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CONCORDIA COUNCIL ON AGING, INC.

Vladika, Louisiana

June 30, 1997

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PAYNE, MOORE & HERRINGTON, LLP

Certified Public Accountants
Alexandria, Louisiana

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CONCORDIA COUNCIL ON ADMIN. ISS.

JUNE 28, 1987

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PERNE, MANORE & HERRINGTON, LLP

MEMBER FIRM KPMG LLP

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Concordia Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Concordia Council on Aging, Inc. (a non-profit, quasi-public organization) 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 general purpose financial statements are free of material misstatement. As 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 statements 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 Concordia 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 September 10, 1997, as our consideration of the Council's internal controls over financial reporting and our test of its compliance with certain provisions of laws, regulations, and contracts.

| | | |
|---------------------------------|----------------------------------|-------------------------|
| PERNE, MANORE & HERRINGTON, LLP | 100 WEST 42ND STREET, SUITE 1000 | NEW YORK, NY 10018-3603 |
| MEMBER FIRM KPMG LLP | MEMBER FIRM KPMG LLP | MEMBER FIRM KPMG LLP |
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PERNE, MANORE & HERRINGTON, LLP



PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Concordia Council on Aging, Inc.

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

Payne, Moore & Herrington, LLP

certified public accountants

September 18, 1997

CONDENSED BALANCE SHEET - ALL COMPANIES, FUND TRUSTS AND ACCOUNT GROUPS
2002 25, 1997

EXHIBIT A

| | <u>ASSETS</u> | <u>LIABILITIES</u> | <u>NET ASSETS</u> |
|---|------------------|--------------------|-------------------|
| CASH AND OTHER ASSETS | | | |
| Cash | \$12,881 | \$ | \$ 12,881 |
| Accounts receivable | 278 | - | 278 |
| Prepaid expenses | 1,478 | - | 1,478 |
| INVESTMENTS | | | |
| Due from Special Services Funds | 18,128 | - | 18,128 |
| Other Current Assets | 17,791 | - | 17,791 |
| General Fund assets | 139,265 | - | 139,265 |
| OTHER ASSETS | | | |
| Amounts to be provided for retirement of General Long-Term Debt | - | - | - |
| TOTAL ASSETS AND OTHER ASSETS | <u>\$124,542</u> | <u>\$ 21,223</u> | <u>\$ 103,319</u> |
| LIABILITIES, DEBTY AND OTHER CREDIT | | | |
| Accounts payable | \$ | \$ 429 | \$ 429 |
| Due to (Rebills) Fund | - | 17,791 | 17,791 |
| Comptroller's Current Payable | - | 18,003 | 18,003 |
| TOTAL LIABILITIES | <u>-</u> | <u>36,223</u> | <u>36,223</u> |
| DEBTY AND OTHER CREDIT | | | |
| Increase in general fund assets | 126,123 | - | 126,123 |
| Fund balances (Deficits) | 8,196 | - | 8,196 |
| Unappropriated | - | - | - |
| Total equity and other credits | 134,319 | - | 134,319 |
| TOTAL LIABILITIES, DEBTY AND OTHER CREDIT | <u>\$134,319</u> | <u>\$ 36,223</u> | <u>\$ 98,096</u> |

The accompanying notes are an integral part of the financial statements.

CONCORDIA COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES (DEFICITS) - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1997

EXHIBIT B

| | GENERAL | SPECIAL SERVICES | FOUNDED MEMBERSHIP (000.00) |
|---|-----------------|---------------------|--------------------------------|
| REVENUES | | | |
| Intergovernmental | \$ 14,794 | \$123,668 | \$138,581 |
| Public support | 13,311 | 24,467 | 47,778 |
| Grants support | 16,810 | | 18,618 |
| Interest income | — | 7,828 | — |
| Total Revenues | 44,915 | 163,813 | 213,977 |
| EXPENDITURES | | | |
| Current | | | |
| Salaries | | 109,250 | 109,250 |
| Travel | | 11,500 | 11,500 |
| Telephone | | 2,410 | 2,410 |
| Travel | | 39,886 | 60,331 |
| Operating services | 388 | 7,336 | 7,966 |
| Operating supplies | 733 | | 24,613 |
| In-kind costs | 18,443 | | 5,788 |
| Other costs | 873 | 823 | — |
| Capital outlay | — | 8,123 | — |
| Total Expenditures | 33,828 | 188,931 | 202,957 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 24,488 | (24,918) | 11,020 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | 8,178 | 89,263 | 87,431 |
| Operating transfers out | (28,122) | (58,382) | (27,431) |
| Total Other Financing Sources (Uses) | (19,944) | (69,119) | (40,000) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | (4,456) | (94,037) | (28,980) |
| FUND BALANCES (DEFICITS), BEGINNING OF YEAR | 58,184 | 118,963 | 21,837 |
| FUND BALANCES (DEFICITS), END OF YEAR | 53,728 | 24,926 | (7,143) |

The accompanying NOTES are an integral part of the financial statements.

CONCORDIA COUNCIL ON AGING, INC.
JUNE 30, 1987

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Concordia Council on Aging, Inc. is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana.

Concordia Council on Aging, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax.

As required by the Director's Office of Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The primary function of the Concordia Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Services provided include providing information and assistance services, phone services, operating senior centers, and transportation. A board of directors governs the Council.

Significant Accounting Policies

The more significant of the Council's accounting policies are described below.

Operating Exhbit

In 1984, the state of Louisiana passed Act 456 which authorized the charter of voluntary councils and area agencies 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. The Concordia Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the

COMMERCE COUNCIL ON SPRING, INC.
JUNE 30, 1987

NOTES TO FINANCIAL STATEMENTS

primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name without reference to the primary government; and, the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on, the primary government; and, fiscal dependence of the organization.

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

Fund Accounting

The Council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 Council's funds are classified as governmental funds. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of unexpended non-special revenue funds. The Commerce Council on Spring, Inc. has two types of funds included in this category.

GOVERNMENTAL FUNDS

GENERAL FUND - The General Fund is the operating fund of the Council and includes all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted to expenditures for related specific purposes.

CONCORDIA COUNCIL ON AGING, INC.
JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

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

1. 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 to Geris Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides access services, in-home services, community services, and transportation for the elderly.

2. Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs to Geris Area Agency on Aging, Inc., who funds the Council on a per unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their dignity and encourage their involvement in the community.

3. Title III-C Fund

The III-C Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-C funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geris Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

4. Utility Assistance Fund

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

CONCORDIA COUNCIL ON AGING, INC.
JUNE 30, 1993

NOTES TO FINANCIAL STATEMENTS

3. Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including: (1) equipment and material (such as weigh individuals, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need". Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geriatric Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

4. Section 18

Section 18 funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within Concordia Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program.

7. Title III-C-1 Congregate Meals Fund

Title III-C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, to Geriatric Area Agency on Aging, Inc., who funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

8. 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 to Geriatric Area Agency on Aging, Inc., who funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound persons.

CONGREGAL COUNCIL ON AGING, INC.

JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

ACCOUNT GROUPS

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

GENERAL FIXED ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All purchased fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated.

GENERAL LONG TERM DEBT - General obligations of the Council are recorded in the General Long Term Debt Account Group. The only general obligation at June 30, 1997 was compensated absence. There were no changes to General Long Term Debt.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its governmental fund. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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). Senior Center, Title III B, B, F, C-1, C-2, and miscellaneous grant funds are received monthly based on a predetermined unit cost up to one twelfth of the grant amount, but are not susceptible to accrual as revenues until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

CONGRESSIONAL COUNCIL ON AGING, INC.

JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

Budgets and Budgetary Accounting

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Reversion Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis consistent with GRAP. Expenditures cannot legally exceed appropriations on an individual fund level.

Compensated Absence

The Council's employees earn vacation and sick leave at a rate of one hour for every twenty hours worked for employees with less than five years service and one and one quarter hour for every twenty hours worked for employees with five years or more of service. Upon separation of service, an employee is paid for unused annual leave, but not unused sick leave. The amount of accumulated annual leave payable has been reflected in the financial statements.

Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurrent or nonroutine permanent transfers of equity are reported as residual equity transactions. All other interfund transfers are reported as operating transfers.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

Memorandum Only - Social Columns

Total columns on the general purpose financial statements are captioned "Memorandum only" to indicate that they are presented only to help facilitate 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.

CONCORDIA COUNCIL ON SEINE, INC.
JUNE 30, 1997

NOTES TO FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

Below is a summary of the Council's cash.

| | REMARKS: |
|---------------------------------|-----------------|
| Cash in bank | |
| interest bearing demand deposit | \$25,485 |

Investments: The Council may invest in United States bonds, treasury notes, or certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana, an investment as stipulated in LRS-88 222701, or any other federally insured investment.

| | CARRIED FORWARD | MARKED YEAR |
|-------------------------|----------------------------|------------------------|
| Certificates of deposit | \$58,120 | \$58,120 |

The Council's deposits at year end were entirely covered by federal depository insurance.

3. FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year:

| | BALANCE JUNE 30, 1996 | ACQUISITION | RETIREMENTS | BALANCE JUNE 30, 1997 |
|-------------------------|----------------------------------|--------------------|--------------------|----------------------------------|
| Furniture and equipment | \$ 17,958 | \$ 1,190 | \$ 4,374 | \$ 14,774 |
| Ware | 183,458 | 38,818 | 18,625 | 203,651 |
| Totals | \$201,416 | \$40,008 | \$22,999 | \$218,425 |

4. COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

5. LITIGATION, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as June 30, 1997. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures.

CONCORDIA COUNCIL ON AGING, INC.

JUNE 30, 1977

NOTES TO FINANCIAL STATEMENTS

by the respective grant agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor Council and this Council. It is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

4. CONCENTRATIONS

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

5. RESERVED FUND BALANCE

The reserved fund balance in the Special Revenue Funds consists of amounts to be specifically used for ability assistance.

6. FUND DEFICITS

The following Special Revenue Funds had fund balance deficits at June 30, 1977:

| | |
|---------------|---------|
| Title 211-M | 111,843 |
| Senior Center | 6,901 |

The deficits are expected to be reversed by transfers from the General Fund.

7. PRIOR PERIOD ADJUSTMENT

In a prior year, a liability of \$3,803 was accrued for compensated absences. The liability was incorrectly accrued in the Special Revenue Funds under current liabilities. The liability should have been recorded in the General Long Term Debt Account Group. The correction has been reported as a prior period adjustment to beginning fund balances. There is no effect on current year Surplus (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses.

ADDITIONAL INFORMATION

CONCORDIA COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1987

SCHEDULE 1

| | MISCELLANEOUS REVENUE | TOTAL | FUND BALANCE | TOTAL |
|--|--------------------------|-----------------|------------------|------------------|
| REVENUES | | | | |
| Intergovernmental | | | | |
| Office of Elderly Affairs | | | | |
| Passed through Conia | | | | |
| Area Agency on Aging, Inc. | \$ 4,500 | \$ 425 | \$ | \$ 4,925 |
| Office of Elderly Affairs | | | 21,778 | 21,778 |
| Public support | | 59,311 | | 59,311 |
| In-kind support | | 28,818 | | 28,818 |
| Total Revenues | <u>4,500</u> | <u>88,554</u> | <u>21,778</u> | <u>111,832</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Operating expenses | | 208 | | 208 |
| Operating supplies | | 783 | | 783 |
| In-kind costs | | 28,842 | | 28,842 |
| Other costs | | 973 | | 973 |
| Capital outlay | | 1,190 | | 1,190 |
| Total Expenditures | <u>---</u> | <u>31,996</u> | <u>---</u> | <u>31,996</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | 4,500 | 56,558 | 21,778 | 82,834 |
| OTHER FINANCING RESOURCES (USES) | | | | |
| Operating transfers in | | 8,178 | | 8,178 |
| Operating transfers out | (48,882) | (22,858) | (111,738) | (139,578) |
| Total Other Financing (USES) | <u>(48,882)</u> | <u>(14,680)</u> | <u>(111,738)</u> | <u>(131,400)</u> |
| EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES | - | (7,822) | - | (7,822) |
| FUND BALANCE, BEGINNING OF YEAR | --- | 88,254 | --- | 88,254 |
| FUND BALANCE, END OF YEAR | <u>---</u> | <u>80,432</u> | <u>---</u> | <u>80,432</u> |

See Independent auditor's report.

CORCORAN COUNCIL ON BEING, INC.
 COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE (DEFICIT) - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 1985

SCHEDULE 2
 (Cont. from)

| | UTILITY BALANCE | TITLE III-B SUPPORTIVE EXPENSES | SERVICES CHARGES | TOTAL TITLE-B |
|---|--------------------|---------------------------------------|---------------------|----------------|
| REVENUES | | | | |
| Intergovernmental | | | | |
| Office of Elderly Affairs | | | | |
| Passed through Omaha | | | | |
| State Agency on Aging, Inc. | \$ | \$ 41,838 | \$ 21,871 | \$ 63,710 |
| Commodia Police Jury | | 893 | | 893 |
| Section 28 | | | | |
| Public support | | 8,800 | | 8,800 |
| Interest income | | 8,328 | | 8,328 |
| Total Revenues | <u>0-</u> | <u>49,859</u> | <u>21,871</u> | <u>71,730</u> |
| EXPENDITURES | | | | |
| Salaries | | 40,664 | | 40,664 |
| Fringe | | 8,513 | | 8,513 |
| Travel | | 2,338 | | 2,338 |
| Operating services | | 28,408 | | 28,408 |
| Operating supplies | | 5,004 | | 5,004 |
| Other | | 378 | | 378 |
| Capital outlay | | 8,328 | | 8,328 |
| Total Expenditures | <u>0-</u> | <u>113,533</u> | <u>0-</u> | <u>113,533</u> |
| EXCESS (DEFICIENCY) BY REVENUES OVER EXPENDITURES | 0- | 183,718 | 21,871 | 205,589 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | 48,500 | 6,991 | 55,491 |
| Operating transfers out | | | (18,833) | (18,833) |
| Total Other Financing Sources (Uses) | 0- | 48,500 | (11,842) | 36,658 |
| EXCESS (DEFICIENCY) BY REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 0- | 6,344 | 6,991 | 13,335 |
| FUND BALANCE (DEFICIT), BEGINNING OF YEAR | | | | |
| | \$ 2,848 | (18,384) | (18,883) | (33,419) |
| FUND BALANCE (DEFICIT), END OF YEAR | \$ 2,848 | \$ 0- | \$ 0- | \$ 0- |

See independent auditor's report.

COUNCILMAN COUNCIL ON AGING, INC.
 BUDGETING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES (DEFICITS) - SPECIAL PURPOSE FUND
 FOR THE YEAR ENDING JUNE 30, 1987

page no. 4
 (continued)

| | SECTION 18 | | | |
|---|------------|----------------|---------------|-----------|
| | LINE 111-F | TRANSPORTATION | RANGE 111-101 | TOTAL |
| REVENUES | | | | |
| EXTRAORDINARY | | | | |
| Office of Elderly Affairs | | | | |
| Passed through Code | | | | |
| Aging Agency on Aging, Inc. | | | | |
| \$ 1,100 | 0 | \$18,287 | \$19,387 | \$ 19,387 |
| Community Police Corp | | | | |
| | | 888 | | 888 |
| Section 18 | | | | |
| | | 25,144 | | 25,144 |
| Public support | | | | |
| | | 8,500 | 22,500 | 31,000 |
| Interest income | | | | |
| | | --- | --- | --- |
| Total Revenues | 1,100 | 25,144 | 28,671 | 55,015 |
| EXPENDITURES | | | | |
| CURRENT | | | | |
| Salaries | | | | |
| | | 18,200 | 18,200 | 18,200 |
| Fringe | | | | |
| | | 5,895 | 5,895 | 5,895 |
| Travel | | | | |
| | | 288 | 215 | 503 |
| Supplies received | | | | |
| | | 2,254 | 12,888 | 15,142 |
| Specialty supplies | | | | |
| | | 654 | 500 | 1,154 |
| Fuel | | | | |
| | | 248 | 200 | 448 |
| Capital outlay | | | | |
| | | --- | --- | --- |
| Total Expenditures | --- | --- | 28,888 | 28,888 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | |
| 1,100 | 25,144 | 1,383 | (2,217) | (14,873) |
| OTHER FINANCING SOURCES (DEBTS) | | | | |
| Specialty transfers in | | | | |
| | | 3,408 | 25,188 | 28,596 |
| Specialty transfers out | | | | |
| (2,800) | (22,194) | (24,350) | (25,882) | (75,426) |
| Bond (Other Financing) | | | | |
| (2,800) | (22,194) | (21,182) | --- | (46,176) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | | | | |
| (400) | --- | --- | --- | (400) |
| FUND BALANCE (DEFICIT), BEGINNING OF YEAR | | | | |
| --- | --- | --- | --- | (1,487) |
| FUND BALANCE (DEFICIT), END OF YEAR | | | | |
| --- | --- | --- | --- | (1,887) |

See Independent Auditor's report.

CINCINNIA COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1987

PAGE 2

| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> <u>PAYABLE</u> <u>(UNRECORDED)</u> |
|--------------------------------------|---------------|---------------|--|
| EXPENDITURES | | | |
| Local Funds Program | | | |
| Current | | | |
| Operating services | \$ 0 | \$ 288 | \$ (288) |
| Operating supplies | | 732 | (732) |
| Travel costs | | 18,842 | (18,842) |
| Other costs | | 973 | (973) |
| Capital outlay | ----- | 1,188 | (1,188) |
| Total Expenditures | -0- | 21,633 | (21,633) |
| OTHER FINANCING USES | | | |
| Operating transfers out | | | |
| Misc. Grant Program | | | |
| To 111-B Special Revenue Fund | 4,500 | 4,500 | -0- |
| Local Fund | | | |
| To 111-B Special Revenue Fund | | 18,842 | (18,842) |
| To Senior Center | | 4,907 | (4,907) |
| FOIA Act 135 Program | | | |
| To 111-C-2 Fund | 4,022 | 3,850 | 289 |
| To 111-C-2 Fund | 2,332 | 8,121 | (5,789) |
| Total Other Financing Uses | <u>18,332</u> | <u>38,320</u> | <u>22,489</u> |
| TOTAL EXPENDITURES AND OTHER | | | |
| FINANCING USES - GENERAL FUND | <u>18,332</u> | <u>58,953</u> | <u>41,850</u> |

See independent auditor's report.

UNIVERSITY COUNCIL ON AIDS, INC.
 STATEMENT OF REVENUES AND OTHER FINANCING SOURCES -
 BUDGET AND ACTUALS - SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1987

SCHEDULE 4

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------|-----------|--|
| REVENUES | | | |
| State Title Supportive Services | | | |
| Salaries | \$ 42,912 | \$ 42,994 | (82) |
| Printing | 8,248 | 8,212 | 36 |
| Travel | 2,142 | 1,529 | 613 |
| Operating services | 25,222 | 24,466 | 756 |
| Operating supplies | 2,268 | 4,124 | (1,856) |
| Other | 271 | 126 | 145 |
| Capital outlay | — | 3,223 | (3,223) |
| Total State Title Supportive Services | 100,863 | 111,374 | (10,511) |
| Title III-C-1 Fund | | | |
| Salaries | — | — | — |
| Printing | 27,188 | 14,216 | 12,972 |
| Travel | 1,912 | 1,815 | 97 |
| Operating services | 128 | 269 | (141) |
| Operating supplies | 21,928 | 2,284 | 19,644 |
| Other | 820 | 881 | (61) |
| Capital outlay | 187 | 248 | (161) |
| Total State Title III-C-1 Fund | 32,343 | 22,739 | 9,604 |
| Title III-C-2 Fund | | | |
| Salaries | 18,828 | 22,221 | (3,393) |
| Printing | 2,182 | 1,182 | 1,000 |
| Travel | 8,222 | 821 | 7,401 |
| Operating services | 12,822 | 21,122 | (8,300) |
| Operating supplies | 822 | 221 | 601 |
| Other | 187 | 121 | 66 |
| Capital outlay | — | — | — |
| Total Title III-C-2 Fund | 43,061 | 56,668 | (13,607) |
| OTHER FINANCING SOURCES | | | |
| Operating Transfers and | | | |
| Mobile Center | 21,272 | 21,272 | — |
| To III-B Special Revenue Fund | — | — | — |
| To State Special Revenue Fund | 1,427 | 1,427 | — |
| To Local Fund | — | 88 | (88) |
| III-F | — | — | — |
| To III-B Special Revenue Fund | 2,242 | 2,212 | 30 |
| To Local Fund | — | 88 | (88) |
| Operating in Transmittation | — | — | — |
| To III-B Special Revenue Fund | 12,822 | 12,212 | 610 |
| To III-C-1 Fund | 2,222 | 2,222 | — |
| III-C-1 | — | — | — |
| To Local Fund | — | 1,122 | (1,122) |
| III-C-2 | — | — | — |
| To Local Fund | — | 1,122 | (1,122) |
| DODGE OTHER Financing Recd | 128,222 | 128,222 | — |
| TOTAL REVENUES AND OTHER FINANCING SOURCES - SPECIAL REVENUE FUND TYPES | \$218,266 | \$228,232 | (9,966) |

See Independent Auditor's report.

CONNECTICUT CREDIT DE ASSOCI, INC.
 SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
 JUNE 30, 1987

SCHEDULE 5

| | |
|---|------------------|
| GENERAL FIXED ASSETS | |
| Furniture and equipment | \$ 14,737 |
| Vans | 115,433 |
| TOTAL GENERAL FIXED ASSETS | \$130,170 |
| INVESTMENT IN GENERAL FIXED ASSETS | |
| Title III-B | \$ 500 |
| Section 14 (b) (2) | 60,000 |
| Section 18 | 21,287 |
| General Fund | 37,414 |
| Senior Center | 1,080 |
| Donated | 1,889 |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | \$122,160 |

See independent auditor's report.

OTHER REPORT REQUIRED BY
GOVERNMENT AUC/PTSD STANDARDS

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



PARVE, ROCKE & HERRINGTON, LLP

INDEPENDENT ACCOUNTING

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

Board of Directors
Concordia Council on Aging, Inc.

We have audited the financial statements of Concordia Council on Aging, Inc., a non-profit quasi-public organization, as of and for the year ended June 30, 1991, and have issued our report thereon dated September 12, 1991. 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 the Council's 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 on 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 material 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 the Council'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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

David M. H. III

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PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Concordia Council on Aging, Inc.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 18, 1997