

Red River Parish Council on Aging, Inc.  
Special Revenue Funds

Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1997  
With Comparative Actual Amounts from Year Ended June 30, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Intergovernmental	\$162,800	\$162,800	\$ 0	\$166,646
Miscellaneous	80,847	58,334	(22,513)	71,276
<b>Total Revenues</b>	<b>\$243,647</b>	<b>\$221,134</b>	<b>WCL,513</b>	<b>\$237,922</b>
<b>EXPENDITURES:</b>				
Current:				
Salaries	\$114,664	\$115,447	\$ 783	\$111,076
Fringe	9,136	8,894	242	8,528
Meals	31,441	32,417	976	31,857
Travel	3,187	7,998	4,811	3,044
Operating Services	39,081	38,950	(131)	31,950
Operating Supplies	4,684	4,939	255	1,774
Other Costs	1,881	6,800	4,919	1,600
<b>Total Expenditures</b>	<b>\$208,164</b>	<b>\$226,245</b>	<b>\$18,081</b>	<b>\$206,817</b>
<b>Excess-(Deficiency) of Revenues Over Expenditures</b>	<b>\$35,483</b>	<b>\$14,889</b>	<b>\$ 204</b>	<b>\$31,105</b>
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In	44,626	44,626	0	18,218
Operating Transfers Out	(28,793)	(28,793)	0	(21,899)
<b>Excess-(Deficiency) of Revenues Over Expenditures and Other Sources-(Uses)</b>	<b>\$ 50,316</b>	<b>\$ 60,658</b>	<b>\$ 10,342</b>	<b>\$ 27,424</b>
<b>Fund Balance-Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,129</b>
<b>Fund Balance-End of Year</b>	<b>\$ 50,316</b>	<b>\$ 60,658</b>	<b>\$ 10,342</b>	<b>\$ 30,553</b>

See notes to financial statements.

Red River Parish Council on Aging, Inc.  
General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances-  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1997  
With Comparison Actual Amounts from Year Ended June 30, 1996

	1997		Variance- Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$ 11,779	\$ 11,779	0	\$ 11,779
EXPENDITURES:	_____0	_____0	0	_____0
Excess (Deficiency) of Revenues Over Expenditures	\$ 11,779	\$ 11,779	0	\$ 11,779
OTHER FINANCING SOURCES (USES):				
Operating Transfers (In):				
AAA Fund	\$ (944)	\$ (944)	0	\$ (971)
H-D Fund	(88)	(88)	0	(82)
C-2 Fund	(8,779)	(8,779)	0	(10,872)
H-B Fund	(1,651)	(1,651)	0	(1,608)
Cathedral	(208)	(208)	0	0
H-C-1	_____0	_____0	0	_____0
Total Other Financing	\$ (11,779)	\$ (11,779)	0	\$ (11,779)
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 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.

**Red River Council on Aging, Inc.**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**Year Ended June 30, 1997**

With Comparative Amounts from Year Ended June 30, 1996

	General Fund	Special Revenues Fund Types	Totals	
			(Minimums Only)	1996
	1997	1997	1997	1996
<b>REVENUES:</b>				
Intergovernmental	\$ 49,816	\$ 468,526	\$ 518,341	\$ 577,671
Miscellaneous	18,477	92,296	110,773	137,351
<b>Total Revenues</b>	<b>\$ 68,293</b>	<b>\$ 560,822</b>	<b>\$ 629,114</b>	<b>\$ 715,022</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Salaries	\$ 732	\$ 333,879	\$ 334,611	\$ 329,834
Fringe	813	18,682	19,495	23,711
Meals	8	87,189	87,189	188,871
Travel	438	18,888	19,326	6,977
Operating Services	8	74,040	74,040	83,360
Operating Supplies	1,278	14,827	16,105	9,331
Other Costs	914	46,785	47,699	59,073
Utility Assistance	8	232	232	288
Capital Outlay	81,232	0	81,232	14,834
<b>Total Expenditures</b>	<b>\$ 85,853</b>	<b>\$ 481,402</b>	<b>\$ 567,142</b>	<b>\$ 666,791</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1,440</b>	<b>\$ 89,420</b>	<b>\$ 161,972</b>	<b>\$ 48,231</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	8	55,878	55,878	19,889
Operating Transfers Out	(24,334)	(18,245)	(42,579)	(39,889)
<b>Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses</b>	<b>\$ (21,770)</b>	<b>\$ (12,577)</b>	<b>\$ (16,701)</b>	<b>\$ 26,711</b>
<b>Fund Balance-Beginning of Year</b>	<b>38,151</b>	<b>37,244</b>	<b>75,395</b>	<b>48,641</b>
<b>Fund Balance-End of Year</b>	<b>\$ 16,381</b>	<b>\$ 24,667</b>	<b>\$ 58,694</b>	<b>\$ 75,352</b>

See notes to financial statements.

Red River Council on Aging, Inc.  
 Combined Balance Sheet-All Fund Types and Account Group  
 June 30, 1997 and 1996

	Fund Types		Account Group	Totals	
	General	Special Revenue	General Fixed Assets	(Information Only) 1997	1996
<b>Assets</b>					
Cash	\$26,378	\$45,918	\$ 0	\$ 70,468	\$ 64,381
Contributions of Deposits	0	0	0	0	6,488
Grants Receivable	0	8,196	0	8,356	6,719
General Fixed Assets	0	0	418,645	438,645	389,477
<b>Total Assets</b>	<b>\$26,378</b>	<b>\$54,114</b>	<b>\$418,645</b>	<b>\$467,469</b>	<b>\$427,065</b>
<b>Liabilities &amp; Fund Equity</b>					
<b>Liabilities-</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,196
PP&E ASSET	10,808	0	0	10,808	0
<b>Fund Equity-</b>					
<b>Fund Balances-</b>					
Unassigned	16,378	5,488	0	68,814	75,791
Undesignated	0	0	0	0	0
Investment in General Fixed Assets	0	0	418,645	438,645	349,477
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$26,378</b>	<b>\$54,114</b>	<b>\$418,645</b>	<b>\$467,469</b>	<b>\$427,065</b>

See notes to financial statements.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

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

*Abercrombie, Brown & Root*  
Johnson, Thomas & Cunningham, CPAs

October 30, 1993  
Machitochka, Louisiana

*Johnson, Hoopes & Cunningham*

*Chartered Public Accountants*

Page 1

*John G. Brown, C.P.A., U.S. Registered Public Accountant*

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

To the Board of Directors of  
Red River Council on Aging, Inc.  
Coushatta, LA 71019

We have audited the financial statements of Red River Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated October 30, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Red River Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 reportable 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 or omissions 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 internal control over performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.

*Johnson, Thomas & Cunningham, CPAs*  
Johnson, Thomas & Cunningham, CPAs

October 30, 1997  
Natchitoches, Louisiana



# *Johnson, Thomas & Cunningham*

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## **UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE I OF EXPENDITURES OF FEDERAL AWARDS**

### **Independent Auditors' Report**

To the Board of Directors of  
Red River Council on Aging, Inc.  
Cochitons, Louisiana

We have audited the accompanying general purpose financial statements of the Red River Council on Aging, Inc. as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Red River Council on Aging, Inc. as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 1997 on our consideration of the Red River Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Red River Council on Aging, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information

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## Red River Council on Aging, Inc.

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RED RIVER COUNCIL ON AGING, INC.  
COUSHATTA, LOUISIANA

ANNUAL FINANCIAL REPORT  
JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or reviewed, orally 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 06/23/98

Red River Council on Aging, Inc.  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 1997

Federal Grant/Pass through Grant/Program	Federal CFDA Number	Program or Award Amount	Revised Encumbrance	Expenditure
<b>Department of Health and Human Services:</b>				
<b>Passed through U.S. Governor's Office</b>				
<b>of Elderly Affairs-</b>				
Special Program for the Aging:				
Title III B-(Support Services)	93.084	\$ 23,817	\$ 23,817	\$ 23,817
Title III C-1 (Administration)	93.085	8,155	8,155	8,155
Title III C-1 (Meals)	93.085	22,688	22,688	22,688
Title III C-11 (Home Delivery Meals)	93.085	8,094	8,094	8,094
Title III D (In-Home Services)	93.088	779	779	779
Deafblinemen Services	93.088	1,479	1,479	1,479
Title III F	93.088	1,232	1,232	1,232
<b>Department of Agriculture:</b>				
<b>Passed through LA Dept. of Education</b>				
<b>CACFP Funds-Cash</b>				
	98.158	2,841	2,841	2,841
<b>Passed through LA Governor's Office</b>				
<b>of Elderly Affairs-</b>				
<b>USMAN-Cash in Lieu of Commodities</b>				
	18.770	26,758	26,758	26,758
<b>Department of Transportation:</b>				
<b>Passed through Red River Police Agency-</b>				
<b>Public Transportation (FTA Section 5311</b>				
	20.389	39,826	39,826	39,826
<b>Medicaid-New Emergency Medical Transportation</b>				
	160.854	2,254	2,254	2,254
<b>Medicaid-Pressure Care</b>				
	196.816	26,870	26,870	26,870
<b>Medicaid-Adult Day Health Care</b>				
	181.718	162,873	162,873	162,873
<b>LA Office of Family Support-</b>				
<b>Project Independence</b>				
	93.543	12,098	12,098	12,098
<b>TOTALS</b>		<b>\$128,617</b>	<b>\$128,617</b>	<b>\$128,617</b>

Red River Council on Aging, Inc.  
Fall Conference  
Year Ended June 30, 1987

An exit conference was held on November 19, 1987. The conference was attended by Mrs. Mary S. Walker, Director of the Council, and Mark Thomas, from the firm of Johnson, Thomas & Cunningham, Certified Public Accountants. The report and records of the Council were discussed, along with the annual tax returns and annual inventory report. The firm of Johnson, Thomas & Cunningham will prepare the Federal income tax return (Form 990) for the year ended June 30, 1987. A representation letter was signed by Mrs. Mary S. Walker, Director.

Red River Council on Aging, Inc.  
Questioned Costs  
Year Ended June 30, 1997

For the year ended June 30, 1997, there were no questioned costs for the Red River Council on Aging, Inc.

Red River Council on Aging, Inc.  
Compensation to Board Members  
Year Ended June 30, 1993

No per diem or travel was paid to the Board Members for attending the Board meetings for the year ended June 30, 1993.



SCHEDULES AND OTHER INFORMATION

Red River Council on Aging, Inc.  
Comparative Statement of General Fixed Assets  
June 30, 1997 and 1996

	June 30, 1997	June 30, 1996
<b>GENERAL FIXED ASSETS:</b>		
Van & Car	\$196,796	\$187,234
Buildings	91,781	91,781
Furniture, Equipment and Capital Improvements	185,118	185,051
Total	473,695	464,066
<b>INVESTMENT IN GENERAL FIXED ASSETS:</b>		
Property Acquired Prior to July 1, 1983*	\$ 99,704	\$ 99,704
Property Acquired After July 1, 1983- ITA Section 3115, Mt	62,666	62,666
Property Acquired After July 1, 1983- Title 806 - Adult Day Care	4,823	4,823
Property Acquired After July 1, 1983- CICFP Funds	3,819	3,819
Property Acquired After July 1, 1983- Section 735 Funds	2,041	2,040
Property Acquired After July 1, 1983- Local Funds	157,269	155,911
Property Acquired After July 1, 1983- Park Home Building Fund	41,540	38,783
Property Acquired After July 1, 1983- Rural Development Grant Fund	25,163	0
Total Investment in General Fixed Assets	418,645	428,646

**SUMMARY OF CHANGES IN GENERAL FIXED ASSETS:**

	Balance 7-1-79	Additions	Deletions	Balance 6-30-97
Buildings, Furniture, Vehicles, Equipment, and Capital Improvements	-	464,066	90	463,976

\* Records reflecting source from which assets were acquired were not maintained prior to July 1, 1983.

See notes to financial statements.

ACCOUNT GROUP FINANCIAL STATEMENT

Red River Council on Aging, Inc.  
Statement of Expenditures—Budget and Actual  
For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Expenses:			
Salaries	\$ 1,283	\$ 1,286	\$ (3)
Fringe	94	92	2
Taxes	273	268	5
Operating Services	15	287	(272)
Operating Supplies	8	6	2
Other Costs	—	—	—
Totals	\$ 1,673	\$ 1,939	\$ (266)
USGA:			
Total (B) C-D	\$28,222	\$28,222	\$ —
Totals	\$29,895	\$30,161	\$ (266)

See notes to the financial statements.

Red River Council on Aging, Inc.  
Statement of Expenditures-Budget and Actual  
For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Disadvantage)
<b>Table B1 F:</b>			
Salaries	\$ 400	\$ 400	\$ 0
Fringe	32	31	1
Operating Services	964	950	14
Operating Supplies	638	638	0
Other Costs	0	0	0
<b>Totals</b>	<b>\$ 1,234</b>	<b>\$ 1,229</b>	<b>\$ 5</b>
<b>Table B1 G-1:</b>			
Salaries	\$ 43,000	\$ 43,000	\$ 0
Fringe	3,000	3,000	0
Meals:			
Basic Food	41,718	41,987	2,691
Labor & Non-Food	11,908	11,673	435
Travel	408	184	224
Operating Services	3,150	3,540	390
Operating Supplies	408	408	0
Other Costs	6,000	6,000	0
<b>Totals</b>	<b>\$118,682</b>	<b>\$115,612</b>	<b>\$3,070</b>
<b>Table B1 G-2 - Administration:</b>			
Salaries	\$ 6,179	\$ 6,419	\$ (240)
Fringe	491	494	3
Travel	437	990	(553)
Operating Services	393	711	(318)
Operating Supplies	986	311	675
Other Costs	0	0	0
<b>Totals</b>	<b>\$ 8,486</b>	<b>\$ 9,925</b>	<b>\$ (1,439)</b>
<b>Table B1 G-3:</b>			
Salaries	\$ 0	\$ 441	\$ 441
Fringe	0	34	34
Travel	440	439	1
Operating Services	0	0	0
Operating Supplies	0	46	46
Other Costs	0	0	0
<b>Totals</b>	<b>\$ 440</b>	<b>\$ 960</b>	<b>\$ (520)</b>
<b>Table B1 G-4:</b>			
Operating Services	\$ 1,000	\$ 1,000	\$ 0

See notes to the financial statements.

continued next page.

Red River Council on Aging, Inc.  
Statement of Expenditures Budget and Actual  
For the Year Ended June 30, 1997

	Budget	Actual	Variance (Favorable (Unfavorable))
<b>PCDA (All TSO)</b>			
AAA	\$ 840	\$ 840	\$ 0
Title 00-B	1,811	1,811	0
Title 00-D	80	80	0
Title 00 C-0	8,715	8,715	0
Title 00 C-1	21	21	0
Overheadman	388	388	0
<b>Totals</b>	<b>\$11,755</b>	<b>\$11,755</b>	<b>\$0</b>
<b>Title 00-B:</b>			
Supportive Services:			
Salaries	\$21,588	\$21,807	\$ (219)
Fringe	2,588	2,503	85
Travel	6,177	6,089	88
Operating Services	1,183	1,188	(5)
Operating Supplies	354	522	(168)
Other Costs	1,401	0	1,401
<b>Totals</b>	<b>\$43,281</b>	<b>\$43,107</b>	<b>\$ (174)</b>
<b>Review Center:</b>			
Salaries	\$ 8,895	\$ 9,751	\$ (856)
Fringe	712	746	34
Travel	32	32	0
Operating Services	3,899	4,861	(962)
Operating Supplies	2,072	2,015	57
Other Costs	0	0	0
Title 00-B	0	1,881	(1,881)
<b>Totals</b>	<b>\$15,598</b>	<b>\$19,286</b>	<b>\$ (3,688)</b>
<b>Title 00 C-1:</b>			
Salaries	\$28,778	\$21,224	\$ (7,554)
Fringe	1,651	1,644	7
Meals			
Room Food	13,390	16,017	(2,627)
Travel	157	71	86
Operating Services	4,981	3,321	1,660
Operating Supplies	350	418	(68)
Other Costs	0	0	0
<b>Totals</b>	<b>\$48,316</b>	<b>\$43,300</b>	<b>\$ (5,016)</b>

continued next page.

See notes to the financial statements.

## INDIVIDUAL FUND INFORMATION

**Ford River Council on Aging, Inc.**  
**Comparing Statement of Program Revenues & Expenditures**  
**Special Revenues Fund**  
**For the Year Ended June 30, 1997**

	Personal Care (Cash)	FTA Section 5011	Rural Development	Medical Transportation	Total
<b>REVENUES</b>					
<b>Intergovernmental-</b>					
Office of the Governor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000
Governor's Office of					
Elderly Abuse	0	0	0	0	102,000
La. Dept. of Education	0	0	0	0	0,778
La. Dept. of Health & Hospitals	10,000	0	0	2,476	100,000
La. Office of Family Support	0	0	0	0	20,000
La. Dept. of Transportation	0	20,000	0	0	20,000
La. Office of Rural Development	0	0	21,000	0	21,000
<b>Public Support-</b>					
La. Assoc. of Council on Aging	0	0	0	0	237
USDA	0	0	0	0	0
V.F.W.	0	0	0	0	4,702
<b>Miscellaneous-</b>					
Program Income, etc.	0	8,150	0	0	72,345
Participant Contributions	0	0	0	0	2,990
Unrestricted Funds	0	0	0	0	18,717
<b>Total Revenues</b>	<b>\$21,000</b>	<b>\$28,150</b>	<b>\$21,000</b>	<b>\$2,476</b>	<b>\$73,072</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Salaries	\$28,918	\$48,913	\$ 0	\$ 0	\$110,879
Fringe	2,250	2,250	0	0	26,617
Meals	0	0	0	0	87,189
Traavel	1,185	1,241	0	0	10,000
Operating Services	2,134	14,028	0	880	70,840
Operating Supplies	0	1,072	0	933	14,837
Other Costs	0	0	20,140	0	46,785
Utility Assistance	0	0	0	0	237
<b>Total Expenditures</b>	<b>\$35,667</b>	<b>\$68,632</b>	<b>\$21,140</b>	<b>\$1,813</b>	<b>\$66,452</b>
<b>Excess (Deficiency) of Revenues</b>	<b>\$5,400</b>	<b>\$11,048</b>	<b>\$ 0</b>	<b>\$ 943</b>	<b>\$10,710</b>
<b>Over Expenditures</b>					
<b>OTHER FINANCING</b>					
<b>SOURCES (USES):</b>					
Operating Transfers In	0	0	163	0	55,878
Operating Transfers Out	0	0	0	0	138,340
<b>Excess (Deficiency) of Revenues</b>	<b>\$5,400</b>	<b>\$11,048</b>	<b>\$ 0</b>	<b>\$ 943</b>	<b>\$10,710</b>
<b>and Other Sources Over Expen-</b>					
<b>ditures and Other Uses</b>					
<b>Fund Balance-Beginning of Year</b>	<b>11,912</b>	<b>28,124</b>	<b>0</b>	<b>0</b>	<b>37,244</b>
<b>Fund Balance-End of Year</b>	<b>\$ 1,228</b>	<b>\$ 39,172</b>	<b>\$ 0</b>	<b>\$ 943</b>	<b>\$ 41,343</b>

See notes to financial statements.



Red River Council on Aging, Inc.  
 Combining Statement of Program Revenues & Expenditures  
 Special Revenue Funds  
 For the Year Ended June 30, 1997

	Project			Fide		Perk	
	Delaware	Independence	USDA	BI	Flora	Building	
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUES</b>							
<b>Intergovernmental-</b>							
Office of the Governor	\$	\$	\$	\$	\$	\$	\$
Governor's Office of							
Elderly Affairs	1,478	8	29,279	1,222	0	0	0
Ia. Dept. of Education	0	8	0	0	0	0	0
Ia. Dept. of Health & Hospitals	0	8	0	0	0	0	0
Ia. Office of Family Support	0	24,000	0	0	0	0	0
Ia. Dept. of Transportation	0	8	0	0	0	0	0
Ia. Office of Rural Development	0	8	8	0	0	0	0
<b>Public Support-</b>							
Ia. Assoc. of Council on Aging	0	0	8	8	8	8	8
USDA	0	0	8	8	8	8	8
S.F.W.	0	0	8	8	8	8	8
<b>Miscellaneous-</b>							
Program Income, etc.	0	0	8	8	8	8	8,158
Participant Contributions	0	0	8	8	8	8	8
Other Local Funds	0	0	8	8	8	8	8
Total Revenues	\$1,478	\$24,088	\$29,279	\$1,222	\$1,111	\$1,111	\$1,111
<b>EXPENDITURES</b>							
<b>Current-</b>							
Salaries	\$1,284	\$24,476	\$	\$ 400	\$	\$	\$
Fringe	92	1,094	0	31	0	0	0
Meals	8	8	0	0	0	0	0
Travel	268	8	0	0	0	0	0
Operating Services	307	1,171	0	865	0	0	0
Operating Supplies	8	268	0	628	24	24	24
Other Costs	8	8	0	0	0	2,754	2,754
Utility Assistance	0	0	0	0	0	0	0
Total Expenditures	\$4,179	\$27,843	\$	\$1,222	\$1,222	\$2,778	\$2,778
From (Deficiency) of Revenues	\$ (2,701)	\$ (2,755)	\$ (29,279)	\$	\$	\$ (1,667)	\$ (1,667)
<b>OTHER FINANCING</b>							
<b>SOURCES FUNDS:</b>							
Operating Transfer In	889	0	8	8	8	8	8,279
Operating Transfer Out	0	0	(28,177)	0	0	0	0
From (Deficiency) of Revenues	\$	\$ (2,741)	\$	\$	\$	\$	\$ (8,677)
Fund Balance-Beginning of Year	0	2,417	0	0	0	0	(8,677)
Fund Balance-End of Year	0	\$ (2,424)	0	0	0	0	\$ (8,677)

continued next page.

**Red River Council on Aging, Inc.**  
**Combining Statement of Program Revenues & Expenditures**  
**Special Revenue Fund**  
**For the Year Ended June 30, 1997**

	GAAP Measure Fund	WFO Fund	Title XIX Adult Day Care	Helping Hands MRFs
<b>REVENUES</b>				
<b>Intergovernmental-</b>				
Office of the Governor	\$ 0	\$ 0	\$ 0	\$ 0
Governor's Office of				
Elderly Affairs	0	0	0	0
La. Dept. of Education	4,278	0	0	0
La. Dept. of Health & Hospitals	0	0	162,073	0
La. Office of Family Support	0	0	0	0
La. Dept. of Transportation	0	0	0	0
La. Office of Rural Development	0	0	0	0
<b>Public Support</b>				
La. Assoc. of Council on Aging	0	0	0	200
USAA	0	0	0	0
V.I.W.	0	4,762	0	0
<b>Miscellaneous</b>				
Program Income, etc.	0	0	21,820	0
Participant Contributions	0	0	0	0
Miscellaneous Funds	0	0	0	0
<b>Total Revenues</b>	<b>42,278</b>	<b>4,762</b>	<b>183,893</b>	<b>200</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Salaries	\$3,660	\$4,416	\$124,984	\$ 0
Fringe	300	366	9,629	0
Meals	0	0	24,713	0
Travel	0	0	523	0
Operating Services	0	0	21,005	0
Operating Supplies	0	0	7,689	0
Other Costs	0	0	12,884	0
Utility Assistance	0	0	0	200
<b>Total Expenditures</b>	<b>\$4,160</b>	<b>\$4,782</b>	<b>182,805</b>	<b>\$200</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>\$ 118</b>	<b>\$ 0</b>	<b>\$ (18,666)</b>	<b>\$ 0</b>
<b>OTHER FINANCING</b>				
<b>SOURCES (USES)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<b>Excess (Deficiency) of Revenues</b>				
<b>and Other Sources Over Expenditures and Other Uses</b>	<b>\$ 118</b>	<b>\$ 0</b>	<b>\$ (18,666)</b>	<b>\$ 0</b>
<b>Fund Balance Beginning of Year</b>	<b>2,429</b>	<b>0</b>	<b>116,223</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>2,547</b>	<b>0</b>	<b>97,557</b>	<b>0</b>

continued next page

**Red River Council on Aging, Inc.**  
**Combining Statement of Program Revenues & Expenditures**  
**Special Revenues Fund**  
**For the Year Ended June 30, 1997**

	Title 01 C-1 Administration	Title 02	Adult Fund	Legislative Fund
<b>REVENUES</b>				
<b>Intra-governmental-</b>				
Office of the Governor	\$ 0	\$ 0	\$ 0	\$10,000
Governor's Office of Elderly Affairs	3,794	946	1,650	0
La. Dept. of Education	0	0	0	0
La. Dept. of Health & Hospitals	0	0	0	0
La. Office of Family Support	0	0	0	0
La. Dept. of Transportation	0	0	0	0
La. Office of Rural Development	0	0	0	0
<b>Public Support-</b>				
La. Assoc. of Council on Aging	0	0	0	0
OSDA	0	0	0	0
V.F.W.	0	0	0	0
<b>Miscellaneous-</b>				
Program Income, etc.	0	0	0	0
Participant Contributions	0	0	0	0
Other Local Funds	0	0	0	0
<b>Total Revenues</b>	<b>38,284</b>	<b>946</b>	<b>16,500</b>	<b>\$10,000</b>
<b>EXPENDITURES</b>				
<b>Current-</b>				
Salaries	26,428	3881	\$ 0	\$18,000
Fringe	491	74	0	0
Travel	0	0	0	0
Travel	955	408	0	0
Operating Services	321	58	1,800	0
Operating Supplies	321	46	0	0
Other Costs	0	0	0	0
Utility Allowance	0	0	0	0
<b>Total Expenditures</b>	<b>35,146</b>	<b>5055</b>	<b>\$1,800</b>	<b>\$18,000</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 3,138</b>	<b>\$ 891</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	901	60	0	0
Operating Transfers Out	(901)	(60)	0	0
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance-Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance-End of Year</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Red River Council on Aging, Inc.  
Combining Statement of Program Revenues & Expenditures  
Special Revenue Funds  
For the Year Ended June 30, 1997

	Title 01-8 Revenues	Senior Center	Title 01 C-1	Title 01 C-2
<b>REVENUES</b>				
Intergovernmental-				
Office of the Governor	\$ 0	\$ 0	\$ 0	\$ 0
Consumer's Office of Elderly Affairs	48,111	18,158	34,754	37,213
I.a. Dept. of Education	0	0	0	0
I.a. Dept. of Health & Hospitals	0	0	0	0
I.a. Office of Family Support	0	0	0	0
I.a. Dept. of Transportation	0	0	0	0
I.a. Office of Rural Development	0	0	0	0
Public Support-				
I.a. Assoc. of Council on Aging	0	0	0	0
USDA	0	0	0	0
U.F.W.	0	0	0	0
Miscellaneous:				
Program Income, net	7,845	0	0	77,578
Participant Contributions	0	0	3,188	0
Other Local Funds	_____0	_____0	19,712	_____0
<b>Total Revenues</b>	<b>\$42,256</b>	<b>\$18,258</b>	<b>\$54,654</b>	<b>\$3,291</b>
<b>EXPENDITURES</b>				
Current-				
Salaries	\$72,877	\$ 9,731	\$21,274	\$ 41,148
Fringe	2,531	746	1,644	1,527
Meals	0	0	18,017	26,688
Travel	6,869	32	70	184
Operating Services	1,988	4,981	3,133	3,583
Operating Supplies	521	2,335	418	428
Other Costs	0	0	0	6,088
Utility Assistance	_____0	_____0	_____0	_____0
<b>Total Expenditures</b>	<b>\$84,272</b>	<b>\$12,065</b>	<b>\$44,235</b>	<b>\$78,638</b>
Excess (Deficiency) of Revenues Over Expenditures				
	\$ (42,016)	\$ (1,807)	\$ 0 (28)	\$ (68,147)
<b>OTHER FINANCING</b>				
NON-PROFIT-ABILITY				
Operating Transfers In	3,116	0	28	48,147
Operating Transfers Out	_____0	11,863	_____0	_____0
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses				
	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance-Beginning of Year				
	_____0	_____0	_____0	_____0
Fund Balance-End of Year				
	\$_____0	\$_____0	\$_____0	\$_____0

U.S.D.A. Commodities Fund - This fund is used to account for the commodities provided for the elderly.

Title III - F - These funds are used for medical purposes for the elderly.

Jack Deppen Building Fund - These funds come from donations and a special grant to improve, refurbish and operate a recreational building owned by the Council.

Respite Care - These funds are used for in-home care for the elderly.

F.A. Section 5311 - Funds received from this fund are based on actual operating costs. Funds are used to provide transportation services to rural residents within Red River Parish.

Rural Development - Fund received from the LA. Office of Rural Development used for renovation of buildings owned by the Red River Council on Aging.

Medical Transportation - These funds are used to provide non-emergency medical transportation to medical recipients.

## COMBINING FINANCIAL STATEMENTS

### All Governmental Type Funds

#### General Funds

Legal Fund - This fund can be used by the Council at its discretion.

PCMA (Act 233) - The Council may use these funds at its discretion.

#### Special Revenue Funds

Title 111-B Supporting 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 111-C-1 Congregate Meals Fund - These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title 111-C-2 Home Delivered Meals Fund - These funds are used to pay for nutritional meals to home bound older persons.

Title 111-C-3 Administration Fund - These funds are used to pay for administration costs associated with the Title 111 and senior center programs.

Title 111-D Fund - These funds are used to provide in-home services 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.

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

CACFP Nutrition Fund - This fund is used to provide meals to the elderly.

MEB Fund - These funds are used to provide meals to the elderly.

Title XIX Adult Day Care Program - These funds are used to provide adult day care to the elderly.

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

Oral Hygiene Fund - These funds are used to provide oral hygiene services.

Project Independence Fund - These funds are used for transportation of program participants.

Red River Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

17. Section 531 - Transportation

The Council received \$39,826 under FTA Section 5311 from the Louisiana Department of Transportation and Development (DOTA Grant PL-A-18-001 1). Total total transportation costs were \$117,513 for the year ended June 30, 1997. These costs were funded as follows:

Title XIX Funds	\$ 33,657
FTA Section 5311	39,826
Project Independence	44,030
Total	<b>\$117,513</b>

18. Cost of Debt of Indebtedness

During the year ended June 30, 1997, the Red River Council on Aging incurred debt on certificates of indebtedness issued for the purchase of vans on June 30, 1997 totaling \$10,808. The certificates bear interest at a rate of 9.57% and will mature on September 28, 1997 and is due in one payment of \$18,234.25.

Red River Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

7. **Changes in General Fixed Assets-**

The following changes were made in the general fixed assets for the year ended June 30, 1997:

	Balance 1-1-96	Additions	Deletions	Balance 6-30-97
Buildings, Furniture, Vehicles, Equipment, and Capital Improvements	\$128,173	\$28,173	\$0	\$156,346

8. **Pension Plans-**

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

9. **Cash, Cash Equivalents and Investments-**

At June 30, 1997, the Council had cash and cash equivalents (book balances) totaling \$28,160 as follows:

Demand deposits	\$28,160
Certificates of deposit	-----0
Total	\$28,160

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the existing bank balances) must be insured 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, is a holding or custodial bank that is mutually acceptable to both parties.

10. **Accumulated Depreciation-**

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

11. **Accounts and Sinking Liens-**

The Council has no unpaid vacation or sick leave at June 30, 1997.



Red River Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

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 expenditures. The following programs are funded in this manner: Title III-B, Title III-C-1 and C-2, Title III-D, Senior Center, the State Allocation Funds (Aet 739), Special Legislative Enactment Funds, Outbackman Fund, Title I Funds, USDA Funds, and Project Independence Funds.

The Council receives reimbursements for Personal Care, FTA, Section 5311, Title XXX Adult Day Care and CACFP Nutrition Funds costs 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 program from the Louisiana Association of Councils on Aging, Inc., and VFW funds for activities.

3. Grants Receivable

This account represents amounts due from funding agencies. \$4,190 from Personal Care, \$114 from the CACFP Grant, and \$2,120 from Title III-C-2, \$1,080 from Title XXX ADAC, and \$252 from Non-Emergency Medical Transportation.

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 is being filed on an annual basis.

Red River Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

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.

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.

Dedged 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 is 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.

Red River Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1993

**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 grantee of the funds for each respective program. The Board however does not adopt a formal budget for the following funds: Land Funds, FYA Section 5511 Funds, Title XIX Funds, Helping Hands Funds, Legislative Enrichment Funds, CACFP Nutrition Funds, VFW Funds, Jack Brown Building Fund, Bond Development, Medical Transportation, and Project Independence Fund. Consequently no budgetary comparisons are available for these funds. Appropriations from the Governor's Office of Policy

**Red River Council on Aging, Inc.**  
**Notes to Financial Statements**  
**June 30, 1997**

**1. Summary of Significant Accounting Policies**

**a. Presentation of Statements:**

In April of 1983, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

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

## NOTES TO FINANCIAL STATEMENTS