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NATCHITOCHEES PARISH COUNCIL ON AGING, INC.
NATCHITOCHEES, LOUISIANA

ANNUAL FINANCIAL REPORT
JUNE 30, 1996

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 FEB 26 1997

Natchitoches Parish Council on Aging, Inc.

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Natchitoches Parish Council on Aging, Inc.

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-128, "Audits of State and Local Governments" and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements present fairly, in all material respects, the financial position of the Natchitoches Parish Council on Aging, Inc. as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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Johnson, Thomas & Cunningham, CPA's

December 5, 1996
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL PURPOSE OR BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Natchitoches Parish Council on Aging, Inc.
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements covered by our report are free of material misstatement.

The management of the Natchitoches Parish Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Separation of Duties

The accounting department of the Council consists of only two employees. This leaves very little opportunity to have a proper separation of duties needed for a strong system of internal control.

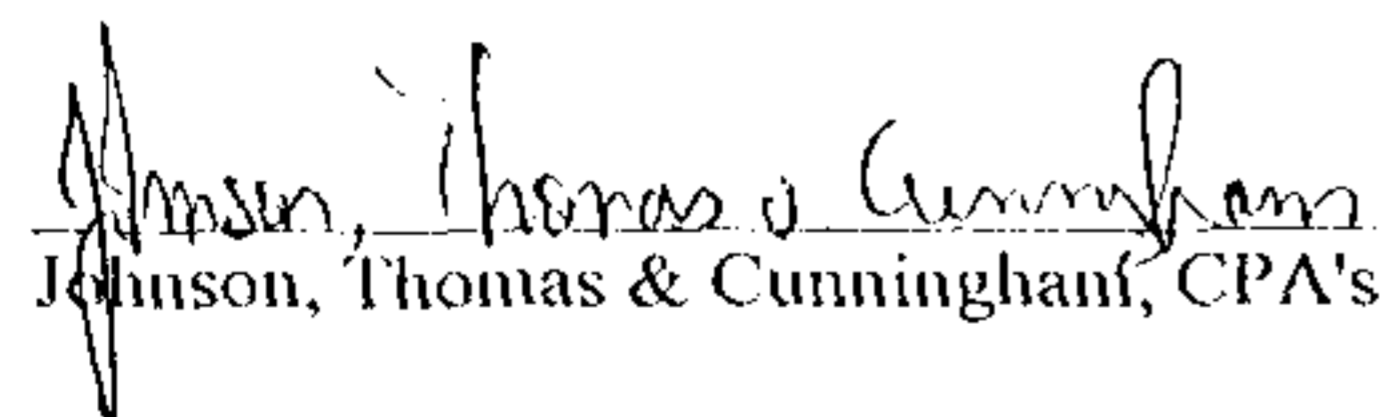
Recommendation:

Since the cost of an internal control system should not outweigh the benefits derived from it, we cannot recommend that additional personnel be added, and have no recommendation to make in this area.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Council or Aging, Inc., is a matter of public record.


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December 5, 1996
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL
FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors of the
Natchitoches Parish Council on Aging, Inc.
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments"; and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, and about whether the Natchitoches Parish Council on Aging, Inc. complied with laws and regulations, noncompliance with which would be material to a non-major federal financial assistance program.

In planning and performing our audit for the year ended June 30, 1996, we considered the Council's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Council's financial statements and on its compliance with requirements applicable to non-major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs.

The management of the Natchitoches Parish Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that the federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent

limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements

Specific requirements:

- Types of services
- Matching, level of effort
- Reporting
- Special requirements

Claims for advances and reimbursements

- Amounts claimed or used for matching

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

During the year ended June 30, 1996, the Natchitoches Parish Council on Aging, Inc. had no major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Council's non-major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Council's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Separation of Duties

Finding:

The accounting department of the Council consists of only two employees. This leaves very little opportunity to have a proper separation of duties needed for a strong system of internal control.

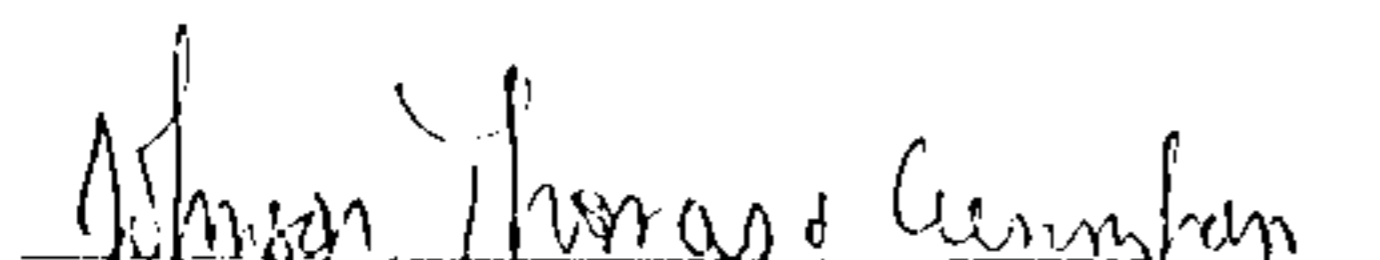
Recommendation:

Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendation to make in this area.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We consider the above conditions to be material weaknesses.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Council on Aging, Inc., is a matter of public record.


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December 5, 1996
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE OR BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of the
Natchitoches Parish Council on Aging, Inc.
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

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

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

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Council on Aging, Inc., is a matter of public record.

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December 5, 1996
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the accompanying general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, and the combining individual fund and account group financial statements as of and for the year ended June 30, 1996, and have issued the report thereon dated December 5, 1996.

We have applied procedures to test the Natchitoches Parish Council on Aging, Inc.'s compliance with the following requirements applicable to its major federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1996:

Political activity
Civil rights
Federal financial reports
Allowable costs/cost principles
Drug-free Workplace act
Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Natchitoches Parish Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from which financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Council on Aging, Inc. is a matter of public record.


Johnson, Thomas & Cunningham, CPA's

December 5, 1996
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO NON-MAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

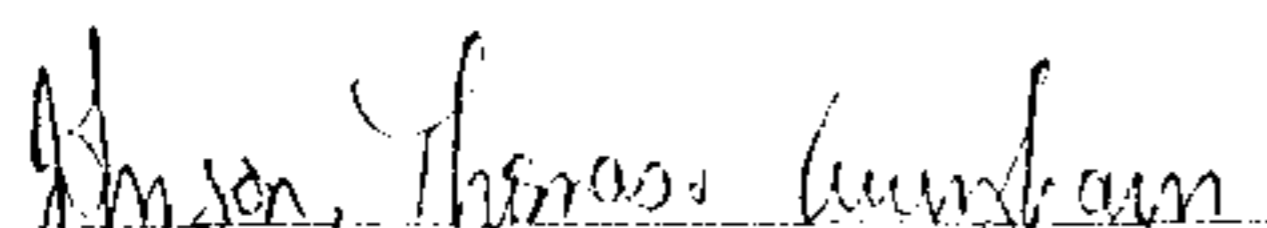
To the Board of Directors of the
Natchitoches Parish Council on Aging, Inc.
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996.

In connection with our audit of the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc. and with our study and evaluation of the Council's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; matching; reporting; claims for reimbursements, and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish Council on Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Natchitoches Parish Council on Aging, Inc. had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, and other governmental agencies from whom financial assistance was received. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Council on Aging, Inc., is a matter of public record.


Johnson, Thomas & Cunningham, CPA's

December 5, 1996
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Natchitoches Parish Council on Aging, Inc.

Combined Balance Sheet-All Fund Types and Account Group
June 30, 1996 and 1995

	Fund Types		Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	General Fixed Assets	General Long-term Debt	1996	1995
<u>Assets</u>						
Cash	\$27,080	\$ 20,983	\$ 0	\$ 0	\$ 48,063	\$ 42,238
Accounts Receivable	0	14,074	0	0	14,074	8,519
Furniture & Equipment	0	0	224,385	0	224,385	217,975
Amount Available for Debt Retirement	0	0	0	0	0	2,443
Amount to be Provided for Debt Retirement	0	0	0	11,465	11,465	20,538
Total Assets	\$27,080	\$35,057	\$224,385	\$11,465	\$297,987	\$291,713
<u>Liabilities & Fund Equity</u>						
<u>Liabilities-</u>						
Accounts Payable	\$ 0	\$ 48,725	\$ 0	\$ 0	\$ 48,725	\$ 23,655
Notes Payable	0	0	0	11,465	11,465	22,981
Total Liabilities	\$ 0	\$ 48,725	\$ 0	\$11,465	\$ 60,190	\$ 46,636
<u>Fund Equity-</u>						
<u>Fund Balances-</u>						
Unreserved-Undesignated	\$27,080	\$(13,668)	\$ 0	\$ 0	\$ 13,412	\$ 27,102
Investment in General Fixed Assets	0	0	224,385	0	224,385	217,975
Total Liabilities & Fund Equity	\$27,080	\$35,057	\$224,385	\$11,465	\$297,987	\$291,713

See notes to financial statements.

Natchitoches Parish Council on Aging, Inc.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances-
All Governmental Fund Types
Year Ended June 30, 1996
With Comparative Amounts from Year Ended June 30, 1995

	General Fund Types	Special Revenue Fund Types	Totals (Memorandum Only)	
			1996	1995
REVENUES:				
Intergovernmental	\$11,779	\$626,590	\$638,369	\$681,853
Miscellaneous	<u>6,589</u>	<u>34,201</u>	<u>40,790</u>	<u>44,415</u>
Total Revenues	<u>\$18,368</u>	<u>\$660,791</u>	<u>\$679,159</u>	<u>\$726,268</u>
EXPENDITURES:				
Current-				
Salaries	\$ 773	\$249,045	\$249,818	\$239,899
Fringe	2,822	39,125	41,947	35,825
Travel	243	1,450	1,693	3,381
Operating Services	5,318	73,979	79,297	89,077
Operating Supplies	295	17,952	18,247	27,552
Other Costs	0	284,827	284,827	305,296
Utilities Assistance	0	0	0	109
Capital Expenditures	1,093	7,129	8,222	54,488
Debt Service-				
Principal	4,208	7,453	11,661	9,091
Interest	<u>724</u>	<u>1,279</u>	<u>2,003</u>	<u>2,971</u>
Total Expenditures	<u>\$15,476</u>	<u>\$682,239</u>	<u>\$697,715</u>	<u>\$767,689</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,892	\$ (21,448)	\$ (18,556)	\$ (41,421)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In (Out)	0	0	0	0
Contribution-				
Meals Contract, N.P.H.	0	4,866	4,866	7,765
Debt Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,071</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	\$ 2,892	\$ (16,582)	\$ (13,690)	\$ (1,585)
Fund Balance-Beginning of Year	<u>24,188</u>	<u>2,914</u>	<u>27,102</u>	<u>28,687</u>
Fund Balance-End of Year	<u>\$27,080</u>	<u>\$ (13,668)</u>	<u>\$ 13,412</u>	<u>\$ 27,102</u>

See notes to financial statements.

Natchitoches Parish Council on Aging, Inc.
General Fund

Combined Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended June 30, 1996
With Comparative Actual Amounts from Year Ended June 30, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$11,779	\$11,779	\$0	\$11,779
EXPENDITURES:				
Current-				
Salaries	\$ 773	\$ 773	\$0	\$ 3,633
Fringe	2,822	2,822	0	286
Travel	0	0	0	0
Operating Services	1,864	1,864	0	360
Operating Supplies	295	295	0	0
Other Costs	0	0	0	0
Capital Outlay	1,093	1,093	0	7,500
Debt Service-				
Principal	4,208	4,208	0	0
Interest	724	724	0	0
Total Expenditures	\$11,779	\$11,779	\$0	\$11,779
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$0	\$ 0
Fund Balance-Beginning of Year	0	0	0	0
Fund Balance-End of Year	\$ 0	\$ 0	\$0	\$ 0

See notes to financial statements.

Natchitoches Parish Council on Aging, Inc.
Special Revenues Fund

Combined Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended June 30, 1996
With Comparative Actual Amounts from Year Ended June 30, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$626,590	\$626,590	\$ 0	\$644,100
Miscellaneous	<u>34,201</u>	<u>34,201</u>	<u>0</u>	<u>33,608</u>
Total Revenues	<u>\$660,791</u>	<u>\$660,791</u>	<u>\$ 0</u>	<u>\$677,708</u>
EXPENDITURES:				
Current-				
Salaries	\$232,856	\$249,045	\$(16,189)	\$236,266
Fringe	41,266	39,125	2,141	35,539
Travel	669	1,450	(781)	3,229
Operating Services	53,725	73,979	(20,254)	85,145
Operating Supplies	13,467	17,952	(4,485)	24,921
Other Costs	263,810	284,827	(21,017)	287,677
Capital Expenditures	14,571	7,129	7,442	35,135
Debt Service-				
Principal	0	7,453	(7,453)	7,467
Interest	<u>0</u>	<u>1,279</u>	<u>(1,279)</u>	<u>2,440</u>
Total Expenditures	<u>\$620,364</u>	<u>\$682,239</u>	<u>\$(61,875)</u>	<u>\$717,819</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 40,427	\$ (21,448)	\$ (61,875)	\$ (40,111)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	49,583	49,583	0	47,986
Operating Transfers Out	(49,583)	(49,583)	0	(47,986)
Contribution-				
Meals Contract N.P.H.	0	4,866	4,866	7,765
Debt Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,915</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 40,427	\$ (16,582)	\$(57,009)	\$ (6,431)
Fund Balance-Beginning of Year	<u>2,914</u>	<u>2,914</u>	<u>0</u>	<u>9,123</u>
Fund Balance-End of Year	<u>\$ 43,341</u>	<u>\$(13,668)</u>	<u>\$(57,009)</u>	<u>\$ 2,692</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Council on Aging, Inc.
Notes to Financial Statements
June 30, 1996

1. Summary of Significant Accounting Policies-

a. Statement of Presentation:

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 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; Section IV - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Municipal Audit and Accounting Guide.

b. Organization:

Act 456 of 1964 authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal or state funds.

The primary function of the Natchitoches Parish Council on Aging, Inc. is 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 and nutritional education, information and referral services, legal assistance, operating senior centers, and transportation. A Board of Directors consisting of no more than 18 and no less than 12 members, who serve three-year terms, governs the council.

c. Fund Accounting:

The accounts of the Council are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent, and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Natchitoches Parish Council on Aging, Inc.
Notes to Financial Statements
June 30, 1996

Governmental Fund Types-

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use, and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

General Funds - The General Funds are the general operating funds of the Council. They are used to account for all financial resources except those required to be accounted for in another 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 specified purposes.

d. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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.

e. Transfers:

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.

f. Budget Policy:

Budgets for the various programs are prepared by the Council's Executive Director and approved by the Council's Board of Directors and the grantor of the funds for each respective program. The Board does not adopt a formal budget for the following funds: JPTA, Medicaid, Utility assistance and Local. Consequently no budgetary comparisons are available for these funds. Appropriations from the Governor's Office of Elderly Affairs lapse at year end (June 30). The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

Natchitoches Parish Council on Aging, Inc.
Notes to Financial Statements
June 30, 1996

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 contracts from this agency.

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

g. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview 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.

h. Fixed Assets:

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

i. 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 operation. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Natchitoches Parish Council on Aging, Inc.
Notes to Financial Statements
June 30, 1996

2. Funding Policies and Sources of Funds-

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or a quarterly allocation of the total budget (grant) in advance of the actual expenditure. The following programs are handled in this manner: Title III -B, Title III C-1 and C-2, Title III-D, Senior Center, the State Allocation Funds (Act 735), Audit Funds, Ombudsman Fund and Title III F Funds.

The Council receives reimbursements for Medicaid, Section XVIII and XIX Transportation Programs, based upon a per unit of service provided method.

The Council encourages and receives contributions from clients and others to help offset the costs of programs. Also, the Council receives funds from the Helping Hands energy program from the Louisiana Association of Councils on Aging, Inc.

3. Accounts Receivable-

This account represents amounts due from funding agencies.

4. In-kind Contributions-

The Council receives various in-kind contributions. Although these contributions have not been reported as revenues, the offsetting expenses have not been reported, thereby producing no effect on the financial statements.

5. Board of Director's Compensation-

The Board of Directors is a voluntary board. No compensation has been paid to any member.

6. 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. Form 990's are being filed yearly.

7. Changes in General Fixed Assets-

The following changes were made in the general fixed assets for the year ended June 30, 1996.

	Balance <u>7-1-94</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6-30-95</u>
Furniture, Vehicle and Equipment, and Capital Improvements	\$217,975	\$6,410	\$0	\$224,385

Natchitoches Parish Council on Aging, Inc.
Notes to Financial Statements
June 30, 1996

8. Pension Plans-

The employees of the Council are not covered by any pension system.

9. Cash Funds-

At June 30, 1996, the Council had cash and cash equivalents (book balances) totaling \$48,063 as follows:

Demand deposits	\$32,068
Certificates of Deposit	<u>15,995</u>
Total	\$48,063

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on the deposit with the fiscal agent. 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. At June 30, 1996, all deposits held by banks were covered by federal deposit insurance.

10. Encumbrances-

The Council does not use the encumbrance system for financial records.

11. Annual and Sick Leave-

The Council has no unpaid vacation or sick leave at June 30, 1996.

12. Section 18 Transportation

The Council received income of \$88,607 under Section 18 from the Louisiana Department of Transportation and Development passed through the Natchitoches Parish Police Jury (UMTA Non-urbanized Area Public Transportation Program). This is general fund income. Total transportation costs were \$272,369 for the year ended June 30, 1996. These funds were funded as follows:

In-Kind contributions	\$ 25,596
Senior center	11,021
PCOA funds	11,779
Section 18	98,262
Title 111B	39,328
Title XIX	<u>86,383</u>
Total	\$272,369

COMBINING FINANCIAL STATEMENTS

All Governmental Type Funds

General Funds

Local Funds - This fund can be used by the Council at its discretion.

PCOA (Act 735) - The Council may use these funds at its discretion.

Special Revenue Funds

Section 18 Funds - Funds received from this fund are based on actual operating costs. Funds are used to provide transportation services to rural residents within Natchitoches Parish.

Title III-B Supportive Services Fund - This program provides access services, in-home services, community services, and transportation for the elderly.

Senior Center Fund - This program provides community service centers for the elderly.

Title III-C-1 Congregate Meals Fund - These funds are used to provide nutritional meals to older persons.

Title III-C-2 Home Delivered Meals Fund - These funds are used to provide nutritional meals to home-bound older persons.

Title III-D Fund - These funds are used to provide in-home service to the frail and elderly person who is home-bound.

Audit Fund - These funds are used as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Title XIX Transportation - These funds are used to provide transportation services to the elderly.

Helping Hands Funds - These funds are used to provide assistance to the elderly for the payment of their utility bills.

Ombudsman Fund - These funds are used to provide ombudsman services to the elderly.

U. S. D. A. - Cash in lieu of Commodities - This fund is used to account for the cash in lieu of Commodities for the elderly.

Medicaid Program - These funds are used to pay for the preparation of medicaid application forms.

Title III F - These funds are used for frail elderly people.

Legislative Enrichment Fund - The Council may use these funds at its discretion to supplement other programs.

Natchitoches Parish Council on Aging, Inc.

Combining Statement of Revenues, Expenditures and Changes in Fund Balances-
General Fund Types
Year Ended June 30, 1996

	<u>Local</u>	<u>PCOA (Act 735)</u>	<u>Totals</u>
REVENUES:			
Intergovernmental-			
Office of Elderly Affairs	\$ 0	\$11,779	\$11,779
Miscellaneous	<u>6,589</u>	<u>0</u>	<u>6,589</u>
Total Revenues	<u>\$ 6,589</u>	<u>\$11,779</u>	<u>\$18,368</u>
EXPENDITURES:			
Current-			
Salaries	\$ 0	\$ 773	\$ 773
Fringe	0	2,822	2,822
Travel	243	0	243
Operating Services	3,454	1,864	5,318
Operating Supplies	0	295	295
Other Costs	<u>0</u>	<u>6,025</u>	<u>6,025</u>
Total Expenditures	<u>\$ 3,697</u>	<u>\$11,779</u>	<u>\$15,476</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,892	\$ 0	\$ 2,892
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	\$ 2,892	\$ 0	\$ 2,892
Fund Balance-Beginning of Year	<u>24,188</u>	<u>0</u>	<u>24,188</u>
Fund Balance-End of Year	<u>\$27,080</u>	<u>\$ 0</u>	<u>\$27,080</u>

See notes to financial statements

Natchitoches Parish Council on Aging, Inc.
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1996

	<u>Legislative Enrichment</u>	<u>Title III-B</u>	<u>Senior Center</u>
REVENUES:			
Intergovernmental-			
Office of the Governor	\$8,355	\$ 0	\$ 0
Governor's Office of Elderly Affairs	0	84,285	31,000
Local Governments	0	0	0
La. Dept. of H & H	0	0	0
Public Support-			
La. Councils on Aging	0	0	0
Miscellaneous-			
Program Income & Other Income	<u>0</u>	<u>1,800</u>	<u>0</u>
Total Revenues	<u>\$8,355</u>	<u>\$86,085</u>	<u>\$31,000</u>
EXPENDITURES:			
Current-			
Salaries	\$2,160	\$64,300	\$26,057
Fringe	2,267	7,698	2,971
Travel	0	133	48
Operating Services	2,591	7,125	1,339
Operating Supplies	1,337	1,956	257
Other Costs	0	4,873	328
Utility Assistance	0	0	0
Capital Expenditures	0	0	0
Debt Service-			
Principal	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$8,355</u>	<u>\$86,085</u>	<u>\$31,000</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Contribution-			
Meals Contract, N.P.H.	0	0	0
Debt Proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

See notes to financial statements.

<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Title III-B Administration</u>	<u>Audit Funds</u>	<u>USDA</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
111,004	71,883	24,115	2,091	48,259
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,781	4,890	0	0	1,075
<u>\$117,785</u>	<u>\$ 76,773</u>	<u>\$24,115</u>	<u>\$2,091</u>	<u>\$ 49,334</u>
\$ 0	\$ 0	\$16,909	\$ 0	\$ 0
0	0	3,468	0	0
0	0	104	0	0
0	0	2,354	2,091	0
0	0	562	0	0
118,785	130,222	718	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$118,785</u>	<u>\$130,222</u>	<u>\$24,115</u>	<u>\$2,091</u>	<u>\$ 0</u>
\$ (1,000)	\$ (53,449)	\$ 0	\$ 0	\$ 49,334
0	49,583	0	0	0
0	0	0	0	(49,583)
1,000	3,866	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ (249)
0	0	0	0	249
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Continued next page.

Natchitoches Parish Council on Aging, Inc.
Combining Statement of Program Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1996

	<u>Title III-D</u>	Utilities Assistance <u>Fund</u>	<u>Title XIX Transportation</u>
REVENUES:			
Intergovernmental-			
Office of the Governor	\$ 0	\$ 0	\$ 0
Governor's Office of Elderly Affairs	2,028	0	0
Local Governments	0	0	135,267
La. Dept. of H & H	0	0	0
Public Support-			
La. Councils on Aging	0	155	0
Miscellaneous-			
Program Income & Other Income	<u>0</u>	<u>0</u>	<u>15,535</u>
Total Revenues	<u>\$2,028</u>	<u>\$155</u>	<u>\$150,802</u>
EXPENDITURES:			
Current-			
Salaries	\$1,363	\$ 0	\$ 92,291
Fringe	169	0	12,997
Travel	3	0	811
Operating Services	455	0	24,968
Operating Supplies	17	0	12,652
Other Costs	21	0	13,250
Utility Assistance	0	0	0
Capital Expenditures	0	0	0
Debt Service-			
Principal	0	0	6,520
Interest	<u>0</u>	<u>0</u>	<u>1,119</u>
Total Expenditures	<u>\$2,028</u>	<u>\$ 0</u>	<u>\$164,608</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$155	\$ (13,806)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Contribution-			
Meals Contract, N.P.H.	0	0	0
Debt Proceeds	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$155	\$ (13,806)
Fund Balance-Beginning of Year	<u>0</u>	<u>222</u>	<u>90</u>
Fund Balance-End of Year	\$ 0	\$377	\$(13,716)

See notes to financial statements.

<u>Ombudsman</u>	<u>Medicaid Program</u>	<u>Title III-F</u>	<u>Section 18</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,355
3,477	0	4,877	0	383,019
0	0	0	88,607	223,874
0	11,342	0	0	11,342
0	0	0	0	155
0	0	0	3,965	34,046
<u>\$3,477</u>	<u>\$11,342</u>	<u>\$4,877</u>	<u>\$92,572</u>	<u>\$660,791</u>
\$2,382	\$ 0	\$ 0	\$43,583	\$249,045
295	0	0	9,260	39,125
301	0	0	50	1,450
177	0	4,877	28,002	73,979
285	0	0	886	17,952
37	11,671	0	4,922	284,827
0	0	0	0	0
0	0	0	7,129	7,129
0	0	0	933	7,453
0	0	0	160	1,279
<u>\$3,477</u>	<u>\$11,671</u>	<u>\$4,877</u>	<u>\$94,925</u>	<u>\$682,239</u>
\$ 0	\$ (329)	\$ 0	\$ (2,353)	\$ (21,448)
0	0	0	0	49,583
0	0	0	0	(49,583)
0	0	0	0	4,866
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (329)	\$ 0	\$ (2,353)	\$ (16,582)
0	0	0	2,353	2,914
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (329)	\$ 0	\$ 0	\$ (13,668)

INDIVIDUAL FUND INFORMATION

Natchitoches Parish Council on Aging, Inc.
Statement of Expenditures-Budget and Actual
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Title III C-1:			
Other Costs	\$120,834	\$118,785	\$2,049
Senior Center:			
Salaries	\$ 26,050	\$ 26,057	\$ (7)
Fringe	2,950	2,971	(21)
Operating Services	1,350	1,339	11
Operating Supplies	250	257	(7)
Travel	50	48	2
Other Costs	350	328	22
Capital Outlay	0	0	0
Total	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 0</u>
Title III C-2:			
Other Costs	\$132,081	\$130,222	\$1,859
Title III-B Supportive Services:			
Salaries	\$ 64,307	\$ 64,300	\$ 7
Fringe	7,700	7,698	2
Travel	226	133	93
Operating Services	7,233	7,125	108
Operating Supplies	1,736	1,956	(220)
Other Costs	4,883	4,873	10
Capital Outlay	0	0	0
Total	<u>\$ 86,085</u>	<u>\$ 86,085</u>	<u>\$ 0</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Council on Aging, Inc.
Statement of Expenditures-Budget and Actual
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Ombudsman:			
Salaries	\$ 2,424	\$ 2,382	\$ 42
Fringe	298	295	3
Travel	209	301	(92)
Operating Services	174	177	(3)
Operating Supplies	335	285	50
Other Costs	37	37	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 3,477</u>	<u>\$ 3,477</u>	<u>\$ 0</u>
Title III B - Administration:			
Salaries	\$17,243	\$16,909	\$ 334
Fringe	3,408	3,468	(60)
Operating Services	1,999	2,354	(355)
Operating Supplies	561	562	(1)
Other Costs	726	718	8
Travel	178	104	74
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$24,115</u>	<u>\$24,115</u>	<u>\$ 0</u>
Audit Funds:			
Operating Services	<u>\$ 2,091</u>	<u>\$ 2,091</u>	<u>\$ 0</u>
Title III D:			
Salaries	\$ 1,363	\$ 1,363	\$ 0
Fringe	169	169	0
Operating Services	451	455	(4)
Travel	6	3	3
Operating Supplies	17	17	0
Other Costs	22	21	1
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 2,028</u>	<u>\$ 2,028</u>	<u>\$ 0</u>
USDA - Cash in lieu of Commodities:			
Transfer to C-2	<u>\$49,583</u>	<u>\$49,583</u>	<u>\$ 0</u>

Continued next page.

See notes to financial statements.

Natchitoches Parish Council On Aging, Inc.

Statement of Expenditures-Budget and Actual
For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
PCOA Funds:			
Salaries	\$ 773	\$ 773	\$ 0
Fringe	2,822	2,822	0
Operating Services	1,864	1,864	0
Operating Supplies	295	295	0
Capital Expenditures	<u>6,025</u>	<u>6,025</u>	<u>0</u>
Total	<u>\$ 11,779</u>	<u>\$ 11,779</u>	<u>\$ 0</u>
Title XIX - Transportation			
Salaries	\$ 80,132	\$ 92,291	\$(12,159)
Fringe	16,525	12,997	3,528
Travel	0	811	(811)
Operating Services	16,335	24,968	(8,633)
Operating Supplies	10,568	12,652	(2,084)
Other Cost	0	13,250	(13,250)
Capital Expenditures	<u>6,832</u>	<u>0</u>	<u>6,832</u>
Total	<u>\$130,392</u>	<u>\$156,969</u>	<u>\$(26,577)</u>
Section XVIII-Transportation:			
Salaries	\$ 41,337	\$ 43,583	\$ (2,246)
Fringe	10,216	9,260	956
Operating Supplies	0	886	(886)
Travel	0	50	(50)
Operating Services	24,092	28,002	(3,910)
Capital Expenditures	7,739	7,129	610
Other Costs	<u>0</u>	<u>4,922</u>	<u>(4,922)</u>
Total	<u>\$ 83,384</u>	<u>\$ 93,832</u>	<u>\$(10,448)</u>
Title III-Title F			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Operating Services	0	4,877	(4,877)
Other Costs	<u>4,877</u>	<u>0</u>	<u>4,877</u>
Total	<u>\$ 4,877</u>	<u>\$ 4,877</u>	<u>\$ 0</u>

See notes to financial statements.

ACCOUNT GROUP FINANCIAL STATEMENTS

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for general fixed assets used in the governmental fund type operations.

Natchitoches Parish Council on Aging, Inc.
Statement of General Fixed Assets
For the Year Ended June 30, 1996

	June 30, <u>1996</u>
GENERAL FIXED ASSETS	
Vans & Vehicles	\$182,592
Furniture, Fixtures & Equipment	<u>41,793</u>
Total	\$224,385
INVESTMENT IN GENERAL FIXED ASSETS:	
Property Acquired Prior to July 1, 1985*	\$ 48,715
Property Acquired After July 1, 1985 from- Local Funds	35,858
Property Acquired After July 1, 1985 from- Title V	549
Property Acquired After July 1, 1985 from- Title 20	223
Property Acquired After July 1, 1985 from- Title III-F	3,795
Property Acquired After July 1, 1985 from- Title III-B (Administration)	2,373
Property Acquired After July 1, 1985 from- Legislative Enrichment	8,612
Property Acquired After July 1, 1985 from- Title XIX	30,018
Property Acquired After July 1, 1985 from- Section 18	<u>94,242</u>
Total Investment in General Fixed Assets	\$224,385

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

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from the governmental fund. Payments of principal and interest obligations are accounted for in the fund from which they are paid.

Natchitoches Parish Council on Aging, Inc.

General Long-Term Debt Account Group
Statement of General Long-Term Debt
June 30, 1996

	June 30, <u>1996</u>
Amount Available and to be Provided for Payment of Long-Term Debt:	
Amount Available for Debt Retirement	\$ 0
Amount to be Provided for Debt Retirement	<u>11,465</u>
Total Available and to be Provided	\$11,465
General Long-Term Debt Payable	\$11,465

See notes to financial statement.

Natchitoches Parish Council on Aging
General Long-Term Debt Account Group
Schedule of Changes in Long-Term Debt
Year Ended June 30, 1996

	<u>Balance</u> <u>7-1-95</u>	<u>Long-Term</u> <u>Debt</u> <u>Incurred</u>	<u>Long-Term</u> <u>Debt</u> <u>Retired</u>	<u>Balance</u> <u>6-30-96</u>
General Long-Term Debt Payable	\$22,981	\$0	\$(11,516)	\$11,465

See notes to financial statements.

SCHEDULES AND OTHER INFORMATION

Natchitoches Parish Council on Aging, Inc.

Compensation to Board Members
Year Ended June 30, 1996

No per diem or travel was paid to the Board Members for attending the Board meetings for the year ended June 30, 1996. No Director's fees were paid.

Natchitoches Parish Council on Aging, Inc.

Questioned Costs
Year Ended June 30, 1996

For the year ended June 30, 1996, there were no questioned costs for the Natchitoches Parish Council on Aging, Inc.

Natchitoches Parish Council on Aging, Inc.

Exit Conference
Year Ended June 30, 1996

An exit conference was held on December 19, 1996. The conference was attended by Mrs. Norma Metoyer, Director of the Council, and Paul Sklar, a member of the firm of Johnson, Thomas & Cunningham, Certified Public Accountants. The report and records of the Council were discussed. The firm of Johnson, Thomas & Cunningham will prepare the Federal income tax return (Form 990) for the year ended June 30, 1996.

Johnson, Thomas & Cunningham

Certified Public Accountants

Exhibit II-4

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Edith G. Johnson, Jr., C.P.A., P.C., Professional Corporation
Mark D. Thomas, C.P.A., P.C., Professional Corporation
Boyer W. Cunningham, C.P.A., P.C., Professional Corporation

321 Bienville Street
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Fax (518) 352-4447

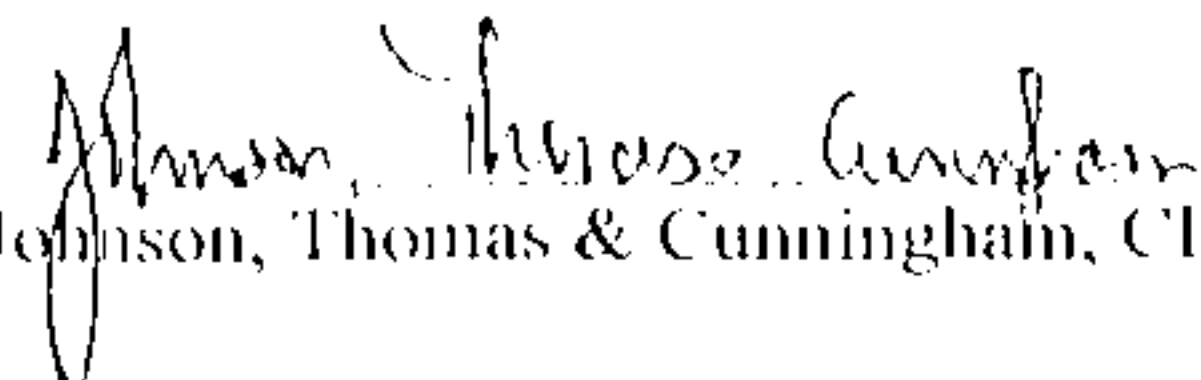
INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated December 5, 1996. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Governmental Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Natchitoches Parish Council on Aging, Inc., Natchitoches, Louisiana, 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 our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Johnson, Thomas & Cunningham, CPA's

December 5, 1996
Natchitoches, LA 7157

Natchitoches Parish Council on Aging, Inc.

Schedule of Federal Financial Assistance
Year Ended June 30, 1996

<u>Federal Grantor/Pass thru Grants/Program</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Department of Health and Human Services: Passed through La. Governor's Office of Elderly Affairs-				
Special Program for the Aging-				
Title III B (Support Services)	93.044	\$ 86,085	\$ 86,085	\$ 86,085
Title III B-I (Administration)	93.044	24,115	24,115	24,115
Title III C-I (Meals)	93.045	111,004	111,004	111,004
Title III C-II (Home Deliveries Meals)	93.045	71,883	71,883	71,883
Title III D (In-home Services)	93.046	2,028	2,028	2,028
Ombudsman Services	93.042	3,477	3,477	3,477
Title III-F (Frail Elderly)	93.043	4,877	4,877	4,877
Department of Agriculture: Passed through La. Governor's Office of Elderly Affairs-				
USDA-Cash in Lieu of Commodities	10.570	48,259	48,259	48,259
Department of Transportation: Passed through Natchitoches Parish Police Jury-				
UMTA Non-urbanized Area Public Transportation Program	20.509	<u>88,607</u>	<u>88,607</u>	<u>88,607</u>
TOTALS		\$440,335	\$440,335	\$440,335