

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 had been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.



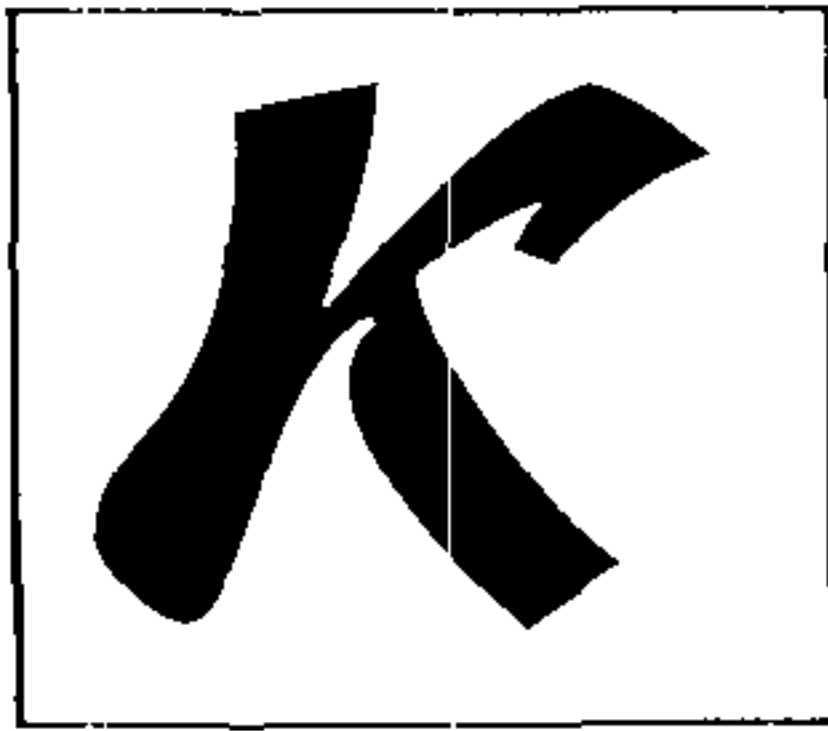
Roland D. Kraushaar
Certified Public Accountant

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>MISCELLANEOUS</u>			
Operating Supplies	\$ -	\$ -	\$ -
Transfers - Title III-B - Services	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Total	\$ 4,500 =====	\$ 4,500 =====	\$ - =====
<u>TITLE XIX MEDICAID</u>			
Travel	\$ -	\$ -	\$ -
Operating services	-	-	-
Operating supplies	-	-	-
Capital outlay	<u>1,000</u>	<u>2,838</u>	<u>(1,838)</u>
Total	\$ 1,000 =====	\$ 2,838 =====	\$(1,838) =====
<u>ELDERLY WAIVER</u>			
Salaries	\$34,420	\$39,402	\$(4,982)
Fringes	3,149	2,561	588
Travel	1,350	1,410	(60)
Operating services	2,000	3,141	(1,141)
Operating supplies	1,800	40	1,760
Other costs	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$42,719 =====	\$46,554 =====	\$(3,835) =====
<u>BELL SOUTH</u>			
Capital Outlay	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ -</u>
Total	\$ 450 =====	\$ 450 =====	\$ - =====
<u>MILES FOR MEALS</u>			
Operating services	\$ -	\$ 1,522	\$ -
Transfers out	<u>-</u>	<u>5,841</u>	<u>-</u>
Total	\$ - =====	\$ 7,363 =====	\$ - =====

The accompanying notes are an integral part of this statement.



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

I have audited the financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated August 30, 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 the provisions of the 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Webster Parish Council on Aging, Inc., is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Council'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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.

Roland D. Kraushaar
Certified Public Accountant

SCHEDULE 4

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>6/30/95</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/96</u>
General fixed assets at cost:				
Automotive equipment	\$ 35,431	\$ -	\$ -	\$ 35,431
Furniture/Office equipment	40,955	3,588	-	44,543
Nutrition equipment	7,814	-	-	7,814
Recreation equipment	33,452	-	-	33,452
Other equipment	<u>16,509</u>	<u>-</u>	<u>-</u>	<u>16,509</u>
Total general fixed assets	<u>\$134,161</u>	<u>\$ 3,588</u>	<u>\$ -</u>	<u>\$137,749</u>
Investment in general fixed assets:				
Property acquired prior to 7/1/85	\$ 4,530	\$ -	\$ -	\$ 4,530
Property acquired after 7/1/85 from:				
State of Louisiana - Act 735	46,484	-	-	46,484
Local	45,009	300	-	45,309
Senior Center	5,622	-	-	5,622
Title XX	393	-	-	393
Title III-B	21,960	-	-	21,960
Title III C-2	2,982	-	-	2,982
Title III C-1	1,869	-	-	1,869
Title III-F	4,410	-	-	4,410
Title XIX	902	2,838	-	3,740
Bell South Grant	<u>-</u>	<u>450</u>	<u>-</u>	<u>450</u>
Total investment in general fixed assets	<u>\$134,161</u>	<u>\$ 3,588</u>	<u>\$ -</u>	<u>\$137,749</u>

The accompanying notes are an integral part of this statement.

COMPENSATION TO BOARD MEMBERS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

During the year covered by my examination, the only payments made to or on behalf of board members were travel expenses incurred on Council business.

QUESTIONED COSTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

There were no questioned costs disclosed during the year.

EXIT CONFERENCE

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

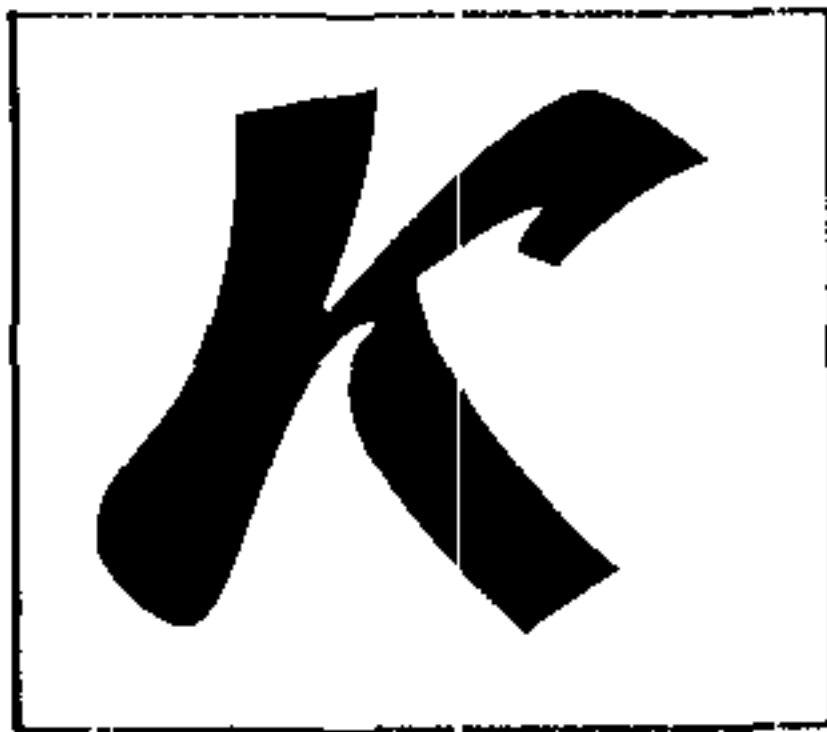
An exit conference was held October 17, 1996. The following representatives were present:

Roland D. Kraushaar	Roland D. Kraushaar, CPA
Dathene L. Brown	Executive Director
Joe Lary	Chairman
James D. Stahl	Treasurer
Terrell T. Lowe	Board Member
Darlener Jones	Board Member
Ora D. Mims	Board Member
Alton Kizer	Board Member
Charles Mims	Board Member
Harold Newsome	Board Member
Geneva Clark	Board Member

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Webster Parish Council on Aging, Inc.
Minden, Louisiana
Year Ended June 30, 1996

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>FEDERAL EXPENDITURES</u>
<u>Department of Health & Human Services</u>				
Passed through Louisiana Governor's Office of Elderly Affairs				
Special Programs for the Aging:				
Title III-B (Area Agency Administration)	93.044	\$ 15,216	\$ 15,216	\$ 15,216
Title III-B (Supportive Services)	93.044	72,205	72,205	72,205
Title III-B (Ombudsman)	93.044	5,087	5,087	5,087
Title III C-1 (Congregate Meals)	93.045	39,019	39,019	39,019
Title III C-2 (Home Delivered Meals)	93.045	19,034	19,034	19,034
Title III-D (In-home Services)	93.046	1,451	1,451	1,451
Title III-F (Frail, Elderly)	93.043	3,178	3,178	3,178
		<u>\$155,190</u>	<u>\$155,190</u>	<u>\$155,190</u>
		=====	=====	=====
Passed through Louisiana Department of Health and Hospitals				
Title XIX Medicaid Elderly Waiver	13.714	\$ -	\$ -	\$ -
		<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -
		=====	=====	=====
<u>Department of Agriculture</u>				
Passed through Louisiana Governor's Office of Elderly Affairs				
USDA - Cash in lieu of commodities	10.570	\$ 58,425	\$ 58,425	\$ 58,425
		=====	=====	=====
<u>Federal Emergency Management Agency</u>				
Passed through Louisiana Governor's Office of Elderly Affairs				
Emergency Food and Shelter Program	83.516	\$ 2,500	\$ 2,500	\$ 1,250
		=====	=====	=====



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

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

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., Minden, Louisiana as of and for the year ended June 30, 1996, and have issued my report thereon dated August 30, 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 audit of the general purpose financial statements of Webster Parish Council on Aging, Inc. for the year ended June 30, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the Council's general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

The management of the Webster Parish Council on Aging, Inc., Minden, Louisiana, is responsible for establishing and maintaining an internal control structure. 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 recorded properly to permit the preparation of general purpose 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

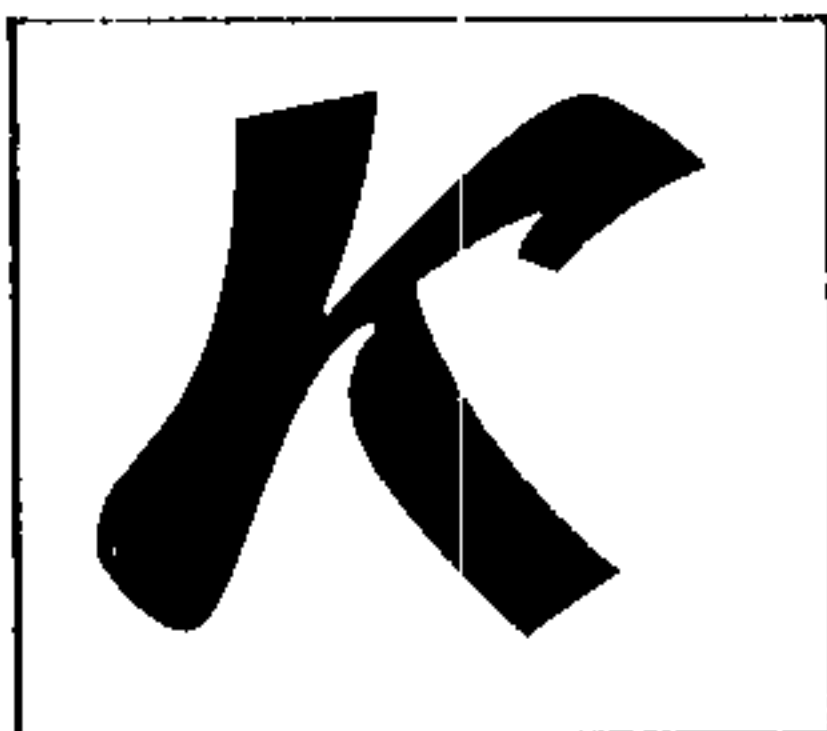
Internal Accounting Controls (All Programs)

Cycles of the Entities' Activity

Treasury of financing
Revenue/Receipts
Purchase/disbursements
External financing reporting

Financial Statement Captions

Cash and cash equivalents
Receivables
Property and equipment
Payables and accrued liabilities



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

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

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued my report thereon dated August 30, 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 audit for the year ended June 30, 1996, I considered the internal control structure of the Webster Parish Council on Aging, Inc. in order to determine my auditing procedures for the purpose of expressing my opinion on the Webster Parish Council on Aging, Inc.'s general purpose financial statements and 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 30, 1996.

The management of the Webster Parish Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. 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 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 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Internal Accounting Controls (All Programs)

Cycles of the Entities' Activity

Treasury of financing
Revenue/Receipts
Purchase/disbursements
External financing reporting

Financial Statement Captions

Cash and cash equivalents
Receivables
Property and equipment
Payables and accrued liabilities

General and Specific Administrative Controls Used in Administering Federal
Financial Assistance Programs

General:

Political activity
Civil rights
Cash management
Federal financial
reports
Drug-Free Workplace

Specific:

Types of service
Cost allocation
Matching levels
Special provisions relating to
participant contributions
Eligibility
Reporting

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 had been placed in operation, and I assessed control risk.

During the year ended June 30, 1996, Webster Parish Council on Aging, Inc. had no major federal financial assistance programs and expended 87.31% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Title III-B Supportive Services	-	\$72,205
Title III C-1 Congregate Meals	-	\$39,019
Title III C-2 Congregate Meals	-	\$19,034
USDA Cash-in-lieu	-	\$58,425

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. I have also considered 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 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.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management, the Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.

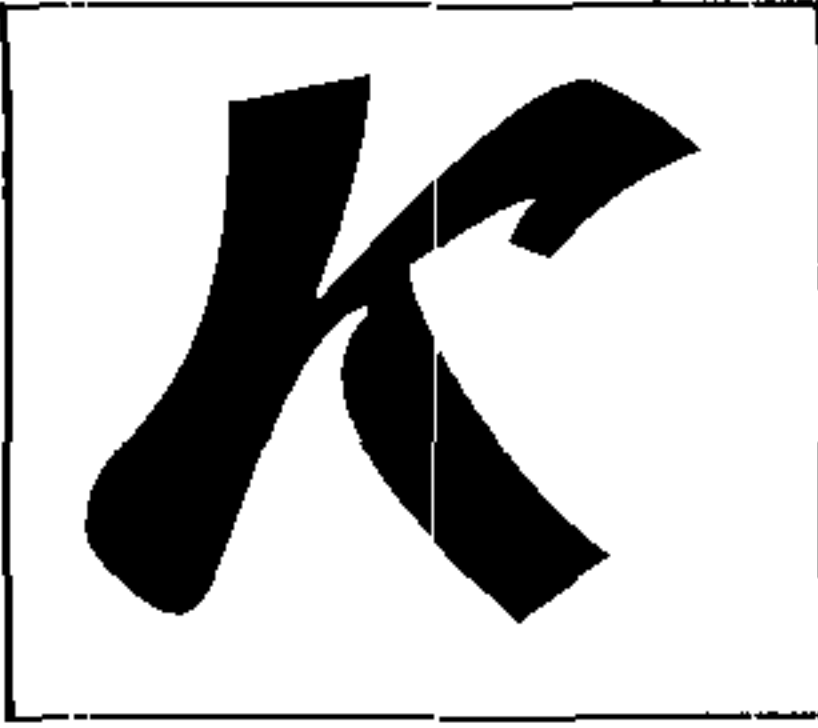


Roland D. Kraushaar
Certified Public Accountant

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EFSP</u>			
Operating Supplies	\$ 2,500	\$ 1,250	\$ 1,250
Total	\$ 2,500 =====	\$ 1,250 =====	\$ 1,250 =====
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	\$ 12,899	\$ 10,677	\$ 2,222
Fringes	1,183	725	458
Travel	117	10	107
Operating services	4,825	7,732	(2,907)
Operating supplies	983	1,460	(477)
Other costs	281	-	281
Total	\$ 20,288 =====	\$ 20,604 =====	\$ (316) =====
<u>TITLE III-B SUPPORTIVE SERVICES</u>			
Salaries	\$ 85,034	\$110,266	\$(25,232)
Fringes	7,777	10,226	(2,449)
Travel	8,163	8,379	(216)
Operating services	15,497	23,023	(7,526)
Operating supplies	7,051	11,971	(4,920)
Other costs	3,643	3,371	272
Total	\$127,165 =====	\$167,236 =====	\$(40,071) =====
<u>USDA</u>			
Transfers to the Title III C-1 (34,942) and Title III C-2 (32,928) programs to offset raw food costs	\$ 58,425	\$ 53,423	\$ (5,002)
Total	\$ 58,425 =====	\$ 53,423 =====	\$ (5,002) =====
<u>HELPING HANDS</u>			
Operating supplies	\$ 3,600	\$ 2,870	\$ 730
Total	\$ 3,600 =====	\$ 2,870 =====	\$ 730 =====



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

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

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

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

I have applied procedures to test Webster Parish Council on Aging, Inc.'s, compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, allowable costs/cost principles, and Drug-Free Workplace Act.

My procedures were limited to those set forth 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 objective of which is the expression of an opinion on Webster Parish 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 instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Webster Parish Council on Aging, Inc. had not complied, in all material respects, with those requirements.

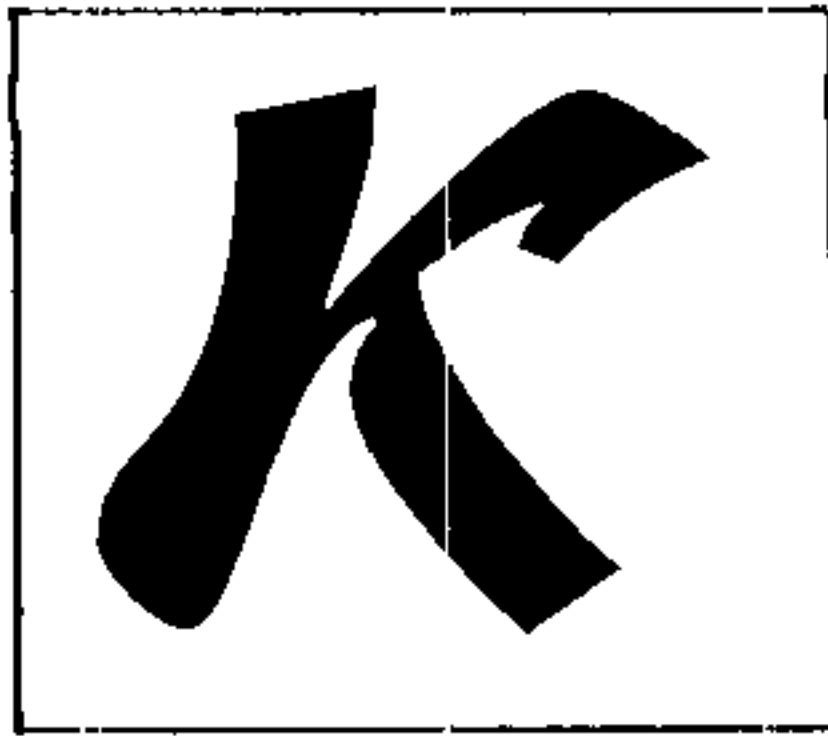
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Roland D. Kraushaar
Certified Public Accountant

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III C-2</u>			
Salaries	\$ 39,238	\$ 42,490	\$(3,252)
Fringes	3,592	3,143	449
Travel	17,123	16,630	493
Operating services	9,018	10,073	(1,055)
Operating supplies	1,203	772	431
Meals	86,344	83,306	3,038
Other costs	-	600	(600)
Total	<u>\$156,518</u> =====	<u>\$157,014</u> =====	<u>\$ (496)</u> =====
<u>SENIOR CENTER</u>			
Salaries	\$ -	\$ -	\$ -
Fringes	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Other costs	41,293	-	41,293
Total	<u>\$ 41,293</u> =====	<u>\$ -</u> =====	<u>\$41,293</u> =====
<u>TITLE III-B OMBUDSMAN</u>			
Salaries	\$ 3,204	\$ 3,892	\$ (688)
Fringes	293	1,079	(786)
Travel	901	738	163
Operating services	1,527	792	735
Operating supplies	46	46	-
Other costs	13	-	13
Total	<u>\$ 5,984</u> =====	<u>\$ 6,547</u> =====	<u>\$ (563)</u> =====
<u>TITLE III-D IN-HOME SERVICES</u>			
Salaries	\$ 4,129	\$ 5,509	\$(1,380)
Fringes	378	1,014	(636)
Travel	244	378	(134)
Operating services	1,293	1,136	157
Operating supplies	47	47	-
Other costs	13	-	13
Total	<u>\$ 6,104</u> =====	<u>\$ 8,084</u> =====	<u>\$ (1,980)</u> =====



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

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

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

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

In connection with my audit of the 1996 general purpose financial statements of Webster Parish Council on Aging, Inc. and with consideration of the Council's internal control structure used to administer federal financial assistance programs, as required by the 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 provisions that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's 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 my attention that caused me to believe that the Webster Parish Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.


Roland D. Kraushaar
Certified Public Accountant

SINGLE AUDIT SECTION

WEBSTER PARISH COUNCIL ON AGING, INC.
MINDEN, LOUISIANA

AUDIT REPORT OF ALL FUNDS
YEAR ENDED
JUNE 30, 1996

ROLAND D. KRAUSHAAR
CERTIFIED PUBLIC ACCOUNTANT

ALEXANDRIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Webster Parish 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 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 Webster Parish Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three-year terms, governs the Council.

B. Presentation of Statements:

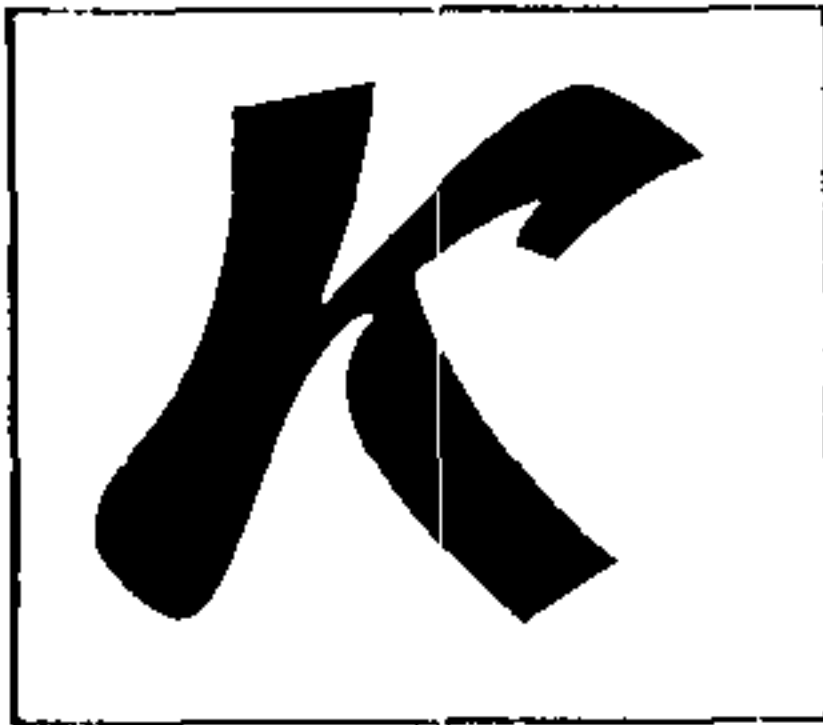
In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND AND SPECIAL REVENUE FUND TYPES

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>						
Intergovernmental	\$ 11,779	\$ 11,779	\$ -	\$ 401,861	\$ 385,538	\$(16,323)
Miscellaneous	21,525	25,750	4,225	131,212	144,924	13,712
Total revenue	<u>\$ 33,304</u>	<u>\$ 37,529</u>	<u>\$ 4,225</u>	<u>\$ 533,073</u>	<u>\$ 530,462</u>	<u>\$ (2,611)</u>
<u>EXPENDITURES</u>						
Salaries	\$ 26,388	\$ -	\$ 26,388	\$ 218,462	\$ 252,141	\$(33,679)
Fringe	6,689	-	6,689	19,990	21,553	(1,563)
Travel	1,029	1,260	(231)	28,505	28,307	198
Operating services	6,694	3,422	3,272	50,833	58,725	(7,892)
Operating supplies	3,092	1,363	1,729	15,800	26,471	(10,671)
Meals	-	1,524	(1,524)	155,681	152,630	3,051
Other costs	-	-	-	-	5,171	(5,171)
Capital outlay	2,050	300	1,750	1,450	3,288	(1,838)
Total expenditures	<u>\$ 45,942</u>	<u>\$ 7,869</u>	<u>\$ 38,073</u>	<u>\$ 490,721</u>	<u>\$ 548,286</u>	<u>\$(57,565)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>	<u>\$(12,638)</u>	<u>\$ 29,660</u>	<u>\$ 42,298</u>	<u>\$ 42,352</u>	<u>\$ (17,824)</u>	<u>\$(60,176)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	\$ -	\$ -	\$ -	\$ 81,741	\$ 126,282	\$ 44,541
Operating transfers out	-	(21,126)	(21,126)	(104,218)	(105,156)	(938)
Total other sources (uses)	<u>\$ -</u>	<u>\$(21,126)</u>	<u>\$(21,126)</u>	<u>\$ (22,477)</u>	<u>\$ 21,126</u>	<u>\$ 43,603</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</u>	<u>\$(12,638)</u>	<u>\$ 8,534</u>	<u>\$ 21,172</u>	<u>\$ 19,875</u>	<u>\$ 3,302</u>	<u>\$(16,573)</u>
<u>FUND BALANCES</u>						
Beginning of year	<u>201,451</u>	<u>201,451</u>		<u>57,676</u>		
End of year	<u>\$188,813</u>	<u>\$209,985</u>		<u>\$ 60,978</u>		

The accompanying notes are an integral part of this statement.



Roland D. Kraushaar

Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1996

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

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

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". These 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Council on Aging, Inc., 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. 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 presented in all material respect in relation to the general purpose financial statements taken as a whole.


Roland D. Kraushaar
Certified Public Accountant

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996
With comparative totals for the year ended June 30, 1995

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1996</u>	<u>1995</u>
<u>REVENUES</u>				
Intergovernmental	\$ 11,779	\$ 385,538	\$ 397,317	\$410,137
Miscellaneous	<u>25,750</u>	<u>144,924</u>	<u>170,674</u>	<u>176,651</u>
Total revenues	<u>\$ 37,529</u>	<u>\$ 530,462</u>	<u>\$ 567,991</u>	<u>\$586,788</u>
<u>EXPENDITURES</u>				
Salaries	\$ -	\$ 252,141	\$ 252,141	\$250,333
Fringes	-	21,553	21,553	21,586
Travel	1,260	28,307	29,567	33,507
Operating services	3,422	58,725	62,147	61,944
Operating supplies	1,363	26,471	27,834	31,274
Meals	1,524	152,630	154,154	173,841
Other costs	-	5,171	5,171	5,413
Capital outlay	<u>300</u>	<u>3,288</u>	<u>3,588</u>	<u>22,372</u>
Total expenditures	<u>\$ 7,869</u>	<u>\$ 548,286</u>	<u>\$ 556,155</u>	<u>\$600,270</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>				
	<u>\$ 29,660</u>	<u>\$ (17,824)</u>	<u>\$ 11,836</u>	<u>\$ (13,482)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ 126,282	\$ 126,282	\$ 86,896
Operating transfers out	<u>(21,126)</u>	<u>(105,156)</u>	<u>(126,282)</u>	<u>(86,896)</u>
Total other sources (uses)	<u>\$ (21,126)</u>	<u>\$ 21,126</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>				
	<u>\$ 8,534</u>	<u>\$ 3,302</u>	<u>\$ 11,836</u>	<u>\$ (13,482)</u>
<u>FUND BALANCES</u>				
Beginning of year	<u>201,451</u>	<u>57,676</u>	<u>259,127</u>	<u>272,609</u>
End of year	<u>\$209,985</u> =====	<u>\$ 60,978</u> =====	<u>\$ 270,963</u> =====	<u>\$259,127</u> =====

The accompanying notes are an integral part of this statement.

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>LOCAL - UNRESERVED</u>			
Travel	\$ -	\$ 220	\$ -
Fringes	-	-	-
Operating services	-	1,234	-
Operating supplies	-	1,134	-
Meal costs	-	1,524	-
Capital outlay	-	300	-
Transfers out	-	-	-
Senior Center	-	-	-
Title III-B Ombudsman	-	-	-
Title III-B Administration	-	12,762	-
Title III-B Services	-	-	-
Title III-D In Home	-	-	-
Title III-F	-	-	-
	<hr/>	<hr/>	<hr/>
Total	\$ -	\$ 17,174	\$ -
	=====	=====	=====
<u>STATE OF LOUISIANA - ACT 735</u>			
Travel	\$ 900	\$ 1,040	\$ (140)
Operating services	3,500	2,188	1,312
Operating supplies	300	187	113
Capital outlay	-	-	-
Transfers out - Title III-B	7,079	8,364	(1,285)
	<hr/>	<hr/>	<hr/>
Total	\$ 11,779	\$ 11,779	\$ -
	=====	=====	=====
<u>Title III-F</u>			
Operating services	\$ -	\$ -	\$ -
Operating supplies	-	6,073	(6,073)
Other costs	6,162	600	5,562
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total	\$ 6,162	\$ 6,673	\$ (511)
	=====	=====	=====
<u>AUDIT ALLOTMENT</u>			
Operating services	\$ 2,445	\$ 2,544	\$ (99)
	<hr/>	<hr/>	<hr/>
Total	\$ 2,445	\$ 2,544	\$ (99)
	=====	=====	=====
<u>TITLE III C-1</u>			
Salaries	\$ 39,538	\$ 39,905	\$ (367)
Fringes	3,618	2,805	813
Travel	865	762	103
Operating services	10,628	8,762	1,866
Operating supplies	2,170	1,942	228
Meals	69,337	69,324	13
Other costs	-	600	(600)
	<hr/>	<hr/>	<hr/>
Total	\$126,156	\$124,100	\$ 2,056
	=====	=====	=====

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996

With comparative totals for the year ended June 30, 1995

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPES</u>			<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>FIDUCIARY</u>	<u>GENERAL FIXED ASSETS</u>	<u>1996</u>	<u>1995</u>
Cash	\$249,444	\$ -	\$ -	\$ -	\$249,444	\$245,015
Interfund receivable	-	40,048	-	-	40,048	43,428
Grants receivable	-	20,930	-	-	20,930	17,662
Furniture and equipment	-	-	-	137,749	137,749	134,161
Prepaid expenses	477	-	-	-	477	111
Total assets	\$249,921	\$60,978	\$ -	\$137,749	\$448,648	\$440,377
	=====	=====	=====	=====	=====	=====
 <u>LIABILITIES</u>						
Interfund payables	\$ 40,048	\$ -	\$ -	\$ -	\$ 40,048	\$ 43,428
Due to others and payroll taxes payable	(112)	-	2,092	-	(112)	3,661
Total liabilities	\$ 39,936	\$ -	\$2,092	\$ -	\$ 39,936	\$ 47,089
 <u>FUND EQUITY</u>						
Fund Equity:						
Fund balances:						
Unreserved:						
Undesignated	\$209,985	\$60,978	\$ -	\$ -	\$270,963	\$259,127
Investment in general fixed assets	-	-	-	137,749	137,749	134,161
Total fund equity	\$209,985	\$60,978	\$ -	\$137,749	\$408,712	\$393,288
Total liabilities and fund equity	\$249,921	\$60,978	\$2,092	\$137,749	\$448,648	\$440,377
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

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" of the accounting manual for the Louisiana Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

C. Fund Accounting:

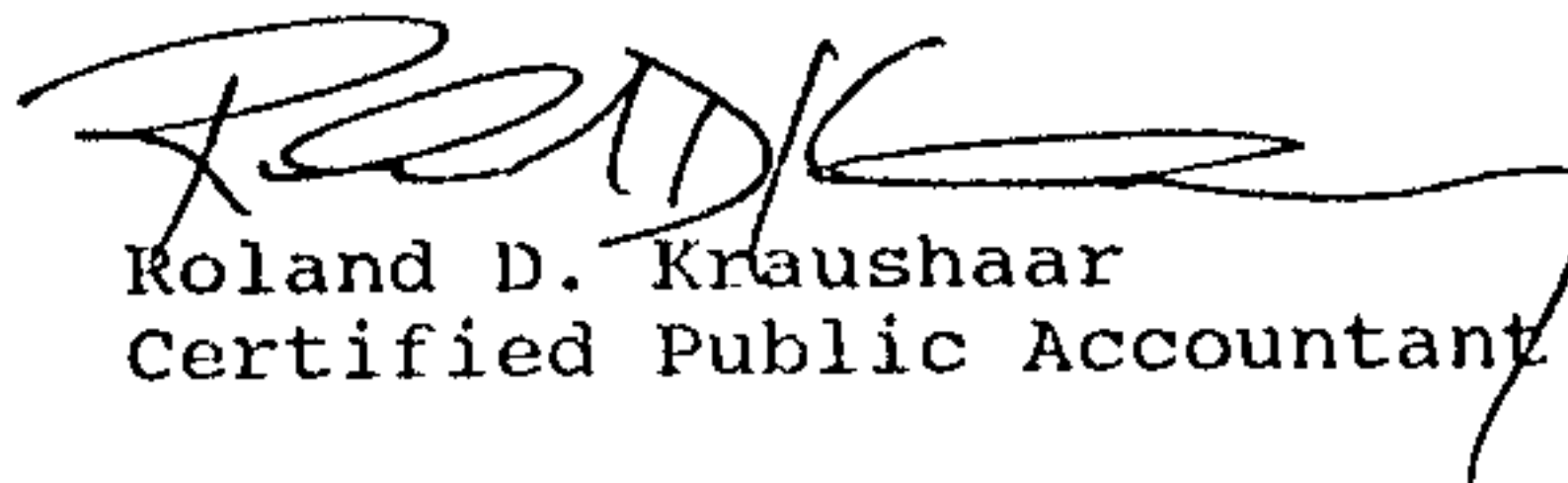
The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures,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

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

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

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

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.



Roland D. Kraushaar
Certified Public Accountant

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

Local

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

PCOA (Act 735)

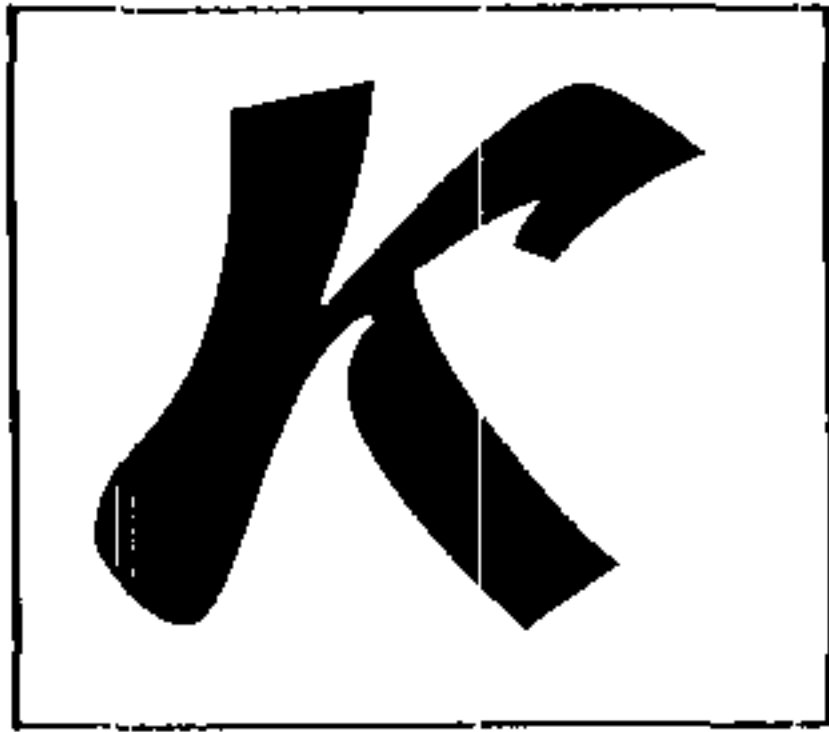
PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

- Fiduciary Funds - The Fiduciary Funds account for assets held on behalf of outside parties. These funds are held by the Council as agent for individuals. Fiduciary funds are custodial in nature and do not involve measurement of results of operations.
- Special Revenue Funds - The 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 specified purposes.

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

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who



Roland D. Kraushaar

Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

INDEPENDENT AUDITOR'S REPORT

August 30, 1996

To the Board of Directors
Webster Parish Council on Aging, Inc.
Minden, Louisiana

I have audited the accompanying general purpose financial statements of the Webster Parish Council on Aging, Inc., as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the 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 financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. 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 Webster Parish Council on Aging, Inc., as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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

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WEBSTER PARISH COUNCIL ON AGING, INC.
MINDEN, LOUISIANA
AUDIT REPORT OF ALL FUNDS
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 DEC 11 1996

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

Audit Fund

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

Title III C-1 Congregate Meals Fund

The Title III C-1 Fund is used to account for funds which are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

The Title III C-2 Fund is used to account for funds which 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 meals to home-bound older persons.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

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.

The carrying amount of the Council's deposits with financial institutions is \$248,788 and the collected bank balance is \$285,783, at June 30, 1996. The bank balance is categorized as follows:

Amount insured by federal deposit insurance (Category I)	\$100,000
Amount uncollateralized (collateralized fully by securities held by the pledging financial institutions or agent but not in the name of the Webster Parish Council on Aging, Inc. (Category III)	<u>185,783</u>
Total bank balance	<u>\$285,783</u> =====

Even though the pledged securities are considered uncollateralized (Category III) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4. GRANTS RECEIVABLE

Grants receivable at June 30, 1996, consists of reimbursements for expenses incurred under the following program:

Elderly Waiver	\$ 9,242
USDA	11,072
Title XIX Medicaid	<u>616</u>
	<u>\$20,930</u> =====

NOTE 5. IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Senior center/meal-site facilities were furnished in Minden, Springhill, Cotton Valley, Sarepta, Doyline and Sibley to the Council without charge for rent and/or utilities. The Council's administrative office was provided by the City of

SCHEDULE 2 (Continued)

	TITLE III-B ADMINISTRATION	TITLE III-B SUPPORTIVE SERVICES	USDA	HELPING HANDS	MISC.	TITLE XIX MEDICAID	ELDERLY WAIVER	MILES FOR MEALS	TOTALS
REVENUES									
Intergovernmental:									
Governor's Office of Elderly Affairs	\$20,288	\$ 97,047	\$ 43,712	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ 385,538
Other:									
Client contributions	-	11,817	-	-	-	-	-	-	70,702
Miscellaneous income	-	-	-	3,426	-	3,452	57,246	7,363	74,222
Total revenues	<u>\$20,288</u>	<u>\$108,864</u>	<u>\$ 43,712</u>	<u>\$3,426</u>	<u>\$ 4,500</u>	<u>\$3,452</u>	<u>\$57,246</u>	<u>\$ 7,363</u>	<u>\$ 530,462</u>
EXPENDITURES									
Salaries	\$10,677	\$110,266	\$ -	\$ -	\$ -	\$ -	\$39,402	\$ -	\$ 252,141
Fringes	725	10,226	-	-	-	-	2,561	-	21,553
Travel	10	8,379	-	-	-	-	1,410	-	28,307
Operating services	7,732	23,023	-	-	-	-	3,141	1,522	58,725
Operating supplies	1,460	11,971	-	2,870	-	-	40	-	26,471
Meal costs	-	-	-	-	-	-	-	-	152,630
Other costs	-	3,371	-	-	-	-	-	-	5,171
Capital outlay	-	-	-	-	-	2,838	-	-	3,288
Total expenditures	<u>\$20,604</u>	<u>\$167,236</u>	<u>\$ -</u>	<u>\$2,870</u>	<u>\$ -</u>	<u>\$2,838</u>	<u>\$46,554</u>	<u>\$ 1,522</u>	<u>\$ 548,286</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (316)</u>	<u>\$ (58,372)</u>	<u>\$ 43,712</u>	<u>\$ 556</u>	<u>\$ 4,500</u>	<u>\$ 614</u>	<u>\$10,692</u>	<u>\$ 5,841</u>	<u>\$ (17,824)</u>
OTHER FINANCING SOURCES (USES)									
Operating transfers in	\$ 316	\$ 58,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,282
Operating transfers out	-	-	(53,423)	-	(4,500)	(99)	-	(5,841)	(105,156)
Total other sources (uses)	<u>\$ 316</u>	<u>\$ 58,372</u>	<u>\$(53,423)</u>	<u>\$ -</u>	<u>\$(4,500)</u>	<u>\$ (99)</u>	<u>\$ -</u>	<u>\$(5,841)</u>	<u>\$ 21,126</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ (9,711)	\$ 556	\$ -	\$ 515	\$10,692	\$ -	\$ 3,302
FUND BALANCES									
Beginning of year	-	-	22,804	2,853	-	4,522	22,716	-	57,676
Adjustments	-	-	-	-	-	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,093</u>	<u>\$3,409</u>	<u>\$ -</u>	<u>\$5,037</u>	<u>\$33,408</u>	<u>\$ -</u>	<u>\$ 60,978</u>

The accompanying notes are an integral part of this statement.

COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GENERAL FUND

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1996

	<u>GENERAL FUND</u>		<u>TOTALS</u>
	<u>LOCAL (UNRESERVED)</u>	<u>STATE OF LOUISIANA</u>	
<u>REVENUES</u>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ -	\$11,779	\$ 11,779
Other:			
Miscellaneous income	<u>25,750</u>	<u>-</u>	<u>25,750</u>
Total revenues	<u>\$ 25,750</u>	<u>\$11,779</u>	<u>\$ 37,529</u>
<u>EXPENDITURES</u>			
Fringes	\$ -	\$ -	\$ -
Travel	220	1,040	1,260
Operating services	1,234	2,188	3,422
Operating supplies	1,176	187	1,363
Meal costs	1,524	-	1,524
Capital outlay	<u>300</u>	<u>-</u>	<u>300</u>
Total expenditures	<u>\$ 4,454</u>	<u>\$ 3,415</u>	<u>\$ 7,869</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>\$ 21,296</u>	<u>\$ 8,364</u>	<u>\$ 29,660</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	<u>(12,762)</u>	<u>(8,364)</u>	<u>(21,126)</u>
Total other sources (uses)	<u>\$ (12,762)</u>	<u>\$ (8,364)</u>	<u>\$ (21,126)</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>\$ 8,534</u>	<u>\$ -</u>	<u>\$ 8,534</u>
<u>FUND BALANCES</u>			
Beginning of year	<u>201,451</u>	<u>-</u>	<u>201,451</u>
End of year	<u>\$209,985</u> =====	<u>\$ -</u> =====	<u>\$209,985</u> =====

The accompanying notes are an integral part of this statement

NOTES TO FINANCIAL STATEMENTS
 Webster Council on Aging, Inc.
 Minden, Louisiana
 June 30, 1996
 (Continued)

NOTE 12. INTERFUND LOANS

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. A summary of these interfund loans at June 30, 1995, is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$40,048
Special Revenue Funds:		
U.S.D.A.	\$ 2,021	\$ -
EFSP	6,031	-
Helping Hands	3,409	-
Title XIX	4,421	-
Elderly Waiver	<u>24,166</u>	<u>-</u>
Total special revenue funds	<u>\$40,048</u>	<u>\$ -</u>
Total all funds	<u>\$40,048</u> =====	<u>\$40,048</u> =====

NOTE 13. MEAL COSTS

Meal Costs in the Congregate Meals Program (Title III C-1) and Home-delivered Meals Program (Title III C-2) consists of raw food and labor and non-edibles. For the year ended June 30, 1996, costs were as follows:

	<u>Title III C-1</u>	<u>Title III C-2</u>
Raw Food	\$39,332	\$47,269
Labor and Non-Edible	<u>29,992</u>	<u>36,037</u>
	<u>\$69,324</u> =====	<u>\$83,306</u> =====

NOTE 14. SUBSEQUENT EVENTS

Subsequent to the year ended, it has been discovered that meals drivers had over-reported mileage claimed under the Title III C-2 meal program. After an investigation, all parties confessed and agreed to make full restitution in the amount of \$5,212.96. The Council intends to use these funds in the Title III C-2 program as they are collected.

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Webster Parish Council on Aging, Inc.
Minden, Louisiana
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Minden without charge for rent and/or utilities. Other in-kind contributions consisted of the time donated by volunteer workers at senior centers and meal sites, as well as free admittance to recreational and entertainment events provided by various businesses and individuals in the parish. Although these contributions have not been reported as revenues, the offsetting expenses have not been incurred thereby producing no effect on the financial statements.

NOTE 6. BOARD OF DIRECTORS' COMPENSATION

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

NOTE 7. INCOME TAX STATUS

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

NOTE 8. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1996. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

NOTE 9. FEDERALLY ASSISTED PROGRAMS

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

Title III-B Ombudsman Fund

The Title III-B Ombudsman Fund is used to account for funds used to provide long-term care residents (age 60 and older residing in long-term care facilities) a representative to ensure that such 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. Title III-B Ombudsman 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.

Title III-D Fund

The Title III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

EFSP Fund

The EFSP Fund is used to account for the administration of a Disaster Assistance Program, the purpose of which is to supplement food and shelter assistance to individuals who might or might not currently be receiving assistance. EFSP funds are provided by the Federal Emergency Management Agency to the United Way which "passes through" the funds to the Council.

Title III-B Administration Fund

The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-B Administration funds are provided by the United States Department of Health and Human Services

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

Senior Center, State Allocation (Act 735), Title III-B, Title III C-1, Title III C-2, and Title III-D funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. FEMA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. and Energy Outreach program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, Title III C-1, Title III C-2 and Title III-D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by local utility companies. In addition, the Webster Parish Police Jury also provides funds to the Council. 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.

NOTE 3. CASH IN BANK

At June 30, 1996, the carrying amount of the Council's deposits was as follows:

Payroll - checking	\$ 847
Operating - checking	4,516
Money market saving	243,425
Fiduciary accounts	-
	<u>\$248,788</u>
	=====

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

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

The Council has classified its fixed assets as follows:

	Balance <u>6/30/96</u>
Vans	\$ 35,431
Furniture and Equipment	44,543
Nutrition equipment	7,814
Recreation equipment	33,452
Store equipment	<u>16,509</u>
Total	<u>\$137,749</u> =====

Donated assets represent \$375 of the above total.

J. Comparative Data:

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

K. Related Party Transactions:

During the fiscal year, the Council purchased coffee and related supplies from Coffee Specialty Wholesale, which is a company owned by the son of the Council's executive director. The purchases were made based on a low bid proposal submitted by Coffee Specialty Wholesale. All amounts due to Coffee Specialty Wholesale had been paid by year end.

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).

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and any subsequent amendments. The final amendment during the year was adopted May 9, 1996.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. 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 this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

H. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Fixed Assets:

All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

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

F. Transfers and Interfund Loans:

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

G. Budget Policy:

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

1. The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
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 budgeted and actual revenues and expenditures.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1996
(Continued)

Title XIX Medicaid Fund

The Title XIX Medicaid Fund is used to account for income derived from the processing of applications under the Title XIX Medicaid Program.

Elderly Waiver Fund

The Elderly Waiver Fund is funded under an agreement with the Louisiana Department of Health and Hospitals. The Elderly Waiver Program provides for case management and home care for the elderly.

D. Account Group:

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

General Fixed Assets

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

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.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which 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. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

U.S.D.A. Fund

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

Helping Hands Fund

The Helping Hands 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 Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to Webster Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

Miscellaneous Grant Fund

The Miscellaneous Grant Fund is funded by the Governor's Office of Elderly Affairs. This special purpose grant was made to fund additional program expenses relative to Senior Center operations.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
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(Continued)

NOTE 10. ECONOMIC DEPENDENCY

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

NOTE 11. TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 1996:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund	\$ -	\$ 21,126
Special Revenue Funds:		
Title III-B Administration	\$ 316	\$ -
Title III-B Ombudsmen	564	-
Title III-B Services	58,372	-
Title III-D	5,096	-
Title III C-1	35,282	-
Title III C-2	23,982	-
Title III-F	2,571	-
Miscellaneous Grant	-	4,500
U.S.D.A.	-	53,423
Senior Center	-	41,293
Title XIX	-	99
Miles for Meals	-	5,841
Audit	99	-
Total special revenue funds	<u>\$126,282</u>	<u>\$105,156</u>
Total all funds	<u>\$126,282</u>	<u>\$126,282</u>
	=====	=====