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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 Ended June 30, 1998

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 16 1998

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CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

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June 30, 1988

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Caldbell Parish Council on Aging
Columbia, Louisiana

We have audited the accompanying general-purpose financial statements of the Caldbell Parish Council on Aging as of and for the year ended June 30, 1996, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the organization'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 the standards applicable to financial audits contained in 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 our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material aspects, the financial position of the organization as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 2, 1996 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is not a required part of the

general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Barndollar & Associates
BARNDOLLAR & ASSOCIATES
Certified Public Accountants

September 2, 1990

GENERAL PURPOSE FINANCIAL STATEMENTS

CALDWELL PARISH COUNCIL, OR ASING
Columbia, Louisiana

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2024

	<u>Governmental Funds</u>		<u>Account Group</u>		<u>Total (Other Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>General Fund Assets</u>	<u>General Long Term Debt</u>	
ASSETS					
Cash and Cash Equivalents	\$ 43,062	\$ 6,263	\$ 0	\$ 0	\$ 49,325
Accounts Receivable	8,193	8,604	0	0	16,797
Land, Buildings, Furniture and Equipment	0	0	265,029	0	265,029
Other Details:					
Amount to be Provided to Retire Long-Term Debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,127</u>	<u>119,127</u>
TOTAL ASSETS	<u>\$ 51,255</u>	<u>\$ 14,867</u>	<u>\$ 265,029</u>	<u>\$ 119,127</u>	<u>\$ 440,278</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Notes Payable	\$ 0	\$ 0	\$ 0	\$ 119,127	\$ 119,127
Medicaid Reimbursement	1,608	0	0	0	1,608
Accounts Payable	<u>658</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>658</u>
Total Liabilities	<u>2,266</u>	<u>0</u>	<u>0</u>	<u>119,127</u>	<u>121,393</u>
Fund Equity:					
Investment in General Fund Assets	0	0	265,029	0	265,029
Fund Balance - Unassigned - Un-designated	<u>49,199</u>	<u>14,867</u>	<u>0</u>	<u>0</u>	<u>64,173</u>
Total Fund Equity	<u>49,199</u>	<u>14,867</u>	<u>265,029</u>	<u>0</u>	<u>319,205</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 51,255</u>	<u>\$ 14,867</u>	<u>\$ 265,029</u>	<u>\$ 119,127</u>	<u>\$ 440,278</u>

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

CALDWELL PARISH COUNCIL CHAMBER
Columbia, Louisiana

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

For the Year Ended June 30, 1998

	General Fund	Special Revenue Funds	Total (More Or Less)
REVENUES			
Intergovernmental			
Louisiana Governor's Office of Elderly Affairs	\$ 11,779	\$ 148,131	\$ 159,910
U. S. Department of Transportation	0	29,723	29,723
U. S. Department of Agriculture Cash In Lieu Of Commodities	0	8,894	8,894
Miscellaneous:			
Client Contributions	0	11,847	11,847
Other	66,407	17,687	114,094
Total Revenues	<u>138,186</u>	<u>210,482</u>	<u>348,668</u>
EXPENDITURES			
Personnel Services	26,450	88,808	114,258
Employee Related Benefits	728	10,180	10,908
Travel	8,403	5,004	13,407
Operating Services	8,894	42,504	49,588
Operating Supplies	8,266	11,976	19,242
Other Charges	9,368	44,563	54,351
Capital Outlay	83,984	9,868	93,852
Total Expenditures	<u>159,203</u>	<u>213,697</u>	<u>372,900</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>104,817</u>	<u>18,885</u>	<u>123,702</u>
Other Financing Sources (Uses):			
Operating Transfers In	0	51,234	51,234
Operating Transfers Out	(11,779)	(28,890)	(40,669)
Proceeds From Note	128,500	0	128,500
Principal on Debt	(8,273)	0	(8,273)
Total Other Financing Sources (Uses)	<u>108,248</u>	<u>22,344</u>	<u>130,592</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>83,331</u>	<u>1,001</u>	<u>84,332</u>
Fund Balance, June 30, 1997	<u>124,380</u>	<u>31,896</u>	<u>156,276</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 49,189</u>	<u>\$ 14,827</u>	<u>\$ 64,016</u>

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

CALDWELL PARISH COUNCIL, ORLEANS
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, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
REVENUES			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 143,131	\$ 343,130	\$ 200,000
Miscellaneous - Other	<u>3,796</u>	<u>67,800</u>	<u>64,004</u>
Total Revenues	<u>146,927</u>	<u>410,930</u>	<u>264,004</u>
 EXPENDITURES			
Personnel Services	81,368	93,905	12,537
Employee Related Benefits	9,524	10,180	656
Taxes	2,805	6,094	3,289
Operating Services	34,392	42,004	7,612
Operating Supplies	7,368	11,576	4,208
Other Charges	45,072	44,583	(489)
Capital Outlay	<u>673</u>	<u>9,888</u>	<u>9,215</u>
Total Expenditures	<u>181,002</u>	<u>218,030</u>	<u>37,028</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ <u>65,925</u>	<u>192,900</u>	\$ <u>126,975</u>
Other Financing Sources (Uses):			
Operating Transfers in		51,234	
Operating Transfers Out		<u>(39,453)</u>	
Total Other Financing Sources (Uses)		<u>11,781</u>	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		3,119	
Fund Balance, June 30, 1997		<u>11,686</u>	
FUND BALANCE, JUNE 30, 1998		<u>\$ 14,805</u>	

¹ The accompanying notes are an integral part of the financial statements.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

In 1968, the State of Louisiana passed Act 416, 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 quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies, 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 that 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 aged people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, discount 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 PARISH COUNCIL ON AGING
COLUMBIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

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

The accounts of the 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 various funds are grouped, in the financial statement in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

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

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.

These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived. In addition, the servicing of general long-term

CHLWELL PARISH COUNCIL OF AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use the debt service fund. The following programs comprise the council's General Fund:

Medicaid - This is a program where the Council completes enrollment application for people wanting to apply for Medicaid services. The council is paid \$14 per application if completed by the Department of Health and Hospitals (DHH). Any funds remaining after applying direct costs to operate this program are available for discretionary use by management.

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

DCSA (Act 735) - DCSA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (OEPA). The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

Local Transportation - The Council also provides transportation services to local agencies for a fee. The program service fees and their related costs are accounted for within the "local transportation" program of the General Fund.

Other Local - Revenues, such as, (1) donations from the general public, (2) income from various fund raiser (3) program service revenue from renting Medic Alert units and providing Medicaid services, and (4) interest income earned on idle funds which have been invested, have been recorded in the "other local" program of the General Fund. Expenses incurred which are not chargeable to specific programs are recorded as "other local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged as "other local" program expenditures. "Other local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "other local" funds.

CADWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Senior Activities - The participants at the Council's Senior Center solicit public support through solicitations to help offset the cost of operating these centers as well as to raise funds for activities that are not paid for through the grants from the Governor's Office of Elderly Affairs. The types of activities used to raise these funds consist of craft sales, raffles, dances and refreshment sales. There is no restriction on how the net proceeds of these activities are used. However, any expenses paid by the Council to assist the senior citizens, in producing revenues for their activities must be reimbursed to the Council by the senior citizens from the revenues they generate.

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

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

Title III-B - Ombudsman Fund - The Ombudsman Fund is used to account for funds used to provide people age 60 and older, residing in long-term care facilities, a representative to ensure that such residents' rights are upheld, to receive complaints by residents with the management of the long-term care facility, and to promote quality care at the facility.

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 Area Agency Administration (AAA) Fund - The Title III-C Area Agency Administration (AAA) Fund is used to account for some of the administrative costs associated with operating the special programs for the Aging.

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.

CHAMBERLAIN PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Title III-C-1 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 homebound 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.

Title III-D - In-Home Service Fund - The III-D Fund is used to account for funds that are used to provide in-home services to frail older individuals. They include 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 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.

This program provides funds used for disease prevention and health promotion activities or services, such as: (1) equipment and materials needed to weigh people, educational materials, and exercise equipment; (2) home injury control; (3) medication management; (4) mental health; and (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 have the greatest economic and social need."

CADWELL PARISH COUNCIL ON AGING
Colombia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1990

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

United States Department of Agriculture (USDA) Fund - The USDA Fund is used to account for the administration of the Nutrition 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 congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Utility Assistance Fund - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and employees and remit the funds directly to the Council or to the Louisiana Association of Councils on Aging (LACA), which in turn remits funds relating to people paych to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

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. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group. The general long-term debt account group shows only the measurement of financial position and is not involved with measurement of results of operations. Principal and interest payments on long-term liabilities (bank loans and capital lease obligations) are accounted for in the General Fund because the Council intends to use unrestricted resources to pay them and no legal mandate exists to establish a debt service fund.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

E. Basis of Accounting

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

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

- (1) Principal and interest on long-term debt are recorded when due, and
- (2) Claims and judgments and compensated absences are recorded on expenditures when paid with expendable available financial resources.

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 "OEAA" notifies the Council each year as to the funding levels for each program's grant award.
- The Council may also obtain grants from agencies other than the OEAA and the Council considers the potential revenues to be secured under those grants.
- The Executive Director prepares a proposed budget based on the funding levels provided by OEAA and then submits the budget to the Board of Directors for approval.

CALDWELL PARISH COUNCIL ON AGING
COLUMBIA, MISSISSIPPI

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

G. Budget Policy, Continued

- * 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). Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date when the budgetary appropriations will lapse.
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures.
- * 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. As a part of this grant award, COEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
- * Expenditures cannot legally exceed appropriations on an individual fund level.
- * The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by agreement.
- * Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

CALDWELL BRUSH COUNCIL, ON BEHALF OF
COLUMBIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

H. Total Columns on Combined Statements

Total columns on the combined financial statements are captioned "memorandum only" to indicate that they are presented only to help with financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. 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	.0576
5-15	.0963
15 + up	.1150

Upon termination or death, employees or their heirs are paid for accrued 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, 1998, the Council has no accumulated benefits relating to leave privileges that require accrual or disclosure to conform with generally accepted accounting principles.

J. Related Party Transactions

There were not any related party transactions during the fiscal year.

K. Restricted Assets

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance fund). Restricted assets are offset by a corresponding preservation of the Council's fund balance.

SPARKSVILLE TOWNSHIP COUNCIL ON AGING
Columbia, Maryland

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

L. Reservation and Designations of Fund Balances

The Council "reserves" portions of its fund balance that are not available for expenditures because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

M. Prepaid Expenses

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund types have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year end, there were not any prepaid expenses.

N. Management's Use of Estimates

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

NOTE 2: REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC UTILITY, AND MISCELLANEOUS REVENUES

Intergovernmental - Inter-governmental 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). Intergovernmental grants do not allow the Council to recognize revenue until the grant award until actual costs are incurred or units of service are provided.

Program Service Fees - Program service fees are recognized when the Council provides the service that entitles the Council to charge the recipient for the services received.

CRUMWELL PARISH COMMISSION ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 3: REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations via utility company programs. 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 4: GRANTS RECEIVABLE

Grants receivable at June 30, 1988, consisted of reimbursements for expenses incurred under the following programs:

UNIA - cash in-lieu-of-commodities	\$ 1,300
Medical Case Management	4,743
Local	3,450
Project Independence	1,355
Section 18	1,629
TOTAL CONTRACT RECEIVABLE	\$13,477

NOTE 4: CHANGES IN GENERAL FIXED ASSETS

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

	Balance 7/1/87		Additions	Deletions		Balance 6/30/88
Gen. Fixed Assets:						
Land & Buildings	\$ 28,481			2(28,481)		\$ 0
FURN. & equipment	87,122	\$ 18,122		(8,743)		96,501
Risk Improvements	28,220	289,028		(18,250)		398,998
Building	82,320			0		82,320
TOTAL	\$187,143		\$307,150	\$28,724		\$465,509
Investment in gen. fixed assets:						
PROPERTY Acquired prior to July 1, 1985	\$ 58,818					\$ 58,818
July 1, 1985, from Sale of Louisiana State of Elderly Affairs & Office of Elderly Affairs F	685		0			685
	1,919		627			2,546

GRANDELL ELLIOTT COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

NOTE 4: CHANGES IN GENERAL FIXED ASSETS

	Balance 7/1/97	Additions	Deletions	Balance 6/30/98
Properties acquired after 50% of Elderly Affairs C-2	450	0	0	450
50% of Elderly Affairs 90	2,588	0	0	2,588
50% of Elderly Affairs 90C1a	9,738	1,861	0	11,599
Local sources	106,983	124,343	0	231,326
Project Independence	3,418	2,340	100,300	1,458
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	1,189,817	1,127,544	1,100,600	1,216,761

Records reflecting the source from which assets were acquired were not maintained prior to July 1, 1998.

NOTE 5: LITIGATION AND CLAIMS

There was no litigation pending against the Council at June 30, 1998, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 6: INCOME TAX STATUS

The Council, a nonprofit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and as an organization that is not a private foundation, as defined in Section 509(a) of the code, it is also exempt from Louisiana income tax.

NOTE 7: 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.

OSWEGO SENIOR COUNCIL ON AGING
OSWEGO, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 7: FEDERAL AWARD PROGRAMS

The Council received revenue from various federal and state grant programs which are subject to final review and approval as to allocability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendments of 1990. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

NOTE 8: CHANGES IN GENERAL LONG-TERM DEBT

Long-term liabilities that will be financed from governmental bonds are accounted for in the general long-term debt accounts group. The schedule of maturity of this long-term debt is as follows:

1988	\$ 5,145.00
1989	8,437.50
2000	7,135.00
2001	7,144.00
2002	8,429.43
Thereafter	102,838.00

NOTE 9: CASH IN BANK

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year end. At June 30, 1988, the balance of the Council's consolidated bank account was \$25,825.85. The related bank balance collected deposits at that date was \$45,892.52. All of the deposits were covered by Federal Depository Insurance (FDIC). GASB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

COUNCIL HAVEN COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1998

NOTE 10: INVESTMENTS

State statutes authorize the Council to invest temporarily idle monies in the following:

1. United States Treasury Bonds,
2. United States Treasury Notes,
3. United States Treasury Bills,
4. Obligations of U. S. Government Agencies, including such instruments as Federal Home Loan Bank Bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds,
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana,
6. Fully collateralized repurchase agreements,
7. Fully collateralized interest-bearing checking accounts, and
8. Mutual or Trust Fund Institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933, and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.

The Council's primary purpose for investing is to earn interest income on money that has been determined to be in excess of immediate cash needs.

At June 30, 1998, investments consisted of the following:

Type of Investment	Amount	Rate
<u>CITIBANK BANK:</u>		
Savings Account	\$ 10,000	5%
<u>Calderell Bank:</u>		
Certificate of deposit	<u>10,000</u>	4.6%
Total Investment	<u>\$ 20,000</u>	

All of the above deposits were covered by Federal Depositary Insurance (FDIC), (Category II).

The above investments have been recorded at cost, which approximates market value. The market value of the above accounts do not fluctuate. Management intends to hold all investments until their maturity, thus, no entry has been made on the books to reflect any increases or decreases in market value at year end.

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1988

NOTE 11: 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 12: PENSION PLAN

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

NOTE 13: RISK MANAGEMENT

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

NOTE 14: INTERFUND TRANSFERS

Operating transfers in and out are listed by Fund for 1988:

Funds Transferred To Funds 111 A-	Funds Transferred To						Total In
	Project Indepen- dence	Senior Center	OTDA	Disaster- relief	General Fund		
111 A- Services	\$14,000	\$128,500	0	0	\$14,000	\$111,700	\$138,600
Title 112 C-1	0	0	14,700	0	0	0	14,700
Title 112 C-2	11,000	0	15,300	0	0	0	15,800
CONTRIBUTOR	0	0	0	0	(14)	0	(14)
General Funds:							
Local	0	0	0	0	0	0	0
Transportation	0	0	0	0	0	0	0
Total Out	\$25,000	\$128,500	\$15,300	\$14,700	\$14,000	\$111,700	\$138,600

Swandora & Associates

Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING 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, 1998, and have issued our report thereon dated September 2, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Sainches & Associates
SAINCHES & ASSOCIATES
Certified Public Accountant

September 2, 1998

SUPPLEMENTAL INFORMATION

CALDWELL PARISH COUNCIL ON ADOPTED
 BUDGET, Louisiana

TABLE D

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 2008

Federal Grantor/ Pass-Through Grantor Name/Program Name	CFDA Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE		
Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In- Kind Commodities	16-578	\$ 30,548
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed Through Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:		
Title 18 B - Administrative Services	03-644	7,602
Title 18 B - Supportive Services	03-664	26,727
Title 18 C-1 - Congregate Meals	03-685	27,383
Title 18 C-2 - Home Delivered Meals	03-685	14,285
Title 18 D - In Home Services	03-646	1,286
Title 18 F - Preventive Health	03-643	1,532
OMBUDSMAN	03-644	2,442
Total U. S. Dept. of Health and Human Services		81,885
U.S. DEPARTMENT OF TRANSPORTATION		
Passed Through Caldwell Parish Police Jury - Public Transportation for Non-Urbanized Areas	20-808	29,723
TOTAL EXPENDITURES		\$ 121,831

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

CAJALWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

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

GENERAL FUND

For the Year Ended June 30, 1998

	<u>Local</u>	<u>FICA (8.67 75%)</u>	<u>Total (More Info)</u>
REVENUE			
Intergovernmental			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 11,779	\$ 11,779
Medicaid	24,069	0	24,069
Other	21,459	0	21,459
Total Revenues	<u>46,527</u>	<u>11,779</u>	<u>58,306</u>
EXPENDITURES			
Personnel Services	20,450	0	20,450
Employer Related Benefits	729	0	729
Travel	0,423	0	0,423
Operating Services	6,984	0	6,984
Operating Supplies	4,566	0	4,566
Other Charges	9,368	0	9,368
Capital Outlay	80,984	0	80,984
Total Expenditures	<u>133,504</u>	<u>0</u>	<u>133,504</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(86,977)</u>	<u>11,779</u>	<u>(75,198)</u>
Other Financing Sources (USES)			
Operating Transfers In	0	0	0
Operating Transfers Out	0	(11,779)	(11,779)
Proceeds From Sale	126,500	0	126,500
Principal Retired on Debt	(29,223)	0	(29,223)
Total Other Financing Sources (USES)	<u>97,277</u>	<u>(11,779)</u>	<u>85,498</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>10,300</u>	<u>0</u>	<u>10,300</u>
Fund Balance, June 30, 1997	<u>(28,286)</u>	<u>0</u>	<u>(28,286)</u>
FUND BALANCE, JUNE 30, 1998	\$ <u>48,306</u>	\$ <u>0</u>	\$ <u>48,306</u>

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

GALDWELL PARISH COUNCIL ON AGING
COVINGTON, LOUISIANA

COMBINED BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1999

	<u>Title III D In-Home</u>	<u>Project Independence</u>	<u>Helping Hands</u>	<u>Section 19</u>
ASSETS				
Cash and Cash Equivalents	\$ 53	\$ 4,074	\$ 1,330	\$ 801
Accounts Receivable	<u>0</u>	<u>1,365</u>	<u>0</u>	<u>5,609</u>
TOTAL ASSETS	\$ <u>53</u>	\$ <u>5,439</u>	\$ <u>1,330</u>	\$ <u>6,710</u>
LIABILITIES AND FUND EQUITY				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Equity:				
Fund Balance - Unreserved - Un-designated	<u>53</u>	<u>5,439</u>	<u>1,330</u>	<u>6,710</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>53</u>	\$ <u>5,439</u>	\$ <u>1,330</u>	\$ <u>6,710</u>

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

ORLANDO BOYHOV COUNCIL CHARTERS
COLUMBIA, LOUISIANA

COMBINED BALANCE SHEET

SPECIAL REVENUE FUNDS

June 30, 1998

	Title (R F Preventive Health)	UNDA	Total (Memo Only)
ASSETS			
Cash and Cash Equivalents	\$ 100	\$ 0	\$ 100
Accounts Receivable	<u>0</u>	<u>1,000</u>	<u>1,000</u>
TOTAL ASSETS	\$ 100	\$ 1,000	\$ 1,100
LIABILITIES AND FUNDEQUITY			
Liabilities	\$ 0	\$ 0	\$ 0
Fund Equity:			
Fund Balance - Unreserved - Undesignated	<u>100</u>	<u>1,000</u>	<u>1,100</u>
TOTAL LIABILITIES AND FUNDEQUITY	\$ 100	\$ 1,000	\$ 1,100

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

DALWELL PARISH COUNCIL ON-AGING
Columbia, Louisiana

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

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1968

	Project Indepen- dence	Each	Title #1 O-1 Congregate Meals	Title #1 O-2 Home Delivered Meals
REVENUES				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 001	\$ 20,278	\$ 25,400
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-in-kind of commodities	0	0	0	0
Miscellaneous:				
Client Contributions	0	0	5,879	2,938
Other	16,583	0	355	0
Total Revenue	<u>16,583</u>	<u>001</u>	<u>26,512</u>	<u>28,338</u>
EXPENDITURES				
Postcard Services	800	0	14,088	13,982
Employee Related Benefits	89	0	1,788	1,808
Travel	81	0	318	305
Operating Services	33	001	3,120	5,888
Operating Supplies	2,203	0	884	1,254
Other Charges	618	0	18,186	21,888
Capital	7,300	0	0	0
Total Expenditures	<u>15,704</u>	<u>001</u>	<u>38,284</u>	<u>48,717</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>5,534</u>	<u>0</u>	<u>(4,324)</u>	<u>(5,880)</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	0	4,724	6,860
Operating Transfers Out	(3,817)	0	0	0
Total Other Financing Sources (Uses)	<u>(3,817)</u>	<u>0</u>	<u>4,724</u>	<u>6,860</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses				
	<u>(303)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, June 30, 1967	<u>5,812</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, JUNE 30, 1968	<u>\$ 5,509</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

CALDWELL PARISH COUNCIL ON AGING
Columbia, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1997

	Senior Center	Title III-B Adults- In-home Services	Title III-B Supportive Services	OMBLUDS- MEM
REVENUES				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 28,500	\$ 10,500	\$ 28,700	\$ 2,800
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-in-Kind Of Commodities	0	0	0	0
Miscellaneous:				
Grant Contributions	0	0	488	0
Other	0	0	0	0
TOTAL REVENUE	28,500	10,500	29,188	2,800
EXPENDITURES				
Personnel Services	0	4,064	40,390	753
Employee Related Benefits	0	550	4,908	77
Travel	0	376	1,414	521
Operating Services	0	3,520	22,063	179
Operating Supplies	0	667	4,550	84
Other Charges	0	361	517	1,450
Capital	0	0	0	0
Total Expenditures	0	10,888	73,874	2,934
Excess (Deficiency) of Revenues Over Expenditures	28,500	0	(44,686)	(154)
Other Financing Sources (Uses):				
Operating Transfers In	0	0	28,628	14
Operating Transfers Out	(28,500)	0	0	0
Total Other Financing Sources (Uses)	(28,500)	0	28,642	14
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0
Fund Balance, June 30, 1997	0	0	0	0
FUND BALANCE, JUNE 30, 1998	\$ 0	\$ 0	\$ 0	\$ 0

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

CALDWELL PUBLISHING COMPANY
Caldwell, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Discret- ionary	Title III F Proprietary Receipts	Title III D In-Home Services	Helping Hands
REVENUES				
Intergovernmental:				
Louisiana Governor's Office of Elderly Affairs	\$ 4,000	\$ 1,879	\$ 1,507	\$ 0
Louisiana Department of Transportation and Development	0	0	0	0
U. S. Department of Agriculture Cash-in-Kind Of Commodities	0	0	0	0
Miscellaneous:				
Grant Contributions	0	245	99	0
Other	0	0	0	1,285
Total Revenue	<u>4,000</u>	<u>2,124</u>	<u>1,606</u>	<u>1,285</u>
EXPENDITURES				
Personnel Services	0	0	983	0
Employee Related Benefits	0	0	131	0
Travel	0	0	29	0
Operating Services	0	185	379	655
Operating Supplies	0	0	61	0
Other Charges	0	1,300	10	0
Capital	0	627	0	0
Total Expenditures	<u>0</u>	<u>2,112</u>	<u>1,562</u>	<u>655</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,000</u>	<u>12</u>	<u>44</u>	<u>630</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(5,500)	0	0	0
Total Other Financing Sources (Uses)	<u>(5,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	12	44	630
Fund Balance, June 30, 1997	0	0	0	789
FUND BALANCE, JUNE 30, 1998	\$ 0	\$ 12	\$ 44	\$ 1,419

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

CAJIBELL PARISH COUNCIL ON BEHALF
COUNCILMAN, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Section 181	LODA	Total (Memo Only)
REVENUES			
Intergovernmental:			
Louisiana Governor's Office of Elderly Affairs	\$ 0	\$ 0	\$ 143,131
Louisiana Department of Transportation and Development	59,723	0	59,723
U. S. Department of Agriculture Cash-in-Lieu Of Commodities	0	8,994	8,994
Miscellaneous:			
Client Contributions	598	0	10,151
Other	3,849	0	19,083
Total Revenue	<u>64,170</u>	<u>8,994</u>	<u>210,082</u>
EXPENDITURES			
Parish Services	13,887	0	83,805
Employee Related Benefits	888	0	10,180
Travel	3,240	0	6,084
Operating Services	3,873	0	42,684
Operating Supplies	2,354	0	11,976
Other Charges	0	0	84,983
Capital	1,961	0	9,888
Total Expenditures	<u>29,363</u>	<u>0</u>	<u>219,528</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,309</u>	<u>8,994</u>	<u>(9,688)</u>
Other Financing Sources (Uses):			
Operating Transfers In	0	0	51,294
Operating Transfers Out	0	(10,508)	(29,488)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(10,508)</u>	<u>11,779</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>4,309</u>	<u>(1,634)</u>	<u>3,691</u>
Fund Balance, June 30, 1997	<u>3,981</u>	<u>3,981</u>	<u>13,886</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 6,739</u>	<u>\$ 2,347</u>	<u>\$ 14,872</u>

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

CALDWELL PARISH COUNCIL ON BOARD
Caldwell, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over/Under Budget</u>
GENERAL FUND			
Salaries	\$ 20,787	\$ 20,650	\$ (2,287)
Fringe Benefits	1,889	738	(1,261)
Travel	8,090	9,429	4,378
Operating Services	5,966	4,264	(1,810)
Operating Supplies	3,800	4,268	468
Other	2,200	2,368	2,168
Capital Outlay	0	5,495	5,495
TOTAL GENERAL FUND	\$ 41,732	\$ 46,914	\$ 5,172
TITLE II B - ADMINISTRATION			
Salaries	\$ 4,710	\$ 4,804	\$ 140
Fringe Benefits	555	565	0
Travel	377	378	(1)
Operating Services	4,090	3,708	(324)
Operating Supplies	585	657	119
Other	165	161	(4)
Capital Outlay	0	0	0
TOTAL TITLE II B - ADMINISTRATION	\$ 10,582	\$ 10,589	\$ 10
SENIOR CENTER			
Transfers to and from	\$ 18,530	\$ 18,530	\$ 0
TOTAL SENIOR CENTER	\$ 18,530	\$ 18,530	\$ 0
TITLE III B - SUPPORTIVE			
Salaries	\$ 40,159	\$ 40,263	\$ 104
Fringe Benefits	5,268	4,588	(1,860)
Travel	1,420	1,414	(6)
Operating Services	29,876	29,863	(2,087)
Operating Supplies	4,708	4,889	(148)
Other	2,183	817	(1,648)
Capital Outlay	0	0	0
TOTAL TITLE III B - SUPPORTIVE	\$ 83,713	\$ 81,834	\$ (1,879)

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

ORLBYELL PARISH COUNCIL ON ADOPTED
BUDGET, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
TITLE III G-1 - CONGREGATE MEALS			
Salaries	\$ 14,165	\$ 14,060	\$ (105)
Fringe Benefits	1,658	1,788	130
Travel	298	315	17
Operating Services	5,119	5,020	99
Operating Supplies	528	604	76
Capital Outlay	18,633	18,346	287
TOTAL TITLE III G-1	\$ 40,401	\$ 40,133	\$ (268)
TITLE III G-2 - HOME DELIVERED MEALS			
Salaries	\$ 15,506	\$ 13,880	\$ (1,626)
Fringe Benefits	1,816	2,816	1,000
Travel	388	375	13
Operating Services	5,779	5,898	119
Operating Supplies	1,202	1,254	52
Other	21,258	21,886	628
Capital Outlay	0	0	0
TOTAL TITLE III G-2 - HOME DELIVERED MEALS	\$ 45,959	\$ 45,311	\$ (648)
TITLE III D - IN HOME SERVICES			
Salaries	\$ 1,041	\$ 960	\$ (81)
Fringe Benefits	122	131	9
Travel	24	22	2
Operating Services	355	370	15
Operating Supplies	78	81	3
Other	10	10	0
Capital Outlay	0	0	0
TOTAL TITLE III D - IN HOME SERVICES	\$ 1,630	\$ 1,567	\$ (63)

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

CAJUDWELL PARISH COUNCIL, ON AGING
Cajundome, Louisiana

BUDGET TO ACTUAL

For the Year Ended June 30, 1995

	Budget	Actual	Actual Over (Under) Budget
HELPING HANDS			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Taxes	0	0	0
Operating Services	0	855	855
Operating Supplies	0	0	0
Other	0	0	0
Capital Outlay	0	0	0
TOTAL HELPING HANDS	\$ 0	\$ 855	\$ 855
EMBLEMMAN			
Salaries	\$ 727	\$ 793	\$ 66
Fringe Benefits	85	77	(8)
Taxes	321	321	0
Operating Services	219	179	(40)
Operating Supplies	27	54	27
Other	1,449	1,450	1
Capital Outlay	0	0	0
TOTAL EMBLEMMAN	\$ 2,828	\$ 2,854	\$ 26
TITLE III - PREVENTIVE HEALTH			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Taxes	0	0	0
Operating Services	0	186	186
Operating Supplies	0	0	0
Other	1,200	1,200	0
Capital Outlay	873	877	(4)
TOTAL TITLE III - PREVENTIVE HEALTH	\$ 1,873	\$ 2,073	\$ 200

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

GALDWELL PARISH COUNCIL, ORLEANS
LOUISIANA

BUDGET TO ACTUAL

For the Year Ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
AUDIT			
Salaries	\$ 0	\$ 0	\$ 0
Fringe Benefits	0	0	0
Travel	0	0	0
Operating Services	901	901	0
Operating Supplies	0	0	0
Other	0	0	0
Capital Outlay	0	0	0
TOTAL AUDIT	\$ 901	\$ 901	\$ 0
PROJECT INDEPENDENCE			
Salaries	\$ 4,688	\$ 910	\$ (4,140)
Fringe Benefits	487	39	(368)
Travel	190	31	(159)
Operating Services	790	38	(752)
Operating Supplies	5,080	2,803	(2,277)
Other Charges	0	613	613
Capital	0	7,888	7,888
TOTAL PROJECT INDEPENDENCE	\$ 6,985	\$ 18,222	\$ 1,189
FOUR ACT 738			
Transfer To 810	\$ 11,779	\$ 11,779	\$ 0
TOTAL FOUR ACT 738	\$ 11,779	\$ 11,779	\$ 0
USDA			
Transfer To 0-2	\$ 10,508	\$ 10,508	\$ 0
TOTAL USDA	\$ 10,508	\$ 10,508	\$ 0
MISCELLANEOUS GRANT			
Transfer to 810	\$ 4,500	\$ 4,500	\$ 0
TOTAL MISCELLANEOUS GRANT	\$ 4,500	\$ 4,500	\$ 0

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

CALDWELL PARISH COUNCIL ON AGING
COUVEST, LOUISIANA

Exhibit F

CHANGES IN FIXED ASSETS

For the Year Ended June 30, 1999

	<u>Balance</u> <u>02/01/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/99</u>
GENERAL FIXED ASSETS				
Land and Buildings	\$ 99,490	\$ 0	\$ (99,490)	\$ 0
Furniture and Equipment	87,722	18,122	(9,743)	96,101
Building Improvement	10,279	109,929	(9,279)	109,929
Building	52,000	0	0	52,000
TOTAL GENERAL FIXED ASSETS	\$ 149,491	\$ 128,051	\$ (108,509)	\$ 169,033
 INVESTMENT IN GENERAL FIXED ASSETS				
Property Acquired Prior to July 1, 1995	\$ 59,918	\$ 0	\$ (49,761)	\$ 10,157
Property Acquired After July 1, 1995 in Louisiana:				
Office of Elderly Affairs A	655	0	0	655
Office of Elderly Affairs F	1,979	627	0	2,606
Office of Elderly Affairs C/D	650	0	0	650
Office of Elderly Affairs DC	2,598	0	0	2,598
Office of Elderly Affairs DEC 18	9,756	1,861	0	11,617
Local Sources	105,963	118,362	(9,743)	214,582
Project Independence	8,176	7,592	0	15,768
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 189,645	\$ 126,942	\$ (109,504)	\$ 207,083

² The accompanying notes are an integral part of the financial statements.

CLERMONT PARISH COUNCIL ON AGING
Columbia, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 1998

There were no prior audit findings.

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

OSWEGEO PARISH COUNCIL ON AGING
Columbia, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year ended June 30, 1999

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.

CADWELL PARISH COUNCIL ON AGING
CECILE, LOUISIANA

EXIT CONFERENCE

For the Year Ended June 30, 1988

The exit conference was held September 2, 1988. Those in attendance were Lynn Saunders, CPA, and Bette 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.