# Caldwell Parish Council on Aging 

Columbia, Louisiana

## REPORT ON AUDIT OF FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

For the Year Ended tune 30,1997
under provisions of state law, this
report is a public document. A
copy of the report has lye ciemi.
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entity and other apr ipxisu' for is
officials. That report is nualiheta io
public inspection it the Estop
rouge office of the Legislative Audi.
tor and, wiser appropriate, at the
office of the parish clerk of court

Remorse Dyes. MEC, 10 HO

SAUNDERS \& ASSOCIATES
Certified Public Accountants
630 East 17th Street
P. D. Box 1406

Ada, Oklahoma 74370
(405) $435-50350$

FAX: (405) 342-2272

# SBLDWELL PaR18H COENCLE Ged BALEG 

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June 30, 1997
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# CALDWELN PARISB COUNCIL PO ARBWG 

## Coluxhta, Ioutaiana

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# Saunders \& Cssociates 



IWDEPRMDENT BJDITOR'5 REPCDRT
Board of Dixectors
Caldwesi Parish Counoil on Mging
Coluabia, Louiaiana
We save mudited the acoorpanying general-parpeae Einamcial ntatmont-n of the Caldwell Parish Cownoll on Aging as of and for the yane ended 2 une 30, 1995, an liatad in the preoeding table of contents. These genetalpuxpoae iLameial atatemonte arn the fuaponaibility of the the ozganigation's managenent. Dur reaponaibility is to exprana an opiaion an theae iinancial stategents based on cur audst.

Wa condocted our audit in accordance with gunurally sooepted soditing standarde and the grandarda applieabla to finafieial audita eontninod in Gciverawnot Auditing Standardis, Lamwed by the Goaptroller Beneral of the United statis. Thowe atandards regrixe that we plan and perfors itwo abdic to obtain reasoeabla amarance about whethar the financial atatements are free of matexjal mastatement, hn audit inelurien examining. on a tant hania, evidenoe nupporting the asoust p obs diaclosures if the Einansial stateranta. an adit also includes assesping the sooounting primeiples uand and signifieant alatimaten nade by management, as well as evaluating the overall finamelal statercat pronentation. We bolinve arr audit provides a reasonable bhois for war opinian.

In oar opinion, the qumeral-purpoae 2 inameial atataments referfed to above present fasply, in all raterial ampecte, the finaneial poaition of the orgsinsation hs of June 30, 2997, abd the results of ite operaticons for thu year then ended in oonfomnity with generally aooepted acoonitimp puineiples.

In aooondance with Governzent Auditing Standards, we have also shsued der ruport dated sippterber 4, 1997 on our oonaLderation of the organization'a internal control over isnancial raporting and our teata of its eopplianoe with ceztain previsions of lave. regulations, contrante and grants.

Dur audit war purformed for the parpose of forning an opinlon on the peneral-parpose Einancial atataramta of the organization taken az a whole. The acourpanying supplenental information, as listed in the preaseding table af eoontanta, is preasentad for purposes of additsonal analysis. This supplemental information in not a regaired part of the genexal-parpose

Iinaneial statoponta. Such information han been oubjected to the buditing procodares applied in the andit of the bsoio finahelal statements asa, in out opinion, in fairly giatad, in ail matexial reapperts, In kelation to the basie fimancial statenenta taken os a
whole.

BMundams 4 hssociates
Certifsed Public Accoontants
septenber 4, 1997
C.ALRNEL PAMSH OOUNCIL ON HANA

CCOURNED BLLANCE GHEET
ALL PLND TYPES AND ACOOUNT GROUPP
Juns 30,1807

## ABsets

| Gownrmenty Funds |  | Hoseum Greap |  |
| :---: | :---: | :---: | :---: |
| General fund | 5pedi Fovenue Fands | Gerinal Fixad Alater | Thas <br> Vemo |

Cssh and CashEquwalants
Acrouth Haseivobe
Land, Buidinge Foritus and Equipesest
TOTN ASSETB

| 31,244 | \$ | 2731 | \$ | 3 | 5 | 30175 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 5.046 |  | 9,165 |  | 9 |  | 25, 261 |
| - 0 |  | 0 |  | 199.4.83 |  | 135,483 |



## LARNUTES ASD FUND EDURTY

Latisuak
Note Pagsbe
Mochevid Fopaswem

## Total Usbilies

Find Equis:
Isvertrent in Bonctal Fiowd Aspetz
Fund Balanco - Unvecervid - Undiesignved
Trai Fund Equily
TOTAL LLBIUTES AND FUND EDUTT


[^0]CRIDWELL PAFIBH COUNCIL OV MGNG

## Soumeds. Sowising

GDNDNED STATE VENT OE REVENUE, EXPENDTTURES NND
CHANGE8 IN FUND BALANCE
For the Yoar Endod dute30, 1927

|  | Faneral Find |  |  | 8pasal Revenve Furnds |  | Tais: 0 Nemo 0 OHy |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| REVENUES |  |  |  |  |  |  |
| Dilargovimitrential: |  |  |  |  |  |  |
| Lousiona Govemor's Dthos of |  |  |  |  |  |  |
| Cloferly Atnirs | \$ | 11.772 | 5 | 136.529 | \$ | 54E.304 |
| U. 8. Deplatimast of Transpernimon |  | 0 |  | 18,701 |  | 16,7\%7 |
| U. S. Departmert of digtciltur |  |  |  |  |  |  |
| Canh-n=Liv=01Commodion |  | 0 |  | 10,4es |  | 10455 |
| Macelamesue: |  |  |  |  |  |  |
| Chint Canlsbunats |  | 0 |  | 10.954 15.750 |  | 10.934 |
| Ofler |  | 42.508 |  | 15.750 |  | 50.014 |
| Tetal Heweruat |  | 85 Pa 2 |  | 192332 |  | 205,4,4? |
| Expenamunics |  |  |  |  |  |  |
| Feryorns Soviges |  | 81460 |  | 82, 414 |  | 120,674 |
|  |  | 2,182 |  | 7,936 |  | 11,755 |
| Trivel |  | 12,496 |  | 6,07\% |  | 11.565 |
| Operation licrvibia |  | 12.113 |  | 45.248 |  | 37201 12 星 |
| Opyosing Supplies |  | 2.169 |  | 9.652 |  | 12,043 |
| Ciar Chingar |  | 649 |  | 43095 |  | 40 EEN |
| Ciplis Cualay |  | P6EAS |  | 9.939 |  | 65, 23$)$ |
| Total Expendiuses |  | 156,316 |  | 217.815 |  | 35638 ? |
| Earces Dificionsyi of Rretrues Over |  |  |  |  |  |  |
| Eaponclures |  | [ 54.1208$]$ |  | $25 / 472$ |  | $(20345)$ |
| Other Finaricing 8ouroua (Uless): |  |  |  |  |  |  |
| Operaing franslers in |  |  |  | 63,436 |  | $69.663$ |
|  |  | $\left(1 T_{A} 4\right)$ |  | $29095$ |  | 89:93 |
| Totel Ofuer Frateing Soprcion \|hsad. |  | [17,411) |  | 17811. |  | 0 |
| Examas [Detciencyl al finveriues ind Coir |  |  |  |  |  |  |
| Bounes Owar Expondiuses and Oner Uisa |  | [ $\mathrm{ER}_{2}$,284] |  | [10,051] |  | $(80,5450$ |
| Fund Ditase, dune 30, 1995 |  | 4R549, |  | 1989 |  | 69.096 |
| FUND HR, ANACE, JUNT 30, 15PT | 5 | 174,179 | 5 | 11.808 |  | (22.249] |

[^1]CALDWELL PAREHCOUNCL ON SANG
Colarntis, Leuirary
COMENED STATEMENT OF REVTNUL, EXFENDITURES MND CHNNGESIN FUND BALAMCE - BUCGET AND ACTUAL

## SPECLA REVENUE PUNDS

For the Year Ended Jane 30,1997

|  | Nuchan! | Relua | Arlual Oves (Vnces) Puslyal |
| :---: | :---: | :---: | :---: |
| HEVENUEB |  |  |  |
| Intargovennmertai |  |  |  |
| Lsunaina Clisvermbra Cotica uf |  |  |  |
| Elderly Alairs Masajanerass - Ctheir | 8. 136.529 | 8130.529 | 5 14, 89 |
| Mabakianeraps - Cttair | 62668 | $35.890$ | 14,798 |
| Tptal Arseruas | 182.157 | 122,320 |  |
| ExEENDTUNE日 |  |  |  |
| Perionrel Servicos | 89.146 | 18,414 | 2 ds |
| Errpilyan Prinjod Baraits | 6,864 | $6 \sqrt{36}$ | 778 |
| Travel | 6,073 | 4,07] | 浐 |
| Operining Saruces | 40,401 | 45.248 | 4.957 |
| Operaing Supples | 11.851 | 7682 |  |
| Ohar Cosrgas | 41,862 | 48.090 | 6.127 |
| Caplal Optay | 1,560 | 2830 | E831 |
| Tetal Experaturis | 190) 197 | 217821 | 18.674 |
| Eneess \|Daticanepo of Rarectas Ovir lxpendines | 5 , D | 125.4721 | \$. \|22,472] |
| Other Finarcing Soucos [Usedy: Opatiting frafsifata in Operating Tarsions Oul |  | $\begin{aligned} & 63,496 \\ & 36 ., 9951 \end{aligned}$ |  |
| Tetal Ditres Financing Scunpas (urowed |  | 17.411 |  |
| Evceas perticentod of Promsers and Cfhar Boution Ova Expundilutia and Other Usos |  | $\|-057\|$ |  |
| Fund Batrice, Jano se, 12t6 |  | 18247 |  |
| FUND ETLANCE, JUHE 30, 1995 |  | 5 5. 11 , 095 |  |

* The acooneponing notas are in invegual pert of in Eraceled sisierrents.


#  <br> Colurble ioulisiand 

NDTES TO THE VIEAMCIAI STATVAENTS
For the Tear Ended Iune 30, 1997

## Wate it sumchary of Bicsurfcaty Accosurinc muntcine

A. Beporting Fntity

In 1954, the state of lowisiana parsed Act 456 which autharizend then chastar of voluntary Cauneitn on aging for the welfare of the aging people in their reapective pariahaa. chartare are inawed by ibe Loulsiana Eecretary of state upod approwal by tha Goveraor'B office of Blderly Affairg. The Caldwell Parlah Council on Nging in a nourprofit oorporation whioh most oomply. With the polieius and
 the otate sgenoy which provides the Couneil with rocot of its revervee. The Counosi also received revenues fron uther Enderd, atate, fid loanl government aqenoies whioh say inpose eeriain reatrietions upan how the Council can uwa the money that thoy hawe provided.

The Coumcil ia not a component anit of another prinary gowernownt bor doun it have any sctmponent unita which ara rolated ko it. Therefore, the Counosi has puseanted iss iinancial atatemana as a meparate spanial-puxpose governuest.

The primary functice of the Caldmell Darinh Coraneil on Aging ia to Improve the quality of life for the parish's elderly and to provide mervioes to the elderly as well ss coprdinate and zonltor the worvicum of other local agonaien arving the aging pogple of the perioh, suoh secvices imolude providing meala, nutritional edocation, inforsation and ceferral services, legal asgistance, homanaker mervices, aperating senior centers, and tramsportationA Boasd of Directors, consiating of 9 voluntary manbera who nerve three-yedr terns, goweens the counosil.
B. Drementatiof of EtaEenonta

In april of 13s4, the Einanoial Aooconting Foondation entabltstued tha Gavorramental Ancounting Standards Bpard [GASB] to pronalgate qemazally acesepted aecounting principlea and reporting standuzda with rempent to activities and tranametionm of atata and levenl governnental entities. In Novenber of 1984, the ansB issued a codification of govermmantal mocounting and tinanoial reporiting standards. This codifloation and subsegroent enss probouncersents are recognized a* qunersily accopted seccunting prineiples for state and locel governsente.

The accompanying $f i$ manoial otstoments oonforn to generally soosptad accoanting paimeiplan for atate and local governamma. Thene statements bove alto incorporated any applleable reguirements net torth by budite of State and Togal fogernmentnd Dnite, the Induat:y

# CALDMELI, PARISH COCLOCIL ON AGING <br> Colurbise Lomisians 

BOTES 70 TES FINABCLAL STRTEHENTS - CONTD
For the Year Bnaed June 30, 1997

## 

## i1. Prementation of itntement be Sontinuod

audit guide Lewand by the Mooriean Institute of Certified Mojio Mecountanta; Subsection VI " Rnnual Yimuncial Roporting, mocousting manual for Governor' of office of Elderly Affaira contractorm; atd, the Loalpians Governmatal Autit Euides

## C. Pand Berconting

The aceountu of the Caldwell Pariah Council on Aging are organized on the basis of funds and on aoopunt group, each of which is conaidarad a meparate accoonting entity. Fhe operations of emoh iund are acebunted far with a maporata net of melf-balaneing moerounta that comprians Ita asauts, 1ishilibies, tond eguity, ruveswens, and expenditures. Toe council on aginy's revemues ate acoounted ion in these individesl fusds bseed upon the purpose for whioh they alt to be apant and the noana hy which apanding activitian ara coentralled. The funds presented in the ifinaneial statements are described as follows:

Senamal Frand - The General Pund is the gamersl aperating fund of tha Council on aging, and accoanta for all financial remouxcen, exanpt thase regoired ta be acooonted far in the epecial Fevemon funde.

Speodal Feyempe Punde - Epteial revenue funds becount lor ithe procasin of apeolfio revenue agarcen that are legally restricteci to expenditureta for mpecifie parpoaes:

Budit. Fund - The Modit Fund is used to acoonnt for junde raceavail fran the Cowernor'e office of Elderly Affaira thot are reatricted to uae as a acpplament to pay for the coont of havimg on anmbal modit of the Cooboil'a finanolsl statesents.

Ti51. IXI=C-1 Congragater Menls Fund - Title III-C-1 fundn are provided by the United sLates Departmont of Bealth and Human Services to the looisians Oovernor's otfice of Miderly Affalre, whieb "passes through" the fuads of the Council. These furchs are used to provide matritiomal oongrequte noals to the elderly in otrategionily lonated oentern.
 are provided by the thited Scates Department of Boaleh and Haxan Services through the Logisisna Governor's offlce of \#leserly sifairs, which "pasesa throogh" the funds to the Comeli. These funda are uned to provide nufritiomal mank to home-bosnd older percons.

#  <br> Colonbla. Lenipiand 

WOTES TO TEE FIFRWCTAE STNTENEMTS - CONT'D
Por the Year Ended Jane 36, 1997

Soechal Heveme Pundi - Contid
Sentor Center Pund - The Senior Center Fond ia uned to wecenumi tar the adrimistration af Semior Center Prograat funde appropriated by the Loulasana Langislature to. the Goveriox's oifice of Eiderly Affaixs, whish "passes through" the funds to the Coancil. This prograz prowides comronity setvice centeps ai whioh older persons repeive supportive nervicea and participate in activitina which faster thaix indepundeboe, anhance theix dignity, and emcourage their involwesent in and with the ocomonity.
 Masinistration Fusd is used to sooount for the adsinintration of Special Prograss for the Aging. Titla Irl-n adainiblebive funda are providnd by the United States Departenent of Health and Hursn Serviees through the Louiaiana flovernor's offloe of Eldurly Affaira, which "pasmes throudh" the funde to the Council. Thepe funds are ased to pay for administrative costa assoolated with tho Titie III and Senior Camtar programn.

Xithe 11I=11 Benpostirg Soxyier Pund - Title III-B funds ore proylded by the Onited States Dupartannt af Health and Howan Servicen through the Lauiaiana Corernox's Offiee of Eldeyly Affaira which paswes teroogh' the funds of the Council. This progral provides sopena nervioes, in-homen morvices, consunity aervices, legal analutance, and Erasupoktation for the eldetly,

Citie IxI-D In-Hoen Bexploen Fynd - The IIT-D Fund is unod 50 acoount for funds which are gaed to provide in-home morviecn to Erail oldar individuala, ineluding in-home oupporeive servioes far bider individala who are vietins of hlaheimer's disease and related diacoders sith neurologioal and organde hais dyafuncticti, and to the fradlies of guch victims. Titio $111-1 \mathrm{~B}$ fands are provided by the Daitad Statea Eepartanent of Health and mamn sarvieda throwgh the Ladalana Gowernor's offioe of Eldarly MEEaira, waleh in turn "pasaes through' the fande to the Corano11.

Tithe JII-y = Prnventive Hialth - Title III-y fands are prowlded by the United states Departsent of Health fand Human Snrvioes through the Louisimna Gavarnor'n offiere of Elderly sffairs which "pasuas thraugh" the fumda of the Council. This progran prorides preventive health secvices.

Anlping Mand Jynd = The Helping Kands Fund accounts for the adrinintration of the Helpling Bands Progran that is aponioned

#  <br> Calumbile Loussiana 

## NOTES TO THB FINABCLAL STRFEMBERS - CONT"D

For the Yaar Ended June 30,1997


## Special Rovenue Funds - Continued

Ealoimphanda Fund, Gons'd - hy lacal utiliey companias. The eampanian eolleet eontributions from derviee cuatonere and remit the funds to the parial Coanolis on the aging to provide assiatance to the siderly for prying otilistion.

Rantion 18 Fund F The Section 18 Tund mecountn for funds reesived from the United states Departrent of Exanapertstion through the Calduell Parish Polisee Juyy toe the reimbursoment of axpenans ralating to tranaportation af the elderly. The Section 18 Fund allocatea the monien to the General Tand where expetues are incurced for axivers, fwel, ard naintenance,

Doitend Staten. Departenent of Agrioniture (ugph) Fand - The usna Fund is used to acconnt for the adainistration of the pood Distribation Progran funde provided by the Onited BLetes bopartinont of Agrionlture through the Loussiana governor 'E Offsoe of B1derly Affales, whioh "pasoes theough" the funds to the Coancil. This progran velmburses the sorvice provider on a per unit haain for each aongregate and homedelivered mowal sexved to an eligible participant so that united 8tates fokd and cocasoditian may be purchsund to mupplemant thano programn.
D. Genexal rixed Xefets and kong-Fen Dobt

Yixed anseta are accounted fox in the general fixed amaeta accousit group, sathex than in the gowernnental fands. Publio dendin mar infrastruotures are oapitalired. No depreoiation has been prowldecd on general fixad anmets. All fixed assets are valued ot sistonical cont, exeept donated ilxed wometa, which bret atated at thesx entinated fair market value on the date doosted. Of the 8189,403 of fixed asenta repertad on the halancen sheet, 21 percent, or 539,432, of the fixed aspeta are valuad at antimated fair narket valun on the date donated, with the renainifog 68 perceat, oz $\$ 104,351$, valoed int historiesl oost. The aooomnt group is not th fond. It is eoncelind only with thu meanuriment of finansial poastion, not with geasurement of resultg of operationg. The Coaneil hat tho long-1ern debt at Jane 70, 1997.

## E. Bagio of foocunting

The menounting and finaneial Euporting treatment applied to a fund is detersiabd by ita Ebabukebemt focae. The goveramental funds, Inclodind the General and Bpecial Revenve Bumdo, are aocount od for waing a gurrant financial resoureps mossuressnt focum. With this

#  Colunbisa Couleima 


Vor the Teat Ended Juna 30, 1997

## 

B. Basia sf Aecounting, Cantinusal
rasmuxemont focum, only current asaeky and current 1labilition are gemorally inoluded on the balanoe sheet. Operating statenents of these funds preseat incrwawn (revenueb and other finanolng ocurceal) and decranass (expenditures and ather wees) in net current assets.

Govermental funds are masntained on the modified moorual basia af becornting wherein revarues are reoognized in the nooounting per iod In which they boopn available and beasurable. Expenditures are reooznizud is the accountisg puriod in which the liabdilty is inourred, if messurable.

## F. Dther Financiog Sourcen. IWamil

Tranuferu botween funde that are not expeetad to be repsid are acpounted for aa othex financing aburcua ( $\quad$ ees). Transfera betwunn funds are reoognized at the ting of tranafer.

## 6. Budane Jolicy

Tha Coumeil follows theme prosaduren in establishimg the hodgetary data refleated in thene fimanaial btategenta.

* The Guveroor's office of Elderly Affaira "goga" notifies the Council aarh year do to the funding levels for each progras. a grant award.
* The Dxeant Ive birectox propares a propoded buriget based oe the funding laveln provided by GoEn and thon sulbaito the bodget to the Board of Directors for appreval.
* The Board af pirectoke revieva and adopts the budget beicore June 30 of the carrent year for the naxt year.
* The adopted bodget is forvardad to the Governor'a office nf gldexly Affairn for final approval.
* All budgutary appropeiations lapan at the ebd of sach fiscal Year (June 30).
* Tha hudget is prepared oo a modified moerual basis, consintent, With the haals of accoonting, far congurability of brodgeted and actual revenues and expenditures.


# CALDUELL PA8YBH COUNCLL of NGIHC <br> Solunbia, Louidiana 

WORES TO THE EINGNCYAL STATEREMTE - COET'D
For the Year Ended Jans 3D, 17VT

G. Dadget Polizy. Contirraed

* Bodgeted anounts inoluded in the acoormanying financial ntaterantes inctoda the ariginal adopted bradget desounta and alj nubsenguent annocimenta.
* ketual amoante are coequered to budgetad amounta pariodically during the fiacal year an a managemant contzol devies.
* The Coanoll bay tranafer funds betwoen line itemn an often as required but mast ohtain prior spproval froe the Gowernor 'n offica of Eiderly aftaiza Lor funda recelved under ozants $1,0 \mathrm{om}$ this ntate agency,
* Expenditares aannot legnily exceed eppropriationa on an individual fund lavel.
- Encublezancua

Enousioranoe sooounting, under whith purchase arders are recpaded in order to rewarve that pattion of the applimable appropaiatioo, is pot used loy the Caldueil Fariah Counall on Agiag in itn accontiag practive.

## I. Cash and Cabh Ravivalenta

Canh and canh equivalanta inelude interest bearing Mesand depossto and time deposits. hs reflected on 8 t-atenent $h$, the Calduell Parikh Council on hgisg has cash and rarh nquivalanta fook haluncenf totaling $533, J 75$ at Jume 30,1975 . Caab and caah equivalanta are atated at emat, which appraximatam market. Sinee the Council'a eauh balamees arn curpownd of both atate and federal funde, eash doposits sust be tecured under fedexal quidelines fOffioe of Managemant and Dodget circolar $\overline{\mathrm{A}}-102$, Nttackmant h$)$ that reguire federal monien the Esponited in a bank wieh rudaral beposit Imarazance cexporation (FDIC) inwuzance coverage and any balance ewpeeding the 109 C coverage be collsterally becurad. The market valus of the pludged menurities plan the Endexal depanit inauranees mas at all titrob equal the anowint on deponit with the bank. It Jone 30, 1997, the deppeits (bank balanoes) of \$11, 775 are fully merurad by fodval deprait inazance.
J. Inventera

Fo inventory at June 30,1997 .

# CALDRTLL Paxisu cogncit on acisg <br> columbibe Locaciatia 

## 

For the Year Ended Juna 30, 1997

K. Yasaeion and Siek Ioune

Kaplogees of the Ccrancil sara annual laave an folluwar

| Years, of Berviog | Barned Per. Now |
| :---: | :---: |
| 0-5 | . 0576 |
| $6=14$ | . 0863 |
| 15 s up | . 1151 |

Hpon ternination or death, eaployees or their heira are paid ior unserd racation lesve.

Krplayedin ean only earry 40 hours of leave per year.
Temporary and Internittant anployena are not vilgihlu for leave an emplayeen atill an prabation are not eligible for leave.

At June 30 , 1997, the Commodl bas no aooumulated benefits relating to leave privileges that reguixe accrual or diaclourure to centsirm with genetally aceepted aooounting palmoiples.

## I. Tetal Folurise on Conhined Statnoenta

The total colums on the coablned statesents are saptioned Meroorandue Denly (Overviow) to indicate that they ara proaented anly to Encilitate finamoinl analyaia. Deta in thase colusia du not presunt financial poaition or resulte of opurations in eonforaity with generally accepted acooanting principles. Meither is evoh data ecoparable to n ooneolidation. Intarfand elininstiona have mat been rade in the aggregation of EhLs data.

## 

The cooncil yecelves its monies throogh various methods of Iusding. Nost of the fands are received on a grant banis. Dreler thin mothod, funda eze raceived an naeded ar on a moothly or quartarly allocation of the total budget (grant in advanes of the actasal expenditure). The follousng proseans are handled in thin manner: Titie ILI-C-1 Congregatm Kealu, Titie III=C-2 lions Dalimared Manla, Fitle III=B Adriniatrative Bezvicep, Titie $111-\mathrm{H}$ supporLive Serviees, Title $111-\mathrm{D}$ In Hone servioes, ritle IT2-T Preventive Bealth, Senlor Centex Prograse, sid the state of Loulaiana Allocations (hot 735 of 1979। and furdit Vund.

## MOES 21 YUNRING PDLICIRS sMD SOUREES OF FUKKS, COMRTNUED

The Dounoil receivax ensh in-1ioamof ecmaditien froot the Unitied staten Departmant of Agyieulture (USDA) based upon a per unit of bervien authod to aid in the preparation of mealu for the aging. The Coumoil receives funda fron the Uniked Staten Departnent of Franaportation Chroogh the Caldwell Dariah Police Jury far publio tranaportation for nonurbienixad areas.

The Council encouragea and revelves bontzibrations from eliente and private entities to belp offaet the oosts of peograven.

## 

Cootracta recieivable at June 30, 1997, is the abount of 515,201 comaiat of reinburamants for expendituren or incoreed aervien provided ander the tollowlog procgraras

| UEDA - cach in-Iicuraf monmodities | 5 2,944 |
| :---: | :---: |
| Medicald Came Managenent | $\frac{1}{3} .779$ |
| Medicald Came Managenent | 3,26d |
| Lecen 1 Yes | 1,926 |
| Yesplact Tedependenee | 1,946 |
| Drojoet Iodependence ${ }^{\text {Tranaportatilon medicaid }}$ | 2,484 |
| TOTAL COMTRACT HECEIVABLI | 5, 15, 201 |

## BOIT 4; CHABGES IN GENRRAL ELJED ASSETS

The following providea datasl on ohanges in general fixod anteta 11 and, baildinge, Eurniture, and eqaippont j t


# CALDUELL PARISF COUNCIL CR RGLNG 

## Colvabia. Icuisiana

WKIES 10 THE FIXNNCDKL STMTMNRERE - CONT'D
Fra the Teat Ended June 30, 1997


|  | $\begin{gathered} \text { Balanse } \\ 25 / 2 \pi \end{gathered}$ | Madditsmi | Delchare | halance $\text { 5230 } 29$ |
| :---: | :---: | :---: | :---: | :---: |
| Froperty anquined after Naly 1, 2935, fron |  |  |  |  |
| State of Iobivienit afe of Nideriy |  |  |  |  |
| Aftaixs | 558 | 3 | 8 | 665 |
| ofe of yderly |  |  |  |  |
| Atrelty 3 | $22-2$ | 2,158 | - | 1.979 |
| ofo of klder 13 Atfelrs $<-2$ | 451 | 2 | 1 | 451 |
| ofe of Eliecry |  | - | , | 451 |
| Affaira ic | 2,385 | 3 | 1 | 2,566 |
| Ote of Mavely |  |  |  |  |
| Attours sme 3 \% | 3,213 | 18 | 5 | 105,763 |
| tocal mources | 45.888 | 36, 8178 | 5 | 105, 513 |
| Froject Itdapetedeneet | - 4 | 18.275 | 1 | E.374 |
| Torkl shmespansy 71 |  |  |  |  |
|  | ${ }^{3}+222,242$ | +265,74 | 5 | 5.218, 48) |

Decorde Eufleoting the sogroe frop which aneatar marem acguized mere mot nhintsined pricar to Jaly $\mathrm{I}_{\text {, }}$ 198s.

## Hocet si DRDETCSH REAM

Eabetantin11y nil employenn of the Caldwill Payiah Councll on Mjing are nonbor of the Sogial Security Syakeas In addithon to the eqpicyrea contrihution withheld at 7.65 per eeat of grose mainryr the Counchl contrlinuken as oqual mpoust to the sogsul Sacrarity symten.

The Calduell Farinh Council on Aging haz no retired exployeop at Jume 10 , 1997.

## NOTE I: ITHVGNTXDM AMD CTATME

There was no $2 i t i g n t i n n$ pending againat the coubcil at Jube 30, 1997, na: is tha Cormpil mown of ary unampmeted elalis,

## 

The Council, a nonprofit oorporation, is wasmpt irun Gedaral inoose 1 axen noder Gegtion sdi(c) [3) of the Intexmal Bevenue Code.

#  

Colvoblitu Tashibiana
BOTES To THE YIMAKCLAL 82NTEMETORS - COMT'D
For the Tear Knded Jenn 30,1997

## pocte 2: zcphomal pepariblacy

the Council reowives the majority of itw Fwvenue free fonds provided through granta adninintered by the Louisianat Governor's offico of glderly atfairs. The grant anciants are appropelated eaoh yone by ith Eederal and utate governmentar. If slgniflosnt badget cuts are nodu at the federal andfor state level, the aroant of the furde the councild could be reduced significantly and have an adverne inpact on its operatiope. Kanaqemant in nat avare of any aotions that uill adveraciy affect the amont of funds the Counoli wil2 receive in then next fiacal year.

# Saunders \& Clsociales 







Board of Direotors
Celduell Parieh Coumeli on Aging
Columbla, Iocainiana
We have audited the Iimaneial ataterwate of Caldwoll Parish Council on ming as of and for the yoar erded Jone 35, 1997, and have ianued det report thereon dated Bepterbor 4, 1997. We eocedueted aur audit in acoordanoe uith gomerally aooepted budsting otanabrdo and the otandards applicable to fimancial audits contained in Gavorament Aaditing Standerde, imobed by the Comptrollar Caneral of the Unitad Staten.

Complianee
As part of obtaining reasomable aunurance abaut whethne the organization's finasoial etatebests aye frwe of makerial minatakement, wo performed tosts of Ets ocmplianoe usth oertain proulaione of lavs, regalations, contzact: and grante, woncompliance with which oonid have a direet and material effect on the deteraination of fimaneial staternont ancantis. However, providiag an opinies on eumpliance with those provisions was not on objective of our audit and, bocoraingly, we do bot exprese wuoh an opinion. Ttes reauits of our tests disolosed no instankes of poncoaplisnee that are reguirad to be reported andex Govermmont Auditing btandards.

## Internal Sontrol Orex PLDanclal Heperting

In plansing and performing our budit, te cobsidexed the organization's internal control owar financlal repartiog is order to detesnaleo char auditing procedures for the purpeas of expresaimg our upinion on the finamoial statements and not to provide bsaurance on the interas] control ower finsngial reportimg. Our consideration of the intesmsl contral ower financial repartimg sould mot nacesmarily dieclope all matters in the internal eontrol over financial reportimg that night te baterial veaknesses, A moterial veaknesg is a eondition in which the deelgn or oferation of ooe or more of the internal eantrol cosgonente docz mot raducs ta a relatively low lovel the riak that nisetatement in in anounts that would be matexial in relation to ehe financial ataterk-bt o being modited way oogor and wot be detectod within a tirely period by emplaynes in the nornal course of performing their assigned functicme. Wa noted no mattern involving the internal eontral owor finanicisl reportiso and its operation that we conabider to be naterial weaknebses.

Thia raport is intanded for the information of the audit coraitiee, manageant and federal awarding sgenoles and pase-throngh entilion However, this report in m nattor of publio record and ito divenivration
is not ininited.
Zaumolera + Cusureto8kUNDEH5 \& A8sOcIARESCertified Pubilo Aesountant
Beptarber 4. ..... 1597

BUPPLEKEARAL IBFOFUSATIOM

## Cauntia Loublass

## ECHEDULE OF FEDERAL FINANCLLL ASSIBTANCE

## For the Mear Ended duns 20, 1907

Federal Gratised
CFOA
Nunter
NunterUS APPARTNENE Of ACMACLLTUFE
Passed Thisugh Lousiana Goienorrs OVice of Eldenly Ahem - Food Displouton Progran - Cowh-h-Seu=Ot Cansedties$10.5705 \quad 11.946$
U.S. PEPARTMENT OF HEALTHAND HUNCA BEIMCTS
Passed Thitugh Lrumbens Govenors Otize of Elderly Attain - 5pocial Progratid tor the highy
Thie 11 B - Adorimalritive Sprices ..... Da De4 ..... 7.101
Tile ills-supporivat Servicas ..... 56.541
Tise IIIC-1 - Congregxe Meals
Tise if C-2 - Hare Difiverod Shans
The ill = intinmes Serices ..... 18.6 ..... 53.045
Thila is - Frevenivo Healit ..... 32,446 ..... 27,506 ..... 26, 0 08
CNBUOSNEN ..... $3 \times 645$ .....  300
Tolal U. S. Dept of Heoth and Hurnan Bervices. ..... 5,455
93.044 ..... 2,717 ..... 75 7311
U.S. DFPARTMENT OF THANSPORTATION
Paspad Through Calbeal Parah Folice suy - Putile
Tareportation for Norn Uitanised Aceas
Tareportation for Norn Uitanised Aceas ..... 80.50018.751
TOTA EXENDITURES
Enpandriars
$\square$

[^2]CALCNEL PAFSH COUNCZLON BGNG

COMBRNG STATENENT OF RTNTNLT, EXPENCTIUFES MND
GUNGESEA FUWD BALANCE
OENERNLFUND
For the rear Endar Jann 30, 1927

|  | Lneal | $\begin{gathered} \mathrm{PCDA} \\ \text { (ACT } 758 \mid \end{gathered}$ | Tets) (Witis Ony |
| :---: | :---: | :---: | :---: |
| REVENLE <br> Intergiventitemw: |  |  |  |
|  |  |  |  |
| Loulelans diongenter Cofer of | \$. 0 | 511.579 | \$ 11,236 |
| tlodyty Numa | \$. 30,088 | - 0 | + 30.886 |
| Oher | 12, 156 | a | 12.156 |
| Total Revermas | 42,264 | 11.773 | $5+543$ |
|  |  |  |  |
| Parzonsed Services | 2,122 | 0 | 2,122 |
| Employe9 Rovalad Butiras | 12,495 | 0 | 12,435 |
| Opeliling Servion | 12,153 | 0 | 12,173 |
| - | 8, 188 | 0 | 8.163 |
| Cprrating Supplas | 640 | 0 | ${ }_{4} 49$ |
| Cepasiousy | SE, 854 | 0 | 26.854 |
| Total Expendiores | 118.96 | 0 | 118.916 |
| Exatss (Dofloinnof) of Minemuts Oval Experdforis | (Ta, 䉼2) | 15,778 | (64, $5^{3} 731$ |
| Onor Fraveing Sources (Usedt: $\quad$ S7 |  |  |  |
|  | $\begin{gathered} 57 \\ {[5,6 \Delta 3]} \end{gathered}$ | [14,7314 | $(17.458)$ |
| Operatig turntets Ont |  |  |  |
| Total Cther Financing Soarses [Usac\| | [5, gi2] | (11,779 | [178.31] |
| Exwess (Defichancyl of Heveruws and Oher Souloes Over Expercitivas and Oner Uoos | \|38,2*4| | 0 | \|82.324] |
| Fund Balanc, dune 30, 1ave | 48149 | 0 | - 48.149 |
| FUND BALAMCE, ANIT 3D, 1927 | 5 [.][84, 134 | 0. | 8 8, B4, 135\% |

[^3]
## CALDWELI PARPT COUYCK ONRANA

Cosmath Lóvoiara
COMBINNG BALANCE BUTET
SPECLAL REVENUE FUNDS
Juna S0, 1807

## Assets

## Cashand Cast Equivalints Actuarta Posnivablo

## TOTAL ABGET5

| Projoet Indopendonte | Hetping Honse | $\begin{aligned} & \text { Baction } \\ & 19 \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { The } \\ & \mathrm{Ci} \end{aligned}$ | IROA |
| :---: | :---: | :---: | :---: | :---: |

## UACUTIESAND EUND EOUITY

| Labetes | 3 | $0 \%$ | 0 \% | 43 | 0 \$ | D 8 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |

Fund Equip.
Fund Balonoe - Ueresbinted Undorignorind

TOTAL LABLUTESAND PUND EOUTY

| 5,212. | 789 | 2542 | D | . 844 | 885 |
| :---: | :---: | :---: | :---: | :---: | :---: |


|  |
| :---: |

- The acronperidig sothis aes an integrol part of the Irancil sthbenerts.


# CONBNNG STATEHENT OF REVEMUES, EIPEMDTURES AND 

 CHANCESINPUND RNLANCE
## Sproual fevenue runde

19me30, 19:7

| REVENUES | Fropect Brabpenty= dibnoes |  | Audis |  | Th $n$ HC-1 Congrighte Mosls |  | 1thenal $\mathrm{C}-2$ Hont pulfivernd Moals |  |  | 2 Smar Cen鳃 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Intergoeptrmertat |  |  |  |  |  |  |  |  |  |  |
| Levaiena ©igauma'a Olice of Elderly Ahlais | \$ | 0 | \$ | 371 | 4 | 26,413. | \$ | 29.672 | \% | 18.550 |
| Lsuleinan Topa-inemi of Trasaporlacion and Dovolopencm |  | 0 |  | 0 |  | - |  | 0 |  | 5 |
| If. S. Degortment of Agriculore Cish-Ih-Lios- Of Conesodies |  | 0 |  | 6 |  | 2 |  | 0 |  | 2 |
| Mropllyosous: |  |  |  |  |  |  |  |  |  |  |
| Clant Commbutions |  | 0 |  | $\theta$ |  | 5.392 |  | 4,427 |  | 5 |
| Dhes |  | 13770 |  | 9 |  | +954 |  | 1,00 |  | 4 |
| Total Rinusiua |  | 13770 |  | 171 |  | 34,209 |  | 24,360 |  | 18,530 |
| Expendriutes |  |  |  |  |  |  |  |  |  |  |
| Forwonred Sorvías |  | 4,471 |  | 8 |  | 15,781 |  | 11,683 |  | 5 |
| Employee Rolsied Benetis |  | 1.E84 |  | 9 |  | 1,154 988 |  | 1.790 |  | 5 |
| Trawi Ofeirulag 8ervicis |  | 1780 |  | 889 |  | , 318 4.496 |  | 689 6.124 |  | 8 |
| Operaling 8ervicts |  | 1.760 |  | 875 |  | 4,436 |  | 6,184 1,872 |  | 8 |
| Operalig Supplies |  | 0 |  | 9 |  | 431 |  | 1,272 |  | 5 |
| Oforer Charyes. |  | 0 |  | 0 |  | 14,N85 |  | 28,014 |  | 1 |
| Cosital |  | 8.976 |  | 9. |  | $\begin{array}{r}6 \\ \hline 8482\end{array}$ |  | 13925 |  | 9 |
| Tolad Eruendhusal |  | 15,267 |  | BT: |  | 34892 |  | 42,228 |  | 0 |
| Enceas (Dobliknep) of Hawenass Dver |  |  |  |  |  |  |  |  |  |  |
| Esporoluies |  | (2, 1511 |  | 0 |  | 9 |  | 114,998 |  | 13,0,03 |
| Other Finawing Bources \|usest: Cpurating Tasatesa in |  | D |  | 0 |  | 0 |  | 14.930 |  |  |
| Oparaling Tharsfoss Out |  | 1207t |  | 0 |  | 0. |  | 0 |  | [12, 0800 |
| Tetil Oher Finaseing Sourtes \|Uawh |  | 12,006 |  | 0 |  | 0 |  |  |  | [15,630] |
|  |  |  |  |  |  |  |  |  |  |  |
| CVher Unes |  | [4,200] |  | 0 |  | 0 |  | 0 |  | 0. |
| Fund Baince, Jarn 30, 1196 |  | 10,012 |  | D |  | D |  | 0 |  | 0 |
| FUTD BALMMEE, पHAE 30, 1297 | \$ | 5.212 | 5 | D. | \$ | D | $\$$ | 0 | 5 | 0 |

[^4]CAIPWFLL FARSHOCUNGL ON AAMB
Cotuntia, Lousara

## COMSINTA STATEMENT OF REVINUTS EXFENDITUPES AND CHUNGESIN FUND BALINCE

SPECUL REVENJE FURDE
Jufe 30, 1927

REVENLES
inlingoveminertas:
Lovisiana Gowimbr's Ofice of Eldeily Mtais
Lovisiana Deportnart at Trimeportsisn nus Developenest
U. S. Departrant re Rgiciluy

Cash-In-Lieu-01 Commodian
Misedlafwoue:
Clent Contiburians
Othar
Tolal Revorma
EXPEROTTURES
Permanas Serices
Erruloyan Pahted IEenilar
Tuasel
Oprasing Siervices
Operating Buppliat
Oner Chayges
Capidal
Tolal Expendiares
Evess posfeinetyl at Mewramis Dver
Expendiures
Oher Finascing 5ounos (Usees:
Oparitreg Itarifutin
Oparating Tanders Ont Total Oner Finafing Soutca pheved

Tallill-8

| intive Serwices | ThellSuppartive sontures | $\begin{aligned} & \text { ampuns- } \\ & \text { NAF } \\ & \hline \end{aligned}$ | $\begin{aligned} & \text { Chosel- } \\ & \text { iosery } \end{aligned}$ |
| :---: | :---: | :---: | :---: |


| 5 P.175 | 5 | 398301 | 5 | 2.712 | 8 | 4,500 | 5. | 1.43 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| - |  | 0 |  | 6 |  | 0 |  | 0 |
| 0 |  | 0 |  | 9 |  | 5 |  | 0 |
| $\begin{aligned} & 0 \\ & 0 \end{aligned}$ |  |  |  | 0 |  | 8 |  | 0 |
| taik |  | 40268 |  | 2,712 |  | 4,500 |  | 1483 |
| 4,563 |  | 41,ate |  | 1,150 |  | 0 |  | 80 |
| 604 |  | 4,544 |  | 95 |  | 9 |  | 8 |
| 491 |  | 2,881 |  | 248 |  | ${ }^{4}$ |  | 8 |
| 3,475 |  | 23,015 |  | 237 |  | 9 |  | 14 |
| 409 |  | 5, 226 |  | 25 |  | 9 |  | 45 |
| 129 |  | 510 |  | 1,204 |  | 0 |  | 450 |
| 0 |  | 0 |  | 0 |  | 9 |  | 1,860 |
| 9011 |  | 78,186 |  | 3.105 |  | 0 |  | 1,533 |


| (138) | [17834] | Q897 | 4.800 | 1754 |
| :---: | :---: | :---: | :---: | :---: |
| 186 | 87884 | Sxal | D | 75 |
| D |  | 0 | - 34.5000 | 9 |
| 195 | 97894. | 353 | 14,500) | Ts |


| Exoess (Dobliener) of firwenaes and Otwer Courtis Dver Expendtures and Gfier uspe |
| :---: |
|  |  |

Find Balaned, dute 30, 13日E $\quad 0 \quad 0 \quad 0 \quad 0 \quad 0$


[^5]
## Coluntila Loulsiana

## BLDCETTOACTUAL

For the Year tinded dane 30, $12 a n$

|  | 目ulat |  | Artasal |  |  | Achal Cust (Under) Hudges |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |
| Finge tianerta | \$ | 22,739 1,995 | 5 |  |  | 8.728 |
| Tosel |  | 1,939 5,051 |  | 2.120 |  | 138 |
| Operaing Seruices |  | 5,905 |  | 12.495 12.118 |  | 7,435 |
| Operaino Sapples |  | 3800 |  | 12,118 |  | 6,147 1617 |
| Cinar |  | 2200 |  | -1649 |  | (1817) |
| Coplat Oulay |  | 0 |  | 5t,, 204 |  | 降694 |
| Sub Tatal |  | 41,742 |  | 118816 |  | 72.174 |
| Trander - AMA Taredor - 118 |  | \% |  | 135 |  | 235 |
| Tranclot - 118 |  | 9 |  | 2,074 |  | 2,074 |
| Tascelor - $\mathrm{C}-2$ |  |  |  | 1,551 |  | 8) |
| Trasche-jil\| |  | 0 |  | 1,561 |  | 1951 |
| Trastor - CubsudsmaN |  | 0 |  | 57\% |  | 57 |
| TOTAL GENERAL ELMO | 1 | 41,242 | \$ | 124,035 | $\xi$ | 62.663 |
| IETEEALB-ADEUMISTRATICN |  |  |  |  |  |  |
| Salarias | 8 | 4,700 | 5 | 4.943 | 8 | 1237 |
| Pringe Benofts Tares! |  | 450 |  | 504 |  | 46 |
| Operaing Sanipes |  | <62 |  | 481 |  | 35 |
| Operainy Supphas |  | 38.85 |  | 3.45 449 |  | 151) |
| Oher |  | 4,43 |  | 449 129 |  | 1 |
| Capdel Dulay |  | 143 |  | 189 |  | (14) |
| TOTA TITLIES - ADVINISTALTIDN |  | 2,76T | 3 | 9812 |  | [18E] |
| SEMOR CENTER |  |  |  |  |  |  |
| Tuarcers to il 0 | \$ | 13803 | 4 | 18,550 | 5 | 0 |
| TOLA SENOA CEVTEA | 5 | 10,270 | 5 | 18,530 |  | 0 |

[^6]


## CALDWEL PARESH CDUNCAL ON AOIVS <br> Colintich Leunara

GuDCET TO ACTUAL
For the You Enclod Juse 30, 1937

| ITTE 11 D - IN HDY: SERVICES | Buoget |  | Artas! |  | Renuy Own (Hyder Budge: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Saliriss | $\$$ | 716 |  |  |  |  |
| Fringe Benefrs | + | 716 74 |  | 129 74 | \% | 12 |
| Trimed Opuratig Servious |  | 27 |  | 35 |  | 0 |
| Opuraling Servioua |  | 302 |  | 318 |  | 1 |
| Operaing Supples |  | 328 72 |  | 783 75 |  | 81 |
| Otist |  | 72 8 |  | 75 |  | 4 |
| Coplal Dulay |  | $0$ |  | 4 |  | 0 |
|  | $\$$ | 1.498 | 5 | 1,205 | \% | 100 |
| HELPINO HMNRS |  |  |  |  |  |  |
| Sslases | 8 |  |  |  |  |  |
| Frisge Bendis | 8 |  | \$ | 9 | 5 | 0 |
| Traver |  | 0 |  | 0 |  | b |
|  |  | 0 |  | 0 |  | , |
| Gparasig supplus Ofier |  | 8 |  | 0 |  | 0 |
| Capital O,tioy |  |  |  | 1.266 |  | 1.805 |
| TOTA HEIPNG HANDE |  | 0 | \$ | 1295 | 5 | 1.255 |
| Covnupgaty |  |  |  |  |  |  |
| Sulathes | $\$$ |  | 8 |  |  |  |
| Finge Sarsifis | \$ | 823 45 | 8 | 1,150 35 | 8 | 207 0 |
| Trinal |  | 85 |  | 35 |  | 0 |
| Operatas Saricas |  | 850 |  | 342 |  | (13) |
| Opatating supplios |  | 267 34 |  | 297 85 |  | 30 |
| Dther |  | 1,211 |  |  |  | 151 |
| Capral Custay |  | 1,211 |  | $1,200$ |  | 18 |
| TGTAL CNBLD日AAM | \$ | 2,719 5 | 5 | 3,106 |  |  |



CALDWELL PATOSHCOUNCIL OXAGING
Cobabin Loubives

## BUDGEF TO ACTUAL

For the Yoar Ended Jund 30, 1390

| TTLE IIF-PRE WENTVE HEALTH | Budgat |  | Antued |  | Acised Oner (UñCer] Budget |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Solyks | \% |  | 8 | 20 | 5 |  |
| Finge Benotes | \% | 10 | 8 | 208 | \$ | 7 0 |
| Trasel |  | 0 |  | 2 |  | 0 |
| Oprasing Serviciea |  | 14 |  | 4 |  | 2 |
| Opurating Sipples |  | 47 |  | 45 |  | (2) |
| Oner |  | 401 |  | 409 |  | (1) |
| Caplad Oilly |  | 1, 000 |  | 1,090. |  | 50 |
| TDTM THTL HF - PREMENIME ITALTH | 8 | 1,482 | 5 | $1 \times 9$ | \% | 51 |
| ALDIT |  |  |  |  |  |  |
| Salarios | 8 |  |  |  |  |  |
| Fringn Benelks | 8 | 0 | \$ | D | 8 | 2 |
| Tizwel |  | 0 |  | D |  | 0 |
| Gparating Servious |  | 881 |  | 871 |  | 0 |
| Opersing 8upptes |  | 0 |  | 5 |  | 0 |
| Capisal O-tby |  | 0 |  | 9 |  | 0 |
| Captad Outay |  | 0 |  | 9 |  | D |
| TDTAL AIDPT | 4 | 831. | 5 | ©7, | $\$$ | 0 |
| PRDECTIMDEPENDENCS |  |  |  |  |  |  |
| cialarins | 3 | 4803 | 8 | 4,471 | 5 | (1a9) |
| Fringe Befuris |  | 407 |  | 1.534 | 4 | 1.127 |
| Tawst |  | 1700 |  |  |  | (150) |
| Operaing Sufucis |  | 750 |  | 1795 |  | 1,100 |
| Operaing Supplas Ohar Charges |  | 3,000 |  | 0 |  | 12,000 |
| Ontir Charga Copail |  | 0 |  | ${ }^{0}$ |  | ${ }^{6}$ |
| Cipal |  | 9 |  | 8.15 |  | E, D7E |
| TOTAL PINOLCT ROEPEMDENCE | \$ | 3.99 | 8 | 15,261 | 5 | 7,001 |

[^7]
## Coburbia Lsuliara

## BUDGET TO ACTULAL

For the Year Endod Juso 3n, 1207



# CALTNELL PARSHCOUNCILON AGNG <br> Covirisa. Leubara <br> <br> STATENENT OF ALICCABLE REVENUE AND <br> <br> STATENENT OF ALICCABLE REVENUE AND COE1S ATTBBUTED TO \&ECTON IS 

Fir the Yeor Ended June so, $150 \%$

## BEVENUE

Fedotal
8ata Fande ..... $5 \quad 12.766$
raies and Local ..... 11,75216371
Total Rivetive ..... 4) 624
ESPENDTUFES
Solarics
Oparaling 5ereices ..... 12.508 ..... 40,547

Adinifistifion

Adinifistifion ..... 18, 㙁
Total Expanctures ..... 65,850
REVENUE OVER fuNDER EXPENDMURES ..... 3 ..... 25,283)

 Coumber Louedvin

## CHWNGES IN FIXED RSSETS

For the Yeor Ended tune 30, 1907

|  | $\begin{aligned} & \text { Babance } \\ & \text { 07, } 19195 \end{aligned}$ | Asditons. | Dentiont. | Babnos E630. 97 |
| :---: | :---: | :---: | :---: | :---: |
| GEMEDAL FOED ASSEIB |  |  |  |  |
| Land and Buidirgs | \% 30.421 | \% $14.73{ }^{\circ}$ | 0 | \$ 35,481 |
| Furslure ind Equpmert | 72.560 | 14,724 | 9 | 85,722 .0370 |
| Bieling impucverreni | 10.250 | 57.7 | 0 | +6,270 |
| Butching | - 0 | 58,060 | 0 | 5, 2000 |
| TOTA LENEHAL PGCED ASEETS | 4, $182 \times 49$ | 3 \% 65734 | 50 | \$, 188,412 |

MVESTMENT IN GEMERU FIMLD ASSETS

| Praparty Rocquent Past so aucy 1, 1158 | 1 | 69.918 | 8 | 0 | \% | 9 | S9,76 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Picparty hosuied Aler Jily 1, 1905ce Lousiana |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Defice ol Eldarly Aftain |  | 655 |  | 1,00 |  | \% | 16 |
| Cribe ef Elderfy alders F |  | 829 |  | 1,080 |  | 9 | 1,2099 |
| Office of Elderly Mhisi C-2 |  | 455 |  | 0 |  | b | 480 |
| Oriev of Elderly Hians SC |  | 2.985 |  | 9 |  | D | 2.506 |
| ChEee of Elderily Ahata |  | 9,125 |  | 613 |  | 0 | 2 ym |
| Lompl Soucta |  | 43,036 |  | 68.895 |  | 0 | 103.800 |
| Plojodilindopendenct |  | Q |  | 4.175 |  | D | d. 170 |

TOTA UNTSTMENT UKENERU FINED AREETS


# CAIDERLL PARX8H CGUNCII OF AGING Columbias Jondelana <br> sTAFUS OR PRIOH MUDIT FIMDTHAS <br> For the Year Ended Dane 30, 1997 

There were no priar wadit findings.

# BCHBUULE OF FINDIMGS A3D QUESTIOKED COBFS 

For the Year Ended June 30,1997

There wexe to findinga of quostloned eunta an a rosult of vur
axarination.

* Theze was no mangenent lettor provided far thin audit perfod,
* The seccopanying notem are an intagral part of the financlal



#  Selumbia. Ieulaiane <br> COHPENBATIOM TD mLARB NEMBESE <br> For the Year Boded Jane 30, 1935 

The Board for the Csldwell Mariah Conancil on Aging is a volontary Entard and there wail no carpensation paid to board menhers.

#  Gelumhise Lesuiniana 

Byyt credrkurmes
Pox Lhe Year Ended June 30, 1997

The exit conterence was held Auquat 4, 1997. Those in attendance wre Lynn Baumdera, cpA, and Dottie Btheridgu, Dirmetor of the Council.

I roported to thes that I did not aisoover any isaterial weakneamen in intarnal control. Purther, I did not dincover any minor weakneamen in internal control or instances of non-ccomplianca with federal and plate lavs.

A neparate namagendat lattar has not been issued.


[^0]:    "Thas scoonparatignctes ave an hioprad pat of he finascive etalonants.

[^1]:    

[^2]:    " The accomponping nolas are in ingogia part of the frinctid stesenents.

[^3]:    

[^4]:    

[^5]:    

[^6]:    " The acrompanying natas ire an intogial port of ind friencis sisiomonta.

[^7]:    * The accomparying solsa ane an intogral panol he linaricid atatonerts.

