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**WEBSTER PARISH COUNCIL ON AGING, INC.  
MINDEN, LOUISIANA**

**AUDIT REPORT OF ALL FUNDS  
YEAR ENDED  
JUNE 30, 1999**

**ROLAND D. KRAUSHAAR  
CERTIFIED PUBLIC ACCOUNTANT**

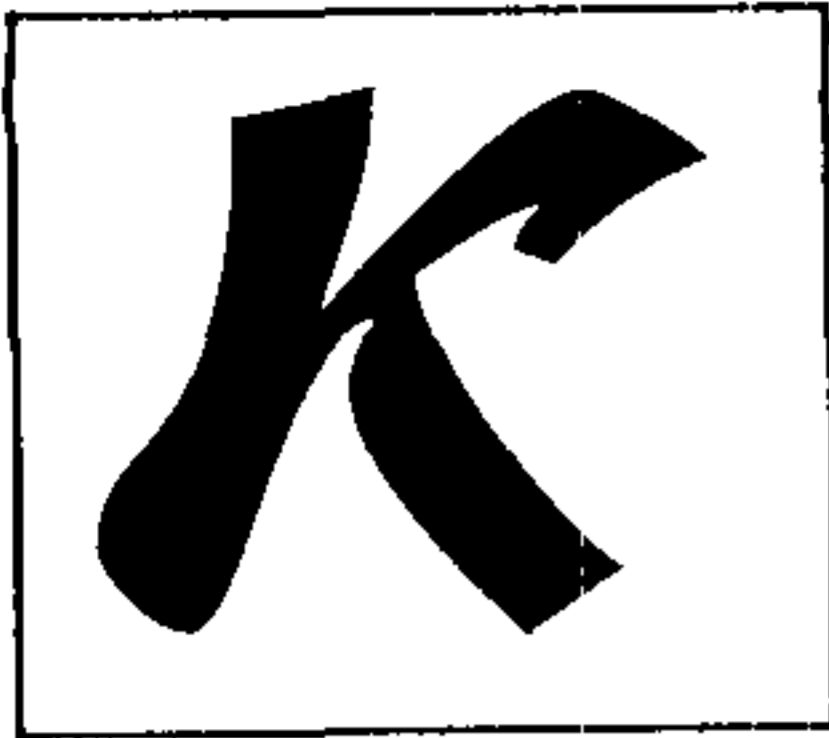
**ALEXANDRIA, LOUISIANA**

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 1-26-00

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**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue      Alexandria, LA 71301  
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August 20, 1999

**INDEPENDENT AUDITOR'S REPORT**

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

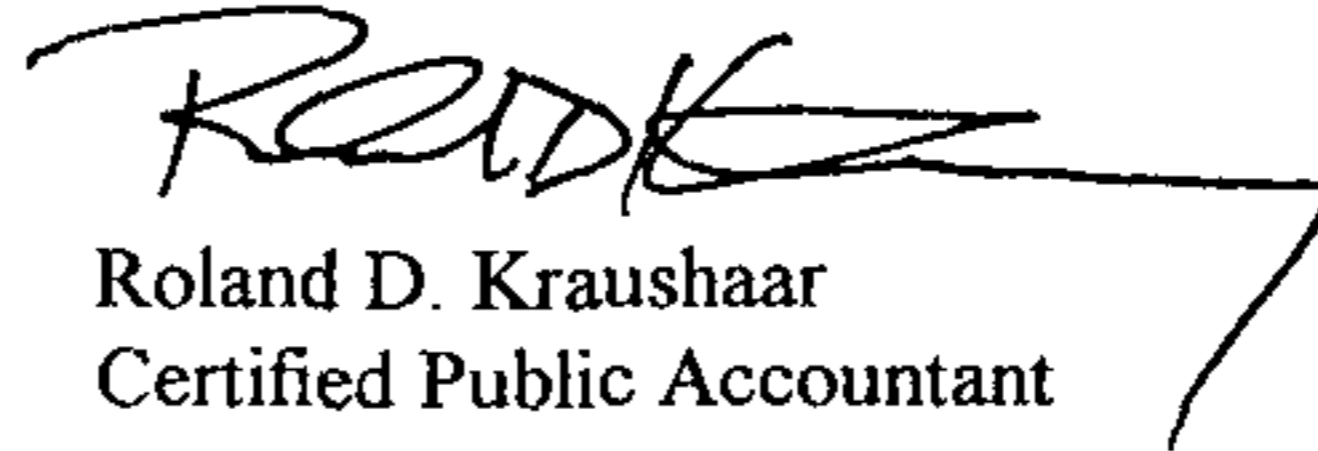
I have audited the accompanying general purpose financial statements of the Webster Parish Council on Aging, Inc., for the year ended June 30, 1999, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish Council on Aging, Inc., as of June 30, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 20, 1999, on my consideration of Webster Parish Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organization", 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 my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar  
Certified Public Accountant

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999 and 1998

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>		<u>ACCOUNT GROUP</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>1998</u>	<u>1997</u>
<u>ASSETS</u>					
<u>ASSETS</u>					
Cash	\$313,186	\$ 9,717	\$ -	\$322,903	\$310,582
Interfund receivable	-	68,462	-	68,462	68,470
Grants Receivable	-	7,136	-	7,136	6,521
Prepaid expenses	-	1,077	-	1,077	-
Fixed assets	-	-	104,827	104,827	94,425
Total assets	<u>\$313,186</u>	<u>\$ 86,392</u>	<u>\$104,827</u>	<u>\$504,405</u>	<u>\$479,998</u>
<u>LIABILITIES, FUND EQUITY,</u> <u>OTHER CREDITS</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund payables	68,462	-	-	68,462	68,470
Deferred revenues	-	-	-	-	6,290
Total liabilities	<u>\$ 68,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,462</u>	<u>\$ 74,760</u>
<u>FUND EQUITY AND OTHER</u> <u>CREDITS</u>					
<u>FUND EQUITY</u>					
Fund Balances					
Unreserved	<u>\$244,724</u>	<u>\$ 86,392</u>	<u>\$ -</u>	<u>\$331,116</u>	<u>\$310,813</u>
Total fund balances	<u>\$244,724</u>	<u>\$ 86,392</u>	<u>\$ -</u>	<u>\$331,116</u>	<u>\$310,813</u>
<u>OTHER CREDITS</u>					
Investment in general fixed assets	-	-	104,827	104,827	94,425
Total fund equity and other credits	<u>\$244,724</u>	<u>\$ 86,392</u>	<u>\$104,827</u>	<u>\$435,943</u>	<u>\$405,238</u>
Total liabilities, fund equity and other credits	<u>\$313,186</u>	<u>\$ 86,392</u>	<u>\$104,827</u>	<u>\$504,405</u>	<u>\$479,998</u>

The accompanying notes are an integral part of this statement.

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

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999 and 1998

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>REVENUE</u>				
Intergovernmental	\$ 21,779	\$ 397,306	\$ 419,085	\$ 402,117
Contracted services	-	59,240	59,240	26,493
General public	<u>47,819</u>	<u>91,314</u>	<u>139,133</u>	<u>111,647</u>
Total revenue	<u>\$ 69,598</u>	<u>\$ 547,860</u>	<u>\$ 617,458</u>	<u>\$ 540,257</u>
<u>EXPENDITURES</u>				
<u>CURRENT</u>				
Salaries	\$ 393	\$ 276,531	\$ 276,924	\$ 242,437
Fringe Benefits	-	23,048	23,048	21,017
Travel	441	24,008	24,449	15,939
Operating services	7,528	61,978	69,506	67,227
Operating supplies	1,041	26,373	27,414	20,002
Other costs	-	1,300	1,300	1,200
CAPITAL OUTLAY	21,517	-	21,517	3,342
MEALS	<u>1,395</u>	<u>151,602</u>	<u>152,997</u>	<u>142,426</u>
Total expenditures	<u>\$ 32,315</u>	<u>\$ 564,840</u>	<u>\$ 597,155</u>	<u>\$ 513,590</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUE OVER EXPENDITURES</u>	<u>\$ 37,283</u>	<u>\$ (16,980)</u>	<u>\$ 20,303</u>	<u>\$ 26,667</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	\$ -	\$ 118,942	\$ 118,942	\$ 114,025
Operating transfers out	<u>(32,305)</u>	<u>( 86,637)</u>	<u>(118,942)</u>	<u>(114,025)</u>
Total other sources (uses)	<u>\$ (32,305)</u>	<u>\$ 32,305</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u>				
<u>AND OTHER SOURCES OVER</u>				
<u>EXPENDITURES AND OTHER USES</u>	<u>\$ 4,978</u>	<u>\$ 15,325</u>	<u>\$ 20,303</u>	<u>\$ 26,667</u>
<u>FUND BALANCE</u>				
Beginning of year	<u>239,746</u>	<u>71,067</u>	<u>310,813</u>	<u>248,146</u>
End of year	<u>\$ 244,724</u>	<u>\$ 86,392</u>	<u>\$ 331,116</u>	<u>\$ 310,813</u>
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND  
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUE</u>						
Intergovernmental	\$ 21,779	\$ 21,779	\$ -	\$414,887	\$397,306	\$ (17,581)
Contracted services	-	-	-	54,545	59,240	4,695
Miscellaneous	-	47,819	47,819	69,568	91,314	21,746
Total revenue	<u>\$ 21,779</u>	<u>\$ 69,598</u>	<u>\$ 47,819</u>	<u>\$ 539,000</u>	<u>\$547,860</u>	<u>\$ 8,860</u>
<u>EXPENDITURES</u>						
<u>CURRENT</u>						
Salaries	\$ -	\$ 393	\$ (393)	\$ 277,593	\$276,531	\$ 1,062
Fringe Benefits	-	-	-	26,200	23,048	3,152
Travel	130	411	(311)	24,787	24,008	779
Operating services	2,142	7,528	(5,386)	55,840	61,978	(6,138)
Operating supplies	-	1,041	(1,041)	22,009	26,373	(4,364)
Other costs	-	-	-	7,771	1,300	6,471
CAPITAL OUTLAY	13,894	21,517	(7,623)	-	-	-
MEALS	-	1,395	(1,395)	153,492	151,602	1,890
Total expenditures	<u>\$ 16,166</u>	<u>\$ 32,315</u>	<u>\$ (16,149)</u>	<u>\$ 567,692</u>	<u>\$564,840</u>	<u>\$ 2,852</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</u>						
	<u>\$ 5,613</u>	<u>\$ 37,283</u>	<u>\$ 31,670</u>	<u>\$ (28,692)</u>	<u>\$ (16,980)</u>	<u>\$ 11,712</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	\$ -	\$ -	\$ -	\$ 136,028	\$118,942	\$ (17,086)
Operating transfers out	(5,613)	(32,305)	(26,692)	(100,202)	(86,637)	13,565
Total other sources (uses)	<u>\$ (5,613)</u>	<u>\$(32,305)</u>	<u>\$(26,692)</u>	<u>\$ 35,826</u>	<u>\$ 32,305</u>	<u>\$ (3,521)</u>
<u>EXCESS (DEFICIENCY) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</u>						
	<u>\$ -</u>	<u>\$ 4,978</u>	<u>\$ 4,978</u>	<u>\$ 7,134</u>	<u>\$ 15,325</u>	<u>\$ 8,191</u>
<u>FUND BALANCE</u>						
Beginning of year	<u>239,746</u>	<u>239,746</u>	<u>-</u>	<u>71,067</u>	<u>71,067</u>	<u>-</u>
End of year	<u>\$239,746</u>	<u>\$244,724</u>	<u>\$ 4,978</u>	<u>\$ 78,201</u>	<u>\$ 86,392</u>	<u>\$ 8,191</u>
	=====	=====	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of state upon approval by the Governor's Office of Elderly Affairs. The Webster Parish Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the Webster Parish Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three years 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.



## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

### C. Fund Accounting:

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.

Minden, Louisiana

June 30, 1999

(Continued)

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

### Title III-C Area Agency Administration Fund

The Title III-C Area Agency Administration Fund is used to account for the administration of special programs for the aging.

### 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 resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility.

### Title III C-1 Fund

Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers.

### Title III C-2 Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional home delivered meals to home-bound older persons.

### Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

### 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 Services Fund

The Title III-D In-Home Services Fund is used to account for funds which are used to provide in-home services to frail, older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.

### EFSP Fund

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

### Helping Hands Fund

The Helping Hands Fund is used to account for the administration of a program that is sponsored by local utility companies. The companies collect contributions from service customers and remit these funds to the LACOA. The LACOA in turn "passes through" these funds to the Council to provide utility assistance to the elderly.

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

### 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.

### U.S.D.A. Fund

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

### Elderly Waiver Fund

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

### Miscellaneous Grant Fund

Funded by the Governor's Office of Elderly Affairs, this special purpose grant was made to fund additional program expenses relative to Senior Center operations.

### Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.

Minden, Louisiana

June 30, 1999

(Continued)

education). The law directs the state agency administering this program to "give priority to areas of the state which are medically under-served and in which there are a large number of older individuals who have the greatest economic and social need.

### Title XIX Medicaid Fund

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

### Springhill Senior Center Fund

The Springhill Senior Center fund is used to account for fund raising activities that are devoted to the renovation and/or building of a new Senior Center located in Springhill.

#### D. Account Groups:

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

### General Fixed Assets

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

#### E. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

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

### F. 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 accounted for through the various due from and due to accounts. Short-term interfund loans are classified as interfund receivables or payables.

### G. Budget Policy:

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

1. The Governor's Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

### H. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Total columns on the combined financial statements are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTES TO FINANCIAL STATEMENTS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

I. Fixed Assets, Including Property Leased Under Capital Leases:

Assets which cost at least \$250 and which have an estimated useful life of greater than 1 year are capitalized as fixed assets. All fixed assets are stated at historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost. No depreciation has been provided on general fixed assets.

The Council has classified its fixed assets as follows:

	Balance <u>06/30/99</u>
Automotive equipment	\$ 38,133
Furniture and equipment	26,842
Recreation equipment	20,149
Other equipment	<u>19,703</u>
Total	<u>\$ 104,827</u>

K. Related Party Transactions:

During the fiscal year, the Council purchased coffee and related supplies from a company owned by the Executive Director's son. The purchases were based on a low bid proposal submitted by the company and all billings were paid prior to year end.



## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

L. 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). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

M. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure 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.

N. 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.

O. 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.

**NOTES TO FINANCIAL STATEMENTS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

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 accrual, that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under 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.

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. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

NOTE 3. **CASH IN BANK**

At June 30, 1999, the carrying amount of the Council's deposits was as follows:

Payroll - checking	\$ 1,327
Operating - checking	274
Money market savings	151,088
Springhill Senior Center savings	9,717
Certificates of deposit	<u>160,000</u>
Cash on deposit in banks	<u><u>\$322,406</u></u>

**NOTES TO FINANCIAL STATEMENTS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

At June 30, 1999, the collected deposits held by the banks was \$390,327. Of that amount, \$290,327 is classified as credit risk Category 3. The bank has pledged additional collateral in the name of the Council for the amount over the FDIC limit and these securities are held at the Federal Reserve Bank. However, it is the opinion of the Governmental Accounting Standards Board (GASB) that if the agreement between the Bank and the Council is not in writing and approved by the Bank's Board of Directors, then the government may not be in compliance with the Financial Institution's Reform, Recovery and Enforcement Act of 1989 which discusses the depositor's rights to collateral. GASB states that the collateral described above should be classified as Category 3. This is the case with Webster Parish Council. The following are descriptions of the three risk categories:

- (1) Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- (2) Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- (3) Category 3 - Uncollateralized, including securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name or those types of securities as described above.

**NOTE 4. ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 1999, consists of the following special revenue programs

	<u>Funding Agency</u>	<u>Amount</u>
USDA	GOEA	\$3,316
Medicaid	DHH	350
Elderly Waiver	DHH	3,250
Helping Hands	LACOA	<u>220</u>
Total		<u>\$7,136</u>

## NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

### NOTE 5. CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets.

	<u>Balance</u> <u>6/30/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/99</u>
Furniture & Equipment	\$26,637	\$ 7,993	\$ 7,788	\$ 26,842
Recreation Equipment	18,999	2,000	850	20,149
Automotive Equipment	33,966	6,338	2,171	38,133
Other Equipment	<u>14,823</u>	<u>5,186</u>	<u>306</u>	<u>19,703</u>
Total General Fixed Assets	<u>\$94,425</u>	<u>\$21,517</u>	<u>\$11,115</u>	<u>\$104,827</u>

### NOTE 6. BOARD OF DIRECTORS' COMPENSATION

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

### NOTE 7. 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.

### NOTE 8. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1999. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenue from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies.

Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor 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.

**NOTES TO FINANCIAL STATEMENTS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
June 30, 1999  
(Continued)

NOTE 9      **FEDERALLY ASSISTED PROGRAMS**

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

NOTE 10.    **ECONOMIC DEPENDENCY**

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

NOTE 11.    **INTERFUND TRANSFERS**

Operating transfers in and out are listed by fund for 1999:

<u>Transferred In</u>	<u>Funds Transferred Out</u>				<u>Miles For Meals</u>	<u>Senior Center</u>	<u>Title XIX</u>	<u>Total</u>
	<u>Local Funds</u>	<u>Special Grant</u>	<u>Act 735</u>	<u>USDA</u>				
III B Services	\$ -	\$4,500	\$ 3,067	\$ -	\$ -	\$41,293	\$ -	\$ 48,860
Area Agency Admin	-	-	1,399	-	-	-	-	1,399
C-1	2,035	-	-	17,015	-	-	-	19,050
C-2	17,500	-	1,986	23,829	-	-	-	43,315
III B Ombuds	-	-	2,037	-	-	-	-	2,037
EFSP	-	-	-	-	-	-	-	-
III D	-	-	4,279	-	-	-	-	4,279
Elderly Waiver	-	-	-	-	-	-	-	-
III F	-	-	2	-	-	-	-	2
Total	<u>\$19,535</u>	<u>\$4,500</u>	<u>\$12,770</u>	<u>\$40,844</u>	<u>\$ -</u>	<u>\$41,293</u>	<u>\$ -</u>	<u>\$118,942</u>

**COMBINING STATEMENT OF PROGRAM REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**GENERAL FUND**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

	<u>LOCAL</u>	<u>ACT 735</u>	<u>TOTAL</u>
<b><u>REVENUES</u></b>			
Intergovernmental:			
Governor's Office of Elderly Affairs	\$ -	\$21,779	\$ 21,779
Public Support:			
Contracted Services	-	-	-
General Public	47,819	-	47,819
Total revenue	<u>\$ 47,819</u>	<u>\$21,779</u>	<u>\$ 69,598</u>
<b><u>EXPENDITURES</u></b>			
<b><u>CURRENT</u></b>			
Salaries	\$ 393	\$ -	\$ 393
Fringe Benefits	-	-	-
Travel	302	139	441
Operating services	5,134	2,394	7,528
Operating supplies	951	90	1,041
Other costs	-	-	-
<b><u>CAPITAL OUTLAY</u></b>	<u>15,131</u>	<u>6,386</u>	<u>21,517</u>
Total Administration And Capital Outlay Expenditures	\$ 21,911	\$ 9,009	\$ 30,920
<b>MEALS PROGRAMS</b>	<u>\$ 1,395</u>	<u>\$ -</u>	<u>\$ 1,395</u>
<b><u>TOTAL EXPENDITURES</u></b>	<u>\$ 23,306</u>	<u>\$ 9,009</u>	<u>\$ 32,315</u>
<b><u>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</u></b>	<u>\$ 24,513</u>	<u>\$ 12,770</u>	<u>\$ 37,283</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	\$ -	\$ -	\$ -
Operating transfers out	(19,535)	(12,770)	(32,305)
Total other sources (uses)	<u>\$(19,535)</u>	<u>\$(12,770)</u>	<u>\$(32,305)</u>
<b>EXCESS (DEFICIENCY OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 4,978</u>	<u>\$ -</u>	<u>\$ 4,978</u>
<b><u>FUND BALANCES</u></b>			
Beginning of year	<u>\$239,746</u>	<u>\$ -</u>	<u>\$239,746</u>
End of year	<u>\$244,724</u>	<u>\$ -</u>	<u>\$244,724</u>



SCHEDULE 2

TITLE III-D IN-HOME SERVICES	HELPING HANDS	AUDIT	USDA	ELDERLY WAIVER	MISC. GRANT	TITLE III-F	MILES FOR MEALS	TITLE XIX MEDICAID	SPRINGHILL SENIOR CENTER	TOTALS
\$ 2,439	\$ -	\$2,529	\$40,844	\$ -	\$4,500	\$3,887	\$ -	\$ -	\$ -	\$ 397,306
-	-	-	-	56,322	-	-	-	1,918	-	59,240
<u>2,831</u>	<u>3,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,164</u>	<u>91,314</u>
<u>\$ 5,270</u>	<u>\$ 3,588</u>	<u>\$2,529</u>	<u>\$40,844</u>	<u>\$56,322</u>	<u>\$4,500</u>	<u>\$3,887</u>	<u>\$ -</u>	<u>\$ 1,918</u>	<u>\$10,164</u>	<u>\$ 547,860</u>
\$ 7,021	\$ -	\$ -	\$ -	\$43,271	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ 276,531
531	-	-	-	2,680	-	-	-	-	-	23,048
574	-	-	-	3,258	-	-	-	44	-	24,008
1,330	-	2,529	-	1,293	-	484	150	-	2,410	61,978
69	3,449	-	-	307	-	3,405	-	-	706	26,373
24	-	-	-	-	-	-	-	-	-	1,300
-	-	-	-	-	-	-	-	-	-	-
<u>\$ 9,549</u>	<u>\$ 3,449</u>	<u>\$2,529</u>	<u>\$ -</u>	<u>\$50,809</u>	<u>\$ -</u>	<u>\$ 3,889</u>	<u>\$ 150</u>	<u>\$ 143</u>	<u>\$ 3,116</u>	<u>\$ 413,238</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,602</u>
<u>\$ 9,549</u>	<u>\$ 3,449</u>	<u>\$2,529</u>	<u>\$ -</u>	<u>\$50,809</u>	<u>\$ -</u>	<u>\$ 3,889</u>	<u>\$ 150</u>	<u>\$ 143</u>	<u>\$ 3,116</u>	<u>\$ 564,840</u>
<u>\$(4,279)</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 40,844</u>	<u>\$ 5,513</u>	<u>\$4,500</u>	<u>\$ (2)</u>	<u>\$(150)</u>	<u>\$ 1,775</u>	<u>\$ 7,048</u>	<u>\$(16,980)</u>
\$ 4,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$118,942
-	-	-	(40,844)	-	(4,500)	-	-	-	-	\$(86,637)
<u>\$ 4,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(40,844)</u>	<u>\$ -</u>	<u>\$(4,500)</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,305</u>
<u>\$ -</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(150)</u>	<u>\$ 1,775</u>	<u>\$ 7,048</u>	<u>\$ 15,325</u>
<u>\$ -</u>	<u>\$ 2,766</u>	<u>\$ -</u>	<u>\$ 21,495</u>	<u>\$33,408</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,037</u>	<u>\$ 2,330</u>	<u>\$ 71,067</u>
<u>\$ -</u>	<u>\$ 2,905</u>	<u>\$ -</u>	<u>\$ 21,495</u>	<u>\$38,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(150)</u>	<u>\$ 6,812</u>	<u>\$ 9,378</u>	<u>\$ 86,392</u>



**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>GENERAL FUND - Salaries</b>			
Travel	No	\$ 393	
Operating service	Budget	302	
Operating supplies	Adopted	5,134	
Capital outlay	or	951	
Meals	Required	15,131	
Transfers			
Area Agency Admin		1,395	
EFC-1		2,035	
III C-2		17,500	
Total		<u>\$ 42,841</u>	
<b>State Of Louisiana - Act 735</b>			
Travel	\$ 130	\$ 139	\$ (9)
Operating services	2,142	2,394	(252)
Operating Supplies	-	90	(90)
Capital outlay	13,894	6,386	7,508
Transfers			
Ombudsman	2,453	2,037	416
III D	1,000	4,279	(3,279)
III F	-	2	(2)
III C-2	-	1,986	(1,986)
Area Agency Administration	-	1,399	(1,399)
III B Services	2,160	3,067	(907)
Medicaid Waiver	-	-	-
Total	<u>\$ 21,779</u>	<u>\$ 21,779</u>	<u>\$ -</u>
<b>TITLE III-C ADMINISTRATION</b>			
Salaries	\$ 15,057	\$ 15,331	\$ (274)
Fringe	1,406	1,218	188
Travel	4	11	(7)
Operating services	4,573	5,178	(605)
Operating supplies	671	1,354	(683)
Other costs	201	218	(17)
Total	<u>\$ 21,912</u>	<u>\$ 23,310</u>	<u>\$ (1,398)</u>
<b>TITLE III-B OMBUDSMAN</b>			
Salaries	\$ 7,283	\$ 6,614	\$ 669
Fringe	685	344	341
Travel	1,250	1,070	180
Operating services	977	789	188
Operating supplies	71	41	30
Other costs	21	15	6
Total	<u>\$ 10,287</u>	<u>\$ 8,873</u>	<u>\$ 1,414</u>

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

	<u>BUDGETED EXPENDITURES</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>TITLE III C-1 Congragate Meals</u></b>			
Salaries	\$ 58,428	\$ 53,101	\$ 5,327
Fringe	5,492	4,939	553
Travel	307	267	40
Operating services	9,994	10,330	(336)
Operating supplies	4,144	4,170	(26)
Meals	-	70,898	(70,898)
Other costs	72,313	345	71,968
Total	<u>\$ 150,678</u>	<u>\$ 144,050</u>	<u>\$ 6,628</u>
<b><u>TITLE IIIC-2 Home Delivered</u></b>			
Salaries	\$ 42,943	\$ 48,570	\$ (5,627)
Fringe	4,030	3,156	874
Travel	13,007	12,674	333
Operating services	9,381	9,382	(1)
Operating supplies	2,964	2,798	166
Meals	-	80,704	(80,704)
Other costs	81,179	331	80,848
Total	<u>\$ 153,504</u>	<u>\$ 157,615</u>	<u>\$ (4,111)</u>
<b><u>TITLE III-B SUPPORTIVE SERVICES</u></b>			
Salaries	\$ 104,267	\$ 102,524	\$ 1,743
Fringe	9,814	10,180	(366)
Travel	6,332	6,110	222
Operating services	25,081	28,103	(3,022)
Operating supplies	10,584	10,074	510
Other costs	3,643	367	3,276
Total	<u>\$ 159,721</u>	<u>\$ 157,358</u>	<u>\$ 2,363</u>
<b><u>SENIOR CENTER</u></b>			
Transfer to IIIB Service	<u>\$ 41,293</u>	<u>\$ 41,293</u>	<u>\$ -</u>
Total	<u>\$ 41,293</u>	<u>\$ 41,293</u>	<u>\$ -</u>
<b><u>TITLE III-D IN-HOME SERVICES</u></b>			
Salaries	\$ 6,701	\$ 7,021	\$ (320)
Fringe	632	531	101
Travel	700	574	126
Operating services	1,258	1,330	(72)
Operating supplies	65	69	(4)
Other costs	19	24	(5)
Total	<u>\$ 9,375</u>	<u>\$ 9,549</u>	<u>\$ (174)</u>

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

**AUDIT ALLOTMENT**

Operating services	\$ 2,529	\$ 2,529	\$ -
Total	\$ 2,529	\$ 2,529	\$ -

**USDA**

Transfers to Title III C-1	\$ 28,078	\$ 17,015	\$11,063
Transfers to Title III C-2	26,331	23,829	2,502
Total	\$ 54,409	\$ 40,844	\$13,565

**ELDERLY WAIVER**

Salaries	\$ 42,914	\$ 43,271	\$ (357)
Fringe	4,141	2,680	1,461
Travel	3,187	3,258	(71)
Operating services	1,047	1,293	(246)
Operating supplies	142	307	(165)
Total	\$ 51,431	\$ 50,809	\$ 622

**TITLE XIX MEDICAID**

Salaries	\$ -	\$ 99	\$ (99)
Travel	-	44	(44)
Total	\$ -	\$ 143	\$ (143)

**MISCELLANEOUS**

Transfer to III-B	\$ 4,500	\$ 4,500	\$ -
Total	\$ 4,500	\$ 4,500	\$ -

**TITLE III-F**

Other Costs	\$ 3,887	\$ -	\$ 3,887
Operating services	-	484	(484)
Operating supplies	-	3,405	(3,405)
Total	\$ 3,887	\$ 3,889	\$ (2)

**EFSP**

Operating services	\$ 1,000	\$ -	\$ 1,000
Total	\$ 1,000	\$ -	\$ 1,000

**HELPING HANDS**

Operating supplies	\$ 3,368	\$ 3,449	\$ (81)
Total	\$ 3,368	\$ 3,449	\$ (81)

**STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

**MILES FOR MEALS**

Operating services	\$ -	\$ 150	\$ (150)
Transfers to Title III C-2	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ (150)</u>

**SPRINGHILL SENIOR CENTER**

Operating services	\$ -	\$2,410	\$ (2,410)
Operating supplies	<u>-</u>	<u>706</u>	<u>(706)</u>
Total	<u>\$ -</u>	<u>\$3,116</u>	<u>\$ (3,116)</u>

**SCHEDULE OF PRIORITY SERVICES**  
**TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

			<b>%GOEA GRANT</b>
ACCESS (30%)	Assisted Transportation	\$ -	
	Case Management	1,285	
	Transportation	22,867	
	Information & Assistance	-	
	Outreach	<u>3,131</u>	
	Total Access Expenses	\$ <u>27,283</u>	38.86%
IN-HOME (15%)	Homemaker	\$53,564	
	Chore	-	
	Telephoning	-	
	Visiting	-	
	Adult/Daycare/Health	-	
	Personal Care	<u>-</u>	
	Total In-Home Expenses	\$ <u>53,564</u>	76.29%
LEGAL (5%)	Legal Assistance	\$ <u>3,318</u>	4.73%
NON PRIORITY SERVICES		\$ <u>73,193</u>	
TOTAL III B-SUPPORTIVE SERVICE EXPENDITURES		\$ 157,358	
Less:	Participant Contributions	\$ (13,205)	
	Public Support	-	
	Transfers In	\$ <u>(48,860)</u>	
III B SUPPORTIVE SERVICES GRANT		\$ 95,293	
Less:	State Homemaker and State Transportation	<u>25,081</u>	
<b>Original Grant Amount</b>		\$ <u><u>70,212</u></u>	

**COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS**  
**AND CHANGES IN GENERAL FIXED ASSETS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

	<u>Balance</u> <u>June 30, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1999</u>
<b>GENERAL FIXED ASSETS</b>				
Automotive	\$33,966	\$ 6,338	\$ 2,171	\$ 38,133
Furniture/office equipment	26,637	7,993	7,788	26,842
Recreation equipment	18,999	2,000	850	20,149
Other equipment	<u>14,823</u>	<u>5,186</u>	<u>306</u>	<u>19,703</u>
Totals	<u>\$94,425</u>	<u>\$21,517</u>	<u>\$11,115</u>	<u>\$104,827</u>
<b>INVESTMENT IN GENERAL "FIXED ASSETS"</b>				
<b>PROPERTY ACQUIRED WITH FUNDS FROM</b>				
Property acquired prior to 7/1/85	\$ 2,325	\$ -	\$ -	\$ 2,325
State of Louisiana-Act 735	25,607	6,386	8,640	23,353
Local	51,283	15,131	1,875	64,539
Senior Center	3,385	-	600	2,785
Title XX	292	-	-	292
Title III-B	6,230	-	-	6,230
Title III-F	2,569	-	-	2,569
Bell South Grant	550	-	-	550
Title III- C2	1,346	-	-	1,346
III C-1	<u>838</u>	<u>-</u>	<u>-</u>	<u>838</u>
Totals	<u>\$94,425</u>	<u>\$21,517</u>	<u>\$11,115</u>	<u>\$104,827</u>

**STATEMENT OF FINDINGS AND QUESTIONED COSTS**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

**SECTION I - SUMMARY OF AUDITOR'S REPORTS****Financial Statements:**

Type of Auditor's Report Issued	Unqualified
Internal Control Over Financial Reporting:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported
Non-Compliance Material to Financial Statements Noted	No

**Federal Awards**

Internal Control Over Major Programs:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported

Type of Auditor's Report Issued on Compliance for Major Programs	Unqualified
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Any Audit Findings Disclosed that are Required to be Reported in Accordance With Circular A-133, Section .510(a)	No
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**Identification of Major Programs:**

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.044	Special Programs-Elderly III B
93.045	Special Programs-Elderly III C

Dollar Threshold to Distinguish Between Type A and Type B Programs	50 %
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Auditee Qualified as Low-Risk Auditee?	Yes
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**SECTION II - FINANCIAL STATEMENT FINDINGS**

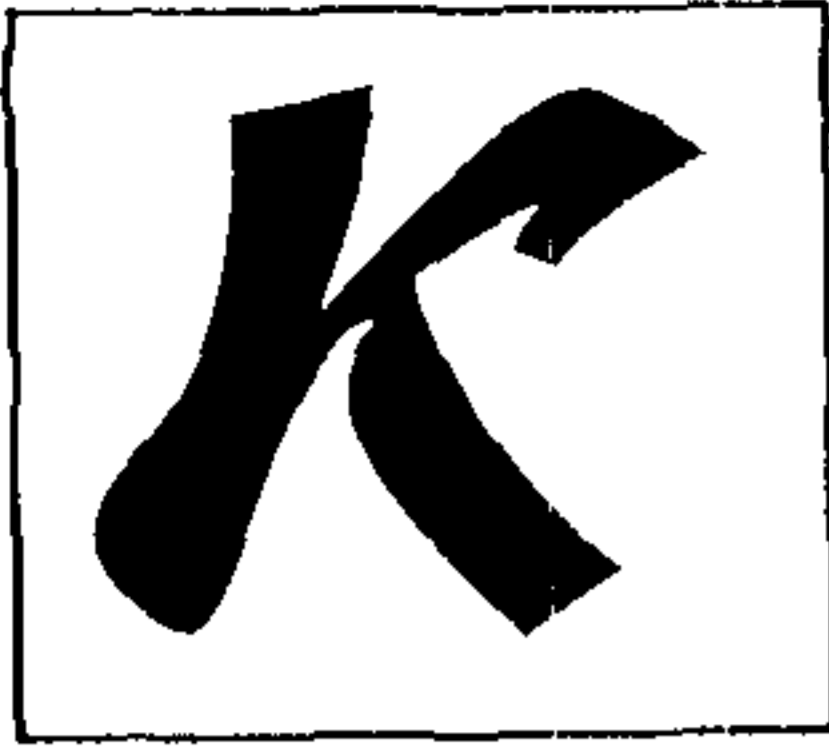
No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.

**SINGLE AUDIT SECTION**





**Roland D. Kraushaar**

**Certified Public Accountant**

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

August 20, 1999

**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**

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued my report thereon dated August 20, 1999. I conducted my 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**

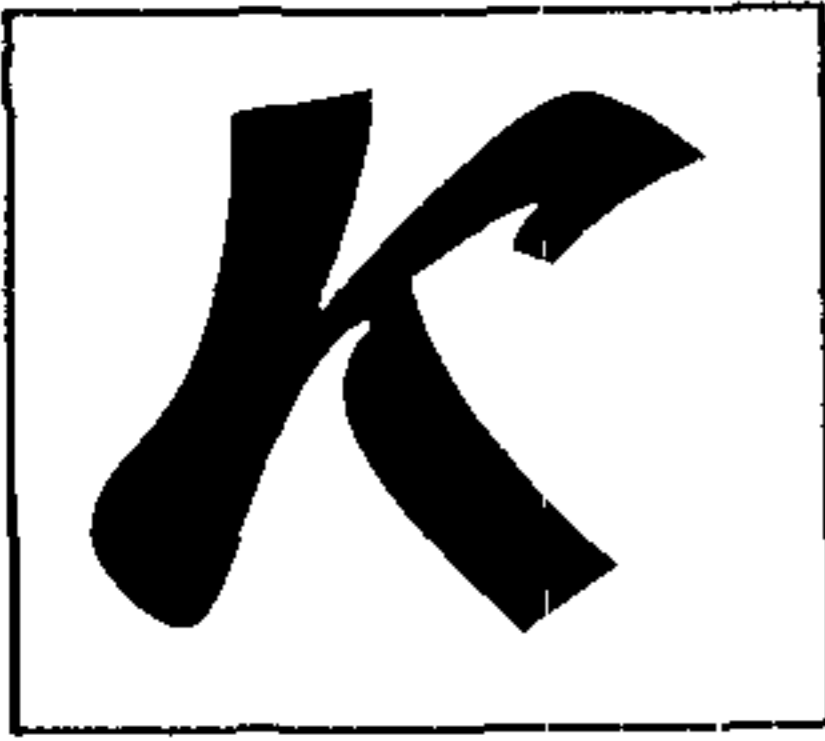
As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the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

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Council's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

Roland D. Kraushaar  
Certified Public Accountant



# Roland D. Kraushaar

Certified Public Accountant

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

August 20, 1999

**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**

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

I have audited the compliance of the Webster Parish 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 Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Council's management. My responsibility is to express an opinion on the Webster Parish Council on Aging, Inc.'s compliance based on my audit.

I conducted my 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, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Webster Parish Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Webster Parish Council on Aging, Inc.'s compliance with those requirements.

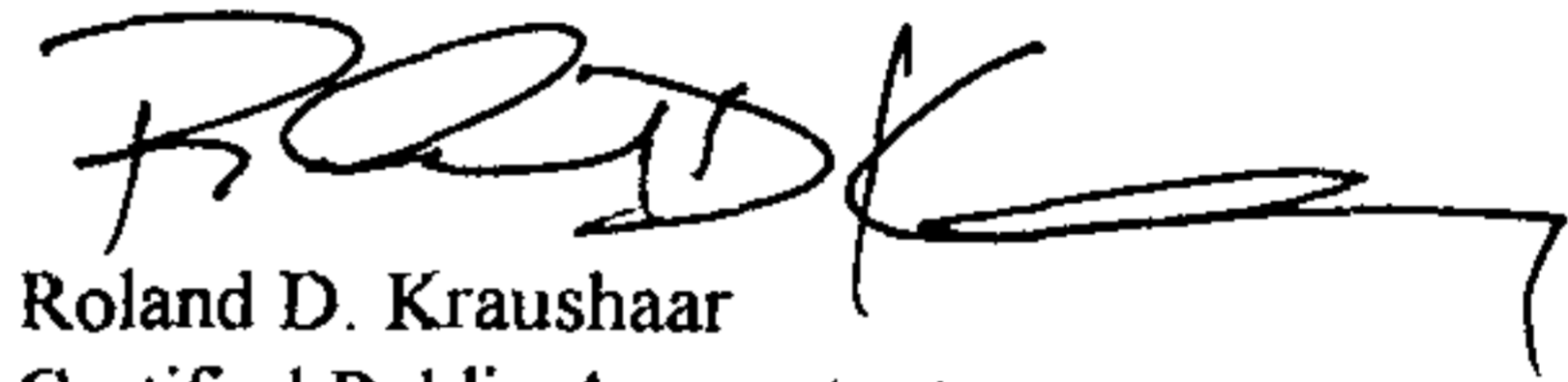
In my opinion, the Webster Parish Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

### Internal Control Over Compliance

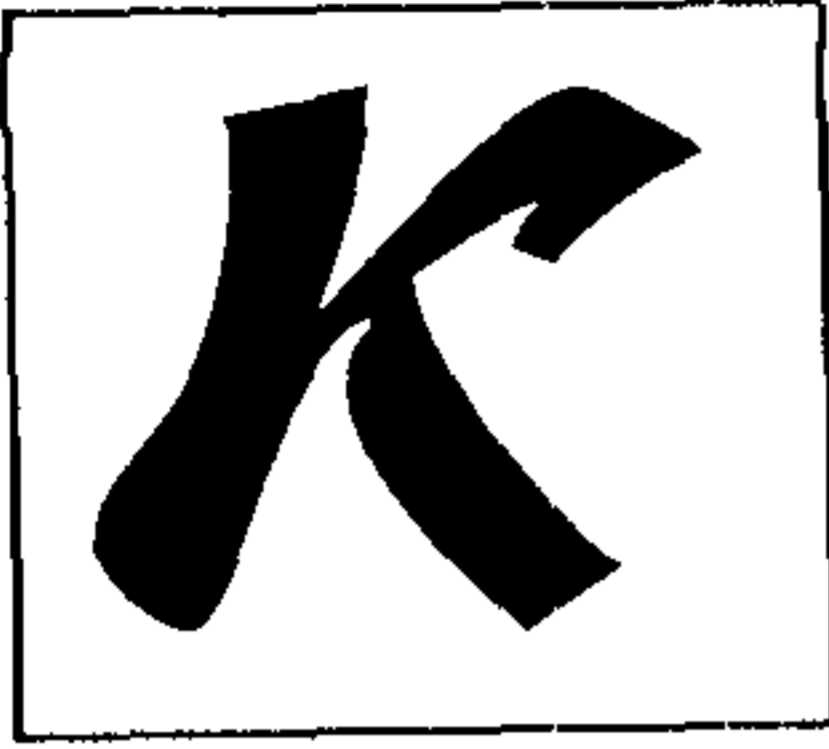
The management of the Webster Parish Council on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Council's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

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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



Roland D. Kraushaar  
Certified Public Accountant



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1406 Texas Avenue      Alexandria, LA 71301  
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August 20, 1999

**INDEPENDENT AUDITOR'S REPORT ON**  
**SCHEDULE OF FEDERAL AWARDS**

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued my report thereon dated August 20, 1999. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Council on Aging, Inc., taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

  
Roland D. Kraushaar  
Certified Public Accountant

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

Webster Parish Council on Aging, Inc.  
Minden, Louisiana  
Year Ended June 30, 1999

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL OR AWARD AMOUNT</u>	<u>PROGRAM REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>
<u>Department of Health &amp; Human Services</u>				
Passed through Louisiana Governor's Office of Elderly Affairs				
Special Programs for the Elderly:				
Title III-B Grant For Supportive Services & Senior Centers	93.044	\$ 70,212	\$ 70,212	\$ 70,212
Title III-B (Ombudsman)	93.044	<u>5,240</u>	<u>5,240</u>	<u>5,240</u>
Subtotal - CFDA #93.044		<u>\$ 75,452</u>	<u>\$ 75,452</u>	<u>\$ 75,452</u>
Title III Part C-Area Agency Admin	93.045	\$ 16,433	\$ 16,433	\$ 16,433
Title III Part C-1 Nutrition				
Congregate Meals	93.045	51,585	51,585	51,585
Title III Part C-2 Nutrition				
Home Delivered Meals	93.045	<u>20,727</u>	<u>20,727</u>	<u>20,727</u>
Subtotal - CFDA #93.045		<u>\$ 88,745</u>	<u>\$ 88,745</u>	<u>\$ 88,745</u>
Title III Part D In-Home Services For Frail Older Individuals	93.046	<u>\$ 2,073</u>	<u>\$ 2,073</u>	<u>\$ 2,073</u>
Title III Part F Disease Prevention And Health Promotion	93.043	<u>\$ 3,304</u>	<u>\$ 3,304</u>	<u>\$ 3,304</u>
Totals for U.S. Department of Health & Human Services		<u>\$169,574</u>	<u>\$169,574</u>	<u>\$169,574</u>
<u>Department of Agriculture</u>				
Passed Through the Governor's Office Of Elderly Affairs				
Nutrition Programs For the Elderly	10.570	<u>\$ 58,425</u>	<u>\$ 40,844</u>	<u>\$ 40,844</u>
Total Federal Grants		<u><u>\$227,999</u></u>	<u><u>\$210,418</u></u>	<u><u>\$210,418</u></u>