u>	<u>387,942</u>	<u>338,531</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**POINTE COUPEE COUNCIL ON AGING, INC.**  
**NEW ROADS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 1996**

(With Comparative Data For the Year Ended June 30, 1995)

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>1996</u>	<u>1995</u>
<b><u>REVENUES:</u></b>				
INTERGOVERNMENTAL	\$102,280	\$219,600	\$321,880	\$369,217
PUBLIC SUPPORT	624	25,573	26,197	27,204
MISCELLANEOUS	2,387	-0-	2,387	2,781
INTEREST	3,333	-0-	3,333	2,863
IN-KIND CONTRIBUTIONS	-0-	34,806	34,806	36,336
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	108,624	279,979	388,603	438,401
<b><u>EXPENDITURES</u></b>				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	175,772	175,772	204,510
FRINGE BENEFITS	-0-	34,357	34,357	40,175
TRAVEL	279	13,940	14,219	12,444
OPERATING SERVICES	-0-	55,897	55,897	63,201
OPERATING SUPPLIES	-0-	15,230	15,230	16,668
OTHER	-0-	7,223	7,223	6,205
MEALS	-0-	2,715	2,715	
CAPITAL OUTLAY	45,633	10,533	56,166	28,523
UTILITY ASSISTANCE	-0-	1,475	1,475	3,804
IN-KIND EXPENDITURES	-0-	34,806	34,806	36,336
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	45,912	351,948	397,860	411,866
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	62,712	(71,969)	(9,257)	26,535
<b><u>OTHER FINANCIAL SOURCES (USES)</u></b>				
SALE OF FIXED ASSETS	-0-	-0-	-0-	4,764
TRANSFERS IN	19,070	189,494	208,564	233,463
TRANSFERS OUT	(73,846)	(134,718)	(208,564)	(233,463)
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>TOTAL OTHER FINANCIAL SOURCES (USES)</u></b>	(54,776)	54,776	-0-	4,764
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	7,936	(17,193)	(9,257)	31,299
<b>FUND BALANCE, JULY 1</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	140,144	48,891	189,035	157,736
<b>FUND BALANCE, JUNE 30</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	148,080	31,698	179,778	189,035

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND TYPE  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES:</u></b>			
INTERGOVERNMENTAL	\$86,304	\$102,280	\$15,976
PUBLIC SUPPORT	-0-	624	624
MISCELLANEOUS	-0-	2,387	2,387
INTEREST	868	3,333	2,465
	<u>87,172</u>	<u>108,624</u>	<u>21,452</u>
<b><u>EXPENDITURES</u></b>			
CURRENT			
HEALTH AND WELFARE			
TRAVEL	-0-	279	-279
CAPITAL OUTLAY	7,309	45,633	-38,324
	<u>7,309</u>	<u>45,912</u>	<u>-38,603</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>79,863</u>	<u>62,712</u>	<u>-17,151</u>
<b><u>OTHER FINANCIAL USES</u></b>			
SALE OF FIXED ASSETS			
TRANSFERS IN	-0-	19,070	19,070
TRANSFERS OUT	(79,862)	(73,846)	6,016
	<u>(79,862)</u>	<u>(54,776)</u>	<u>25,086</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</u></b>	<u>1</u>	<u>7,936</u>	<u>7,935</u>
FUND BALANCE, JULY 1		<u>140,144</u>	
FUND BALANCE, JUNE 30		<u>148,080</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND TYPE  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES:</u></b>			
INTERGOVERNMENTAL	\$215,877	\$219,600	\$3,723
PUBLIC SUPPORT-DONATIONS	22,700	25,573	2,873
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	238,577	245,173	6,596
<b><u>EXPENDITURES</u></b>			
CURRENT			
HEALTH AND WELFARE			
PERSONAL SERVICES	175,884	175,772	112
FRINGE BENEFITS	35,360	34,357	1,003
TRAVEL	13,200	13,940	(740)
OPERATING SERVICES	61,863	55,897	5,966
OPERATING SUPPLIES	17,649	15,230	2,419
OTHER	3,975	7,223	(3,248)
MEALS	-0-	2,715	(2,715)
CAPITAL OUTLAY	10,508	10,533	(25)
UTILITY ASSISTANCE	-0-	1,475	(1,475)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	318,439	317,142	1,297
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	(79,862)	(71,969)	7,893
<b><u>OTHER FINANCIAL SOURCE (USES)</u></b>			
TRANSFERS IN	79,862	189,494	109,632
TRANSFERS OUT	-0-	(134,718)	(134,718)
	<hr/>	<hr/>	<hr/>
<b><u>TOTAL FINANCIAL SOURCES (USES)</u></b>	79,862	54,776	(25,086)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	<hr/>	<hr/>	<hr/>
	-0-	(17,193)	(17,193)
FUND BALANCE, JULY 1			
		48,891	
FUND BALANCE, JUNE 30			
		<hr/>	
		31,698	
		<hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**POINTE COUPEE COUNCIL ON AGING, INC.**  
**NEW ROADS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY:**

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Pointe Coupee Council on Aging (Council) 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 the most of its revenues. The Council also receives revenue from other federal, state, and local government agencies which may impose certain restrictions upon how the council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government. The primary function of the Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services providing meals, and nutritional education, information and referral services, legal assistance, operating senior centers, and transportation. A Board of Directors consisting of fifteen voluntary members who serve three-year terms, governs the Council.

**B. PRESENTATION OF STATEMENTS:**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a Codification of governmental accounting and financial reporting standards. This Codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**C. FUND ACCOUNTING**

The accounts of the Council are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are accounted for in these 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:**

**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 the reported according to the source (federal, state or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

**Local**

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

**PCOA (ACT 735)**

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

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

C. FUND ACCOUNTING (Continued)

**FTA (Section 18)**

FTA (formerly Section 18) funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA (Section 18) funds are recorded in the Council's General Fund.

**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specific purposes.

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

**Title III-B Funds** are used to account for the administration and support services for the aging. Title III-B funds are provided by the U.S. Department of Health and Human Services through the Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to pay for administrative cost, access services, in-home services, community services, legal assistance, and transportation for the elderly.

**Title III-C-1 Funds** are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

**Title III-C-2 Funds** are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. Council. These funds are used to provide nutritional meals to the home-bound older persons.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

C. FUND ACCOUNTING (Continued)

Title III-D Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dsyfunction, and to the families of such victims.

Title III-F Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide disease prevention and health promotion.

Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature which "passes through" the funds to the Capital Area Ageny on Aging, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. that are restricted to use as a supplement to pay the cost of having an annual audit of the Council's financial statements.

Project Independence Funds are provide by the United States Department of Health & Human Services to the Louisiana Department of Community Services, which "passes through" the funds to the Council. These funds are used to provide transportation services to AFDC recipients in-order that they may obtain educational training.

Enrichment Funds are provided by the Governor's Office of Urban Affairs to supplement the in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of disease.

Energy 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 Capital Area Agency on Aging which in turn remits funds relating to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

C. FUND ACCOUNTING (Continued)

Police Jury/Town Funds are provided by the Pointe Coupee Parish Police Jury and Pointe Coupee Health Services District Number 1 for elderly recreation and meals to the home bound.

Medicaid Waiver Funds are provide by the United States Department of Health & Human Services to the Louisiana Department of Hospitals, which "passes through" the funds to the Council on Aging. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals so that expensive nursing home stays are not required.

United Way Funds is used to account for the administration of United Way funds are sponsored by Capital Area United Way Agency, which in turn "passses through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council that are used for personal care of the elderly of the parish.

D. ACCOUNT GROUPS:

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

GENERAL FIXED ASSETS

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

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,587.

GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed form governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**E. BASIS OF ACCOUNTING**

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

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

**F. REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT AND MISCELLANEOUS REVENUES**

**Intergovernmental Grants:** Intergovernmental grant revenue and program service fees are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

Title III-B, III C-1, III C-2, III-D and Project Independence program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Senior Center and PCOA funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditure is made. Title III-F, Section 18 and Audit revenues are also recorded as revenue when the actual cost has been incurred, and the grant reimbursement is measurable and available.

**Public Support and Miscellaneous Revenues :** The Council encourages and receives contributions from clients to help off-set the costs of Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**G. TRANSFERS AND INTERFUND LOANS**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

**H. BUDGETS**

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

1. The Capital Area Agency on Aging "CAAA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepare a proposed budget based on the funding levels provided by CAAA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year. (June 30)
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the CAAA for funds received under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.
11. Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**I. ENCUMBRANCES**

The Council on Aging, Inc. does not follow the encumbrance method of accounting.

**J. CASH AND CASH EQUIVALENTS**

For reporting purposes, cash and cash equivalents includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Pointe Coupee Council on Aging, Inc. may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**K. INVENTORIES**

Inventories are considered immaterial and are recorded at cost and recognized as an expenditures when purchased.

**L. VACATION AND SICK LEAVE**

The Council on Aging, Inc. accrues vacation and sick leave when earned. Employees earn and vest vacation and sick leave in varying amounts, according to their years of service as follows:

	<u>Full Time</u>	<u>Part Time</u>
1 Month to 5 Years	10 Days	5
6 Years to 10 Years	15 Days	10
Over 10 Years	20 Days	0

A maximum of 10 days may be carried over to the next year. Payments will be made for unused vacation upon separation if the employee has worked twelve months or longer. As of June 30, 1994, the employees of the Council have accumulated \$10,476 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated up to 60 working days; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.



POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**M. COMPARATIVE DATA**

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

**N. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

EXPENDITURES EXCEEDING APPROPRIATIONS

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1996:

<u>SPECIAL REVENUE FUND</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TITLE III C 2	\$33,277	\$35,354	\$(2,077)
Police Jury	2,408	5,826	(4,816)

**NOTE 3 - CASH AND CASH EQUIVALENTS**

The Council on Aging had cash and cash equivalents totaling \$150,933 as of June 30, 1996.

Cash and cash equivalents 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. 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.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

	<u>CASH EQUIVALENTS</u>		
	<u>CASH</u>	<u>CERTIFICATES OF DEPOSIT</u>	<u>TOTAL</u>
Book Amount on Balance Sheet	\$117,540	\$33,393	\$150,933
Bank Balances:			
1. Insured (FDIC) or Collateralized with securities held by the entity or its agent in the entity's name	\$133,172	\$33,393	\$166,565
2. Unsecured	-0-	-0-	-0-
Total Bank Balances	<u>133,172</u>	<u>33,393</u>	<u>166,565</u>

NOTE 4 - RECEIVABLES AND PAYABLES

A Summary of Receivables as of June 30, 1996, follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL</u>
Intergovernmental:			
Pointe Coupee Police Jury FTA (Section 18)	\$7,556		\$7,556
Pte Coupee Health Serv Dist	-0-	\$5,250	5,250
Capital Area Agency:			
Title III-B	-0-	5,222	5,222
Title III-D	-0-	33	33
Title III-C-1	-0-	3,297	3,297
Office of Family Support:			
Project Independence	-0-	1,280	1,280
Department of Hospitals Medicaid	-0-	252	252
Total	<u>7,556</u>	<u>15,334</u>	<u>22,890</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**NOTE 5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>6/30/95</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/96</u>
Vans	\$88,321	\$54,709	-0-	\$143,030
Equipment	41,669	2,480	-0-	44,149
Total	<u>129,990</u>	<u>57,189</u>	<u>-0-</u>	<u>187,179</u>

**NOTE 6. PENSION PLAN**

The Pointe Coupee Council on Aging, Inc. does not have a pension plan.

**NOTE 7. POST-RETIREMENT BENEFITS**

The Pointe Coupee Council on Aging, Inc. does not offer any post-retirement benefits to its employees.

**NOTE 8. LEASES**

On May 1, 1994 the Council entered into a lease of a building that houses one of the Council's Senior Centers at Innis, Louisiana. The Terms of this lease require monthly payments of \$300 for four years. The Council is responsible for normal repairs and maintenance, utilities and liability insurance.

On October 15, 1992, the Council entered into another lease of a building that houses one of the Council's Senior Centers at Morganza, Louisiana. The Terms of this lease require monthly payments of \$220 for two years. The Council is responsible for normal repairs and maintenance, utilities and liability insurance.

**NOTE 9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	<u>BALANCE</u> <u>6/30/95</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/96</u>
Compensated Absences	\$10,542	\$-0-	\$66	\$10,476

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**NOTE 10. INTERFUND TRANSFERS**

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1996:

<u>TRANSFERS OUT</u>	<u>TRANSFERS IN</u>	<u>AMOUNT</u>
<b>GENERAL FUNDS:</b>		
PCOA	Title III B	\$11,779
FTA (Section 18)	Title III B	62,067
<b>SPECIAL REVENUE FUNDS:</b>		
Title III C 2 (Donation)	Title III D	3,154
Title III B	Title III D	1,500
United Way	Title III D	5,226
Enrichment	Title III B	2,928
Enrichment	Title III D	6,072
Special Projects:		
Adopt an Elderly	Title III C 2	5,650
Medicaid	Local	2,268
Title III C 1	Senior Center	3,000
Police Jury/Town:		
P C Health District	Title III C 2	29,571
P C Health District	Title III D	15,198
P C Health District	Title III B	18,755
P C Health District	Title III F	829
P C Health District	Title III C 1	3,375
Audit	Title III B	690
Audit	Title III C 2	131
Audit	Title III F	9
Audit	Title III C 1	224
Audit	Title III D	132
Senior Center	Title III B	10,644
Project Independence	Title III B	8,560
Medicaid Waiver	Local	16,802
Total		<u>208,564</u>

**NOTE 11. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES**

The Council has represented to me there is no litigation pending against the Council, as of year end, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**NOTE 12. FUND BALANCES**

Details of fund balances follows:

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>
Local	\$61,793	-0-
FTA (Section 18)	86,287	-0-
Title III F	-0-	\$3,256
Project Care	-0-	1,060
Recreation	-0-	10,025
Project Independence	-0-	17,357
	148,080	31,698
	148,080	31,698

**NOTE 13. DESIGNATED FUND BALANCE**

The Council has designated its Special Projects Funds and its funds received from Gulf States Utilities for energy assistance; funds from Capital Area for health promotion; funds from Community Service for transportation.

**NOTE 14. BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

**NOTE 15 - FEDERAL COMPLIANCE CONTINGENCIES**

The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**NOTE 16 - 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, Capital Area Agency on Aging and Department of Transportation. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

**NOTE 17 - IN-KIND CONTRIBUTIONS**

The Council received various in-kind contributions during the year. Office space were furnished by the Pointe Coupee Health Service District without charge or rent. Other in-kind contributions consist on insurance on the office space and time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$34,806, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

**NOTE 18 - INCOME TAXES**

The Council, a not-for-profit corporation, is exempt from federal income taxes under section 501, (C) (3) of the internal Revenue Code.

SUPPLEMENTARY INFORMATION

**POINTE COUPEE COUNCIL ON AGING, INC.**  
**NEW ROADS, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GENERAL FUNDS**  
**YEAR ENDED JUNE 30, 1996**

	<u>LOCAL</u>	<u>PCOA (ACT 735)</u>	<u>FTA (SEC 18)</u>	<u>TOTAL</u>
<b><u>REVENUES:</u></b>				
INTERGOVERNMENTAL				
Department of Transportation - 18	-0-	-0-	\$52,077	\$52,077
Department of Transportation - VAN	-0-	-0-	38,424	38,424
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	11,779
PUBLIC SUPPORT-DONATIONS	\$353	-0-	271	624
MISCELLANEOUS	2,387	-0-	-0-	2,387
INTEREST	3,333	-0-	-0-	3,333
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	6,073	11,779	90,772	108,624
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>EXPENDITURES</u></b>				
CURRENT:				
HEALTH AND WELFARE				
TRAVEL	279	-0-	-0-	279
CAPITAL OUTLAY	-0-	-0-	45,633	45,633
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	279	-0-	45,633	45,912
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	5,794	11,779	45,139	62,712
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>OTHER FINANCIAL SOURCE (USES)</u></b>				
SALE OF FIXED ASSETS				
TRANSFERS IN	19,070	-0-	-0-	19,070
TRANSFERS OUT	( -0- )	(11,779)	(62,067)	(73,846)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	19,070	(11,779)	(62,067)	(54,776)
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	24,864	-0-	(16,928)	7,936
FUND BALANCE, JULY 1	36,929	-0-	103,215	140,144
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, JUNE 30	61,793	-0-	86,287	148,080
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUNDS  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>LOCAL</u>			
TRAVEL	\$-0-	\$279	\$(279)
	<u>          </u>	<u>          </u>	<u>          </u>
 <u>PCOA (ACT 735)</u>			
OTHER FINANCING (USES):			
TRANSFERS OUT	\$-0-	\$-0-	\$-0-
	<u>          </u>	<u>          </u>	<u>          </u>
 <u>FTA (SECTION 18)</u>			
OTHER FINANCING (USES):			
TRANSFERS OUT	\$-0-	\$45,633	\$(45,633)
	<u>          </u>	<u>          </u>	<u>          </u>



POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III B</u>			
SALARIES	\$92,323	\$91,648	\$675
FRINGE	19,182	19,372	-190
TRAVEL	7,056	6,173	883
OPERATING SERVICES	32,512	29,447	3,065
OPERATING SUPPLIES	11,283	11,029	254
OTHER	2,411	2,395	16
CAPITAL OUTLAY	8,100	8,053	47
	<hr/>	<hr/>	<hr/>
TOTALS	172,867	168,117	4,750
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>TITLE III C 1</u>			
SALARIES	\$38,252	\$37,918	\$334
FRINGE	6,216	6,021	195
TRAVEL	2,058	1,784	274
OPERATING SERVICES	6,510	3,295	3,215
OPERATING SUPPLIES	2,226	1,454	772
OTHER	664	626	38
	<hr/>	<hr/>	<hr/>
TOTALS	55,926	51,098	4,828
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>TITLE III C 2</u>			
SALARIES	\$20,241	\$20,332	-\$91
FRINGE	3,153	3,069	84
TRAVEL	613	479	134
OPERATING SERVICES	6,333	5,992	341
OPERATING SUPPLIES	2,503	2,354	149
OTHER	434	413	21
MEALS	-0-	2,715	-2,715
	<hr/>	<hr/>	<hr/>
TOTALS	33,277	35,354	-2,077
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III D</u>			
SALARIES	\$20,910	\$21,713	-\$803
FRINGE	5,902	5,015	887
TRAVEL	3,399	3,298	101
OPERATING SERVICES	2,065	1,906	159
OPERATING SUPPLIES	301	373	-72
OTHER	390	362	28
	<hr/>	<hr/>	<hr/>
TOTALS	32,967	32,667	300
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>TITLE III F</u>			
SALARIES	\$1,706	\$1,694	\$12
FRINGE	204	199	5
TRAVEL	74	57	17
OPERATING SERVICES	134	127	7
OPERATING SUPPLIES	16	20	-4
OTHER	26	24	2
	<hr/>	<hr/>	<hr/>
TOTALS	2,160	2,121	39
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>SENIOR CENTER</u>			
OPERATING SERVICES	\$11,844	14,154	-\$2,310
OPERATING SUPPLIES	50	57	-7
	<hr/>	<hr/>	<hr/>
TOTALS	11,894	14,211	2,317
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>POLICE JURY</u>			
OTHER COST	-0-	\$3,346	-\$3,346
CAPITAL OUTLAY	\$2,408	2,480	-72
	<hr/>	<hr/>	<hr/>
TOTALS	2,408	5,826	-3,418
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS  
YEAR ENDED JUNE 30, 1996

GENERAL FIXED ASSETS

VANS	\$79,669
EQUIPMENT	107,510
	<hr/>
TOTAL GENERAL FIXED ASSETS	187,179
	<hr/> <hr/>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

POLICE JURY/HOSPITAL DISTRICT	\$4,758
LINE ITEM	8,796
TITLE III B	12,084
TITLE III C 2	2,448
TITLE III D	153
TITLE XX	681
STATE ALLOCATION	998
SENIOR CENTER	8,011
SECTION 18	137,308
TITLE III C 1	5,966
DONATION	5,976
	<hr/>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	187,179
	<hr/> <hr/>

SINGLE AUDIT SECTION

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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE**

August 8, 1996

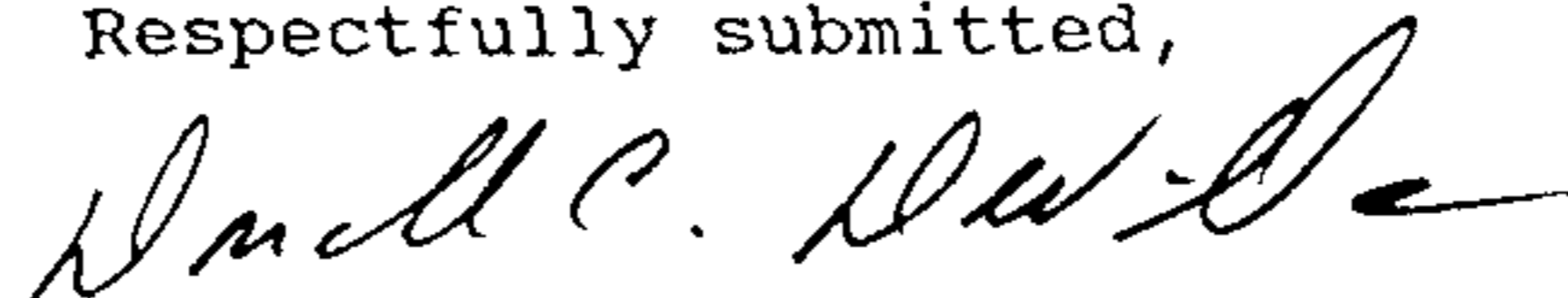
To the Board of Directors  
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Pointe Coupee Council on Aging, oversight unit. The information in that schedule 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 component-unit financial statements taken as a whole.

Respectfully submitted,



POINTE COUPEE COUNCIL ON AGING, INC.  
NEW ROADS, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 1996

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>				
PASSED THROUGH:				
CAPITAL AREA AGENCY ON AGING				
Special Programs For The Aging				
TITLE III-B	93.633	\$33,796	\$33,796	\$33,796
TITLE III-D	93.641	989	989	989
TITLE III-C-1	93.635	37,205	37,205	37,205
TITLE III-F	93.043	994	994	994
		<u>72,984</u>	<u>72,984</u>	<u>72,984</u>
 <u>DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH:				
POINTE COUPEE PARISH POLICE JURY				
Non Urbanized Public Transportation				
FTA	20.509	\$52,077	\$52,077	\$52,077
FTA	20.500	38,424	38,424	38,424
		<u>90,501</u>	<u>90,501</u>	<u>90,501</u>
 <u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
PASSED THROUGH:				
LA DEPARTMENT OF COMMUNITY SERVICES				
JOBS	90.021	13,820	13,820	13,820
Total		<u>177,305</u>	<u>177,305</u>	<u>177,305</u>



# Donald C. DeVille

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE**  
**BASED ON AN AUDIT OF GENERAL PURPOSE**  
**FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH**  
**GOVERNMENT AUDITING STANDARDS**

August 8, 1996

To the Board of Directors  
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Pointe Coupee Council on Aging is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Pointe Coupee Council on Aging's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed one instance of noncompliance that is required to be reported herein under Government Auditing Standards.

See Schedule of findings.

We considered the instance of noncompliance in forming my opinion on whether the Pointe Coupee Council on Aging's general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles and this report does not affect my report dated August 8, 1996, on those general purpose financial statements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE**  
**BASED ON AN AUDIT OF GENERAL PURPOSE**  
**FINANCIAL STATEMENTS PERFORMED IN**  
**ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

August 8, 1996

To the Board of Directors  
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

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

In planning and performing my audit of the financial statements of the Pointe Coupee Council on Aging for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

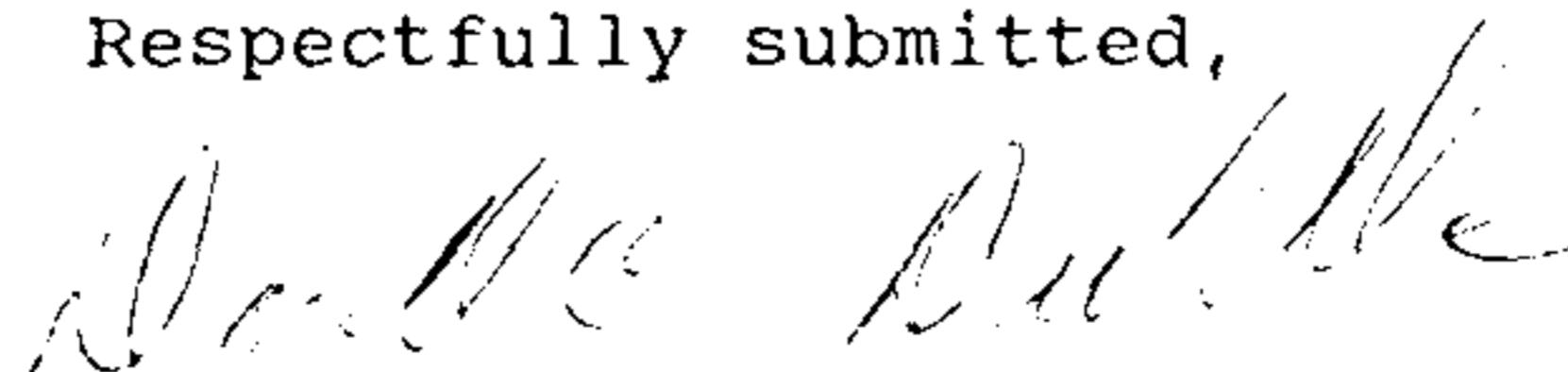
I did not note any matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



# Donald C. DeVille

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## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

August 8, 1996

To the Board of Directors  
New Roads, Louisiana

I have audited the general purpose financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audits for the year ended June 30, 1996, I considered the Pointe Coupee Council on Aging's, internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Pointe Coupee Council on Aging's, General purpose financial statements and on to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated August 8, 1996.

The management of the Pointe Coupee Council on Aging, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that, assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and are recorded properly to permit the preparation of general purpose Financial Statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of

inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

General Ledger  
Cash Receipts  
Program Receipts  
Receivables  
Purchasing  
Cash Disbursements  
Payroll  
Equipment  
Accounts Payable

ADMINISTRATIVE CONTROLS

Political Activity  
Davis-Bacon  
Civil Rights  
Relocation/Real -  
Estate Acquisition  
Cash Management  
Financial Reports  
Types of Services  
Allowable Cost  
Special Requirements  
Drug-Free Work Place  
Administrative -Requirements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1996, the Pointe Coupee Council on Aging, had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, C, D and F Funds, FTA.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

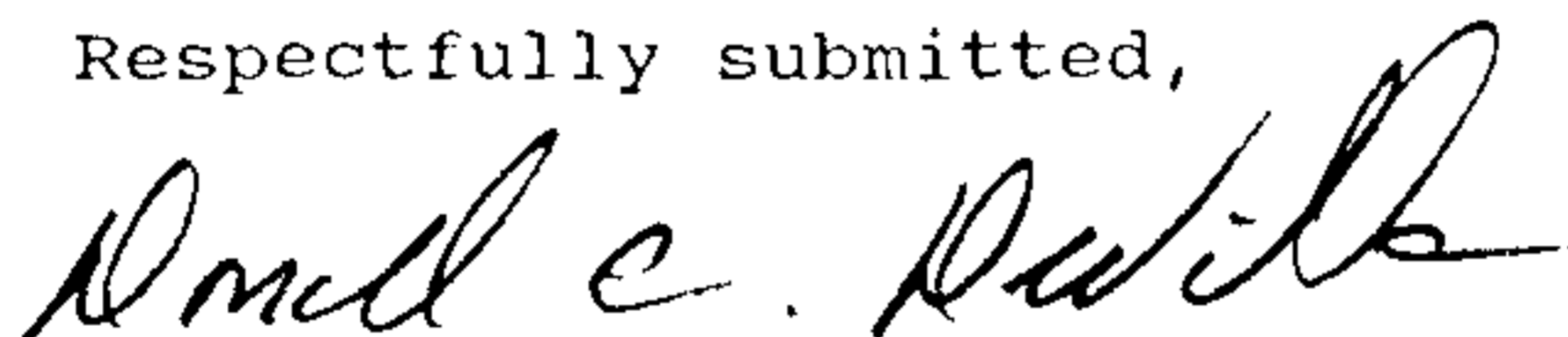
I did not note any matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement could adversely affect the Pointe Coupee Council on Aging's, ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Donald C. Powell". The signature is written in black ink and is positioned below the typed name "Donald C. Powell".

# Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

August 8, 1996

To the Board of Directors  
New Roads, Louisiana

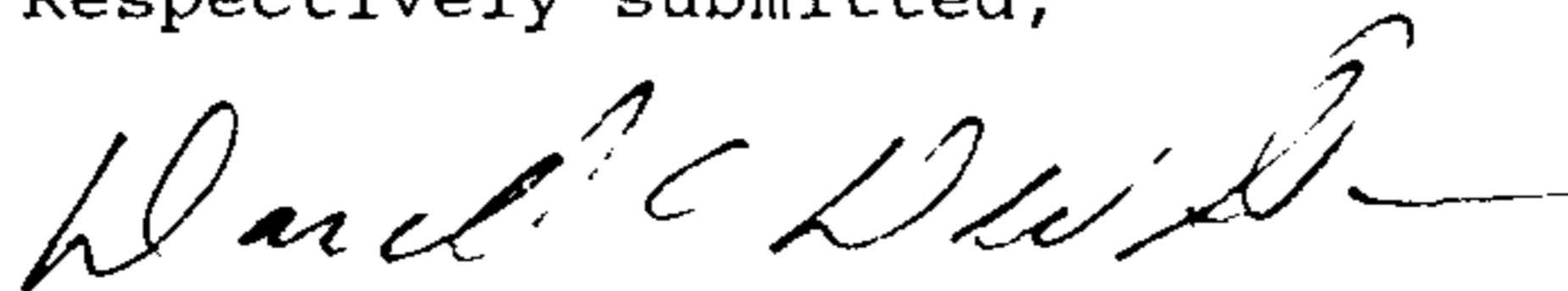
I have audited the general purpose financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

In connection with my audit of the June 30, 1996 general purpose financial statements of Pointe Coupee Council on Aging, and with my consideration of Pointe Coupee Council on Aging, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments." I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Pointe Coupee Council on Aging, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Pointe Coupee Council on Aging, had not complied, in all material respects, with those requirements. However, the results of my procedures disclosed immaterial instance of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

August 8, 1996

To the Board of Directors  
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 8, 1996.

I have applied procedures to test the Pointe Coupee Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, drug-free workplace act, allowable cost/cost principles.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the Pointe Coupee Council on Aging's compliance with the requirements listed in the preceding paragraph, Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instance of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Pointe Coupee Council on Aging, had not complied, in all material respects, with those requirements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,





POINTE COUPEE COUNCIL ON AGING  
NEW ROADS, LOUISIANA  
SCHEDULE OF FINDINGS  
JUNE 30, 1996

TITLE III-C-2

**Reportable Condition:** My test of 15 of the approximately 122 Title III-C-2 participant files revealed four that had not been reassessed for over one year.

**Criteria:** Reassessments should be done at lease annually.

**Cause:** Due to the large number of participants not all participants have been reassessed.

**Effect:** The Council in in noncompliance with Title III-C-2 guidelines.

**Recommendation:** I recommend that participants be reassessed annually.

\* \* \* \* \*

POINTE COUPEE COUNCIL ON AGING  
NEW ROADS, LOUISIANA  
EXIT CONFERENCE  
JUNE 30, 1996

An exit conference was held on August 8, 1996.

Those in attendance were:

Betty Dailey - Executive Director  
Becky Bergeron - Bookkeeper  
Donald C. DeVille - Certified Public Accountant

The audit report was presented and I reported to management that I did not discover any material weaknesses in internal control, but did discover minor weaknesses in internal control and an instance of non-compliance with federal laws. Such findings have been reported on page 41.

The director received my findings and recommendations favorably and have taken action to implement the recommendations.