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POINTE COUPEE COUNCIL ON AGING, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
NEW ROADS, LOUISIANA
YEAR ENDED JUNE 30, 1999

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 NOV 24 1999

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

TELEPHONE (504) 767-7829
CELLULAR (504) 335-3647

INDEPENDENT AUDITOR'S REPORT

August 26, 1999

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Council on Aging, Inc. as of June 30, 1999, and the year then ended. These financial statements are the responsibility of the Pointe Coupee Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

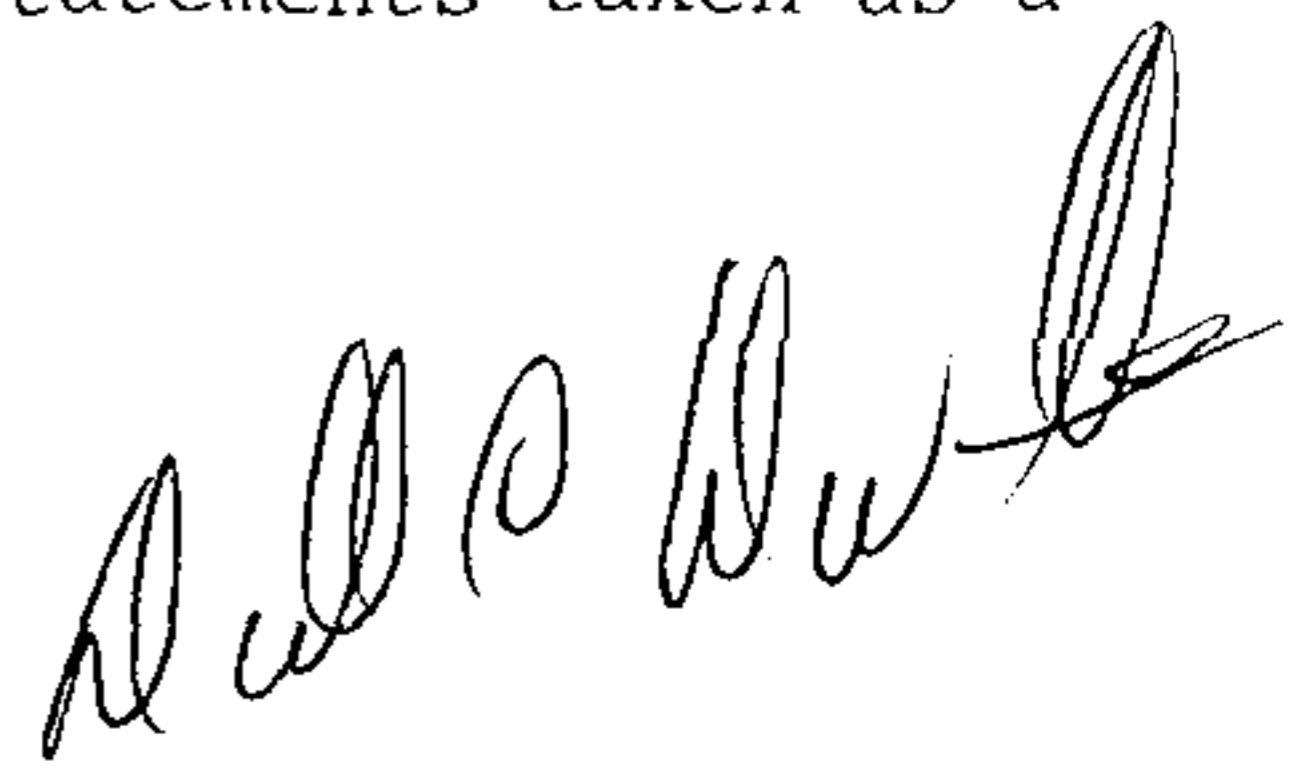
Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan 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 provided a *reasonable basis for my opinion*.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue. The Pointe Coupee Council on Aging has included such disclosures in Note 14. Because of the unprecedented nature of the year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Pointe Coupee Council on Aging's disclosure with respect to the year 2000 issue made in Note 14. Further, I do not provide assurance that the Pointe Coupee Council on Aging is or will be year 2000 ready, that the Pointe Coupee Council on Aging's year 2000 remediation efforts will be successful in whole or in part, or that parties with whom the Pointe Coupee Council on Aging does business will be 2000 ready.

In my opinion, except for the effects of such adjustments, if any might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the Pointe Coupee Council on Aging as of June 30, 1999, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 26, 1999, on our consideration of Pointe Coupee Council On Aging, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of Pointe Coupee Council On Aging, Inc. taken as a whole. The accompanying combining financial schedules, schedules and schedule of expenditures of federal awards listed in the Table of Contents are 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 Organizations, and is not a required part of the 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 financial statements taken as a whole.

A handwritten signature in black ink, appearing to be 'R. W. [unclear]', written in a cursive style.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

(With Comparative Totals as of June 30, 1998)

	<u>GOVERNMENTAL</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u>	
	<u>FUND TYPE</u>		<u>GENERAL</u>	<u>GENERAL</u>	<u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>FIXED</u>	<u>LONG-TERM</u>	<u>1999</u>	<u>1998</u>
	<u>REVENUE</u>	<u>ASSETS</u>	<u>OBLIGATIONS</u>			
<u>ASSETS AND OTHER DEBITS</u>						
ASSETS:						
Cash	\$133,024	\$1,916	-0-	-0-	\$134,940	\$133,047
Grant Receivable	15,372	5,250	-0-	-0-	20,622	25,838
Accounts Receivable	174	-0-	-0-	-0-	174	100
Prepaid Expenses	-0-	12,155	-0-	-0-	12,155	11,334
Fixed Assets	-0-	-0-	\$204,156	-0-	204,156	184,939
OTHER DEBITS:						
Amount To Be Provided To						
Retire Long-Term Debt	-0-	-0-	-0-	\$15,146	15,146	14,973
TOTAL ASSETS	<u>148,570</u>	<u>19,321</u>	<u>204,156</u>	<u>15,146</u>	<u>387,193</u>	<u>370,231</u>
<u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u>						
<u>LIABILITIES:</u>						
Accounts Payable	-0-	\$9	-0-	-0-	\$9	\$-0-
Accrued Payroll Taxes	-0-	-0-	-0-	-0-	-0-	142
Compensated Absences	-0-	-0-	-0-	\$15,146	15,146	14,973
TOTAL LIABILITIES	<u>-0-</u>	<u>9</u>	<u>-0-</u>	<u>15,146</u>	<u>15,155</u>	<u>15,115</u>
<u>FUND EQUITY AND OTHER CREDITS:</u>						
FUND BALANCES:						
Reserved For:						
Utility Assistance	-0-	846	-0-	-0-	846	1,504
Recreation	-0-	11,889	-0-	-0-	11,889	
Hospital District	-0-	6,577	-0-	-0-	6,577	
Unreserved						
-Undesignated	\$148,570	-0-	-0-	-0-	148,570	168,673
INVESTMENT IN GENERAL						
FIXED ASSETS	-0-	-0-	\$204,156	-0-	204,156	184,939
TOTAL FUND EQUITY	<u>148,570</u>	<u>19,312</u>	<u>204,156</u>	<u>-0-</u>	<u>372,038</u>	<u>355,116</u>
TOTAL LIABILITIES, FUND						
EQUITY & OTHER CREDIT	<u>148,570</u>	<u>19,321</u>	<u>204,156</u>	<u>15,146</u>	<u>387,193</u>	<u>370,231</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1999

(With Comparative Totals For the Year Ended June 30, 1998)

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>REVENUES:</u>				
INTERGOVERNMENTAL	\$143,702	\$196,114	\$339,816	\$289,384
PUBLIC SUPPORT	3,165	29,187	32,352	29,043
INTEREST	2,507	-0-	2,507	2,703
MISCELLANEOUS	4,037	-0-	4,037	2,445
IN-KIND CONTRIBUTIONS	10,725	32,769	43,494	21,327
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	164,136	258,070	422,206	344,902
<u>EXPENDITURES</u>				
CURRENT				
HEALTH AND WELFARE				
SALARIES	77,889	123,505	201,394	181,897
FRINGE BENEFITS	12,542	19,059	31,601	28,435
TRAVEL	930	10,223	11,153	10,880
OPERATING SERVICES	33,256	28,498	61,754	64,670
OPERATING SUPPLIES	15,350	7,544	22,894	19,453
OTHER	2,202	6,996	9,198	8,099
MEALS	-0-	-0-	-0-	4
CAPITAL OUTLAY	46,453	-0-	46,453	-0-
UTILITY ASSISTANCE	-0-	2,359	2,359	1,506
IN-KIND EXPENDITURES	10,725	32,769	43,494	21,327
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	199,347	230,953	430,300	336,271
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<hr/>	<hr/>	<hr/>	<hr/>
	(35,211)	27,117	(8,094)	8,631
<u>OTHER FINANCIAL SOURCES (USES)</u>				
Disposal of Fixed Assets	5,798	-0-	5,798	
Transfers In	56,698	86,801	143,499	138,731
Transfers Out	(21,779)	(121,720)	(143,499)	(138,731)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCIAL SOURCES (USES)	40,717	(34,919)	5,798	-0-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
	<hr/>	<hr/>	<hr/>	<hr/>
	5,506	(7,802)	(2,296)	8,631
FUND BALANCE, JULY 1				
	<hr/>	<hr/>	<hr/>	<hr/>
	143,064	27,114	170,178	161,546
FUND BALANCE, JUNE 30				
	<hr/>	<hr/>	<hr/>	<hr/>
	148,570	19,312	167,882	170,177

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	137,407	\$143,702	\$6,295
PUBLIC SUPPORT	-0-	3,165	3,165
INTEREST	-0-	2,507	2,507
MISCELLANEOUS	-0-	4,037	4,037
IN-KIND CONTRIBUTIONS	-0-	10,725	10,725
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	137,407	164,136	26,729
<u>EXPENDITURES</u>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	80,701	77,889	2,812
FRINGE BENEFITS	12,722	12,542	180
TRAVEL	681	930	-249
OPERATING SERVICES	40,506	33,256	7,250
OPERATING SUPPLIES	15,531	15,350	181
OTHER	2,038	2,202	-164
MEALS	-0-	-0-	-0-
CAPITAL OUTLAY	9,500	46,453	-36,953
UTILITY ASSISTANCE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	10,725	-10,725
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	161,679	199,347	-37,668
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	-24,272	(35,211)	-10,939
<u>OTHER FINANCIAL SOURCES (USES)</u>			
Disposal of Fixed Assets	-0-	5,798	5,798
Transfers In	24,269	56,698	32,426
Transfers Out	-0-	(21,779)	-21,779
	<hr/>	<hr/>	<hr/>
<u>TOTAL OTHER FINANCIAL SOURCES (USES)</u>	24,269	40,717	16,445
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<hr/>	<hr/>	<hr/>
	-3	5,506	5,509
FUND BALANCE, JULY 1	<hr/>	<hr/>	<hr/>
	143,064	143,064	-0-
FUND BALANCE, JUNE 30	<hr/>	<hr/>	<hr/>
	143,061	148,570	5,509

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$204,335	\$196,114	-\$8,221
PUBLIC SUPPORT	19,400	29,187	9,787
INTEREST	-0-	-0-	-0-
MISCELLANEOUS	-0-	-0-	-0-
IN-KIND CONTRIBUTIONS	-0-	32,769	32,769
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	223,735	258,070	34,335
<u>EXPENDITURES</u>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	124,304	123,505	799
FRINGE BENEFITS	21,146	19,059	2,087
TRAVEL	11,149	10,223	926
OPERATING SERVICES	32,619	28,498	4,121
OPERATING SUPPLIES	5,919	7,544	-1,625
OTHER	3,512	6,996	-2,813
CAPITAL OUTLAY	817	-0-	817
UTILITY ASSISTANCE	-0-	2,359	-2,359
IN-KIND EXPENDITURES	-0-	32,769	-32,769
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	199,466	230,953	-31,487
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	24,269	27,117	2,848
<u>OTHER FINANCIAL SOURCES (USES)</u>			
Transfers In	-0-	86,801	86,801
Transfers Out	(24,269)	(121,720)	(97,451)
	<hr/>	<hr/>	<hr/>
<u>TOTAL OTHER FINANCIAL SOURCES (USES)</u>	(24,269)	(34,919)	10,650
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
	<hr/>	<hr/>	<hr/>
	-0-	(7,802)	(7,802)
FUND BALANCE, JULY 1			
	<hr/>	<hr/>	<hr/>
	(27,114)	27,114	-0-
FUND BALANCE, JUNE 30			
	<hr/>	<hr/>	<hr/>
	(27,114)	19,312	(7,802)
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Pointe Coupee Council on Aging (Council) is a non-profit quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. Other entities that provide the Council with federal, state, and local funds may impose some additional requirements.

The primary function of the Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information and referral services, legal assistance, homemaker services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors consisting of eleven 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.

B. PRESENTATION OF STATEMENTS:

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

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry 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.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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 accounts 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, fund equity, revenues and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

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

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

GENERAL FUND

The General Fund is the general operating fund of the Council. 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 the reported according to the source (federal, state or local) from which they are derived. In addition the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

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

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Other Local

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

PCOA (ACT 735)

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

Local Transportation

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

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 specific purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

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

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Title III-C-1 Funds are used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year the Council served about 20,099 congregate meals.

Title III-C-2 Home Delivered Meals Funds are used to account for funds which provide nutritional, home delivered meals to home-bound older persons. During the fiscal year the Council served about 26,067 home delivered meals.

Title III-D Funds are used to provide in-home services to frail older individuals, including in-home supporting 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-F Funds are 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 (assessment/screening, counseling and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a larger number of older individuals who have the greatest economic and social need."

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 support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates four senior centers in the parish.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 the cost of having an annual audit of the Council's financial statements.

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

Hospital Fund is used to account for the funds provided by the Pointe Coupee Parish Police Jury and Pointe Coupee Health Services District Number 1 for elderly recreation and meals to the home bound.

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 two account groups are not "funds".

GENERAL FIXED ASSETS

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

GENERAL LONG-TERM OBLIGATIONS

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

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

E. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

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

F. TRANSFERS AND INTERFUND LOANS

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

G. BUDGETS

The Council used the following procedures to derive in the budgetary data which has been presented in these financial statements:

The Governor's Office of Elderly Affairs "GOEA" 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 GOEA and the Council considers the potential revenues to be earned under those grants.

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

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

The Executive Director prepare 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 reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the GOEA for final approval.

All budgetary appropriations lapse at the end of each fiscal year. (June 30) Occasionally, the Council will receive a special project grant which may operate on a period different from the Council's normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the GOEA for funds received under grants from this state agency. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.

Expenditures cannot legally exceed appropriations on an individual fund level.

The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General fund activities are not budgeted, particularly if they are deemed to be immaterial by management.

Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

H. COMPARATIVE DATA

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

I. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

J. FIXED ASSETS

Assets which cost at least \$250 and which have an estimated useful live of greater than 1 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. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

K. COMPENSATED ABSENCES:

For government fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. The liabilities has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. An amount is added to this total for social security and Medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year which they are paid or becomes due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

L. RELATED PARTY TRANSACTIONS

There were not any related party transactions during the fiscal year

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

M. 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, recreation & hospital funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

N. RESERVATION AND DESIGNATIONS OF FUND BALANCES:

The Council can "reserve" 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.

O. 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 \$12,155 prepaid expenses.

P. MANAGEMENT'S USE OF ESTIMATES

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

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

Intergovernmental Grants

Intergovernmental grant revenue 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.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

Program Service Fees

Program service fees are recognized when the Council provided 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 off-set the costs of Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt 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 AND CASH EQUIVALENTS

The Council maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year end. Also, the Council has two certificates of deposit. At year end the balance of the Council's bank accounts were \$134,940. The related bank balance (collected deposits) at that date was \$159,804. \$135,276 of the deposits were covered by federal depository insurance and \$86,439 was pledged with securities. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. GASB Statement 3 categorizes the credit risk of these deposits as category 1 because they are fully insured.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 4 - RECEIVABLES

Grants receivable at year end consist of reimbursements for expenses incurred under the following programs:

<u>PROGRAM</u>	<u>FUND</u>	<u>FUNDING AGENCY</u>	<u>AMOUNT</u>
Title III-B	Special Revenue	GOA/CAAA	\$2 883
Title III-C-1	Special Revenue	GOA/CAAA	5 636
Title III-C-2	Special Revenue	GOA/CAAA	1,365
Title III-D	Special Revenue	GOA/CAAA	79
Transportation	General Fund	OFS	2 400
Hospital	Special Revenue	PCHSD1	5 250
Utility Assist	Special Revenue	GOA/CAAA	23
Title III-F	Special Revenue	GOA/CAAA	14
Medicaid	General Fund	DHH	266
Medicaid Transp	General Fund	DHH	2 703
Senior Center	Special Revenue	GOA/CAAA	3
Total Grant Receivables			20 622

Receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>7-1-98</u>	<u>ADDITIONS</u>	<u>ADJUSTMENTS</u> <u>AND</u> <u>DELETIONS</u>	<u>BALANCE</u> <u>6-30-99</u>
Vehicles	\$153,025	\$46,453	\$27,236	\$172,242
Equipment	31,914	-0-	-0-	31,914
Total	184,939	46,453	27,236	204,156

Donated assets represent \$5,638 of the June 30, 1999 balance.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 6. CHANGES IN GENERAL 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.

	<u>BALANCE</u> <u>7-1-98</u>	<u>PRINCIPAL</u> <u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6-30-99</u>
Compensated Absences	\$14,973	\$173	-0-	\$15,146
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTE 7. IN-KIND CONTRIBUTIONS

The Council received \$43,494 in 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 to the in-kind revenues, have also been presented, thereby producing no effect on net income.

A summary of the in-kind contributions and their respective assigned values is as follows:

Office, Senior Center/meal site facilities & health screening sites are furnished to the Council without charge. Utilities are also included.	\$15,231
Volunteer Bus Driver	6,192
Volunteer Meal Site Aides	20,631
Volunteer Nursing Service	1,440
Total In-Kind Contributions	<u> </u> 43,494

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 Council's regular personnel policy.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 9 - INCOME TAXES

The Council, a not-for-profit corporation, is exempt from federal income taxation under section 501, (C) (3) of the Internal Revenue Code of 1986 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 - JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1999, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 11 - 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, Capital Area Agency on Aging and Department of Transportation. 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 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 12 - RISK MANAGEMENT

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

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 13 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for June 30, 1999:

<u>FUNDS TRANSFERRED IN</u>	<u>FUNDS TRANSFERRED OUT</u>							<u>TOTAL IN</u>
	<u>TITLE III-B</u>	<u>UNITED WAY</u>	<u>ADOPT ELDERLY</u>	<u>PCOA</u>	<u>LINE ITEM</u>	<u>SENIOR CENTER</u>	<u>HOSPITAL</u>	
Title III B	\$-0-	\$-0-	\$-0	\$11 779	-0-	\$10 827	\$2 895	\$25 501
Title III C 1	-0-	-0-	-0-	-0-	-0-	-0-	3 783	3 783
Title III C 2	-0-	-0-	8 908	-0-	-0-	-0-	19 561	28 469
Title III D	-0-	5 226	-0-	10 000	-0-	-0-	13 823	29 049
Title III F	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	26 287	-0-	-0-	-0-	-0-	-0-	30 410	56 697
Total Out	26 287	5 226	8 908	21 779	-0-	10 827	70 472	143 499

NOTE 14 - YEAR 2000 ISSUE

The year 2000 is the result of shortcomings in many processing systems and other electronic equipment that may adversely affect the Pointe Coupee Council on Aging's operations as early as fiscal year 1999. The Council is in the process of inventorying computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the operations of the Council's operations. As of August 26, 1999, the Council's software is not Y2K Compliant. This Fall the Council hopes to remedy the situation with an upgrade. It is unknown as of June 30, 1999, what effects, if any, failing to remediate any such systems will have upon Council's operations and financial reporting. Because of the unprecedented nature of the year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management of the Council cannot assure that the Council is or will be successful in whole or in part, or that parties with whom the Council does business will be 2000 ready.

SUPPLEMENTARY INFORMATION

POINTE COUPEE COUNCIL ON AGING
 NEW ROADS, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE
 GENERAL FUND
 YEAR ENDED JUNE 30, 1999

	LOCAL	PCOA ACT 735	TRANSP	TOTAL
REVENUES:				
INTERGOVERNMENTAL				
GOVERNORS OFFICE ELDERLY AFFAIRS	\$0	\$21,779	\$0	\$21,779
DEPARTMENT OF TRANSPORTATION	0	0	78,734	78,734
OFFICE FAMILY SUPPORT	0	0	28,800	28,800
DEPARTMENT OF HEALTH HUMAN SERVICES			14,389	14,389
TOTAL INTERGOVERNMENTAL	0	21,779	121,923	143,702
PUBLIC SUPPORT-DONATIONS	0	0	3,165	3,165
INTEREST INCOME	2,507	0	0	2,507
MISCELLANEOUS	4,037	0	0	4,037
IN-KIND CONTRIBUTIONS	0	0	10,725	10,725
TOTAL REVENUES	6,544	21,779	135,813	164,136
EXPENDITURES:				
CURRENT				
HEALTH AND WELFARE				
SALARIES	0	0	77,889	77,889
FRINGE	605	0	11,937	12,542
TRAVEL	425	0	505	930
OPERATING SERVICE	0	0	33,256	33,256
OPERATING SUPPLIES	0	0	15,350	15,350
OTHER COST	8	0	2,194	2,202
MEALS	0	0	0	0
CAPITAL OUTLAY	0	0	46,453	46,453
UTILITY ASSISTANCE	0	0	0	0
DEBT SERVICE	0	0	0	0
IN-KIND EXPENDITURES	0	0	10,725	10,725
TOTAL EXPENDITURES	1,038	0	198,309	199,347
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	5,506	21,779	(62,496)	(35,211)
OTHER FINANCIAL SOURCES (USES):				
SALE OF FIXED ASSETS	0	0	5,798	5,798
TRANSFERS IN	0	0	56,698	56,698
TRANSFERS OUT	0	(21,779)	0	(21,779)
TOTAL OTHER FINANCIAL SOURCES (USES)	0	(21,779)	62,496	40,717
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	5,506	0	0	5,506
FUND BALANCES, JULY 1	143,064	0	0	143,064
FUND BALANCES, JUNE 30	148,570	0	0	148,570

POINTE COUPEE COUNCIL ON AGING
 NEW ROADS, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 1999

	TITLE III-B	TITLE III-C-1	TITLE III-C-2	TITLE III-D	TITLE III-F	AUDIT	SENIOR CENTER	UTILITY ASSIST	UNITED WAY	RECREA- TION	HOSPITAL	TOTAL
REVENUES:												
INTERGOVERNMENTAL												
CAPITAL AREA AGENCY ON AGING	\$50,745	\$39,455	\$4,543	\$1,656	\$1,932	\$1,101	\$21,855	\$1,701	\$5,226	\$0	\$0	\$128,214
DEPARTMENT OF HEALTH & HOSPITALS	0	0	0	0	0	0	0	0	0	0	0	0
POINTE COUPEE PARISH POLICE JURY	0	0	0	0	0	0	0	0	0	4,900	0	4,900
POINTE COUPEE HEALTH SERVICE DIST	0	0	0	0	0	0	0	0	0	0	63,000	63,000
TOTAL INTERGOVERNMENTAL	50,745	39,455	4,543	1,656	1,932	1,101	21,855	1,701	5,226	4,900	63,000	196,114
PUBLIC SUPPORT-DONATIONS	2,569	12,761	4,463	486	0	0	0	0	0	8,908	0	29,187
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0	0	0
IN-KIND CONTRIBUTIONS	1,372	28,074	1,046	790	1,487	0	0	0	0	0	0	32,769
TOTAL REVENUES	54,686	80,290	10,052	2,932	3,419	1,101	21,855	1,701	5,226	13,808	63,000	258,070
EXPENDITURES:												
CURRENT												
HEALTH AND WELFARE												
SALARIES	38,298	39,690	23,243	20,854	1,420	0	0	0	0	0	0	123,505
FRINGE	5,522	5,434	3,240	4,685	178	0	0	0	0	0	0	19,059
TRAVEL	4,322	1,981	592	3,121	207	0	0	0	0	0	0	10,223
OPERATING SERVICE	2,822	5,865	7,119	1,650	98	0	10,944	0	0	0	0	28,498
OPERATING SUPPLIES	895	3,029	2,719	881	20	0	0	0	0	0	0	7,544
OTHER COST	668	0	562	0	9	1,101	84	0	0	4,572	0	6,996
MEALS	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	0
UTILITY ASSISTANCE	0	0	0	0	0	0	0	2,359	0	0	0	2,359
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
IN-KIND EXPENDITURES	1,372	28,074	1,046	790	1,487	0	0	0	0	0	0	32,769
TOTAL EXPENDITURES	53,899	84,073	38,521	31,981	3,419	1,101	11,028	2,359	0	4,572	0	230,953
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	787	(3,783)	(28,469)	(29,049)	0	0	10,827	(658)	5,226	9,236	63,000	27,117
OTHER FINANCIAL SOURCES (USES):												
TRANSFERS IN	25,500	3,783	28,469	29,049	0	0	0	0	0	0	0	86,801
TRANSFERS OUT	(26,287)	0	0	0	0	0	(10,827)	0	(5,226)	(8,908)	(70,472)	(121,720)
TOTAL OTHER FINANCIAL SOURCES (USES)	(787)	3,783	28,469	29,049	0	0	(10,827)	0	(5,226)	(8,908)	(70,472)	(34,919)
EXCESS (DEFICIENCY) OF REVENUE AND AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0	0	0	0	(658)	0	328	(7,472)	(7,802)
FUND BALANCES, JULY 1	0	0	0	0	0	0	0	1,504	0	11,561	14,049	27,114
FUND BALANCES, JUNE 30	0	0	0	0	0	0	0	846	0	11,889	6,577	19,312

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND
GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE ELDERLY AFFAIRS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>PCOA (ACT 735)</u>			
Transfer To Title III B	\$21,779	\$21,779	-0-
<u>TRANSPORTATION</u>			
SALARIES	80 701	77 889	2 812
FRINGE	12 722	11 937	785
TRAVEL	681	505	176
OPERATING SERVICES	40 506	33 256	7 250
OPERATING SUPPLIES	15 531	15 350	181
OTHER	2 038	2 194	-156
CAPITAL OUTLAY	9 500	46 453	-36 953
TOTALS	<u>161 679</u>	<u>187 584</u>	<u>-25 905</u>
<u>TITLE III B</u>			
SALARIES	38 974	38 298	676
FRINGE	6 149	5 522	627
TRAVEL	5 099	4 322	777
OPERATING SERVICES	2 794	2 822	-28
OPERATING SUPPLIES	999	895	104
OTHER	758	668	90
TRANSFER TO TRANSPORTATION	-0-	26 287	-26 287
TOTALS	<u>54 773</u>	<u>78 814</u>	<u>24 041</u>
<u>TITLE III C 1</u>			
SALARIES	39 379	39 690	-311
FRINGE	5 520	5 434	86
TRAVEL	1 737	1 981	-244
OPERATING SERVICES	5 832	5 865	-33
OPERATING SUPPLIES	1 705	3 029	-1 324
OTHER	528	-0-	528
CAPITAL OUTLAY	817		817
TOTALS	<u>55 518</u>	<u>55 999</u>	<u>-481</u>

POINTE COUPEE COUNCIL ON AGING, INC.

NEW ROADS, LOUISIANA

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE ELDERLY AFFAIRS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III C 2</u>			
SALARIES	\$22 844	\$23 243	-\$399
FRINGE	3 222	3 240	-18
TRAVEL	769	592	177
OPERATING SERVICES	10 504	7 119	3 385
OPERATING SUPPLIES	2 750	2 719	31
OTHER	553	562	-9
MEALS	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>
TOTALS	40 642	37 475	3 167
	<hr/>	<hr/>	<hr/>
<u>TITLE III D</u>			
SALARIES	\$21 765	20 854	911
FRINGE	6 082	4 685	1 397
TRAVEL	3 351	3 121	230
OPERATING SERVICES	1 755	1 650	105
OPERATING SUPPLIES	451	881	-430
OTHER	510	-0-	510
	<hr/>	<hr/>	<hr/>
TOTALS	33 914	31 191	2 723
	<hr/>	<hr/>	<hr/>
<u>SENIOR CENTER</u>			
OPERATING SERVICES	11 640	10 944	696
OPERATING SUPPLIES	-0-	84	-84
TRANSFER TO TITLE III B	-0-	10,827	-10 827
	<hr/>	<hr/>	<hr/>
TOTALS	11 640	21 855	-10 215
	<hr/>	<hr/>	<hr/>
<u>TITLE III F</u>			
SALARIES	1 342	1 420	-78
FRINGE	172	178	-6
TRAVEL	194	207	-13
OPERATING SERVICES	93	98	-5
OPERATING SUPPLIES	14	20	-6
OTHER	11	9	2
	<hr/>	<hr/>	<hr/>
TOTALS	1 826	1 932	-106
	<hr/>	<hr/>	<hr/>

POINTE COUPEE COUNCIL ON AGING, INC.

NEW ROADS, LOUISIANA

SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL - CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA GOVERNOR'S OFFICE ELDERLY AFFAIRS
YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>AUDIT</u>			
OTHER COST	\$1 101	\$1 101	-0-

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
SCHEDULE OF PRIORITY SERVICES
TITLE III, PART B, - GRANT FOR SUPPORT SERVICES
YEAR ENDED JUNE 30, 1999

Access (30%):	Assisted Transportation	\$-0-	
	Case Management	-0-	
	Transportation	26 287	
	Information & Assistance	1 056	
	Outreach	1 057	
	Recreation	2 465	
	Total	30 865	60.82%
In-Home (15%):	Homemaker	29 579	
	Chore	-0-	
	Telephoning	-0-	
	Visiting	-0-	
	Adult/Daycare/Health	-0-	
	Personal Care	-0-	
	Total	29 579	58.29%
Legal (5%)	Legal Assistance	-0-	0.00%
Non-priority Services		19 742	
Total Title III B - Support Services Expenditures		80 186	
Less: Participant Contributions		(2 569)	
Other Public Support		(1 372)	
Transfers In		(25 500)	
Add: Excess Revenue over Expenditures		-0-	
Title IIIB - Supportive Services Grant		50 745	
Less: Transfers of Contract allotment		-0-	
State Homemaker		-0-	
State Transportation		(11 285)	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments.		39 460	

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1999

	BALANCE JULY 1, 1998	ADDITIONS	ADJUSTMENTS AND DELETIONS	BALANCE JUNE 30, 1999
GENERAL FIXED ASSETS				
Vans	\$153,025	\$46,453	\$27,236	\$172,242
Equipment	31,914	-0-		31,914
	<u>184,939</u>	<u>46,453</u>	<u>27,236</u>	<u>204,156</u>
Total	<u>184,939</u>	<u>46,453</u>	<u>27,236</u>	<u>204,156</u>
 INVESTMENT IN GENERAL FIXED ASSETS:				
PROPERTY ACQUIRED FROM -				
Title III-B	\$21,539	\$-0-	\$-0-	\$21,539
Title III-C-1	5,396	816	-0-	6,212
Title III-C-2	1,852	-0-	-0-	1,852
Title III-D	122	-0-	-0-	122
Title III-F	1,535	-0-	-0-	1,535
Senior Center	13,444	-0-	-0-	13,444
ACT 735	488	-0-	-0-	488
Miscellaneous	6,040	-0-	-0-	6,040
FTA	125,694	41,919	27,051	140,562
Hospital Dist	2,500	3,718	-0-	6,218
Title XX	691	-0-	-0-	691
Donated	5,638	-0-	185	5,453
	<u>184,939</u>	<u>46,453</u>	<u>27,236</u>	<u>204,156</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>184,939</u>	<u>46,453</u>	<u>27,236</u>	<u>204,156</u>

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 1999

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
PASSED THROUGH:				
GOVERNOR'S OFFICE ELDERLY AFFAIRS				
TITLE III-B	93.044	\$33 541	\$33 541	\$33 541
TITLE III-C-1	93.045	38 664	38 664	38 664
TITLE III-C-2	93.045	3 862	3 862	3 862
TITLE III-D	93.046	1 408	1 408	1 408
TITLE III-F	93.043	1 642	1 642	1 642
		<u>79 117</u>	<u>79 117</u>	<u>79 117</u>
PASSED THROUGH:				
DEPARTMENT OF HEALTH & HOSPITALS				
MEDICAID	93.778	14 389	14 389	14 389
PASSED THROUGH:				
LA DEPARTMENT OF COMMUNITY SERVICES				
JOBS	90.021	28 800	28 800	28 800
Total Department Health & Human		<u>122 306</u>	<u>122 306</u>	<u>122 306</u>
<u>DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH:				
LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20.509	41 572	41 572	41 572
FTA	20.500	37,162	37 162	37 162
		<u>78 734</u>	<u>78 734</u>	<u>78 734</u>
Total Federal Grants		<u><u>201 040</u></u>	<u><u>201 040</u></u>	<u><u>201 040</u></u>

Donald C. DeVille

TELEPHONE (504) 767-7829
CELLULAR (504) 335-3647

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

August 26, 1999

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging, Inc. as of and for the year ended June 30, 1998, and have issued my report thereon dated August 25, 1998. 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.

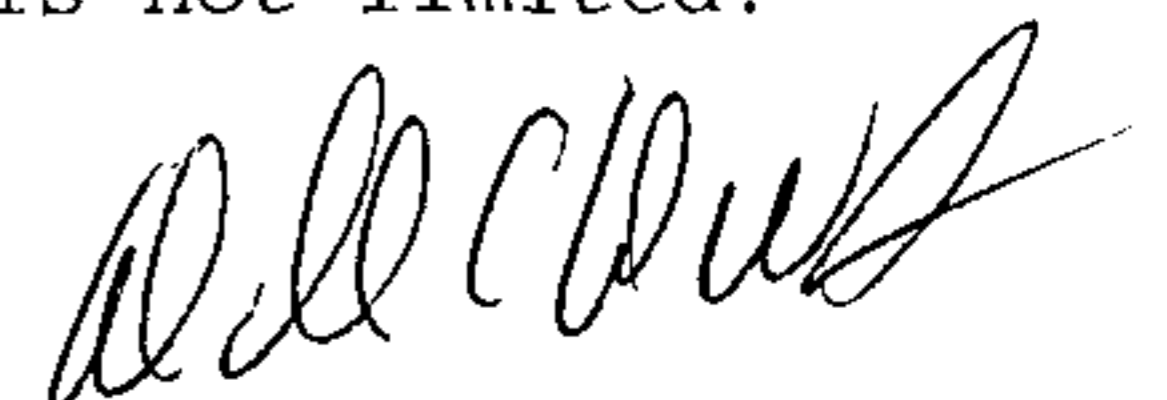
COMPLIANCE

As part of obtaining reasonable assurance about whether 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 instance of non-compliance that are required to be reported under Government Auditing Standards. However I noted certain immaterial instances of noncompliance that we have reported to management in a separate letter dated August 26, 1999.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered 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 we consider to be material weaknesses.

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



POINTE COUPEE COUNCIL ON AGING, INC.
NEW ROADS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS
JUNE 30, 1999

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES,NO,PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1.	12-31-98	Four participant File Had Been Re-assessed Out Of Twelve Examined.	Yes	All Forty Participant Files Examined Were Re-assessed.

* * * *

POINTE COUPEE COUNCIL ON AGING
NEW ROADS, LOUISIANA
SCHEDULE OF FINDINGS
JUNE 30, 1999

NONE

TELEPHONE (504) 767-7829
CELLULAR (504) 335-3647

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810
(504) 767-7829

MEMBER:
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

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August 26, 1999

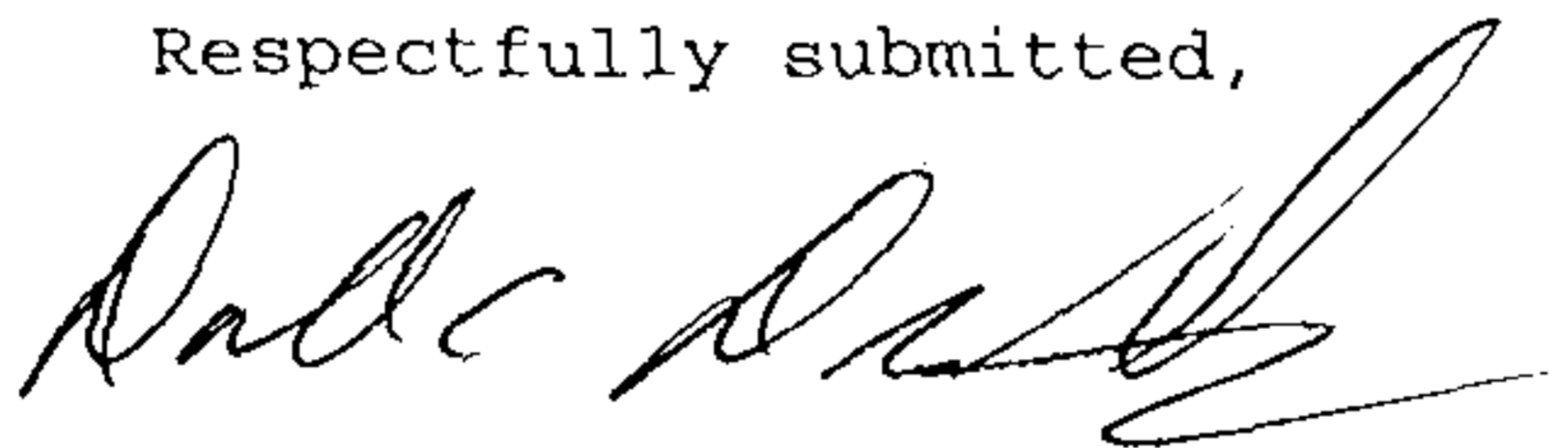
To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

In planning and performing my audit of the financial statements of Pointe Coupee Council on Aging for the year ended June 30, 1999, I considered the Council's internal control structure to determine my auditing procedures for the purposes of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during the audit I became aware of several matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Council's internal control structure in my report dated August 26, 1999. This letter does not affect my report dated August 26, 1999, on the financial statements of Pointe Coupee Council on Aging.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various Council personnel, and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,



1. My test of subsequent collections of receivables revealed that the June 30, 1999, payment for the Pointe Coupee Health Service District No. 1 was labeled "July".

Recommend that the Council inform the Health Service District that this amount is for June and not July so that in the future they are not cheated out of one payment in case management turnover at the District.