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**EVANGELINE COUNCIL ON AGING, INC.**

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or consultant, entity and other appropriate public officials. This report is available for public inspection at the Union House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date... DEC 9 2 1958

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## Independent Auditor's Report

The Board of Directors  
Evangeline Council on Aging, Inc.  
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Council on Aging, Inc., as of and for the year ended June 30, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Statements of Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audit of States, Local Governments, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that 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 respects, the financial position of the Evangeline Council on Aging, Inc. as of June 30, 1998, 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 August 15, 1998 on our consideration of the Evangeline Council on Aging, Inc.'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 Evangeline Council on Aging, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, "Audit of States, Local Governments, and Non-Profit Organizations", and the supplemental information listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Darnall, Sikes & Frederick*  
A Corporation of Certified Public Accountants

Monroe, Louisiana  
August 15, 1998

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

EVANSELIVE COUNCIL ON ARMS, INC.

Continued Balance Sheet - All Fund Types and Account Groups  
June 30, 1998

	Governmental Fund Types			Account Groups		Total (Governmental Only)
	General	Special Revenue	Capital Projects	General	Long-term	
				Fund Assets	Debt	
<b>ASSETS</b>						
Cash	\$ 134,682	\$ 25,897	\$ 396	\$ -	\$ -	\$ 160,975
Restricted cash	3,398	-	-	-	-	3,398
Investments	-	51,989	-	-	-	53,989
Other receivables	6,602	2,983	-	-	-	9,585
Fund assets	-	-	-	457,158	-	457,158
Prepaid expenditures	2,668	-	-	-	-	2,668
Deposit	9,543	-	-	-	-	9,543
Amount to be provided for retirement of general long-term debt	-	-	-	-	373,911	373,911
<b>Total assets</b>	<b>\$ 156,683</b>	<b>\$ 80,879</b>	<b>\$ 396</b>	<b>\$ 457,158</b>	<b>\$ 373,911</b>	<b>\$ 1,069,127</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 293
Accrued payroll and related benefits payable	-	1,124	-	-	-	1,124
Long-term debt -						
Accumulated unpaid lease	-	-	-	-	16,938	16,938
Note payable	-	-	-	-	393,973	393,973
<b>Total liabilities</b>	<b>293</b>	<b>1,124</b>	<b>-</b>	<b>-</b>	<b>393,911</b>	<b>395,338</b>
<b>Fund Equity:</b>						
Investments in fixed assets	-	-	-	457,158	-	457,158
<b>Fund balances -</b>						
Undesignated	141,684	80,581	-	-	-	222,265
Designated for future expenditures	-	-	396	-	-	396
Reserved -						
For prepaid expenditures	2,668	-	-	-	-	2,668
For FTA van deposit	9,543	-	-	-	-	9,543
For future expenditures	3,398	-	-	-	-	3,398
<b>Total fund balances</b>	<b>156,683</b>	<b>80,581</b>	<b>396</b>	<b>-</b>	<b>-</b>	<b>238,022</b>
<b>Total fund equity</b>	<b>156,683</b>	<b>80,581</b>	<b>396</b>	<b>457,158</b>	<b>-</b>	<b>684,718</b>
<b>Total liabilities and fund equity</b>	<b>\$ 156,683</b>	<b>\$ 81,679</b>	<b>\$ 396</b>	<b>\$ 457,158</b>	<b>\$ 373,911</b>	<b>\$ 1,069,128</b>

The accompanying notes are an integral part of this statement.

STANDELIPO COUNCIL ON AGING, INC.

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - All Governmental Fund Types  
Year Ended June 30, 1995

	General	Special Revenue	Capital Projects	Debt Service	Total (Millions of Dollars)
<b>Revenues:</b>					
Intergovernmental	\$ 158,789	\$ 541,883	\$ -	\$ -	\$ 700,672
Programs	-	11,497	-	-	11,497
Local and miscellaneous	3,788	41,181	-	17,664	62,633
In-kind	-----	21,708	-----	-----	21,718
Total revenues	162,577	596,279	-----	17,664	776,520
<b>Expenditures:</b>					
Current -					
Salaries	27,462	491,768	-	-	519,230
Fringe	3,278	89,278	-	-	92,556
Taxes	8,258	23,633	-	-	31,891
Operating services	22,649	92,463	-	-	115,112
Operating supplies	1,588	26,833	-	-	28,421
Office costs	893	16,166	-	-	17,059
Capital outlay	16,126	42,493	-	-	58,619
Debt on rise -					
Principal	-	-	-	3,126	3,126
Interest	-	-	-	12,538	12,538
In-kind	-----	21,708	-----	-----	21,718
Total expenditures	89,124	711,637	-----	17,664	818,425
Excess (deficiency) of revenues over expenditures	73,453	(115,358)	-----	-----	41,095
<b>Other financing activities (uses):</b>					
Operating transfers in	-	146,636	-	-	146,636
Operating transfers out	(188,496)	(78,224)	-----	-----	(266,720)
Total other financing sources (uses)	(188,496)	68,412	-----	-----	(120,084)
Excess of revenues and other sources over expenditures and other uses	26,957	3,980	-	-	30,937
Fund balances, beginning of year	121,642	711,197	356	-----	833,195
Fund balances, end of year	2,128,591	1,862,583	2,356	2,-----	4,003,530

The accompanying notes are an integral part of this statement.

EVANGELINE COUNCIL ON AGING, INC.

Combined Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget (GAAP Basis) and Actual - Governmental Fund Types  
Year Ended June 30, 1999

	General Fund			Special Revenue Funds		
	Budgeted	Actual	Variance - Favorable (Unfavorable)	Budgeted	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental	\$ 158,170	\$ 163,789	\$ 5,619	\$ 979,719	\$ 942,660	\$ (37,059)
Programs	-	-	-	79,718	70,490	\$ (9,228)
Rental and other business	6,213	3,798	\$ (2,415)	38,635	40,508	1,873
In-kind	-	-	-	29,899	30,118	219
<b>Total revenues</b>	<b>164,383</b>	<b>167,587</b>	<b>3,204</b>	<b>1,038,071</b>	<b>1,083,776</b>	<b>45,705</b>
<b>Expenditures:</b>						
<b>Current -</b>						
Salaries	37,191	37,862	671	494,626	483,738	10,888
Fringe	2,508	2,378	130	31,839	30,779	1,060
Travel	8,929	8,158	771	24,225	23,615	610
Operating services	18,994	12,649	6,345	94,811	92,466	2,345
Operating supplies	2,508	1,506	902	24,588	26,915	(2,327)
Other costs	18,608	889	17,719	63,893	18,166	45,727
Capital outlay	9,777	18,178	\$ (8,401)	5,643	42,495	\$ (36,852)
In-kind	-	-	-	20,899	16,718	\$ (4,181)
<b>Total expenditures</b>	<b>87,607</b>	<b>68,179</b>	<b>19,428</b>	<b>715,632</b>	<b>771,477</b>	<b>43,865</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>76,776</b>	<b>99,408</b>	<b>(22,632)</b>	<b>322,439</b>	<b>312,300</b>	<b>10,139</b>
<b>Other financing sources (uses):</b>						
Operating transfers in	-	-	-	127,680	146,630	18,950
Operating transfers out	(68,868)	(68,408)	460	(68,783)	(78,248)	9,465
<b>Total other financing sources (uses)</b>	<b>(68,868)</b>	<b>(68,408)</b>	<b>460</b>	<b>58,897</b>	<b>68,382</b>	<b>(9,485)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>7,908</b>	<b>31,000</b>	<b>(23,092)</b>	<b>381,336</b>	<b>380,682</b>	<b>665</b>
<b>Fund balances, beginning of year</b>	<b>121,642</b>	<b>121,642</b>	<b>-</b>	<b>71,181</b>	<b>72,887</b>	<b>1,706</b>
<b>Fund balances, end of year</b>	<b>\$ 129,550</b>	<b>\$ 152,642</b>	<b>\$ 23,092</b>	<b>\$ 312,522</b>	<b>\$ 381,370</b>	<b>\$ 68,848</b>

The accompanying notes are an integral part of this statement.

## EVANGELINE COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. Financial Reporting Entity

Act 436 of 1966 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. Each Council is a non-profit, quasi-public corporation which must comply with policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenue. The Council also receives revenue from other federal, state, and local government agencies which may impose some additional requirements.

The primary function of the Council on Aging is to improve the quality of life for the parishes 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. Some of the services provided by the Council include: congregate and home delivered meals, nutritional education, information and referral services, legal assistance, transportation services, financial services, material aid, activities, operating senior centers, and transportation. A Board of Directors, consisting of 10 voluntary members who serve three year terms, governs the Council.

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.

This report includes all funds and account groups which are controlled by or dependent on the Evangeline Council on Aging, Inc. Council by or dependent on the Council was determined on the basis of budget adoption, appointment of governing body, and other general oversight responsibility.

##### B. Governmental Accounting

In April, 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 certification of Governmental Accounting and Financial Reporting Standards. This certification 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 *Analysis of State and Local Governmental Units*, the voluntary 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 contracts; and, the *Louisiana Governmental Audit Guide*.



## FRANCIS J&B COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### 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 Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Revenues are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two general fund types and two local fund categories (account groups).

##### Governmental Fund Types

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 revenues, 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. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state or locally levied) which they are derived.

The following programs comprise the Council's General Fund:

##### One Mill Tax

One mill tax funds are received from a tax levied on property in the parish and various local sources, such funds not being restricted in any special use.

##### FDAA (Act 77)

FDAA (Act 77) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for submission to the Council on Aging. The Council may use the "Act 77" funds at its discretion provided the program is benefiting people who are at least 62 years old.

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Medical

This is a program where the Council completes consolidated applications for people wishing to apply for Medicaid services. The Council is paid \$114 per application is 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 institutionalized 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 personal care structure functions.

Capital Projects Fund

Capital Projects Fund is used to account for all resources for the construction of capital facilities by the Council.

The following fund comprises the Council's Capital Projects Fund:

Building Fund

This Fund accounts for the construction of the new administrative building and senior center. Construction was completed during July, 1995.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of amounts for, and the payment of, general long-term debt principal, interest and related costs.

Special Revenue Funds

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

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

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 to the Council. This program is used to account for the funds which are to provide a variety of social services, such as, information and guidance, access services, income services, community services, legal assistance, and outreach for people age 60 and older.

## EVANGELINE COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Title III-C-1 Congregate Meals Fund

Title III-C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This fund is used to account for meals which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 1997 to June 30, 1998, the Council served about 15,284 congregate meals.

##### 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. This fund is used to account for meals which are used to provide nutritional, home delivered meals to homebound elderly persons. During the fiscal year July 1, 1997 to June 30, 1998, the Council served about 86,325 home delivered meals.

##### Title III-D Fund

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

##### Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services, such as: (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (nutrition counseling, 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." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

## EVANGELINE COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center programs funded appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "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. The Council operates two senior centers in Evangeline Parish, Louisiana.

##### Title III-B-Orphanheim Fund

The Orphanheim 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. Orphanheim 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.

##### Miscellaneous Grant

The Miscellaneous Grant Fund is used to account for funds provided by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. The funds are used to supplement the other programs operated by the Council.

##### Senior Community Service Employment Fund (Title V)

The Senior Community Service Employment Fund is used to account for funds which are used to provide, foster, and promote useful part-time work opportunities in community service activities for low-income persons who are 55 years old and older. These funds are provided by the United States Department of Labor through the National Senior Citizens Education and Research Center, which in turn "passes through" the funds to the Council.

##### Special Account - Section 5311

Section 5311 funds for local transportation are funds provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development which in turn passes these funds to the Council via the City of Ville Platte. Funds earned and received by the Council are based on actual operating costs of providing transportation services to rural residents within the parish.

## EVANGELINE COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Special Y Fund

The Special Y program provides administrative costs to operate the Title Y Program.

##### Energy Fund

The Energy Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging, Inc. (LACOSA) which in turn credits funds relating to Evangeline Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

##### Extra Five Fund

The Extra Five program funds come from the income earned on the Title Y program.

##### CISP

The Congregate Housing Services Program (CISP) Fund is used to account for the revenues and expenditures associated with services the Council provides, which include: (1) to prevent premature or unnecessary institutionalization of the frail elderly, non-elderly disabled, and temporarily disabled; (2) to provide a variety of innovative approaches for the delivery of social and non-medical supportive services while utilizing existing service programs; and (3) to fill gaps in existing service systems and ensure availability of housing, for meals, and appropriate services needed to maintain independent living.

##### Account Groups

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

##### General Fixed Assets

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

EVANGELINE COUNCIL - ON AGING, INC.

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Long-Term Debt

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 (such as bonds and capital lease obligations) are accounted for in the Debt Service Fund.

D. Basic of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General, Special Revenue, Debt Service, and Capital Projects 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 (revenue) and other financing sources and decreases (expenditures and other financing 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 susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues available if they are collected within 60 days after year end. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for principal and interest on long-term debt which are recorded when due.

E. Transfers and Interfund Loans

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

F. Budget Policy

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

The Director'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 OEAA and the Council considers the potential revenues to be earned under these grants.

EVANSVILLE (CORPORAL-ON AGING), INC.

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Projections are made of revenues from other sources based on past trends and data available in form expectations of future revenues.

The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval.

The Board of Directors review and adopts the budget before May 31 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. (Note 3B). 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 where the budgetary appropriations will lapse.

The budget is prepared on the 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 on a management control basis.

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 ten percent. Otherwise, the excess costs would be treated as unallowable expenditures.

Expenditures cannot legally exceed appropriations at the 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 management.

G. Total Columns on Combined Statements - Caution

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

EVANGELINE COUNCIL ON AIRMS, INC.

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fixed Assets

Assets which cost at least \$200 and which have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date reported. No depreciation has been provided on general fixed assets.

C. Compensated Absence

The Council's policy allows employees to carry forward 20 days of annual earned leave and 20 days of sick leave. Upon termination, annual leave is payable with 7 days notice of resignation and sick leave with 14 days notice. Annual and sick leave accumulates at various rates (determined by years of service). The liability for accumulated annual leave has been recorded in the General Long-Term Debt Account Group.

D. Related Party Transactions

There were no related party transactions noted during the fiscal year.

E. 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 funds). Such fixed assets are offset by a corresponding reservation of the Council's fund balance.

F. Reservation and Designation of Fund Balances

The Council "reserves" portions of its fund balance that are not available for expenditures because monies 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 balance exist when the Council's management intends to expend certain resources in a designated manner.

G. Prepaid Expenses

The Council has elected not to expense amounts paid for future services and those portions are accounted in comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund type have been reserved for any prepaid expenditures recorded in these funds to reflect the amount of fund balance not currently available for expenditures.

H. 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 these estimates.



## EVANGELINE COUNCIL ON AGING, INC.

### Notes to Financial Statements

#### NOTE 2 REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

##### Intergovernmental

Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to receipt, that is, measurable and available (probable accrued funds). Intergovernmental grants do not affect the Council's recognition revenue until the grant award until actual cash is received or until its 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. The Council recognizes and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs.

##### Public Support and Voluntary Revenue Sources

Utility assistance funds are provided from public donations via utility company programs. In addition, various fund raises are held during the year to obtain funds to offset costs of general operations and capital activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to receipt and are recorded as revenues in the period received.

#### NOTE 3 REVENUE RECOGNITION - PROPERTY TAX

The Council receives funds from a property tax which was adopted by the voters of Evangeline Parish. The parish tax is levied each year by the Evangeline Parish Tax Assessor on November 15 based upon the assessed value on the previous January 1 of all real and business personal property within the Parish. The assessed value of the property on the tax rolls as of January 1, 1997 was \$90,894,800.

The tax becomes due on November 15 and is considered delinquent if not paid by December 15. Most of the property tax revenues are collected during the months of December, January, and February. During May (of the year after the year when the tax was due), properties with delinquent taxes are advertised for auction by the Parish Sheriff. The auction is normally scheduled for June or July. If in all this time a lien is placed on the property. Properties not sold at the auction are adjudicated to the State of Louisiana.

After considering tax exemptions, the net amount of property taxes received by the Council was \$91,251.

#### NOTE 4 CASH AND INTEREST-BEARING DEPOSITS

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 other than those required to maintain separate accounts. The purpose of the 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.

EVANGELINE COUNCIL ON AIDS, INC.

Notes to Financial Statements

**NOTE 4 CASH AND INTEREST-BEARING DEPOSITS (CONTINUED)**

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the Council has cash and interest bearing deposits (book balances) totaling \$188,075 as follows:

Money market accounts	<u>\$188,075</u>
-----------------------	------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the backing bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount so deposited with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or controlled bank that is mutually acceptable to both parties. Deposit balances (book balances) at June 30, 1998, are secured as follows:

Bank balances	<u>\$ 188,075</u>
Federal deposit insurance	<u>\$ 100,000</u>
Pledged securities (Category 3)	<u>    88,075</u>
Total	<u>\$ 288,150</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Council's name. Even though the pledged securities are considered uncollateralized, (Category 3) Louisiana Revised Statute 98:1209 imposes a statutory requirement on the collateral bank in advance and all the pledged securities within 18 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 5 INVESTMENTS**

State statute authorizes the Council to invest temporarily idle assets 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 Paper Credit" bonds,
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan institutions 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 Securities 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.

## EVANORLINE CORPORATION AGING, INC.

## Notes to Financial Statements

## NOTE 5 INVESTMENT INCOME (CONTINUED)

The Company'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, 1988, investments consisted of the following:

	Amount	Interest Rate	Maturity
<b>Time Deposits:</b>			
Certificate of deposit	\$ 21,000	5.40%	12/31/88
Franklin Bank & Trust			
Certificate of deposit	31,451	5.10%	9/30/88
	<u>\$ 52,451</u>		

All of the above deposits were covered by Federal depositary insurance (Category 1).

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 crop has been made on the banks to reflect any increases or decreases in market value at year end.

## NOTE 6 CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 1987	Principal		Balance June 30, 1988
		Additions	Deductions	
General fixed assets, at cost:				
Land	\$ 22,000	\$ -	\$ -	\$ 22,000
Furniture & equipment	115,050	58,021	24,178	148,893
Buildings	307,819	_____	_____	307,819
<b>Total general fixed assets</b>	<b>\$ 444,869</b>	<b>\$ 58,021</b>	<b>\$ 24,178</b>	<b>\$ 482,712</b>

## NOTE 7 IN-KIND DONATIONS

The Company receives various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal in the in-kind amounts, have also been presented, thereby producing no effect on net income.

## NOTE 8 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 Company's regular personnel policy.

EVANSHINE COUNCIL ON AGING, INC.

Notes to Financial Statements

NOTE 9: INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1954 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 10: CHANGES IN LONG-TERM DEBT

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. The following is a summary of changes in the general long-term debt account group:

	Balance July 1, 1997	Principal		Balance June 30, 1998
		Additions	Deletions	
Accrued annual bonds	\$ 13,707	\$ 3,212	\$ -	\$ 16,919
Mortgage payable	286,688	—	3,126	283,562
Total long-term debt	\$ 300,395	\$ 3,212	\$ 3,126	\$ 300,581
			Unpaid Principal	
Due to the USHHS Rural Development in the original amount of \$178,000, payable in 360 monthly installments of \$1,477, including interest of 8% per annum, secured by the administrative building and equipment.			\$ 291,873	
Accrued annual bonds is expected to be paid during the fiscal year-end June 30, 1999			36,708	
			\$ 328,581	

The annual requirements to amortize all debt outstanding at June 30, 1998, including interest payments of \$203,566, are as follows:

Year ending June 30,

1998	\$ 54,000
2000	17,668
2001	17,668
2002	17,668
2003	17,668
2004 and thereafter	379,818
	\$ 645,672

FINANCIAL STATEMENTS OF THE COUNCIL ON AGING, INC.

Notes to Financial Statements

NOTE 11: LIABILITIES, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as of June 30, 1993. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 12: FEDERAL AWARD PROGRAMS

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendments of 1994. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

NOTE 13: 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 and the National Senior Citizens Education and Research Center. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 14: RISK MANAGEMENT

The Council is exposed to various risks of loss related to theft, theft 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 15: INTERFUND TRANSFERS

Operating transfers in and out are as listed by fund for 1993:

	Funds transferring out		
	Basic Fund	Miscellaneous Fund	General
Funds transferring in:			
Title III-C-1	\$ -	\$ -	\$ 18,038
Title III-C-2	-	-	6,674
Title III-B	24,129	4,500	25,524
Title III-D	-	-	8,880
Title III-F	-	-	3
Outstanding	-	-	1,880
Special Account	116	-	-
CHPS	-	-	6,880
	\$ 24,415	\$ 4,500	\$ 34,085

EVANGELINE CORPORATION AGING, INC.

Notes to Financial Statements

NOTE 15 INTERFUND TRANSFERS (CONTINUED)

	Funds transferring out		Total
	Special Account	Fund V Union AFSC	
Funds transferring in:			
Title III C-1	\$ -	\$ -	\$ 10,138
Title III C-2	-	-	6,070
Title III-D	36,776	-	182,434
Title III-E	-	-	8,660
Title III-F	-	-	2
Outstanding	-	-	1,908
Special Account	-	-	126
CRSP	-	-	6,000
Senior Center	2,328	-	2,338
Extra Fees	-	333	333
	<u>\$ 39,104</u>	<u>\$ 333</u>	<u>\$ 199,637</u>

NOTE 16 EXCESS EXPENDITURES OVER APPROPRIATIONS

At year-end, the Council has numerous funds whose expenditures exceeded appropriations. The individual funds and the amount of the excess expenditures are:

Title III C-1	\$ 188
Title III-F	\$ 2
Special V	<u>107,688</u>
Energy	\$ 943
Extra Fees	\$ 122
CRSP	\$ 14

**SUPPLEMENTARY INFORMATION**

## **SCHEDULES OF SPHERICAL PLONES**



RYANBIRLING COMPANY - ON AGING, INC.

Statement of Program Revenues, Expenditures, and  
Change in Fund Balance - General Fund  
Year Ended June 30, 1998

	Total	PCOA Est. 715	Mileage	Total
<b>Revenues:</b>				
Intergovernmental	\$ 183,366	\$ 11,709	\$ 40,666	\$ 158,709
Interest income	3,310	-	-	3,310
Miscellaneous	2,562	-	-	2,562
<b>Total revenues</b>	<b>188,638</b>	<b>11,709</b>	<b>40,666</b>	<b>184,493</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Salaries	-	-	21,442	21,442
Fringe	-	-	3,076	3,076
Travel	8,096	-	102	8,298
Operating services	11,761	-	882	12,643
Operating supplies	3,340	-	143	3,483
Other costs	895	-	-	895
Capital outlay	36,128	-	-	36,128
<b>Total expenditures</b>	<b>56,120</b>	<b>-</b>	<b>25,663</b>	<b>81,783</b>
<b>Excess of revenues over expenditures</b>	<b>132,518</b>	<b>11,709</b>	<b>15,003</b>	<b>159,230</b>
<b>Other financing uses:</b>				
Operating transfers out	(51,263)	(11,709)	(1,564)	(64,536)
<b>Excess of revenues over     expenditures and other uses</b>	<b>81,255</b>	<b>-</b>	<b>9,439</b>	<b>90,694</b>
Fund balance, beginning of year	115,845	-	16,587	132,432
Fund balance, end of year	\$ 197,100	\$ -	\$ 25,926	\$ 223,026

**EMERALDINE COUNCIL ON WHEEL, INC.**

**Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
All Special Revenue Funds  
Year Ended June 30, 2008**

	Total B-1A	Total B-1C-1	Total B-1C-2	Total B-1D	Total B-1E	Source Code
<b>Revenues:</b>						
Intergovernmental	\$ 15,000	\$ 14,673	\$ 14,673	\$ 1,004	\$ 1,400	\$ 29,750
Program	4,700	14,178	14,078	-	-	9,348
Local and miscellaneous	-	-	-	-	-	-
In kind	-	-	-	-	-	-
<b>Total revenues</b>	<b>19,700</b>	<b>28,851</b>	<b>28,751</b>	<b>1,004</b>	<b>1,400</b>	<b>39,100</b>
<b>Expenditures:</b>						
Current:						
Salaries	44,064	38,943	40,114	4,007	-	-
Fringe	10,000	3,376	4,114	880	-	-
Travel	1,154	2,895	10,130	0	-	-
Operating services	39,040	8,928	14,412	3,893	-	4,762
Operating supplies	14,104	2,204	3,084	276	480	718
Other costs	876	15	26	2	-	181
Capital outlay	-	-	-	-	2,896	-
In kind	-	-	-	-	-	-
<b>Total expenditures</b>	<b>111,138</b>	<b>64,261</b>	<b>81,754</b>	<b>11,661</b>	<b>3,496</b>	<b>5,661</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>8,562</b>	<b>24,590</b>	<b>17,001</b>	<b>8,343</b>	<b>(2,096)</b>	<b>33,439</b>
<b>Other financing sources (uses):</b>						
Operating transfers in	30,411	18,118	4,474	8,869	2	2,308
Operating transfers out	-	-	-	-	-	(24,400)
<b>Total other financing sources (uses)</b>	<b>30,411</b>	<b>18,118</b>	<b>4,474</b>	<b>8,869</b>	<b>2</b>	<b>(22,092)</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>39,011</b>	<b>42,708</b>	<b>21,475</b>	<b>17,212</b>	<b>(2,104)</b>	<b>11,347</b>
<b>Fund balances, beginning of year</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Fund balances, end of year</b>	<b>49,011</b>	<b>52,708</b>	<b>31,475</b>	<b>27,212</b>	<b>7,896</b>	<b>21,347</b>

Classification	Millionaire Grant	Fiscal Yr No. ADOR	Special Account Revised 1/11	Special Y	Energy	State Proc	CRIP	Total
\$ 4,344	\$ 4,300	\$ 200,154	\$ 60,049	\$ -	\$ -	\$ -	\$ -	\$ 500,965
-	-	-	-	-	-	-	-	71,499
-	-	101	20,480	23,493	91.0	-	11,517	64,200
-	-	5,138	-	20,490	-	-	-	54,218
4,344	4,300	206,393	80,529	43,983	91.0	-	11,534	706,709
4,010	-	204,214	-	38,899	-	-	11,148	687,718
426	-	26,873	-	3,499	-	-	1,054	58,279
523	-	-	-	1,992	-	-	-	23,644
1,000	-	91	-	288	91.0	-	420	95,464
384	-	-	91.0	689	-	21	1,990	54,944
71	-	-	14,389	-	-	94	-	15,166
-	-	-	37,626	1,714	-	-	540	40,896
-	-	4,238	-	20,490	-	-	-	54,218
8,724	-	284,294	10,659	68,749	91.0	173	11,600	771,477
(1,990)	4,300	101	(60,049)	(290)	-	(173)	(6,642)	(64,200)
1,708	-	-	124	-	-	100	4,000	144,640
-	(4,990)	(1,200)	(20,114)	-	-	-	-	(78,210)
1,708	(4,990)	(1,100)	(18,990)	-	-	100	4,000	(84,800)
-	-	-	1,704	(290)	-	(100)	(171)	1,104
-	-	-	(4,000)	(290)	-	204	34	(7,100)
\$ -	\$ -	\$ -	\$ 60,049	\$ -	\$ -	\$ 290	\$ -	\$ 80,529

## FRANCHISE COUNCIL ON AERMA, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -  
All Special Revenue Funds  
Year Ended June 30, 1999

	Budgeted	Actual	Variance - Favorable (Unfavorable)
<b>Table III-A</b>			
Salaries	\$ 99,861	\$ 99,663	\$ 198
Fringe	30,709	18,688	12,021
Travel	1,280	1,156	124
Operating services	61,681	59,548	2,133
Operating supplies	36,193	18,998	17,195
Other costs	-----824	-----816	-----88
	<u>\$ 239,534</u>	<u>\$ 237,159</u>	<u>\$ 2,375</u>
<b>Table III-C-1</b>			
Salaries	\$ 23,237	\$ 24,947	\$ 1,710
Fringe	3,588	3,776	188
Travel	1,186	2,095	889
Operating services	8,683	8,558	125
Operating supplies	2,165	2,124	41
Other costs	-----788	-----13	-----775
	<u>\$ 39,643</u>	<u>\$ 43,513</u>	<u>\$ 3,870</u>
<b>Table III-C-2</b>			
Salaries	\$ 59,158	\$ 68,134	\$ 8,976
Fringe	6,283	6,315	32
Travel	19,813	18,158	1,655
Operating services	14,889	14,412	477
Operating supplies	1,958	3,684	1,726
Other costs	-----824	-----25	-----799
	<u>\$ 123,935</u>	<u>\$ 130,728</u>	<u>\$ 6,793</u>
<b>Table III-D</b>			
Salaries	\$ 9,632	\$ 9,697	\$ 65
Fringe	968	888	80
Travel	37	13	24
Operating services	1,843	3,888	2,045
Operating supplies	241	376	135
Other costs	-----84	-----3	-----81
	<u>\$ 13,595</u>	<u>\$ 17,562</u>	<u>\$ 3,967</u>

(Continued)

EVANGELINE COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (MAAP Fund) and Actual -  
All Special Revenue Funds (Continued)  
Year Ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<b>Title III-F</b>			
Operating supplies	\$ -	\$ 840	\$ (840)
Capital outlay	<u>3,410</u>	<u>3,893</u>	<u>483</u>
	<b>\$ 3,410</b>	<b>\$ 4,733</b>	<b>\$ 1,323</b>
<b>Senior Center</b>			
Operating services	\$ 4,835	\$ 4,783	\$ 52
Operating supplies	710	708	2
Other costs	312	181	131
Capital outlay	<u>1,889</u>	<u>-</u>	<u>1,889</u>
	<b>\$ 8,746</b>	<b>\$ 5,672</b>	<b>\$ 3,074</b>
<b>Daybreakers</b>			
Salaries	\$ 4,812	\$ 4,490	\$ 322
Fringe	490	480	10
Taxes	685	677	8
Operating services	1,028	1,053	(25)
Operating supplies	155	284	(129)
Other costs	<u>29</u>	<u>31</u>	<u>(2)</u>
	<b>\$ 7,309</b>	<b>\$ 6,724</b>	<b>\$ 585</b>
<b>Title III - Senior AIDS</b>			
Salaries	\$ 254,234	\$ 254,234	\$ -
Fringe	28,875	28,875	-
Operating services	51	51	-
In-kind	<u>6,218</u>	<u>6,218</u>	<u>-</u>
	<b>\$ 289,378</b>	<b>\$ 289,378</b>	<b>\$ -</b>
<b>Special Account - Section 501</b>			
Operating supplies	\$ 719	\$ 915	\$ (196)
Other costs	62,212	14,889	47,323
Capital outlay	<u>-</u>	<u>27,820</u>	<u>(27,820)</u>
	<b>\$ 62,931</b>	<b>\$ 43,624</b>	<b>\$ 19,307</b>

(Continued)

EVANGELINE COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -  
All Special Revenue Funds (Continued)  
Year Ended June 30, 1998

	<u>Expected</u>	<u>Actual</u>	Variance - Favorable (Adverse)
<b>Special II</b>			
Salaries	\$ 18,118	\$ 18,889	\$ 771
Fringe	1,778	1,889	111
Travel	1,315	1,283	(32)
Operating services	588	588	-
Operating supplies	-	683	(683)
Capital outlay	-	1,504	(1,504)
In total	<u>21,800</u>	<u>25,686</u>	<u>(3,886)</u>
	<u>\$ 58,420</u>	<u>\$ 62,789</u>	<u>\$ 4,369</u>
<b>Donor</b>			
Operating Services	<u>\$ -</u>	<u>\$ 812</u>	<u>\$ (812)</u>
<b>Other Pay</b>			
Operating supplies	\$ -	\$ 27	\$ (27)
Other costs	<u>-</u>	<u>142</u>	<u>(142)</u>
	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ (172)</u>
<b>CLIF</b>			
Salaries	\$ 13,000	\$ 13,164	\$ 164
Fringe	1,000	1,093	93
Operating services	680	680	-
Operating supplies	1,320	1,376	56
Capital outlay	<u>500</u>	<u>500</u>	<u>-</u>
	<u>\$ 17,500</u>	<u>\$ 17,816</u>	<u>\$ 316</u>

**INTERNAL CONTROL, COMPLIANCE  
AND OTHER GRANT INFORMATION**



**Darrall, Silkes  
& Frederick**

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**Independent Auditor's Report on Compliance and  
 on Internal Control over Financial  
 Reporting Based on an Audit of General  
 Purpose Financial Statements Performed in  
 Accordance with Government Auditing Standards**

MONROE, LA

1000 PINE BLVD., SUITE 1000  
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MONROE, LA

**The Board of Directors  
 Evangeline Council on Aging, Inc.  
 White Plains, Louisiana**

We have audited the general purpose financial statements of the Evangeline Council on Aging, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated August 11, 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, and Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".

**Compliance**

As part of obtaining reasonable assurance about whether the Evangeline Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those 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 non-compliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Evangeline Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting, and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Evangeline Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 98.1.

MONROE, LA

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 MONROE, LA 70601



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 accounts that would be material in relation to the presentation of 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. The combination of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above in 70-0 is a material weakness.

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

*Daniel Siler & Finkbeiner*

A Corporation of Certified Public Accountants

Burke, Louisiana

August 13, 1998



**Darnall, Sikes  
& Frederick**

MEMPHIS, TENNESSEE

1000 Poplar Avenue, Suite 2000  
Memphis, Tennessee 38102  
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June 15, 2006

Evangelical Council on Aging, Inc.  
1000 Poplar Avenue, Suite 2000  
Memphis, Tennessee 38102  
Attention: Board of Directors  
Evangelical Council on Aging, Inc.  
1000 Poplar Avenue, Suite 2000  
Memphis, Tennessee 38102  
Attention: Board of Directors  
Evangelical Council on Aging, Inc.  
1000 Poplar Avenue, Suite 2000  
Memphis, Tennessee 38102

**Independent Auditor's Report on Compliance with  
Requirements Applicable to Each Major  
Program and Internal Control Over Compliance  
in Accordance with OMB Circular A-133**

MEMPHIS

2700 Beechmont  
Cordova, TN 38018  
(901) 361-1000

1000 Poplar Avenue, Suite 2000  
Memphis, TN 38102

1000 Poplar Avenue, Suite 2000  
Memphis, TN 38102

1000 Poplar Avenue, Suite 2000  
Memphis, TN 38102

The Board of Directors  
Evangelical Council on Aging, Inc.  
Vicksburg, Louisiana

**Compliance**

We have audited the compliance of Evangelical Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Requirements that are applicable to its major federal program for the year ended June 30, 1998. The Evangelical Council on Aging, Inc.'s major federal program is identified in the summary of auditee's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Evangelical Council on Aging, Inc.'s management. Our responsibility is to report an opinion on the Evangelical Council on Aging, Inc.'s compliance based on our audit.

We considered our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, "Standards of State, Local Government, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements allowed to abuse that could have a direct and material effect on a major federal program occurred. An audit in this manner, however, does not provide evidence about the Evangelical Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Evangelical Council on Aging, Inc.'s compliance with those requirements.

In our opinion, the Evangelical Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1998.

**Internal Control Over Compliance**

The management of the Evangelical Council on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Evangelical Council on Aging, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

MEMPHIS  
1000 Poplar Avenue, Suite 2000  
Memphis, TN 38102

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Everglades Council on Aging, Inc.'s ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 90-1.

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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not disclose all reportable conditions that we considered to be material weaknesses. However, we believe the reportable condition described in the accompanying schedule of findings and questioned costs as item 90-1 is a material weakness.

This report is prepared for the information of the board of directors, management and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

## *Deenick, Allen & Frederick*

A Corporation of Certified Public Accountants

Fortis, Louisiana

August 13, 1988

## EVANGELINE CONCRETE, ON AGING, INC.

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 1999

Program Title	Federal CFDA Number	Expenditures	Amount to Subrecipients
<b>Department of Health &amp; Human Services</b>			
<b>Services</b>			
Passed through the Louisiana Governor's Office of Elderly Affairs			
Title III B- Supportive services	93.094	\$ 48,619	\$ -
Title III C-1- Congregate meals	93.095	12,415	-
Title III C-3- Home delivered meals	93.095	18,888	-
Title III D- Income services	93.098	2,383	-
Title III E- Chapter 2 - Ombudsman	93.092	9,899	-
Title III F- Preventive Health Services	93.093	2,812	-
		<u>\$87,936</u>	<u>\$ -</u>
<b>Department of Transportation &amp; Development</b>			
<b>Development</b>			
Passed through the Louisiana Department of Transportation & Development			
Section 3311 - FYA- New Information State Public Transportation, Federal Project SLA-18-3813, State Project 9341-19-0034			
	28.509	34,815	-
Section 5509 (Discretionary Capital Program, Federal Project SLA-93-0837, State Project 9341-99-0008			
	28.513	37,630	-
		<u>\$72,445</u>	<u>\$ -</u>
<b>Department of Labor</b>			
Passed through the National Service Councils Education and Research Center			
Title V - Sr. AHRGS	17.115	289,358	-
<b>Department Housing &amp; Urban Development</b>			
<b>Development</b>			
Passed through the National Council of Senior Citizens			
CISF, Project H-448-6949-007			
	14.179	1,955	-
		<u>\$ 400,668</u>	<u>\$ -</u>

## NOTE 1: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of the Evangeline Concrete on Aging, Inc. and is presented on the same basis of accounting as described in Note 3 to the financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-113, "Accounting of Federal Awards to State, Local Governments, and Non-Profit Organizations".

## OTHER SUPPLEMENTARY INFORMATION

INTEGRAL FUND, INC.

Schedule of Changes in General Fixed Assets  
Year Ended June 30, 1998

	Balance Year 85, 1997	Additions	Deletions	Balance Year 86, 1998
<b>General fixed assets, at cost:</b>				
Land	\$ 12,800	\$ -	\$ -	\$ 12,800
Furniture & equipment	115,893	58,621	24,174	149,340
Building	267,819	-----	-----	267,819
<b>Total general fixed assets</b>	<b>\$ 421,892</b>	<b>\$ 58,621</b>	<b>\$ 24,174</b>	<b>\$ 456,339</b>
<b>Investments in general fixed assets:</b>				
Title #1 B	\$ 8,362	\$ -	\$ -	\$ 8,362
Title #1 C-1	6,532	-	-	6,532
Title #1 C-2	5,885	-	-	5,885
Master Control	7,840	-	349	8,189
Service #1 B	80,490	17,616	-	98,106
Local	17,630	14,174	13,815	17,989
Title #1 F	6,265	2,999	-	9,264
Title #1 G	756	-	-	756
Title #1 H	948	-	-	948
Special Account	14,843	-	-	14,843
Construction	311	-	-	311
Building	293,323	-	-	293,323
CAAS	1,706	-	-	1,706
CRDP	-	368	-	368
Title W	-----	3,114	-----	3,114
<b>Total investments in general fixed assets</b>	<b>\$ 421,892</b>	<b>\$ 58,621</b>	<b>\$ 24,174</b>	<b>\$ 456,339</b>

EMERALDINE COUNCIL ON AGING, INC.

Schedule of Disbursements to Board Members  
Year Ended June 30, 1998

The following board members were reimbursed for mileage and travel expenses while attending to business of the Council:

Laura Jo Brown	\$ 29
Mariana DeVille	98
Vicki Blue Fontenot	25
Irene Fontenot	58
Carol Hays II	89
Loretta Jones	23
Lola Prud'homme Johnson	<u>78</u>
Total	<u>\$352</u>

FOURGLINE COUNCIL ON AGING, INC.

Summary Schedule of Prior Year Findings  
Year Ended June 30, 1999

93-1	Finding:	<u>Inadequate Segregation of Accounting Functions</u>
	Status:	This finding is unresolved. See current year Finding 99-1.



EVANGELINE COUNCIL ON AGING, INC.

Schedule of Findings and Questioned Costs  
Year Ended June 30, 1998

Part I Summary of Auditor's Results

**FINANCIAL STATEMENTS**

Auditor's Report

An unqualified opinion has been issued on the Evangeline Council on Aging, Inc.'s financial statements as of and for the year ended June 30, 1998.

Reportable Conditions - Financial Reporting

One reportable condition in internal control over financial reporting was disclosed during the audit of the financial statements and is shown as item 98-1 in Part 2 and is considered a material weakness.

Material Noncompliance - Financial Reporting

There were no instances of noncompliance material to the financial statements disclosed during the audit of the financial statements.

**FEDERAL AWARDS**

Major Program Identification

The Evangeline Council on Aging, Inc. at June 30, 1998, had one major program: Title V - Senior AHEAD, which received funds from the Department of Labor "passed through" the National Center on Aging Education and Research Center.

Low-Risk Analysis

The Evangeline Council on Aging, Inc. is not considered a low-risk auditor for the year ended June 30, 1998.

Major Program - Threshold

The dollar threshold to distinguish Type A and Type B programs is \$100,000 for the year ended June 30, 1998.

Auditor's Report - Major Program

An unqualified opinion has been issued on the Evangeline Council on Aging, Inc.'s compliance for its major program as of and for the year ended June 30, 1998.

Reportable Conditions - Major Program

There was one reportable condition as shown in Part 2 as item 98-1, noted during the audit of the major federal program. This reportable condition is considered a material weakness.

Compliance Finding Related to Major Program

The audit did not disclose any material noncompliance or questioned costs relative to its federal program.

EVANGELINE COUNCIL ON AGING, INC.  
Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 1994

Part 2 Findings Relating to an Audit in Accordance with Government Auditing Standards

98-1 Individual Segregation of Accounting Functions

Finding:

Due to the small number of accounting personnel, the Council did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Part 3 Findings and Questioned Costs Relating to the Federal Program:

99-1 See description of finding in Part 2.

**EVANGELINE COUNCIL ON AGING, INC.**

**Management's Corrective Action Plan For Current Year Findings  
Year Ended June 30, 1998**

**Response to Finding 99-1:**

**No response is considered necessary.**