

**CALDWELL PARISH COUNCIL ON AGING**  
Caldwell, Louisiana

**BUDGET TO ACTUAL**

For the Year Ended June 30, 1999

	Budget	Actual	Actual Over (Under) Budget
<b>GENERAL FUND</b>			
Salaries	\$ 16,818	\$ 17,084	\$ 266
Fringe Benefits	1,808	500	(388)
Travel	6,232	5,080	152
Operating Services	7,888	9,152	(1,264)
Operating Supplies	2,808	1,858	(950)
Other	2,160	1,288	(872)
Capital Outlay	0	18,238	18,238
<b>Sub Total</b>	<b>36,806</b>	<b>48,502</b>	<b>14,696</b>
Transfer - AAA	0	308	308
Transfer - B D	0	(295)	(295)
Transfer - C-2	0	2,485	2,485
Transfer - B E	0	38	38
Transfer - GARRUDMAN	0	117	117
<b>TOTAL GENERAL FUND</b>	<b>\$ 36,806</b>	<b>\$ 50,744</b>	<b>\$ 17,040</b>
<b>TITLE B D - ADMINISTRATION</b>			
Salaries	\$ 5,018	\$ 4,818	\$ 0
Fringe Benefits	487	664	(200)
Travel	480	408	72
Operating Services	3,633	3,748	(100)
Operating Supplies	388	413	(24)
Other	388	335	(53)
Capital Outlay	0	0	0
<b>TOTAL TITLE B D - ADMINISTRATION</b>	<b>\$ 10,294</b>	<b>\$ 10,431</b>	<b>\$ 110</b>
<b>SENIOR CENTER</b>			
Transfers to B D	\$ 18,530	\$ 18,530	\$ 0
<b>TOTAL SENIOR CENTER</b>	<b>\$ 18,530</b>	<b>\$ 18,530</b>	<b>\$ 0</b>

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

CALEDONIA FINANCIAL COUNCIL ON AGING  
COLUMBIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Special Revenue Funds - Cont'd

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.

Title III-B Administrative Services Fund - The Title III-B Administrative Fund is used to account for the administration of Special Programs for the Aging. Title III-B administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund - Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds of the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III-B In-Home Services Fund - The III-B 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 dysfunctions, and to the families of such victims. Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-F - Preventive Health - Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds of the Council. This program provides preventive health services.

Helping Hands Fund - The Helping Hands Fund accounts for the administration of the Helping Hands Program that is sponsored

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1994

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Presentation of Statements, Continued

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.

C. Fund Accounting

The accounts of the Caldwell Parish Council on Aging are organized on the basis of funds and an account group, 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. The Council on Aging's revenues 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 funds presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council on Aging and accounts for all financial resources, except those required to be accounted for in the special revenue funds.

Special Revenue Funds - Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes:

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 - Title III-C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds of 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 - Title III-C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

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# Caldwell Parish Council on Aging

Columbia, Louisiana

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## REPORT ON AUDIT OF FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

For the Year Ending June 30, 1989

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 17 1989

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CALLWELL PARLISE COUNCIL ON AGENCIES  
Columbia, Louisiana

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*Scandors & Associates*  
Certified Public Accountants

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Independent Auditor's Report

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the accompanying balance sheet of Caldwell Parish Council on Aging as of June 30, 1996, and the related statements of revenues, expenditures and changes in fund balance and statement of cash flows for the year then ended. These financial statements are the responsibility of Caldwell Parish Council on Aging's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision), Office of Management and Budget Circular A-330, and the GAA Compliance Supplement for Single Audits of State and Local Governments, (Revised). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Caldwell Parish Council on Aging as of June 30, 1996, and the results of its operations and changes in its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 15, 1996 on our consideration of Caldwell Parish Council on Aging's internal control structure and a report dated August 15, 1996 on its compliance with laws and regulations.

*Scandors & Associates*  
SCANDORS & ASSOCIATES  
Certified Public Accountants

August 15, 1996

GADSDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

Exhibit A

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

	Governmental Funds		Account Group	Total (Memo Only)
	General Fund	Special Revenue Funds	General Fund Assets	
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 40,819	\$ 14,000	\$ 0	\$ 54,819
Accounts Receivable	7,326	6,288	0	13,614
Land, Buildings, Furniture and Equipment	0	0	122,749	122,749
<b>TOTAL ASSETS</b>	<b>\$ 48,145</b>	<b>\$ 20,288</b>	<b>\$ 122,749</b>	<b>\$ 191,182</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Equity:				
Investment in General Fund Assets	0	0	122,749	122,749
Fund Balance - Unreserved - Unassigned	48,145	20,288	0	68,433
<b>Total Fund Equity</b>	<b>48,145</b>	<b>20,288</b>	<b>122,749</b>	<b>191,182</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 48,145</b>	<b>\$ 20,288</b>	<b>\$ 122,749</b>	<b>\$ 191,182</b>

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

**CAJALWELL PARISH COUNCIL ON AGING**  
Columbia, Louisiana

Exhibit B

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE**

For the Year Ended June 30, 1998

	General Fund	Special Revenue Funds	Total (Minus Only)
<b>REVENUES</b>			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 11,779	\$ 128,637	\$ 140,416
U. S. Department of Transportation	0	20,492	20,492
U. S. Department of Agriculture			
Cash - In-Lieu-Of-Commodities	0	11,724	11,724
Miscellaneous:			
Grant Contributions	0	10,949	10,949
Other	44,252	18,824	63,076
<b>Total Revenues</b>	<b>56,031</b>	<b>187,626</b>	<b>243,657</b>
<b>EXPENDITURES</b>			
Personal Services	17,884	65,537	83,421
Employee Pensions/Benefits	826	8,180	8,144
Travel	2,386	6,080	11,294
Operating Services	8,150	38,244	44,897
Operating Supplies	1,689	8,881	10,320
Other Charges	1,285	41,863	53,848
Capital Outlay	14,523	9,719	26,158
<b>Total Expenditures</b>	<b>49,633</b>	<b>208,758</b>	<b>257,892</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>6,408</b>	<b>(21,132)</b>	<b>(14,724)</b>
Other Financing Sources (Uses):			
Operating Transfers In	0	48,646	48,646
Operating Transfers Out	(14,987)	(33,667)	(48,646)
<b>Total Other Financing Sources (Uses)</b>	<b>(14,987)</b>	<b>14,981</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>(8,579)</b>	<b>4,847</b>	<b>(4,222)</b>
<b>Fund Balance, June 30, 1997</b>	<b>58,541</b>	<b>18,882</b>	<b>72,123</b>
<b>FUND BALANCE, JUNE 30, 1998</b>	<b>\$ 49,962</b>	<b>\$ 19,947</b>	<b>\$ 69,909</b>

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



CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

Exhibit C

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>REVENUES</b>			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 138,837	\$ 138,837	\$ 0
Miscellaneous - Other	29,838	55,999	26,161
<b>Total Revenues</b>	<u>178,775</u>	<u>187,626</u>	<u>8,851</u>
<b>EXPENDITURES</b>			
Personnel Services	73,848	89,807	15,959
Employer Related Benefits	7,832	9,198	1,366
Travel	3,248	6,808	3,560
Operating Services	37,879	38,345	466
Operating Supplies	8,351	8,351	0
Other Charges	52,982	51,983	(999)
Capital Outlay	485	8,775	8,290
<b>Total Expenditures</b>	<u>178,125</u>	<u>208,173</u>	<u>29,048</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 650	(10,547)	\$ (10,897)
Other Financing Sources (Uses):			
Operating Transfers In		40,808	
Operating Transfers Out		(22,837)	
<b>Total Other Financing Sources (Uses)</b>		<u>17,971</u>	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		4,407	
Fund Balance, June 30, 1998		<u>15,483</u>	
<b>FUND BALANCE, JUNE 30, 1999</b>		<u>\$ 19,890</u>	

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

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTICE TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In 1984, the State of Louisiana passed Act 458 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by The Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Caldwell Parish Council on Aging 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 Caldwell Parish 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 include providing meals, nutritional education, information and referral services, legal assistance, homecare services, operating senior centers, and transportation. A Board of Directors, consisting of 9 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

CALDWELL-PATCH COULD, ON AGING  
Columbia, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

June 30, 1998

	Project Inquiry- office	Audit	Title III C-1 Compensate Mail	Title III C-2 Home Delivered Heats	Senior Center
<b>REVENUES</b>					
<b>Intergovernmental:</b>					
(Louisiana Governor's Office of Elderly Affairs)	\$ 0	\$ 870	\$ 20,751	\$ 20,750	\$ 18,528
Louisiana Department of Transportation and Development	0	0	0	0	0
U. S. Department of Agriculture Cash--(r)- Law-- CH Commodities	0	0	0	0	0
<b>Miscellaneous:</b>					
Grant Contributions	0	0	4,000	4,000	0
Other	12,540	0	418	0	0
<b>Total Revenue</b>	<u>12,540</u>	<u>870</u>	<u>25,009</u>	<u>44,750</u>	<u>18,528</u>
<b>EXPENDITURES</b>					
Personnel Services	2,448	0	10,707	10,442	0
Employee Related Benefits	107	0	1,880	1,880	0
Travel	200	0	500	0	0
Operating Services	600	870	4,081	17,288	0
Operating Supplies	0	0	0	2,420	0
Other Charges	0	0	10,841	21,720	0
Capital	0	0	0	0	0
<b>Total Expenditures</b>	<u>3,004</u>	<u>870</u>	<u>27,007</u>	<u>52,030</u>	<u>0</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>18,536</u>	<u>0</u>	<u>0,200</u>	<u>(7,280)</u>	<u>18,528</u>
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	2,000	22,580	0
Operating Transfers Out	0	0	0	0	(18,528)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>22,580</u>	<u>(18,528)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>18,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balance, June 30, 1998</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, JUNE 30, 1998</b>	<u>\$ 18,536</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

CAJALWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Special Revenue Funds - Continued

Helping Hands Fund, Cont'd - by local utility companies. The companies collect contributions from service customers and remit the funds to the parish council on the aging to provide assistance to the elderly for paying utilities.

Section 18 Fund - The Section 18 Fund accounts for funds received from the United States Department of Transportation through the Caldewell Parish Police Jury for the reimbursement of expenses relating to transportation of the elderly. The Section 18 Fund allocates the monies to the General Fund where expenses are incurred for drivers, fuel, and maintenance.

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

D. General Fixed Assets and Long-Term Debt

Fixed assets are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain and infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, except donated fixed assets, which are stated at their estimated fair market value on the date donated. Of the \$124,433 of fixed assets reported on the balance sheet, 32 percent, or \$39,491, of the fixed assets are valued at estimated fair market value on the date donated, with the remaining 68 percent, or \$85,132, valued at historical cost. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations. The council had no long-term debt at 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

**CADWELL PARISH COUNCIL, OHLAGING**  
**COLLECTED, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

June 30, 1999

	Title III - D In-Home Services	Helping Hand <sup>1</sup>	Section 1A	USDA	Total (Minor Cols)
<b>REVENUES</b>					
Intergovernmental:					
Louisiana Governor's Office of Elderly Affairs	\$ 648	\$ 0	\$ 0	\$ 0	\$ 648
Louisiana Department of Transportation and Development	0	0	20,400	0	20,400
U. S. Department of Agriculture Cash-In-Lieu-Of-Commodities	0	0	0	11,704	11,704
Miscellaneous:					
Client Contributions	180	0	184	0	364
Other	0	1,894	0	0	1,894
<b>Total Revenue</b>	<b>828</b>	<b>1,894</b>	<b>20,584</b>	<b>11,704</b>	<b>187,028</b>
<b>EXPENDITURES</b>					
Personnel Services	803	0	18,700	0	821
Fringe Benefits	57	0	600	0	657
Employee Related Benefits	0	0	2,011	0	2,011
Taxaid	207	0	3,569	0	3,776
Operating Services	89	0	308	0	397
Operating Supplies	10	2,040	0	0	2,050
Other Utilities	0	0	9,173	0	9,173
Capital	0	0	0	0	0
<b>Total Expenditures</b>	<b>869</b>	<b>2,040</b>	<b>20,687</b>	<b>0</b>	<b>208,156</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>0</b>	<b>(146)</b>	<b>(103)</b>	<b>11,704</b>	<b>(10,575)</b>
<b>Other Financing Sources (Uses):</b>					
Operating Transfer In	0	0	0	0	40,048
Operating Transfer Out	0	0	0	(33,627)	(33,627)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(33,627)</b>	<b>6,421</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>0</b>	<b>(146)</b>	<b>(103)</b>	<b>1,077</b>	<b>4,407</b>
<b>Fund Balance, June 30, 1998</b>	<b>31</b>	<b>1,840</b>	<b>11,881</b>	<b>2,428</b>	<b>16,480</b>
<b>FUND BALANCE, JUNE 30, 1999</b>	<b>\$ 31</b>	<b>\$ 1,694</b>	<b>\$ 11,778</b>	<b>\$ 3,505</b>	<b>\$ 16,948</b>

<sup>1</sup> The accompanying notes are an integral part of the financial statements.

**CADWELL PARISH COUNCIL, CIV. ASSO.  
Columbia, Louisiana**

Exhibit D

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

For the Year Ended June 30, 1998

Federal Grant(s) Passed Through Grantor Name/Program Name	<u>CFDA Number</u>	<u>Expenditures</u>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>		
Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In- Kind - Of Commodities		
	15.870	\$ <u>11,704</u>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		
Passed Through Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:		
Title III B - Administrative Services	93.044	7,989
Title III B - Supportive Services	93.044	19,733
Title III C-1 - Congregate Meals	93.040	37,143
Title III C-2 - Home Delivered Meals	93.040	17,803
Title III D - In Home Services	93.040	732
Title III F - Preventive Health	93.040	1,591
AMBUCORARY	93.040	2,344
JOB Skills	93.551	<u>13,843</u>
Total U. S. Dept. of Health and Human Services		<u>98,238</u>
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>		
Passed Through Caldwell Parish Police Jury - Public Transportation for Non Urbanized Areas		
	20.808	<u>20,492</u>
<b>TOTAL EXPENDITURES</b>		<b>\$ <u>133,789</u></b>

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

**DALWELL PARISH COUNCIL ON AGING**  
**Expendable Accounts**

**BUDGET TO ACTUAL**

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
<b>TITLE B B – SUPPORTIVE</b>			
Salaries	\$ 30,079	\$ 30,082	\$ (07)
Fringe Benefits	3,187	3,080	107
Travel	1,189	1,010	179
Operating Services	12,422	12,710	288
Operating Supplies	4,524	4,028	496
Other	2,541	2,287	254
Capital Outlay	885	885	000
<b>TOTAL TITLE B B – SUPPORTIVE</b>	<b>\$ 54,827</b>	<b>\$ 54,262</b>	<b>\$ 565</b>
<b>TITLE B C-1 – COMMUNITY MEALS</b>			
Salaries	\$ 18,820	\$ 18,767	\$ (53)
Fringe Benefits	1,865	1,860	5
Travel	301	305	(4)
Operating Services	4,687	4,681	6
Operating Supplies	781	615	166
Other	14,430	13,941	489
Capital Outlay	0	0	0
<b>TOTAL TITLE B C-1</b>	<b>\$ 30,884</b>	<b>\$ 30,039</b>	<b>\$ 845</b>
<b>TITLE B C-2 – HOME DELIVERED MEALS</b>			
Salaries	\$ 18,860	\$ 18,442	\$ (418)
Fringe Benefits	1,841	1,808	33
Travel	860	860	0
Operating Services	14,880	14,265	615
Operating Supplies	2,470	2,462	8
Other	20,400	20,726	(326)
Capital Outlay	0	0	0
<b>TOTAL TITLE B C-2 – HOME DELIVERED MEALS</b>	<b>\$ 58,311</b>	<b>\$ 58,663</b>	<b>\$ (352)</b>

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

DALEWELL PARISH COUNCIL, OHLASING  
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1999

	Budget	Actual	Actual Over (Under) Budget
<b>TITLE B D - IN HOME SERVICES</b>			
Salaries	\$ 184	\$ 553	\$ (369)
Fringe Benefits	57	27	30
Travel	11	21	(10)
Operating Services	187	227	(40)
Operating Supplies	60	69	(9)
Other	10	12	(2)
Capital Outlay	0	0	0
<b>TOTAL TITLE B D - IN HOME SERVICES</b>	<b>\$ 509</b>	<b>\$ 909</b>	<b>\$ (400)</b>
<b>HELPING HANDS</b>			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other	0	2,005	2,005
Capital Outlay	0	0	0
<b>TOTAL HELPING HANDS</b>	<b>\$ 0</b>	<b>\$ 2,005</b>	<b>\$ 2,005</b>
<b>OMBLEDDIAN</b>			
Salaries	\$ 874	\$ 647	\$ (227)
Fringe Benefits	89	73	(16)
Travel	208	232	(24)
Operating Services	227	215	(12)
Operating Supplies	28	24	(4)
Other	1,202	1,253	(51)
Capital Outlay	0	0	0
<b>TOTAL OMBLEDDIAN</b>	<b>\$ 2,620</b>	<b>\$ 2,474</b>	<b>\$ (146)</b>

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



CALDWELL PARISH COUNCIL ON ADOPTING  
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1999

	Budget	Actual	Actual Over (Under) Budget
<b>TITLE B F - PREVENTIVE HEALTH</b>			
Salaries	\$ 1,700	\$ 1,878	\$ (178)
Fringe Benefits	138	151	(20)
Travel	28	28	1
Operating Services	250	272	18
Operating Supplies	27	30	3
Other	24	15	(9)
Capital Outlay	0	0	0
<b>TOTAL TITLE B F - PREVENTIVE HEALTH</b>	<b>\$ 2,367</b>	<b>\$ 2,074</b>	<b>\$ (293)</b>
<b>AUDIT</b>			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Travel	0	0	0
Operating Services	878	878	0
Operating Supplies	0	0	0
Other	0	0	0
Capital Outlay	0	0	0
<b>TOTAL AUDIT</b>	<b>\$ 878</b>	<b>\$ 878</b>	<b>\$ 0</b>
<b>PROJECT INDEPENDENCE</b>			
Salaries	\$ 0	\$ 2,448	\$ 2,448
Fringe Benefits	0	187	187
Travel	0	292	292
Operating Services	0	584	584
Operating Supplies	0	39	39
Other Charges	0	0	0
Capital	0	0	0
<b>TOTAL PROJECT INDEPENDENCE</b>	<b>\$ 0</b>	<b>\$ 3,551</b>	<b>\$ 3,551</b>

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

CALDWELL PARISH COUNCIL ON AD 100  
Columbia, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>FOIA ACT 396</b>			
Transfer To C-2	\$ 11,779	\$ 11,779	\$ 0
<b>TOTAL FOIA ACT 396</b>	<u>\$ 11,779</u>	<u>\$ 11,779</u>	<u>\$ 0</u>
<b>USDA</b>			
Transfer To C-1	\$ 2,292	\$ 2,292	\$ 0
Transfer To C-2	8,535	8,535	0
<b>TOTAL USDA</b>	<u>\$ 10,827</u>	<u>\$ 10,827</u>	<u>\$ 0</u>
<b>MISCELLANEOUS GRANT</b>			
Transfer to B-3	\$ 4,508	\$ 4,508	\$ 0
<b>TOTAL MISCELLANEOUS GRANT</b>	<u>\$ 4,508</u>	<u>\$ 4,508</u>	<u>\$ 0</u>

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

**CALDWELL PARISH COUNCIL ON AGING**  
Columbia, Louisiana

**STATEMENT OF ALLOCABLE REVENUE AND  
COSTS ATTRIBUTED TO SECTION 18**

For the Year Ended June 30, 1998

**REVENUE**

Federal	\$ 16,000
State Funds	12,383
Fees and Local	<u>166</u>
Total Revenue	<u>28,549</u>

**EXPENDITURES**

Salaries	14,855
Operating Services	36,416
Administration	<u>12,472</u>
Total Expenditures	<u>63,743</u>

REVENUE OVER (UNDER) EXPENDITURES	\$ <u>(35,194)</u>
-----------------------------------	--------------------

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

CALDWELL PARISH COUNCIL, CHARGING  
Columbia, Louisiana

Exhibit J

CHANGES IN FIXED ASSETS

For the Year Ended June 30, 1999

	Balance 7/1/98	Additions	Deletions	Balance 6/30/99
<b>General Fixed Assets</b>				
Land & Buildings	\$ 39,491	\$ 0	\$ 0	\$ 39,491
Furniture & Equipment	59,171	15,981	1,874	72,380
Building Improvement	0	16,290	0	16,290
<b>TOTAL</b>	<b>\$ 98,662</b>	<b>\$ 32,271</b>	<b>\$ 1,874</b>	<b>\$ 132,748</b>
<b>Investment in general fixed assets:</b>				
Property acquired prior to July 1, 1995	\$ 58,208	\$ 0	\$ 0	\$ 58,208
Property acquired after July 1, 1995, from State of Louisiana:				
Ofc of Elected Affairs B	\$ 0	\$ 850	\$ 0	\$ 850
Ofc of Elected Affairs F	829	0	0	829
Ofc of Elected Affairs C-2	480	0	0	480
Ofc of Elected Affairs SC	2,888	0	0	2,888
Ofc of Elected Affairs SDC 1B	0	8,123	0	8,123
Local sources	34,772	14,188	1,874	48,088
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 98,662</b>	<b>\$ 32,271</b>	<b>\$ 1,874</b>	<b>\$ 132,748</b>

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

CALEBELL BARNES COUNCIL ON AGING  
Columbia, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 1996

There were no prior audit findings.

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

CADWELL PARISH COUNCIL, ON AGRIC  
Columbis, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

SPECIAL RENTAL FUNDS

June 30, 1999

	Title II - B Adminis- trative Services	Title II - C Economic Services	CHIEF OF POLICE	Dispos- ition	Title III - F Procedural Funds
<b>REVENUES</b>					
<b>Intergovernmental:</b>					
Louisiana Governor's Office of Elderly Affairs	\$ 10,880	\$ 30,447	\$ 2,757	\$ 4,580	\$ 2,841
Louisiana Department of Transportation and Development	0	0	0	0	0
U. S. Department of Agriculture	0	0	0	0	0
Cash - In - Law - Of - Committee	0	0	0	0	0
<b>Miscellaneous:</b>					
Grant Contributions	0	423	0	0	0
Other	0	189	0	0	0
<b>Total Revenue</b>	<b>10,880</b>	<b>31,059</b>	<b>2,757</b>	<b>4,580</b>	<b>2,841</b>
<b>EXPENDITURES</b>					
Personnel Services	5,816	20,080	887	0	1,570
Employee Related Benefits	464	2,088	79	0	184
Taxes	495	1,013	350	0	28
Operating Supplies	2,760	12,715	545	0	232
Operating Supplies	813	4,680	94	0	81
Other Charges	235	2,287	1,380	0	15
Capital	0	666	0	0	0
<b>Total Expenditures</b>	<b>10,413</b>	<b>34,509</b>	<b>2,674</b>	<b>0</b>	<b>2,078</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>467</b>	<b>(3,450)</b>	<b>83</b>	<b>4,580</b>	<b>763</b>
<b>Other Financing Sources (Uses):</b>					
Depositing Transfers In	309	20,300	117	0	95
Depositing Transfers Out	0	0	0	(4,900)	0
<b>Total Other Financing Sources (Uses)</b>	<b>309</b>	<b>20,300</b>	<b>117</b>	<b>(4,900)</b>	<b>95</b>
<b>Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses</b>	<b>776</b>	<b>(3,150)</b>	<b>190</b>	<b>(300)</b>	<b>858</b>
<b>Fund Balance, June 30, 1998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE, JUNE 30, 1999</b>	<b>\$ 776</b>	<b>\$ (3,150)</b>	<b>\$ 190</b>	<b>\$ (300)</b>	<b>\$ 858</b>

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

*Saunders & Associates*  
Certified Public Accountants

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Independent Auditor's Report on Compliance with General  
Requirements Applicable to Federal Financial Assistance Programs

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1996, and have issued our report thereon dated August 15, 1996.

We have applied procedures to test Caldwell Parish Council on Aging's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- |                                |                                     |
|--------------------------------|-------------------------------------|
| (1) Political activity         | (4) Allowable costs/cost principles |
| (2) Davis-Bacon Act compliance | (7) Drug free workplace             |
| (3) Civil rights               | (8) Administrative requirements     |
| (4) Cash management            |                                     |
| (5) Federal financial reports  |                                     |

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Caldwell Parish Council on Aging's compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 our attention that caused us to believe that Caldwell Parish Council on Aging had not complied, in all material respects, with those requirements. The results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1996

CALOWELL PARISH COUNCIL ON ADMIN  
Columbia, Louisiana

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June 30, 1986

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Institute of Certified Public Accountants. A material weakness is a reportable 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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

*Lasswell & Associates*  
LASSWELL & ASSOCIATES  
Certified Public Accountants

August 15, 1995

**Scouder & Associates**  
*Certified Public Accountants*

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**Independent Auditor's Report on Internal Control Structure**  
**Based on an Audit of Financial Statements Performed**  
**in Accordance with Government Auditing Standards**

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging for the year ended June 30, 1986, and have issued our report thereon dated August 15, 1986.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States (1974 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of Caldwell Parish Council on Aging 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, and that transactions are recorded 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 our audit of the financial statements of Caldwell Parish Council on Aging for the year ended June 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our 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

CADWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE 18: 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 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.

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

**NOTE 4: CHANGES IN GENERAL FIXED ASSETS, CONTINUED**

	Balance 1/1/86	Additions	Deletions	Balance 6/30/86
Off. of Elderly Affairs F	709	0	0	709
Off. of Elderly Affairs G-1	458	0	0	458
Off. of Elderly Affairs G-2	1,384	0	0	1,384
Off. of Elderly Affairs G-3	0	8,323	0	8,323
LOCAL SOURCES	<u>14,178</u>	<u>8,323</u>	<u>1,818</u>	<u>19,683</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b><u>1,22,882</u></b>	<b><u>1,28,363</u></b>	<b><u>1,14,824</u></b>	<b><u>1,122,743</u></b>

Records reflecting the source from which assets were acquired were not maintained prior to July 1, 1985.

**NOTE 5: PENSION PLAN**

Substantially all employees of the Caldwell Parish Council on Aging are members of the Social Security System. In addition to the employee contributions withheld at 7.65 per cent of gross salary, the council contributed an equal amount to the Social Security System.

**NOTE 6: POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Caldwell Parish Council on Aging has no retired employees at June 30, 1986.

**NOTE 7: LITIGATION AND CLAIMS**

There was no litigation pending against the council at June 30, 1986, nor is the council aware of any unasserted claims.

**NOTE 8: IN-KIND AND CLIENT CONTRIBUTIONS**

The Caldwell Parish Council on Aging receives in-kind contributions from volunteers in the parish estimated at \$12,171. These in-kind contributions are not recorded in the council's financial statements.

**NOTE 9: INCOME TAX STATUS**

The council, a nonprofit corporation, is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1984

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS, CONTINUED

The Council receives cash in-lieu-of commodities from the United States Department of Agriculture (USDA) based upon a per unit of service method to aid in the preparation of meals for the aging. The Council receives funds from the United States Department of Transportation through the Caldwell Parish Police Jury for public transportation for nonmechanized areas.

The Council encourages and receives contributions from clients and private entities to help offset the costs of programs.

NOTE 3: ACCOUNTS RECEIVABLE

Contracts receivable at June 30, 1984, in the amount of \$11,388 consist of reimbursements for expenditures incurred under the following programs:

USDA - cash in-lieu-of commodities	\$ 2,610
Medicaid Case Management	4,113
Helping Hands	128
Section 18	3,423
Project Independence	<u>1,124</u>
<b>TOTAL CONTRACT RECEIVABLE</b>	<b><u>\$ 11,388</u></b>

NOTE 4: CHANGES IN GENERAL FIXED ASSETS

The following provides detail on changes in general fixed assets (land, buildings, furniture, and equipment):

	Balance 7/1/83	Additions	Disposals	Balance 6/30/84
Gen. fixed assets:				
Land & Buildings	\$ 38,493	\$ 0	\$ 0	\$ 38,493
Furn. & equipment	58,173	15,491	1,874	72,890
Eqg. Improvement	<u>0</u>	<u>12,822</u>	<u>0</u>	<u>12,822</u>
<b>TOTAL</b>	<b><u>\$ 96,666</u></b>	<b><u>\$ 28,313</u></b>	<b><u>\$ 1,874</u></b>	<b><u>\$ 126,105</u></b>
Investment in gen. fixed assets:				
Property acquired prior to July 1, 1983	\$ 38,493	\$ 0	\$ 0	\$ 38,493
Property acquired after July 1, 1983, from State of Louisiana c/o of Elderly Affairs	0	283	0	283

*Stouder & Associates*  
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Independent Auditor's Report on Internal Control Structure  
Used in Administering Federal Financial Assistance Programs

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

We conducted our audits 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-134, Audits of State and Local Governments. Those standards and OMB Circular A-134 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of Caldwell Parish Council on Aging in order to determine our auditing procedures for the purpose of expressing our opinions on the Caldwell Parish Council on Aging's financial statements and to report on the internal control structure in accordance with OMB Circular A-134. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated August 13, 1996.

The management of Caldwell Parish Council on Aging 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of 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, projections 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements

- |  |                                     |
|--|-------------------------------------|
| (1) Political activity                       | (6) Federal financial reports       |
| (2) Davis-Bacon Act compliance               | (7) Allowable costs/cost principles |
| (3) Civil rights                             | (8) Drug free workplace             |
| (4) Cash management                          | (9) Administrative requirements     |
| (5) Real property acquisition and relocation |                                     |

Specific Requirements

- |   |  |
|---|--|
| (1) Types of services allowed or not allowed  | (4) Federal financial reports and claims for advances and reimbursements |
| (2) Eligibility   | (5) Cost allocation  |
| (3) Matching, level of effort, or cost-sharing and allowability of amounts claimed or used for matching | (6) Special requirements, if any   |
|   | (7) Monitoring subscriptions   |

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

During the year ended June 30, 1986, Caldwell Parish Council on Aging had no major federal financial assistance programs and expended 60 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III-B Supportive Services and Title III-C Nutrition Services.

We performed tests of controls, as required by OMB Circular A-110, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance 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. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs 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 never and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and the operations that we consider to be material weaknesses as defined above.

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

*Reynolds & Associates*  
REYNOLDS & ASSOCIATES  
Certified Public Accountants

August 15, 1996



CALDWELL PARISH COUNCIL ON AGING  
COLUMBA, LOUISIANA

Exhibit F

COMBINING BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1999

	<u>Project</u> <u>Indepen-</u> <u>dence</u>	<u>Helping</u> <u>Hands</u>	<u>Seaton</u> <u>IS</u>	<u>Tico</u> <u>HS</u>	<u>LOGGA</u>	<u>Total</u> <u>(Money</u> <u>Order)</u>
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 8,880	\$ 600	\$ 4,207	\$ 21	\$ 818	\$ 14,526
Accounts Receivable	<u>1,129</u>	<u>100</u>	<u>1,400</u>	<u>0</u>	<u>2,818</u>	<u>5,280</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>10,012</u></b>	<b>\$ <u>720</u></b>	<b>\$ <u>5,607</u></b>	<b>\$ <u>21</u></b>	<b>\$ <u>3,526</u></b>	<b>\$ <u>19,947</u></b>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Equity:						
Fund Balance -- Unreserved -- Unobligated	<u>10,012</u>	<u>720</u>	<u>5,607</u>	<u>21</u>	<u>3,526</u>	<u>19,947</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>10,012</u></b>	<b>\$ <u>720</u></b>	<b>\$ <u>5,607</u></b>	<b>\$ <u>21</u></b>	<b>\$ <u>3,526</u></b>	<b>\$ <u>19,947</u></b>

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

**Founders & Associates**  
Certified Public Accountants

P.O. Box 1476 • 401 West 4th • Dallas, Oklahoma 74201 • (405) 441-2200/152-4448 • FAX: (405) 381-2272

**Independent Auditor's Report on Compliance with Laws, Regulations,  
Contracts and Grants Based on an Audit of Financial Statements  
Performed in Accordance with Government Auditing Standards**

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1994, and have issued our report thereon dated August 15, 1994.

We conducted our 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 we 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 Caldwell Parish Council on Aging, is the responsibility of Caldwell Parish Council on Aging's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Caldwell Parish Council on Aging's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

*Founders + Associates*  
SALISBURY & ASSOCIATES  
Certified Public Accountants

August 15, 1994

CALDWELL PARKER COUNCIL ON AGING  
COLUMBIA, MISSISSIPPI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1996

There were no findings or questioned costs as a result of our examination.

\*\* There was no management letter provided for this audit period.

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

**Saunders & Associates**  
Certified Public Accountants

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**Independent Auditor's Report on Compliance with Specific Requirements**  
**Applicable to Nonmajor Federal Financial Assistance Programs**

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging as of and for the year ended June 30, 1998, and have issued our report thereon dated August 15, 1998.

In connection with our audit of the financial statements of Caldwell Parish Council on Aging, and with our consideration of Caldwell Parish Council on Aging's control structure used to administer federal financial assistance programs, as required by OMB Circular A-133, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1998. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Caldwell Parish Council on Aging's compliance with these requirements. Accordingly, we 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 Caldwell Parish Council on Aging had not complied, in all material respects, with these requirements.

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

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1998

SUPPLEMENTAL INFORMATION

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

E. Vacation and Sick Leave

Employees of the council earn annual leave as follows:

<u>Years of Service</u>	<u>Amount of Leave Earned Per Hour Worked</u>
0-5	.0876
6-14	.0883
15 & up	.1151

Upon termination or death, employees or their heirs are paid for unused vacation leave.

Employees can only carry 40 hours of leave per year.

Temporary and Intermittent employees are not eligible for leave as employees still on probation are not eligible for leave.

At June 30, 1986, the council has no accumulated benefits relating to leave privileges that require accrual or disclosure to conform with generally accepted accounting principles.

F. Total Columns on Combined Statements

The total columns on the combined statements are captioned Memorandum Only (Overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial positions or results of operations 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.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or as a monthly or quarterly allocation of the total budget (grant in advance of the actual expenditure). The following programs are funded in this manner: Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-A Administrative Services, Title III-B Supportive Services, Title III- D in home services, Title III-F Preventive Health, Senior Center Programs, and the State of Louisiana Allocations (Act 735 of 1979) and Audit Fund.

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

FOR the Year Ended June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Budget Policy, Continued

- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
- Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.
- Expenditures cannot legally exceed appropriations on an individual fund level.

E. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Caldwell Parish Council on Aging in its accounting practices.

1. Cash and Cash Equivalents

Cash and cash equivalents include interest bearing demand deposits and time deposits. As reflected on Statement A, the Caldwell Parish Council on Aging has cash and cash equivalents (bank balances) totaling \$35,478 at June 30, 1996. Cash and cash equivalents are stated at cost, which approximates market. Since the council's cash balances are composed of both state and federal funds, cash deposits must be secured under federal guidelines (Office of Management and Budget Circular A-133, Attachment A) that require federal monies be deposited in a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and any balance exceeding the FDIC coverage be collaterally secured. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At June 30, 1996, the deposits (bank balances) of \$35,478 are fully secured by federal deposit insurance.

2. Inventory

No inventory as June 30, 1996.

COLUMBIA PARISH COUNCIL ON AGING  
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**E. Basis of Accounting, Continued**

measurement basis, 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 whereby revenues are recognized in the accounting period in which they become available and measurable. See Note 3 for the Council's policy for recognizing property tax revenues. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

**F. Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfer.

**G. Budget Policy**

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

- The Governor's Office of Elderly Affairs "OEMA" notifies the Council each year as to the funding levels for each program's grant award.
- The Executive Director prepares a proposed budget based on the funding levels provided by OEMA and then submits the budget to the Board of Directors for approval.
- The board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- All budgetary appropriations lapse at the end of each fiscal year (June 30).
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.



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Independent Auditor's Report on Supplemental Information  
and Schedule of Federal Financial Assistance

Board of Directors  
Caldwell Parish Council on Aging  
Columbia, Louisiana

We have audited the financial statements of Caldwell Parish Council on Aging for the year ended June 30, 1996, and have issued our report thereon dated August 15, 1996. These financial statements are the responsibility of Caldwell Parish Council on Aging's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements of Caldwell Parish Council on Aging taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, and including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in these supplemental schedules, including the Schedule of Federal Financial Assistance, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated August 15, 1996 on our consideration of Caldwell Parish Council on Aging's internal control structure and a report dated August 15, 1996 on its compliance with laws and regulations.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1996

CALDWELL PARKER COUNCIL ON GOVING  
COLUMBIA, LOUISIANA

EXIT CONFERENCE

For the Year Ended June 30, 1994

The exit conference was held August 15, 1994. Those in attendance were Lynn Swadlow, CPA, and Bettie Etheridge, Director of the council.

I reported to them that I did not discover any material weaknesses in internal control. Further, I did not discover any minor weaknesses in internal control or instances of non-compliance with federal and state laws.

A separate management letter has not been issued.

CALDWELL PARISH COUNCIL ON AGING  
Columbia, Louisiana

COMPENSATION TO BOARD MEMBERS

For the Year Ended June 30, 1998

The Board for the Caldwell Parish Council on Aging is a voluntary board and there was no compensation paid to Board members.

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

CALDWELL PARISH COUNCIL, OH. 48893  
Columbia, Louisiana

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE

GENERAL FUND

For the Year Ended June 30, 1998

	Local	FDCA (ACT 738)	Total (Memo- Only)
<b>REVENUE</b>			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 11,779	\$ 11,779
Medical	27,148	0	27,148
Other	17,687	0	17,687
<b>Total Revenues</b>	<u>44,835</u>	<u>11,779</u>	<u>56,614</u>
<b>EXPENDITURES</b>			
Personnel Services	17,684	0	17,684
Employee Related Benefits	808	0	808
Travel	5,288	0	5,288
Operating Services	9,152	0	9,152
Operating Supplies	1,659	0	1,659
Other Charges	1,388	0	1,388
Capital Outlay	18,000	0	18,000
<b>Total Expenditures</b>	<u>49,032</u>	<u>0</u>	<u>49,032</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,097)</u>	<u>11,779</u>	<u>6,682</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	(3,213)	(11,779)	(14,992)
<b>Total Other Financing Sources (Uses)</b>	<u>(3,213)</u>	<u>(11,779)</u>	<u>(14,992)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(8,482)</u>	<u>0</u>	<u>(8,482)</u>
Fund Balance, June 30, 1997	58,041	0	58,041
<b>FUND BALANCE, JUNE 30, 1998</b>	<u>\$ 49,559</u>	<u>\$ 0</u>	<u>\$ 49,559</u>

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