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SECTION

**TENSAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana

General Purpose Financial Statements and  
Independent Auditor's Report  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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: 2001-12-18

TEXAS PARISH COUNCIL ON THE  
AGEING, INCORPORATED  
St. Joseph, Louisiana

General Purpose Financial Statements and  
Independent Auditor's Reports  
As of and for the Year Ended June 30, 1997  
With Supplemental Information Schedules

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 AGING, INCORPORATED**  
 St. Joseph, Louisiana  
 Contents, June 30, 1997

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TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
Contents, June 30, 1997

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Report on Compliance and on Internal Control  
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With Government *Auditing Standards*

A

**RICHARD B. GARRETT**  
Certified Public Accountant  
148 Turlelove Drive  
Monroe, Louisiana 71205

**Independent Auditor's Report  
on the Financial Statements**

**BOARD OF DIRECTORS  
TENSAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana

I have audited the accompanying general purpose financial statements of Tensas Parish Council on the Aging, Incorporated, as of and for the year ended June 30, 1987, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of management of the Tensas Parish Council on the Aging, Incorporated. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States. These 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of Tensas Parish Council on the Aging, Incorporated, as of June 30, 1987, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 23, 1987, on my consideration of the council on aging's internal control structure and a report dated October 23, 1987, on its compliance with applicable laws and regulations.

RICHARD B. GARRETT

BOARD OF DIRECTORS  
TERRAS PARISH COUNCIL ON THE  
AGING, INCORPORATED

St. Joseph, Louisiana  
Audit Report, June 30, 1997

My audit was made for the purpose of forming an opinion on the general purpose financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Terras Parish Council on the Aging, Incorporated. Such information has been subjected to the procedures applied in my audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



RICHARD B. GARRETT

Monroe, Louisiana  
October 23, 1997

TERESA PAVENI DORSEY ON THE  
 ASHL, INCORPORATED  
 In Joseph, Louisiana  
 ALL THRU TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, June 30, 1987

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL AGENCIES	GENERAL ASSETS	LONG-TERM DEBENTURES	1987	1986
<b>ASSETS AND OTHER DEBITS</b>						
Cash	\$100	\$1,247			\$1,347	\$6,004
Accounts receivable		1,000			1,000	1,000
Due from other funds		1,000			1,000	1,000
Inventory		4,000			4,000	1,000
Fixed assets			60,700		60,700	60,700
Accounts payable						1,000
* general long term debentures				\$1,000	1,000	1,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$100</b>	<b>\$7,247</b>	<b>\$60,700</b>	<b>\$1,000</b>	<b>\$69,047</b>	<b>\$71,704</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>						
Cash						
Confidential bank \$		10,000			10,000	10,000
Accounts payable						1,000
Due to other funds	\$1,000				1,000	1,000
Due from other funds						1,000
Interfund	1,000		10,000		11,000	11,000
Equity and Other Credits						60,700
Accounts payable from other funds						60,700
Contributions						1,000
Retainable earnings		1,000			1,000	1,000
Interest - unexpended		1,000			1,000	1,000
Unexpended bond proceeds	1,000		10,000		11,000	11,000
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$1,000</b>	<b>\$12,000</b>	<b>\$10,000</b>	<b>\$1,000</b>	<b>\$24,000</b>	<b>\$24,000</b>

TERRELL PARKS FOUNDATION, INC (TFF)  
 INCORPORATED  
 St. Joseph, Louisiana  
 GOVERNMENTAL FUNDS

Condensed Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended June 30, 2007

	GENERAL	SPECIAL	TOTALS	
			2007	2006
<b>REVENUES</b>				
Administrative				
Executive Director's Office (Office, Auto)	24,770	128,274	24,770	253,044
Executive Department (Postage)				
Administration	24,000		24,000	41,000
Executive Assistant to Executive Director	800		800	1,275
Executive Field Work (Auto)				
Administrative	5,000		5,000	6,750
Administrative	5,000		5,000	6,500
Other	700		700	1,000
Total revenues	35,470	128,274	35,470	268,569
<b>EXPENDITURES</b>				
Executive Director	6,000	162,274	6,000	125,000
Executive Assistants	200	22,274	200	11,500
Other		1,000	1,000	1,000
Operating services		20,000	20,000	20,000
Operating supplies		2,000	2,000	11,200
Equipment		17,000	18,000	8,000
Other	500	2,000	2,000	2,500
Depreciation		5,000	5,000	6,000
Interest		700	700	1,000
Other	1,270	27,000	18,000	24,400
Excess (Deficiency) of Revenues Over or Under Expenditures	3,000	22,000	3,000	8,400
<b>OTHER FINANCING SOURCES (Uses)</b>				
Operating transfers in		15,000	15,000	48,000
Operating transfers out	(2,000)	(20,000)	(20,000)	(48,000)
Noncapital financing activities	2,000	27,000	2,000	10,000
Excess (Deficiency) of Revenues and Other Sources (Uses) Expenditures and Other Uses	3,000	32,000	3,000	10,400
<b>FUND BALANCES AT BEGINNING OF YEAR</b>				
	7	1,000	1,000	10,000
<b>FUND BALANCES AT END OF YEAR</b>				
	6,000	33,000	6,000	20,400

See accompanying notes to financial statements.



## Statement C

**TERRAS PARISH COUNCIL, DE THE  
ARMS, INCORPORATED  
St. Joseph, Louisiana  
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
(Excluding Title XIX Medical Assistance Program, Emergency  
Medical Services, Helping Hands, and Cash-in-lieu  
of Commodities Special Revenue Funds)**

**Condensed Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Non-GAAP Basis) and Actual  
For the Year Ended June 30, 1987**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental - Louisiana			
Governor's Office of Safety Affairs	\$14,000	\$ 88,000	
Grant contributions	5,000	5,500	500
In-kind contributions	1,000	4,000	3,000
Indorsements	17,000	13,500	(3,500)
<b>EXPENDITURES</b>			
Personnel salaries	75,000	83,000	8,000
Employer-related benefits	10,000	8,500	(1,500)
Taxes	1,000	1,000	-
Operating expenses	40,000	43,500	3,500
Operating supplies	10,000	10,000	-
Capital outlay	2,000	8,000	6,000
In-kind contributions	1,000	8,000	7,000
Total expenditures	140,000	156,500	16,500
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(28,000)</u>	<u>(68,500)</u>	<u>(40,500)</u>
<b>OTHER FINANCING SOURCES (uses)</b>			
Operating transfers in	\$1,200	\$8,000	6,800
Operating transfers out	(80,000)	(80,000)	-
Total Other Financing Sources (uses)	<u>(78,800)</u>	<u>(72,000)</u>	<u>6,800</u>
<b>EXCESS OF EXPENDITURES AND AND OTHER USES OVER REVENUES REVENUES AND OTHER SOURCES</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

The accompanying notes are an integral part of this statement.

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

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

**C. FUND ACCOUNTING**

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

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

**General Fund**

The General Fund is the general operating fund of the council on aging. It is used to account for all financial resources, except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (Federal, state, or local) from which they are derived. FCDA (Act 733) funds are accounted for in the General Fund. These funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for reimbursement to the council on aging. The council on aging may use these "Act 733" funds at its discretion.

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

**Special Revenue Funds**

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

The following are the funds that comprise the council on aging's special revenue funds:

**Title III-B Administration Fund**

The Title III-B Administration Fund accounts for the administration of the Special Programs for the Aging. Title III-B Administration Funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

**Title III-B Supportive Services Fund**

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

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

Title III-C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

**TENNES PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**Title III-C-2 Home Delivered Meals Fund**

Title III-C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. These funds are used to provide nutritional meals to home-bound older persons.

**Title III-D In-Home Services Fund**

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

**Title III-F Fund, Elderly Assistance Program Fund**

The Title III-F Fund, Elderly Assistance Program Fund accounts for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/counseling, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the council on aging.

**Senior Center Fund**

The Senior Center Fund accounts for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Louisiana

**TENNES PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. This program provides community service centers in which elderly persons receive supportive services and participate in activities that foster their independence, enhance their dignity, and encourage their involvement in and with the community.

**Title XIX Medical Assistance Program Fund**

The Title XIX Medical Assistance Program Fund accounts for funds which are used to provide payments for medical services provided to: (1) cash assistance recipients, (2) members of certain mandatory and optional groups who do not receive cash assistance, and (3) other medically needy people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services through the Louisiana Department of Health and Human Services, which "passes through" the funds to the council on aging as a reimbursement for costs incurred by the council.

**Emergency Medical Services Fund**

The Emergency Medical Services Fund accounts for fees collected and remitted to the Louisiana Governor's Office of Elderly Affairs for the use of medical assistance paying devices used by elderly citizens.

**Audit Fund**

The Audit Fund accounts for funds appropriated by the Louisiana Legislature to the Louisiana Governor's Office of Elderly Affairs for distribution to the parish councils on the aging. The funds are restricted to use as a supplement to pay for the cost of having an annual audit of the council on aging's financial statements.

**Helping Hands Fund**

The Helping Hands Fund accounts for the administration of the Helping Hands Program that is sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Louisiana Association of Councils on Aging (LACOA) which in turn reroute funds relating to Tennessee Parish to the council on aging so that it can provide assistance to the elderly for the payment of their utility bills.

**Miscellaneous Grant Fund**

The Miscellaneous Grant Fund accounts for funds provided by the State of Louisiana through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. The miscellaneous grant funds are used to supplement other programs of the council on aging.

**Cash-in-Lieu of Commodities Fund**

Cash-in-lieu of commodities are provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the council on aging. These funds are used to provide nutritional meals to older persons.

**II. 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 funds operations of the Tennessee Parish Council on the Aging, Incorporated, are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental funds when purchased.

**GENERAL LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group. The General

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

Long-Term Obligations Account Group shows only the measurement of financial positions and is not involved with measurement of results of operations.

**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 Reserve 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. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Intergovernmental grant revenues are recognized in the governmental funds as revenues in the amount earned, to the extent that they are both measurable and available. Substantially all other revenues are recorded when realized.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

**F. BUDGETS**

The Tennessee Parish Council on the Aging, Incorporated, prepares and adopts annual budgets only on funds received through the Louisiana Governor's Office of Elderly Affairs.

**TENNESAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

LGCELA), as required by LGCELA. These funds are accounted for in the special revenue funds and include Title III-B Administration Services, Title III-B Supportive Services, Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-D In-Home Services, Title III-E Fund, Elderly Assistant, Senior Center, Miscellaneous Grants, and Audit Fund. Cash-in-lieu of construction is budgeted as opening transfers in to Title III-C-1 and C-2.

The Louisiana Governor's Office of Elderly Affairs notifies the council on aging each year as to the funding levels for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by LGCELA 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 proposed budgets for the year ended June 30, 1997, were submitted to and approved by the board of directors on April 11, 1996. The budgets, which include proposed expenditures and the means of financing them for certain special revenue funds, were also submitted for final approval to the Louisiana Governor's Office of Elderly Affairs on April 11, 1996, in accordance with Appendix A of the *Accounting Manual for Office of Elderly Affairs Contractors*.

Unobligated grant funds at year end that were received through the LGCELA must be returned to the LGCELA. Revenues earned by or donated to the council on aging may be carried into the ensuing year. Budgets are prepared on the modified accrual basis of accounting, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures. Funds not realized through LGCELA are not budgeted, except for in-kind contributions which are not received through LGCELA, but are budgeted. Budgeted expenditures cannot legally exceed appropriations on an individual fund level. Actual amounts are compared to budget amounts periodically during the fiscal year as a management control device. The council on aging does not recognize or record encumbrances in its budget practices.

Generally, the council on aging may transfer funds between line items as often as required but must obtain prior approval from the Louisiana Governor's Office of Elderly Affairs for funds received under grants from this state agency. Budget amounts included in the accompanying general purpose financial statements include the original adopted amounts. There were re-allocations to the 1996-97 budget during the year.



**TENNES PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

The council on aging adopted budgets for all special revenue funds, except for the Title XIX Medical Assistance Program, Emergency Medical Services, Helping Hands, and Child-in-Liaison of Communities Special Revenue Funds. These programs and revenues are not required to be budgeted by the Louisiana Governor's Office of Elderly Affairs.

The following reconciles the excess of expenditures and other uses over revenues and other sources shown on Statement C (budget basis) with the excess (deficiency) of revenues and other sources over expenditures and other uses on Statement B (GAAP Basis) for the special revenue funds:

Excess of expenditures and other uses over revenues and other sources (Statement C)	NONE
To adjust for funds and programs not budgeted	<u>(\$2,794)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (Statement B)	<u>(\$2,794)</u>

**G. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Tennessee Parish Council on the Aging, Incorporated, in its accounting practices.

**H. CASH**

Cash includes amounts in demand deposits. Under state law, the council on aging may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**TENNESSEE PARISH COUNCIL, ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**I. INVENTORIES**

Inventory of the Title III-C-1 Canteenette Meals and Title III-C-2 Home Delivered Meals Special Revenue Funds consists of food purchased by the council on aging. Inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market. Inventories in the governmental fund type are equally offset by a fund balance reserve which shows that these inventories do not constitute "available spendable resources" even though they are a component of total assets.

**J. FIXED ASSETS, INCLUDING PROPERTY LEASED UNDER  
CAPITAL LEASES**

Fixed assets of governmental funds are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Purchased fixed assets are valued at historical cost and donated fixed assets are valued at their estimated fair market value on the date donated. Of the \$99,738 of fixed assets reported on the balance sheet, \$309 or 3 per cent, of the fixed assets are valued at their estimated fair market value on the date donated, \$2,995 or 3.4 per cent are valued at their estimated historical cost, while the remaining \$97,135 or 97.4 per cent are valued at their historical cost.

**K. CAPITAL LEASES - BANK LOANS**

Capital leases (bank loans) are recorded at the inception of the loan as capital outlay expenditures and other financing sources in the Title XIX Medical Assistance Program Special Revenue Fund and as assets and liabilities in the General Fixed Assets and General Long-Term Obligations Account Groups, respectively, at the present value of the minimum loan payments, using the interest rates stated in the loans. Loan payments are recorded as expenditures on the due date; the portion of the payments applicable to principal, determined by using interest rates implicit in the loans, is reported as a reduction of the capitalized loan obligation in the General Long-Term Obligations Account Group.

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

**L. COMPENSATED ABSENCES**

Employees of the Tennessee Parish Council on the Aging, Incorporated, earn from 12 to 18 days of vacation leave each year, depending on their length of service. Accumulated leave of up to 40 days may be retained; however, unused vacation leave is forfeited upon termination of employment.

Employees earn 12 days of sick leave each year. Accumulated sick leave of up to 60 days may be retained; however, unused sick leave is forfeited upon termination of employment.

As June 30, 1993, the council on aging has no accumulated benefits relating to leave privileges that require accrual or disclosure to conform with generally accepted accounting principles.

**M. RESERVES**

Portions of fund equity are reserved for inventories which do not constitute "available spendable resources".

**N. COMPARATIVE DATA**

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the council on aging's financial position and operations. 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.

**O. TOTAL COLUMNS ON COMBINED STATEMENTS**

The total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

**2. REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC  
SUPPORT, AND MISCELLANEOUS REVENUES**

**A. INTERGOVERNMENTAL GRANTS**

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

Title III-B Administrative Services, Title III-D Supportive Services, Title III-C-1 Congregate Meals, Title III-C-2 Home Delivered Meals, Title III-D In-home Services, Title III-F Fund, Elderly Assistance, Senior Centers, State of Louisiana Allocations (Act 755 of 1979), and Cash-in-Kind of Commodities are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Asset funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

Title XIX Medicaid Assistance Funds are earned and become susceptible to accrual based upon the number of units or service provided to program participants and are recorded as revenue at that time.

**B. PUBLIC SUPPORT AND MISCELLANEOUS REVENUES**

The council on aging encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by the Gulf States Utilities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

**3. CASH**

At June 30, 1997, the council on aging has cash (bank balances) totaling \$5,579, in demand deposit accounts. These deposits are stated at cost, which approximates market. Since the council on aging's cash balances are composed of both state and federal funds, cash deposits must be segregated under federal guidelines (Office of Management and Budget Circular A-102, Attachment A) that require federal monies to be deposited in a bank with Federal Deposit Insurance

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

Corporation (FDIC) insurance coverage and that any balance exceeding FDIC coverage is voluntarily secured. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At June 30, 1997, the council on aging has \$7,885 in deposits (collected bank balances). These deposits are fully secured from risk by federal deposit insurance (OASIS Category 3).

**4. GRANTS RECEIVABLE**

Grants receivable at June 30, 1997, consisted of reimbursements from expenses incurred under the following programs:

Program	Fund	Amount
Cash-in-Lieu of Commodities	Special Revenue	\$2,181
Title XIX Medical Assistance	Special Revenue	503
Total		<u>\$2,684</u>

**5. CHANGES IN GENERAL FIXED ASSETS**

The following provides detail on changes in general fixed assets:

	BALANCE JULY 1, 1996		ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
Land and buildings	\$29,990				\$29,990
Furniture	2,486				2,486
Equipment	23,742	\$3,128	(\$504)		26,366
Automobiles	49,000				49,000
Computer Software	522	1,008			1,530
Total general fixed assets	<u>\$95,108</u>	<u>\$4,136</u>	<u>(\$504)</u>		<u>\$98,740</u>

**TENNESSEE PARISH COUNCIL, ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

	BALANCE JULY 1, 1988	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1989
Investment in general fixed assets:				
Property acquired prior to July 1, 1988*	\$26,818		(835)	\$25,983
Property acquired after July 1, 1988, from:				
Title III-B Administration Services	370			370
Title III-B Supportive Services	1,114			1,114
Title III-C-1 Congregate Meals	5,437			5,437
Title III-C-2 Home Delivered Meals	10,114			10,114
Senior Center	257			257
Title III-D In-Home Services	10			10
PCOA - Act 735	1,376			1,376
Louisiana Department of Trans- portation and Development	38,554			38,554
Title III-E Medical Assistance	10,153	\$3,200		14,253
Title III-F Frat. Elderly Assistance	474	829		1,303
Local	109		(149)	\$69
Donation	200			200
Total investment in general fixed assets	\$96,395	\$4,329	\$(835)	\$99,789

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

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**6. PENSION PLAN**

Substantially all employees of the corporation withheld at 6.62 per cent of gross salary, the council on aging contributes an equal amount to the Social Security System. Aggregate pension cost for the year was \$12,283. The council on aging does not guarantee the benefits granted by the Social Security System.

**7. POSTRETIREMENT HEALTH CARE AND  
LIFE INSURANCE BENEFITS**

The Tennessee Parish Council on the Aging, Incorporated, provides no postretirement health care or life insurance benefits to former employees.

**8. CAPITAL LEASE (BANK LOAN)**

The council on aging records assets acquired through capital leases (bank loans) as an asset and an obligation in the accompanying financial statements. On June 14, 1995, the council on aging entered into a loan agreement with a local bank for the purchase of a 1995 Dodge van for \$31,049. The loan provides for 36 monthly payments of \$165 each. The loan payments will be made for the period July 1995 through June 1998. Interest on the loan will be 11.37 per cent. Loan payments will be made from the Title XIX Medical Assistance Program Special Revenue Fund.

The following is a schedule of future minimum loan payments, together with the present value of the net minimum loan payments, as of June 30, 1997:

Fiscal year:	
1997-98	\$4,575
Less - amounts representing interest	( 248)
Present value of net minimum loan payments	\$4,327

TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
Notes to the Financial Statements (Continued)

9. CHANGES IN GENERAL LONG-TERM  
OBLIGATIONS

The following is a summary of the long-term obligation (bank loan) transactions for the year ended June 30, 1997:

Balance at July 1, 1996	\$7,200
Additions	NONE
Deductions	<u>13,800</u>
Balance at June 30, 1997	<u>\$4,133</u>

10. INVENTORY

Inventory for Title III-C-1 Congregate Meals and Title III-C-2 Home Delivered Meals Special Revenue Funds represent purchased food on hand at June 30, 1997, and consists of the following:

Special revenue funds:

Title III-C-1 Congregate Meals	\$580
Title III-C-2 Home Delivered Meals	<u>1,330</u>
Total	<u>\$1,910</u>

11. LITIGATION, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the council on aging at June 30, 1997, nor is the council aware of any unasserted claims.

The council on aging receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantee agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the council on aging. Also, it is management's opinion that



**TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the council on aging's financial position.

**12. IN-KIND CONTRIBUTIONS**

The Texas Parish Council on the Aging, Incorporated, received \$4,428 in donated time from volunteers in the parish as in-kind contributions. In-kind contributions of volunteers' time are valued at minimum wage and are reported as revenue. Related expenditures, equal to the in-kind revenue, have been reported as salaries in the related fund, thereby producing no effect on net income. The in-kind contributions are reported in the Title III-C-1 Composite Meals and Title III-C-2 Home Delivered Meals Special Revenue Funds.

**13. 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 on aging's regular personnel policy.

**14. INCOME TAX STATUS**

The council on aging, a nonprofit corporation, is exempt from Federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

**15. ECONOMIC DEPENDENCY**

The council on aging receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the council on aging 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 on aging will receive in the next fiscal year.

**TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**

St. Joseph, Louisiana

Notes to the Financial Statements (Continued)

**16. FEDERALLY ASSISTED PROGRAMS**

The council on aging participates in a number of federally assisted programs. These programs are subject to examination by grantee agencies. Based on prior experience, the council on aging's management believes that further examinations would not result in any significant disallowed costs.

In accordance with the Louisiana Governor's Office of Elderly Affairs Contractors' accounting manual, a schedule of federal financial assistance is presented as Schedule 9.

**17. INTERFUND TRANSFERS**

Operating transfers in and out are listed by Fund for the year ended June 30, 1993:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General Fund -		
Local		\$890
PCOA (Act 725)		4,332
Total General Fund	<u>30,631</u>	<u>4,972</u>
Special Revenue Funds:		
Title III-B-		
Administration		
Services		77
Title III-B Supportive		
Services	27,186	
Title III-C-1 Congregate		
Meals	12,690	
Title III-C-2 Home		
Delivered Meals	12,479	
Title III-D (a) Home		
Services	256	
Title III-F Prati Elderly		
Assistance Program	38	
Senior Center		18,053

**TENNESSEE PARISH COUNCIL ON THE  
 AGING, INCORPORATED**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements (Continued)

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
Title XIX Medical Assistance		6,078
Miscellaneous Grants		4,500
Cash-in-Lieu of Commodities	-----	<u>18,500</u>
Total special revenue funds	<u>53,200</u>	<u>48,317</u>
Total all funds	<u>\$53,200</u>	<u>\$53,200</u>

**TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
*For the Year Ended June 30, 1997*

**GENERAL FUND**

In accordance with Louisiana Governor's Office of Elderly Affairs' regulations, a schedule of General Fund revenues and expenditures, by funding source is presented.

TENSAS PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
GENERAL FUND

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances, by Funding Source  
For the Year Ended June 30, 1997

	<u>LOCAL</u>	<u>PCOA (ACT FSB)</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Intergovernmental - Louisiana Governor's Office of Elderly Affairs		\$11,776	\$11,776
Miscellaneous - other	\$680		680
Total revenues	<u>\$680</u>	<u>\$11,776</u>	<u>\$12,456</u>
<b>EXPENDITURES</b>			
Personal services		\$,522	\$,522
Employee-related benefits		\$80	80
Other charges		\$76	76
Total expenditures	<u>None</u>	<u>\$,678</u>	<u>\$,678</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$680</u>	<u>4,101</u>	<u>4,781</u>
<b>OTHER FINANCING USES</b>			
Operating transfers out			
Title II-B Support Services	(\$300)	(\$,846)	\$1,146
Title II-1 Congregate Meals	(\$800)	(\$,890)	\$1,790
Total other financing uses	<u>(\$1,100)</u>	<u>(\$1,736)</u>	<u>(\$2,836)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<u>None</u>	<u>(1)</u>	<u>(1)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>None</u>	<u>1</u>	<u>1</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>None</u>	<u>None</u>	<u>None</u>

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Year Ended June 30, 1997

**SPECIAL REVENUE FUNDS**

*In accordance with generally accepted accounting principles and regulations of the Louisiana Comptroller's Office of Elderly Affairs, a combining balance sheet, a combining schedule of revenues, expenditures, and changes in fund balances, and a budget comparison of expenditures, by funds, are presented.*

**TENSAS PARISH COUNCIL ON THE  
 AGING, INCORPORATED**  
 St. Joseph, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Balance Sheet, June 30, 1997

	TITLE III-C-1 CONGREGATE MEALS	TITLE III-C-2 HOME DELIVERED MEALS
<b>ASSETS</b>		
Cash		
Accounts receivable		
Due from Local Account		
Inventory	\$100	\$3,300
<b>TOTAL ASSETS</b>	<u>\$100</u>	<u>\$3,300</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities - cash overdraft	\$100	\$3,300
Fund Equity - fund balances (netof):		
Reserved for inventory	000	0,000
Unreserved - undesignated	(100)	(3,300)
Total fund equity	<u>NONE</u>	<u>NONE</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$100</u>	<u>\$3,300</u>

TITLE XIX MEDICAL ASSISTANCE PROGRAM	EMERGENCY MEDICAL SERVICES	HELPING HANDS	CASH-IN-LIEU OF COMMODITIES	TOTAL
\$4,278	\$500	\$351	\$119	\$5,247
308		2,808	2,181	3,498
				2,808
				3,828
<u>\$4,581</u>	<u>\$500</u>	<u>\$2,351</u>	<u>\$2,289</u>	<u>\$10,861</u>
				<u>\$2,828</u>
				3,828
<u>\$4,581</u>	<u>\$500</u>	<u>\$2,351</u>	<u>\$2,289</u>	<u>\$10,861</u>
4,581	500	2,351	2,289	9,721
<u>\$4,581</u>	<u>\$500</u>	<u>\$2,351</u>	<u>\$2,289</u>	<u>\$10,861</u>





<u>TOTAL HO IN-CARE SERVICES</u>	<u>TOTAL FOCAL ELDERLY ASSISTANCE PROGRAM</u>	<u>NO HOME CARE SERV</u>	<u>TOTAL HO MEDICAL ASSISTANCE PROGRAM</u>	<u>EMERGENCY MEDICAL SERVICES</u>	<u>ADULT</u>	<u>HELPING HANDS</u>
1,000	6,750	8,750	2,100		1,000	
			2,100			500
			1,000			500
<u>1,000</u>	<u>6,750</u>	<u>8,750</u>	<u>3,100</u>	<u>2,100</u>	<u>1,000</u>	<u>500</u>
200			1,000	200		
1,000		200	200	1,000	1,000	600
	200		1,000			
<u>1,000</u>	<u>200</u>	<u>200</u>	<u>2,000</u>	<u>1,200</u>	<u>1,000</u>	<u>600</u>
<u>2,000</u>	<u>6,950</u>	<u>8,950</u>	<u>5,100</u>	<u>3,300</u>	<u>2,000</u>	<u>1,100</u>
			7			
		17,000	2,000			
			2,000			
			2,000			
			2,000			
			2,000			
<u>2,000</u>	<u>2,000</u>	<u>4,000</u>	<u>6,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
2,000	2,000	4,000	1,000	200	2,000	500
<u>2,000</u>	<u>2,000</u>	<u>4,000</u>	<u>1,000</u>	<u>200</u>	<u>2,000</u>	<u>500</u>
<u>4,000</u>	<u>8,950</u>	<u>12,950</u>	<u>11,100</u>	<u>5,500</u>	<u>4,000</u>	<u>3,600</u>

## SCHEDULE B

	MISCELLANEOUS INCOME	GAINS- LOSS OF INVESTMENTS	TOTAL
<b>EXPENSES</b>			
<b>REPAIRS</b>			
Advertising costs		\$1,075	\$1,075
Business Director's Office at Study Labs	\$6,500		6,500
Office and Telephone at Study Lab			
Public Notice			24,200
Public Relations at Various			
Printing			427
Telephone From Job			630
Traveling			1,604
Wages			1,600
Other			10,500
<b>Excess</b>	<b>\$3,900</b>	<b>\$2,075</b>	<b>\$5,975</b>
<b>EXPENSES</b>			
Advertising			\$1,075
Expenses and meals			1,500
Fuel			1,300
Depreciation			45,375
Marketing costs			13,675
Capitalized			4,300
Other			1,054
Wages			1,600
Wages from Job			600
Travel			1,300
Other expenses	<b>\$4,900</b>	<b>\$3,325</b>	<b>\$8,225</b>
<b>EXCESS (DEFICIENCY) OF REPAIRS AND EXPENSES</b>			
	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>OTHER FINANCING EXPENSES (GAINS)</b>			
Car loan interest			\$100
Personal auto			\$1,000
Personal loan			75
File of Administration Service			\$100
File of Mutual Insurance Program			\$100
Insurance Cost			\$100
Contract legal/Comptroller			\$100
Legal fees			\$100
Marketing website cost			\$1,000
Travel Automobile Service			\$1,000
Travel Expense Service	\$4,000		\$1,000
Training Course Expenses		\$5,000	\$1,000
Travel Course Expenses		\$7,500	\$1,000
Travel Course Expenses			\$100
Travel Course Expenses			\$100
Travel Course Expenses			\$100
Travel Course Expenses			\$100
Travel Course Expenses			\$100
Travel Course Expenses			\$100
Travel Course Expenses			\$100
<b>Excess</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$4,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OF NON DEDUCTIBLE EXPENSES AND OTHER INCOME</b>			
	<b>\$6,900</b>	<b>\$3,075</b>	<b>\$9,975</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>			
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$2,000</b>
<b>FUND BALANCES AT END OF YEAR</b>			
	<b>\$7,900</b>	<b>\$4,075</b>	<b>\$11,975</b>

TERREBONNE PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
SPECIAL REVENUE FUNDS

Schedule of Expenditures, by Funds,  
Budget (Non-GAAP Basis) and Actual  
For the Year Ended June 30, 1997

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>TITLE 818- ADMINISTRATION SERVICES</b>			
Personal services	\$1,914	\$5,097	(\$3,183)
Employee-related benefits	500	500	0
Travel	208	208	0
Operating services	3,980	3,927	53
Operating supplies	138	147	(\$9)
Transfer to Title 811 Medical Assistance Program		37	(\$37)
Total	<u>6,740</u>	<u>10,916</u>	<u>(\$4,176)</u>
<b>TITLE 818- SUPPORTIVE SERVICES</b>			
Personal services	28,880	28,804	76
Employee-related benefits	3,280	3,600	(\$320)
Travel	388	388	0
Operating services	15,800	17,200	(\$1,400)
Operating supplies	6,248	12,140	(\$5,892)
Capital outlay	1,688		1,688
Total	<u>56,284</u>	<u>62,832</u>	<u>(\$6,548)</u>
<b>TITLE 810-1 COMMUNITE MEALS</b>			
Personal services	20,670	20,805	(\$135)
Employee-related benefits	2,800	2,888	(\$88)
Travel	318	388	(\$70)
Operating services	1,820	4,784	(\$2,964)
Operating supplies	11,280	11,888	(\$608)
In-kind contributions - salaries	2,218	2,278	(\$60)
Total	<u>49,126</u>	<u>45,889</u>	<u>(\$3,237)</u>
<b>TITLE 810-2 HOME DELIVERED MEALS</b>			
Personal services	24,288	24,291	(\$3)
Employee-related benefits	2,488	2,872	(\$384)
Travel	578	572	6
Operating services	18,800	18,848	(\$48)
Operating supplies	20,804	24,348	(\$3,544)
In-kind contributions - salaries	2,218	2,218	0
Total	<u>69,276</u>	<u>73,267</u>	<u>(\$3,991)</u>

(Continued)

TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
SPECIAL REVENUE FUNDS

Schedule of Expenditures, by Funds,  
Budget (Non-GAAP Basis) and Actual  
For the Year Ended June 30, 1997

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>TITLE #10 IN-HOME SERVICES</b>			
Personnel services	\$200	\$200	(0)
Employee-related benefits	20	20	0
Travel	0	0	0
Operating services	80	1,700	(1620)
Operating supplies	5	5	0
Total	<u>1,105</u>	<u>1,925</u>	<u>(820)</u>
<b>TITLE #14 PRNL ELDERLY ASSISTANCE</b>			
Operating supplies	500	570	(70)
Capital outlay	500	500	(500)
Total	<u>1,000</u>	<u>1,070</u>	<u>70</u>
<b>SENIOR CENTER</b>			
Operating services	500	477	23
Transfer to Title #8 Support Services	15,500	15,500	(0)
Total	<u>16,000</u>	<u>16,000</u>	<u>0</u>
<b>AUDIT</b>			
Operating services	<u>1,215</u>	<u>1,215</u>	<u>0</u>
<b>MISCELLANEOUS GRANT FUND</b>			
Transfer to Title #8 Support Services	<u>4,500</u>	<u>4,500</u>	<u>0</u>
<b>TOTAL</b>	<u>\$24,145</u>	<u>\$22,190</u>	<u>\$1,955</u>

(Continued)

**TENNES PARISH COUNCIL ON THE  
AGING, INCORPORATED  
St. Joseph, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended June 30, 1977**

*In accordance with the Louisiana Governor's Office of Elderly Affairs requirements, a comparative schedule of general fixed assets, a schedule of quantified costs, excerpts from the exit conference with management, corrective action taken on prior year findings, and a schedule of federal financial assistance are presented.*

THOMAS PARISH COUNCIL, ON THE  
 BEHALF, INCORPORATED  
 St. Joseph, Louisiana

Comprehensive Schedule of General Fixed Assets  
 and Changes in General Fixed Assets  
 For the Year Ended June 30, 1997

	BALANCE JULY 1, 1996	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1997
<b>GENERAL FIXED ASSETS</b>				
Buildings	128,000			128,000
Furniture	3,499			3,499
Equipment	33,742	16,126	(6,004)	43,864
Automobiles	49,893			49,893
Computer software	200	1,000		1,200
Total general fixed assets	<u>265,234</u>	<u>17,126</u>	<u>(6,004)</u>	<u>276,356</u>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>				
Property acquired prior to July 1, 1989	128,000		(6,004)	121,996
Property acquired after July 1, 1989, less:				
Title B-B-Administration Services	579			579
Title B-B-Support Services	2,524			2,524
Title B-C-A-Congregate Meals	5,400			5,400
Title B-C-B-Home Delivered Meals	10,114			10,114
Senior Center	200			200
Title B-C-C-Home Services	78			78
FDORA - Just 720 - state funds	1,076			1,076
Louisiana Department of Transportation and Development	38,954			38,954
Title B-B-Medical Assistance	11,103	10,299		21,402
Title B-B - Fuel Elderly Assistance	414	600		1,014
LOCAL	148		(740)	1
Donations	200			200
Total investment in general fixed assets	<u>237,234</u>	<u>21,126</u>	<u>(7,004)</u>	<u>251,356</u>

**TENNESSEE PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana

**Questioned Costs**  
**For the Year Ended June 30, 1997**

No questioned costs came to my attention during the audit of the Tennessee Parish Council on the Aging, Incorporated, for the year-ended June 30, 1997.



**TENNESSEE PARISH COUNCIL ON  
THE AGING, INCORPORATED**  
St. Joseph, Louisiana

**Exit Conference**  
**For the Year Ended June 30, 1997**

The exit conference was held on October 23, 1997. Those in attendance were Don Hampton, Board Chairman, Dorothy Morgan, Director of the Tennessee Parish Council on the Aging, Incorporated, and Cleo Newman, Assistant Director of the Tennessee Parish Council on the Aging, Incorporated.

I have included in a management letter to the Board of Directors of the Tennessee Parish Council on the Aging, Incorporated, the matters discussed at the exit conference.

**TENNESSEE PARISH COUNCIL ON  
THE AGING, INCORPORATED**  
St. Joseph, Louisiana

**CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS**  
For the Year Ended June 30, 1997

In the prior audit report for the year ended June 30, 1996, there were no compliance findings reported in the audit report. In the prior audit there were no material internal control weaknesses reported in the audit report. However, there were two nonreportable matters relating to internal control discussed in the management letter for the year ended June 30, 1996. The matter related to inventory has been corrected, but the matter related to cost allocation has not been corrected and has been discussed in the management letter relating to the audit for the year ended June 30, 1997.

TERREBONNE PARISH COUNCIL, DAVIDE  
 WARD, INCORPORATED  
 N. 20424, Louisiana

Schedule of Federal Financial Assistance  
 For the Year Ended June 30, 1997

FEDERAL GRANTOR (NAME THROUGH GRANTOR NUMBER) PROGRAM NAME	FEDERAL CFDA NUMBER	PROGRAM OR GRANT NUMBER	REVENUE RECORDED	EXPENDITURE & ISSUES
United States Department of Agriculture Passed through Louisiana Bureau's Office of State Affairs - Center for Food Demographics	05-530		261,000	261,000
United States Department of Health and Human Services Pass-through Louisiana Governor's Office of Public Health - Special Programs for the Aging				
Title III-B Administration Support	05-004	1-037	7,437	7,437
Title III-B Supportive Services	05-004	20-700	40,000	40,000
Title III-C-1 Nutrition Services - Long-term Care	05-004	27-340	47,500	47,500
Title III-C-2 Nutrition Services - Home Delivered Meals	05-004	9-704	6,100	6,100
Title III-C Nutrition Services	05-004	9-90	500	500
Title III-C-3 Food - Energy Assistance	05-004	9-800	1,500	1,500
Passed through Louisiana Department of Health and Human Services				
Title III - Medical Assistance Program Specialized State Department of Health and Human Services	05-074		21,000	21,000
			69,537	69,537
Total			\$330,537	\$330,537

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance with laws and regulations and internal control required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on compliance with laws and regulations and internal control is, however, based solely on the audit of the presented financial statements. The report presents, where applicable, compliance matters that would be material to the presented financial statements and, where appropriate, any internal control reportable conditions and/or material weaknesses.

**RICHARD D. GARRETT**  
Certified Public Accountant  
148 Turlebove Drive  
Monroe, Louisiana 71203

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

**BOARDS OF DIRECTORS  
TENNES PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
St. Joseph, Louisiana

I have audited the financial statements of Tensas Parish Council on the Aging, Incorporated, as of and for the year ended June 30, 1997, and have issued my report thereon dated October 23, 1997. 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 Tensas Parish Council on the Aging, Incorporated's, general purpose financial statement are free of material misstatements, I performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, and the regulations of the Louisiana Governor's Office of Elderly Affairs applicable to the Tensas Parish Council on the Aging, Incorporated, that could have a direct and material effect on the determination of the general purpose financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**EXHIBIT A**

**RICHARD B. GARRITT**

**BOARD OF DIRECTORS  
TEXAS PARISH COUNCIL ON THE  
AGING, INCORPORATED**  
Compliance and Internal Control Report  
October 23, 1997  
Page 2

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Texas Parish Council on the Aging, Incorporated, 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 operations that I consider to be material weaknesses. However, I noted a certain matter involving the internal control over financial reporting that I have reported to management of Texas Parish Council on the Aging, Incorporated, in a separate letter dated October 23, 1997.

My comments on internal control are intended for the information and use of the council on aging and management of its office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRITT**

Monroe, Louisiana  
October 23, 1997

**EXHIBIT A**