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State Auditor
Bureau of Finance
June 10, 1967
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HEBSTER POWER COUNCIL ON AGING, INC.
MONROE, LOUISIANA

AUDIT REPORT OF ALL FUNDS
YEAR ENDED
JUNE 30, 1967

ROLAND M. REMONTEAU
CERTIFIED PUBLIC ACCOUNTANT

ALEXANDRIA, LOUISIANA

A true and correct copy of this report and report is a public document. Copy of the report has been furnished to the resident, or representative and all other appropriate public officials. Statement is available for public inspection at the Budget Finance Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: ~~SEP 10 1968~~

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Roland D. Kraushaar
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

August 30, 1997

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

I have audited the accompanying general purpose financial statements of the Webster Parish Council on Aging, Inc., as of June 30, 1997, and for the year then ended. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Webster Parish 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Council on Aging, Inc., taken as a whole. The accompanying combining and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general

purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Robert D. Greenbaum
Certified Public Accountant

EXPANDED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Metropolitan Police Council on Aging, Inc.
 Metrolink, Inc.
 June 30, 1987

With comparative totals for the year ended June 30, 1986

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS (GENERAL FUND) Special Accounts	TOTAL	
	GENERAL	SPECIAL		1987	1986
Cash	\$207,449	\$ -	\$ -	\$207,449	\$269,444
Invested in securities	891	50,416	-	51,307	60,848
Grants receivable	-	17,426	-	17,426	20,880
Furniture and equipment	-	-	91,083	91,083	107,349
Prepaid expenses	316	-	-	316	621
Total assets	\$208,456	\$67,842	\$ 91,083	\$467,382	\$459,142
LIABILITIES					
Intertax payable	\$ 80,814	\$ 890	\$ -	\$ 81,704	\$ 49,840
Accrued revenue	-	1,873	-	1,873	-
Due to others and payroll taxes payable	-	-	-	-	1127
Total liabilities	\$ 80,814	\$ 2,763	\$ -	\$ 83,577	\$ 51,967
FUND EQUITY					
Fund equity:					
Fund balances:					
Unassigned	\$328,878	\$81,468	\$ -	\$410,346	\$378,963
Investment in general fund assets	-	-	91,083	91,083	137,759
Total fund equity	\$328,878	\$81,468	\$ 91,083	\$501,429	\$528,722
Total liabilities and fund equity	\$389,488	\$84,631	\$ 92,083	\$566,202	\$580,869

See accompanying notes to financial statements.

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES**

Minister Parish Council on Aging, Inc.
Monroe, Louisiana

For the year ended June 30, 2009
With comparative totals for the year ended June 30, 2008

	2009	2008	TOTALS	
			2009	2008
REVENUES				
Intergovernmental	\$ 51,979	\$ 389,276	\$ 384,866	\$ 397,327
Miscellaneous	24,328	129,278	251,653	178,676
Total revenues	\$ 76,307	\$ 518,554	\$ 636,519	\$ 575,993
EXPENDITURES				
Salaries	\$ 48	\$ 236,742	\$ 236,763	\$ 253,141
Printing	4	29,876	29,868	22,552
Taxes	430	27,578	18,218	22,567
Operating services	802	62,893	62,804	62,297
Operating supplies	2,289	22,868	26,267	22,834
Meals	-	167,121	167,126	158,154
Other costs	-	4,871	4,879	5,191
Capital outlay	6,263	226	8,813	3,888
Total expenditures	\$ 11,836	\$ 521,245	\$ 595,134	\$ 556,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 64,471	\$ (2,691)	\$ 41,385	\$ 21,837
OTHER FINANCIAL SOURCE (USED)				
Operating transfers in	\$ -	\$ 126,768	\$ 116,768	\$ 124,282
Operating transfers out	(127,329)	(126,389)	(116,768)	(124,282)
Total other sources (used)	\$ (127,329)	\$ 12,379	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (62,858)	\$ 10,000	\$ 41,385	\$ 21,837
FUND BALANCE				
Beginning of year	289,585	99,978	289,963	253,127
End of year	226,727	2 99,978	2 284,148	2 278,963

See accompanying notes to financial statements.

FINANCIAL STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE - GENERAL FUND - FISCAL YEAR 1977
 GENERAL FUND AND SPECIAL FUND - 1977

Walter Parish Council on Behalf, Inc.
 Washou, Louisiana
 for the year ended June 30, 1977

	GENERAL FUND			SPECIAL REVENUE FUND		
	BALANCE	ADDITIONS	DEBITED (TRANSFERS OUT)	BALANCE	ADDITIONS	DEBITED (TRANSFERS OUT)
REVENUE						
Dispositional	\$ 11,779	\$ 11,779	\$ -	\$ 106,489	\$ 106,489	\$ 117,000
Miscellaneous	20,000	20,000	4,500	20,000	20,000	4,000
Total revenue	\$ 31,779	\$ 31,779	\$ 4,500	\$ 126,489	\$ 126,489	\$ 121,000
EXPENDITURES						
Utilities	\$ 3,000	\$ -	\$ 3,000	\$ 100,000	\$ 100,000	\$ 3,000
Trains	175	4	160	20,100	20,000	2,000
Travel	2,000	400	1,600	10,000	10,000	4,000
Operating services	100	800	(800)	10,000	10,000	10,000
Operating supplies	-	3,300	(3,300)	40,000	40,000	1,000
Other costs	-	-	-	100,000	110,000	1,000
Capital outlay	-	4,000	(4,000)	4,000	4,000	4,000
Total expenditures	\$ 3,175	\$ 11,500	\$ 10,260	\$ 184,100	\$ 184,000	\$ 30,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 28,604	\$ 20,279	\$ 13,740	\$ 42,389	\$ 42,489	\$ 91,000
OTHER FINANCIAL SOURCES						
Transfers	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Operating transfers to operating transfers out	(11,000)	(11,000)	1,000	(100,000)	(100,000)	10,000
Total other sources	\$ 11,000	\$ 11,000	\$ 1,000	\$ 0	\$ 0	\$ 0
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND TRANSFERS OUT	\$ 17,604	\$ 9,279	\$ 14,740	\$ 42,389	\$ 42,489	\$ 91,000
FUND BALANCE						
Beginning of year	200,000	200,000	200,000	0	0	0
End of year	\$ 217,604	\$ 209,279	\$ 214,740	\$ 42,389	\$ 42,489	\$ 91,000

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1987

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity:

In 1964, the State of Louisiana passed Act 488 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Webster Parish 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.

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.

The primary function of the Webster Parish 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. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three-year terms, governs the Council.

B. Presentation of Statements:

In April of 1984, the Financial Accounting Standards Board 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 1986, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are

NOTES TO FINANCIAL STATEMENTS

Wabster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
(Continued)

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 Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; "Subsection VI - Annual Financial Reporting" of the accounting manual for the Louisiana Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

C. Fund Accounting:

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

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

- **GENERAL Fund** - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1987
(Continued)

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

COGA Act 715

COGA Act 715 funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 715" funds at its discretion.

- Fiduciary Funds - The Fiduciary Funds account for assets held on behalf of outside parties. These Funds are held by the Council as agent for individuals. Fiduciary Funds are custodial in nature and do not involve measurement of results of operations.
- Special Revenue Funds - The 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.

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

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 materials (such as weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (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

NOTE TO FINANCIAL STATEMENTS

Habitat Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1987
(Continued)

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, which "passes through" the funds to the Council.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Title III C-1 Congregate Meals Fund

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

Title III C-2 Home-Delivered Meals Fund

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

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, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

NOTES TO FINANCIAL STATEMENTS

Wheator Parish Council on Aging, Inc.

Monroe, Louisiana

June 30, 1997

(Continued)

Title III-B Ombudsman Fund

The Title III-B Ombudsman Fund is used to account for funds used to provide long-term care residents (age 60 and older residing in long-term care facilities) a representative to ensure that each resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Title III-B Ombudsman funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

Title III-C Fund

The Title 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 to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

EFEP Fund

The EFEP Fund is used to account for the administration of a Elder Assistance Program, the purpose of which is to supplement food and shelter assistance to individuals who might or might not currently be receiving assistance. EFEP funds are provided by the Federal Emergency Management Agency to the United Way which "passes through" the funds to the Council.

Title III-E Administration Fund

The Title III-E Administration Fund is used to account for the administration of Special Programs for the Aging. Title III-E Administration funds are provided by the United States Department of Health and Human Services

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
(Continued)

to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

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

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of the Food Contribution Program monies provided by the United States Department of Agriculture to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the monies to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Helping Hands Fund

The Helping Hands 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 (LACOA) which in turn remits funds relating to Webster Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

Miscellaneous Grant Fund

The Miscellaneous Grant Fund is funded by the Governor's Office of Elderly Affairs. This special purpose grant was made to fund additional program expenses relative to Senior Center operations.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
(Continued)

Title XIX Medicaid Fund

The Title XIX Medicaid Fund is used to account for income derived from the processing of applications under the Title XIX Medicaid Program.

Elderly Waiver Fund

The Elderly Waiver Fund is funded under an agreement with the Louisiana Department of Health and Hospitals. The Elderly Waiver Program provides for case management and home care for the elderly.

D. Account Group:

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 group is not a "fund".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of the Webster Parish Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

E. Basis of Accounting:

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

NOTE TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
(Continued)

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.

F. Transfers and Interfund Loans:

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 classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

G. Budget Policy:

The council follows these procedures in establishing the budgetary data reflected in these financial statements.

1. The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting for comparability of budgeted and actual revenues and expenditures.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1987
(Continued)

7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and any subsequent amendments. The final amendment during the year was adopted May 9, 1986.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. 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 grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

H. 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.

I. Fixed Assets:

All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date stated. No depreciation has been provided on general fixed assets.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Hendon, Louisiana
June 30, 1967
(Continued)

The Council has classified its fixed assets as follows:

	Balance
	\$220,000
Land	\$ 23,228
Furniture and Equipment	23,228
Recreation equipment	18,998
Other equipment	14,822
Total	\$ 220,000

Donated assets represent 93% of the above total.

J. 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 operations. However, presentation of comparative data by fund types have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

K. Related Party Transactions:

During the fiscal year, the Council purchased coffee and related supplies from Coffee Specialty Wholesale, which is a company owned by the son of the Council's executive director. The purchases were made based on a low bid proposal submitted by Coffee Specialty Wholesale. All amounts due to Coffee Specialty Wholesale had been paid by year end.

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

Intergovernmental Grants

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

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Mandeville, Louisiana
June 30, 1997
(Continued)

Senior Center, State Allocation (Act 715), Title III-B, Title III C-1, Title III C-2, and Title III-D funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. FEMA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. and Energy Outreach program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, Title III C-1, Title III C-2 and Title III-D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by local utility companies. In addition, the Webster Parish Police Jury also provides funds to the Council. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

NOTE 3. CASH IN BANK

At June 30, 1997, the carrying amount of the Council's deposits was as follows:

Payroll - checking	\$ 1,880
Operating - checking	3,840
Money market saving	262,280
	<u>\$167,840</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at

NOTES TO FINANCIAL STATEMENTS
Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
 (Continued)

all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The carrying amount of the Council's deposits with financial institutions is \$267,048 and the collected bank balance is \$218,885, at June 30, 1997. The bank balance is categorized as follows:

Amount insured by federal deposit insurance (Category I)	\$100,000
Amount uncollateralized (collateralized fully by securities held by the pledging financial institutions or agent but not in the name of the Webster Parish Council on Aging, Inc. (Category III))	<u>118,885</u>
Total bank balance	<u>\$218,885</u>

Even though the pledged securities are considered uncollateralized (Category III) under the provisions of GASB Statement 3, Louisiana Revised Statute 30:1329 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 10 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4. GRANTS RECEIVABLE

Grants receivable at June 30, 1997, consists of reimbursements for expenses incurred under the following program:

Title III-F	\$ 691
Elderly Waiver	3,478
MSDA	17,748
Title XIX Medicaid	<u>281</u>
	<u>\$17,418</u>

NOTE 5. IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Senior center/meal-site facilities were furnished in Minden, Springhill, Cotton Valley, Sorregh, Doyline and Sibley to the Council without charge for rent and/or utilities. The Council's administrative office was provided by the City of

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
June 30, 1997
(Continued)

Minden without charge for rent and/or utilities. Other in-kind contributions consisted of the time donated by volunteer workers at senior centers and meal sites, as well as free admittance to recreational and entertainment events provided by various businesses and individuals in the parish. Although these contributions have not been reported as revenues, the offsetting expenses have not been incurred thereby producing no effect on the financial statements.

NOTE 6. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 7. INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

NOTE 8. SUITMENTS, 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 revenue from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, 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.

NOTE 9. FEDERALLY ASSISTED PROGRAMS

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

NOTES TO FINANCIAL STATEMENTS

Webster Parish Council on Aging, Inc.
 Minden, Louisiana
 June 30, 1997
 (Continued)

NOTE 10. ECONOMIC DEPENDENCY

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

NOTE 11. TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 1997:

	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
General Fund	\$ -	\$ 17,377
Special Revenue Funds:		
Title III-B Administration	\$ 442	\$ -
Title III-B Outreach	56	-
Title III-B Services	44,588	-
Title III-B	3,824	-
Title III C-1	44,588	-
Title III C-2	10,227	-
Miscellaneous Grant	-	4,500
U.S.D.A.	-	42,433
Senior Center	-	42,293
Title XXX	-	2,124
Miles for Meals	-	4,029
Elderly Helper	8,822	-
Total special revenue		
Funds	\$118,768	\$ 93,359
Total all funds	\$118,768	\$110,768

NOTES TO FINANCIAL STATEMENTS
 Webster Council on Aging, Inc.
 Minden, Louisiana
 June 30, 1987
 (Continued)

NOTE 12. INTERFUND LOANS

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. A summary of these interfund loans as June 30, 1987, is as follows:

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
General Fund	\$ 831	\$83,816
Special Revenue Funds:		
U.S.D.A.	\$ 5,097	\$ -
KSPF	8,031	-
Helping Hands	2,546	-
Title XII	4,748	-
Title III-B Services	1,873	-
Title III-F	-	891
Kiderly Walker	28,928	-
Total special revenue		
funds	\$56,816	\$ 831
Total all funds	\$61,783	\$83,707
	*****	*****

NOTE 13. MEAL COSTS

Meal Costs in the Congregate Meals Program (Title III C-1) and Home-Delivered Meals Program (Title III C-2) consists of raw food and labor and non-edibles. For the year ended June 30, 1987, costs were as follows:

	<u>Title III</u> <u>C-1</u>	<u>Title III</u> <u>C-2</u>
Raw Food	\$59,126	\$49,983
Labor and Non-Edible	\$29,319	38,111
	\$88,445	\$88,094
	*****	*****

**COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES
AND SURPLUS OR DEFICIT**

GENERAL FUND

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1997

	<u>GENERAL FUND</u>		
	<u>LOCAL</u>	<u>STATE OF</u>	
	<u>ADMINISTRATIVE</u>	<u>LOUISIANA</u>	<u>TOTALS</u>
REVENUES			
Intergovernmental:			
Governor's Office of Elderly Affairs	0	14,738	14,738
Other:			
Miscellaneous income	28,128	-	28,128
Total revenues	28,128	14,738	42,866
EXPENDITURES			
Salaries	45	-	45
Fringe	4	-	4
Travel	168	267	435
Consulting services	278	542	820
Operating supplies	1,843	298	2,141
Capital outlay	6,262	-	6,262
Total expenditures	8,598	810	9,408
NETS OF REVENUES OVER (UNDER) EXPENDITURES	20,530	668	21,198
OTHER FINANCING SOURCES (USES)			
Operating transfers in	0	0	0
Operating transfers out	(18,742)	(118,632)	(137,374)
Total other sources (uses)	(18,742)	(118,632)	(137,374)
NETS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,788	(117,964)	(116,176)
FUND BALANCE:			
Beginning of year	228,282	-	228,282
End of year	230,070	-	230,070

See accompanying notes to financial statements.

CONSOLIDATED STATEMENT OF OPERATIONS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2007

DETAILS BY REPORTING UNIT

Amounts include special charges, net of tax, for the year ended year 20, 2007

	2007	2006	2005	2004	2003	2002	% of 2007	2007	2006
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	of 2007	(\$)	(\$)
OPERATING REVENUES									
Operating revenues	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	100%	1,230,000	1,230,000
Special charges	0	0	0	0	0	0	0%	0	0
OPERATING EXPENSES									
Operating expenses	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	65%	(800,000)	(800,000)
Special charges	0	0	0	0	0	0	0%	0	0
OPERATING INCOME	430,000	430,000	430,000	430,000	430,000	430,000	35%	430,000	430,000
Special charges	0	0	0	0	0	0	0%	0	0
FINANCIAL EXPENSES									
Interest expense	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	23%	(100,000)	(100,000)
Special charges	0	0	0	0	0	0	0%	0	0
FINANCIAL INCOME	100,000	100,000	100,000	100,000	100,000	100,000	8%	100,000	100,000
Special charges	0	0	0	0	0	0	0%	0	0
INCOME BEFORE TAXES	530,000	530,000	530,000	530,000	530,000	530,000	43%	530,000	530,000
Special charges	0	0	0	0	0	0	0%	0	0
TAXES									
Income taxes	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	8%	(100,000)	(100,000)
Special charges	0	0	0	0	0	0	0%	0	0
NET INCOME	430,000	430,000	430,000	430,000	430,000	430,000	35%	430,000	430,000
Special charges	0	0	0	0	0	0	0%	0	0

OPERATING REVENUES: Includes revenue from the sale of goods and services, net of discounts and returns. Includes revenue from the sale of real estate, net of commissions and other charges. Includes revenue from the sale of investments, net of commissions and other charges. Includes revenue from the sale of other assets, net of commissions and other charges.

OPERATING EXPENSES: Includes cost of goods sold, salaries and wages, benefits, depreciation and amortization, rent, utilities, advertising and promotion, and other operating expenses. Includes special charges, net of tax, for the year ended year 20, 2007.

FINANCIAL EXPENSES: Includes interest expense on debt, net of interest income on cash and investments. Includes special charges, net of tax, for the year ended year 20, 2007.

TAXES: Includes income taxes, net of tax credits and other adjustments. Includes special charges, net of tax, for the year ended year 20, 2007.

Part I **Statement of Financial Position**

Enter the amounts from the statement of financial position for the year ended 12/31/10.

For the year ended 12/31/10, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/09, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/08, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/07, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/06, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/05, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/04, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/03, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

Part II Statement of Financial Position

Enter the amounts from the statement of financial position for the year ended 12/31/10.

For the year ended 12/31/10, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

For the year ended 12/31/09, the net assets or fund balances reported on the statement of financial position were:

Assets: Total assets **\$ 1,000,000**

Liabilities: Total liabilities **\$ 0**

Net assets or fund balances: Total net assets or fund balances **\$ 1,000,000**

Part I	2010	2009	2008	2007	2006	2005	2004	2003	2002
Assets:									
Cash	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Accounts receivable	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0
Property, plant, and equipment, net	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0
Total assets	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Liabilities:									
Accounts payable	0	0	0	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0	0	0	0
Deferred contributions	0	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0	0
Total liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net assets or fund balances:									
Unrestricted net assets or fund balances	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Restricted net assets or fund balances	0	0	0	0	0	0	0	0	0
Total net assets or fund balances	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

SCHEDULE 3

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Metabol Parish Council on Action, Inc.
Bridon, Louisiana
For the year ended June 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE UNFAVORABLE
LOCAL GOVERNMENT			
Salaries	\$ -	\$ 45	\$ (45)
Fringe	-	8	8
Travel	-	165	(165)
Operating services	-	278	(278)
Operating supplies	-	3,842	(3,842)
Capital outlay	-	8,263	(8,263)
Transfers out	-	8,747	(8,747)
Bridon Harbor	414	-	414
WVLA 301-B Outbound	3,443	-	3,443
WVLA 301-B	4,200	-	4,200
WVLA 301 C-1	-	-	-
WVLA 301 C-2	3,443	-	3,443
Total	\$ 15,324	\$ 17,435	\$ (2,111)
STATE OF LOUISIANA - NOT VIA			
Salaries	\$ 3,380	\$ -	\$ 3,380
Travel	290	283	7
Operating services	8,880	582	8,298
Operating supplies	340	298	42
Transfers out - WVLA 301-B Outbound	-	58	58
- WVLA 301-B	-	1,482	(1,482)
- WVLA 301 C-1	4,355	8,512	(4,157)
Total	\$ 13,795	\$ 11,778	\$ 2,017
TITLE III-E			
Operating services	\$ 3,487	\$ 3,209	\$ 278
Capital outlay	688	-	688
Total	\$ 4,175	\$ 3,209	\$ 966
ADULT EDUCATION			
Operating services	\$ 3,444	\$ 3,444	\$ -
Total	\$ 3,444	\$ 3,444	\$ -
TITLE III-C-1			
Salaries	\$ 45,384	\$ 43,817	\$ 1,567
Fringe	4,383	3,483	899
Travel	413	332	81
Operating services	8,477	33,388	(24,911)
Operating supplies	5,236	4,828	408
WVLA	69,058	65,465	3,593
Other costs	224	432	(208)
Total	\$138,285	\$151,705	\$ (13,420)

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Wobeser Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1977

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III-C-2			
Salaries	\$ 41,307	\$ 37,897	\$ 4,410
Fees	5,888	3,340	2,548
Travel	12,307	9,828	2,479
Operating services	9,753	9,152	601
Operating supplies	858	858	-
Meals	89,810	98,378	(8,568)
Other costs	344	368	(24)
Total	\$168,079	\$168,458	\$ (379)
TITLE III-C-3			
Transfer to Title III-B services	\$ 41,283	\$ 41,283	\$ -
Total	\$ 41,283	\$ 41,283	\$ -
TITLE III-B-OPERATIONS			
Salaries	\$ 4,800	\$ 4,155	\$ 645
Fees	385	352	33
Travel	1,846	1,237	609
Operating services	832	712	120
Operating supplies	34	34	-
Other costs	15	-	15
Total	\$ 8,112	\$ 6,688	\$ 1,424
TITLE III-B-2-OTHER SERVICES			
Salaries	\$ 4,888	\$ 4,818	\$ 70
Fees	463	407	56
Travel	510	268	242
Operating services	1,208	813	395
Operating supplies	38	14	24
Other costs	12	-	12
Total	\$ 7,948	\$ 6,400	\$ 1,548

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Wabster Parish Council on Aging, Inc.
 Minden, Louisiana
 For the year ended June 30, 1997

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
2000			
Operating Supplies	\$ 3,500	\$ 3,500	\$ -
Total	\$ 3,500	\$ 3,500	\$ -
TITLE III-B ADMINISTRATION			
Salaries	\$ 12,400	\$ 12,400	\$ (20)
Fringe	3,000	3,000	100
Travel	300	100	20
Operating services	4,300	5,100	(700)
Operating supplies	500	500	0
Other costs	200	-	200
Total	\$ 20,800	\$ 20,300	\$ 500
TITLE III-B SUPPORTIVE SERVICES			
Salaries	\$ 90,000	\$ 90,000	\$ 0
Fringe	9,500	9,500	1,000
Travel	4,000	2,000	0
Operating services	20,000	20,000	0
Operating supplies	13,000	10,000	3,000
Other costs	3,000	3,000	0
Total	\$150,500	\$150,500	\$ 0
2001			
Transfers to Title III C-1 and Title III C-2	\$ 30,000 -30,000	\$ 30,000 0	\$ 0 30,000
Total	\$ 30,000	\$ 30,000	\$ 0
2002			
Operating supplies	\$ 3,500	\$ 3,470	\$ 30
Total	\$ 3,500	\$ 3,470	\$ 30

STATEMENT OF EXPENDITURES - FUND 000 - GENERAL

Wabeno Parish Council on Appeal, Inc.
 Wabeno, Louisiana
 For the year ended June 30, 1997

	FOUNDED EXPENDITURES	APPELL EXPENDITURES	EMPLOYEE PAYROLLS (UNEMPLOYABLE)
MISCELLANEOUS			
Transfers - Title III-B - Administration	\$ 2,000	\$ -	\$ 2,000
- Title III C-3	0,000	-	0,000
- Title III C-2	000	-	000
- Title III-D	-	0,000	00,000
Total	\$ 2,000	\$ 0,000	\$ -
TITLE XII SERVICES			
Salaries	\$ -	\$ 00	\$ 000
Fringe	-	0	00
Travel	-	0	00
Operating services	-	0	00
Operating supplies	-	-	-
Total	\$ -	\$ 00	\$ 000
EMPLOYE SALARY			
Salaries	000,000	000,000	\$ 0000
Fringe	0,000	0,000	000
Travel	0,000	0,000	000
Operating services	0,000	0,000	00,000
Operating supplies	000	000	000
Total	000,000	000,000	000,000
BILL BOOKS			
Capital Outlay	0,000	0,000	0,000
Total	0,000	0,000	0,000
BILLS FOR GOODS			
Operating services	0,000	0,000	0,000
Transfers out - Title III C-2	-	0,000	00,000
Total	0,000	\$ 0,000	00,000

See accompanying notes to financial statements.

SCHEDULE 4

COMPREHENSIVE STATEMENT OF GENERAL FIXED ASSETS

Wabash Parish Council on Aging, Inc.
 Minden, Louisiana
 For the year ended June 30, 1977

	12/31/76	ADDITIONS	DEDUCTIONS	Balance	6/30/77
General fixed assets at cost:					
Automotive equipment	\$ 35,614	\$ 4,000	\$ 4,528	\$ 35,086	\$ 35,086
Parish/Office equipment	44,292	150	26,999	17,443	21,208
Mechanical equipment	1,818	-	1,818	-	-
Recreation equipment	31,442	-	14,482	16,960	16,960
Other equipment	14,300	-	1,688	12,612	12,612
Total general fixed assets	\$127,466	\$ 4,150	\$ 48,507	\$ 83,109	\$ 83,109
Investment in general fixed assets:					
Property acquired prior to 5/3/66	\$ 4,500	\$ -	\$ 3,200	\$ 1,300	\$ 1,300
Property acquired after 5/3/66 from:					
State of Louisiana - Sec 718	95,694	-	21,619	74,075	74,075
Local	45,287	1,363	2,289	44,361	44,361
Senior Center	5,023	-	3,287	1,736	1,736
Title 88	350	-	350	-	-
Title 113-D	21,280	-	10,350	10,930	10,930
Title 113 C-2	2,880	-	1,200	1,680	1,680
Title 113 C-1	1,887	-	1,887	-	-
Title 113-F	4,450	-	1,861	2,589	2,589
Title 818	3,749	-	3,749	-	-
Mill South Green	450	550	550	450	450
Total investment in general fixed assets	\$17,743	\$ 1,913	\$ 16,479	\$ 3,177	\$ 3,177

See accompanying notes to financial statements.

SCHEDULE 5

COMPENSATION TO BOARD MEMBERS

Webster Parish Council on Aging, Inc.
Minden, Louisiana
For the year ended June 30, 1997

During the year covered by my examination, the only payments made to or on behalf of board members were travel expenses incurred on Council business.

SCHEDULE E

FINDINGS AND QUESTIONED COSTS

Webster Parish Council on Aging, Inc.
Bridges, Louisiana
For the year ended June 30, 1987

There were no questioned costs disclosed during the year.

SINGLE ADULT SECTION



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 12538 Alexandria, LA 71315

August 30, 1997

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH INTERMEDIATE AUDITING STANDARDS

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., Minden, Louisiana as of and for the year ended June 30, 1997, and have issued my report thereon dated August 30, 1997.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of Webster Parish Council on Aging, Inc., for the year ended June 30, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the Council's general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the Webster Parish Council on Aging, Inc., Minden, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities, any nevertheless occur and not be detected. Also,

projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Internal Accounting Controls - All Programs

Cycles of the Entity's Activity

Treasury of Financing
Revenues/Receipts
Purchases/Disbursements
External financing reporting

Financial Statement Elements

Cash and cash equivalents
Receivables
Property and equipment
Payables and accrued liabilities

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.



Roland D. Krawchuk
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Alexandria, LA 71301
Post Office Box 102330 Alexandria, LA 71315

August 30, 1997

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued my report thereon dated August 30, 1997. I have also audited the compliance of Webster Parish Council on Aging, Inc., with requirements applicable to major federal financial assistance programs and have issued my report thereon dated August 30, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Standards of Status, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Council complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing my audit for the year ended June 30, 1997, I considered the internal control structure of the Webster Parish Council on Aging, Inc. in order to determine my auditing procedures for the purpose of expressing my opinion on the Webster Parish Council on Aging, Inc.'s general purpose financial statements and on the compliance of Webster Parish Council on Aging, Inc. with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated August 30, 1997.

The management of the Webster Parish Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not

absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Internal Accounting Controls -All Programs

Scope of the Entity's Activity

Treasury of financing
Revenues/Receipts
Purchase/Disbursements
Material financing reporting

Financial Statement Categories

Cash and cash equivalents
Receivables
Property and equipment
Payables and accrued liabilities

General and Specific Administrative Controls Used in Administering Federal Financial Assistance Programs

General:

Political activity
Civil rights
Cash management
Federal financial reports
Drug-Free Workplace
Allowable costs/Cost principles
Administrative requirements

Specific:

Types of services
Cost allocation
Billing levels
Monitoring of sub-recipients
Eligibility
Reporting

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

During the year ended June 30, 1989, Webster Parish Council on Aging, Inc. expended 100% of its total federal awards under non-major programs.

I performed tests of controls, as required by DMS Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of Webster Parish Council on Aging Inc.'s major federal financial assistance programs, which are identified in the accompanying Schedule of

Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure, policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be a material weakness as defined above.

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.


Raymond D. Erdreich
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

1408 Texas Avenue Metairie, LA 71301
Post Office Box 12508 Metairie, LA 71295

August 30, 1987

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAW AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1987, and have issued my report thereon dated August 30, 1987.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.



Roland B. Krosshaar
Certified Public Accountant



Roland D. Kraushaar
Certified Public Accountant

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Post Office Box 129388 - Alexandria, LA 71315

August 30, 1997

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

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

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued my report thereon dated August 30, 1997.

I have applied procedures to test Webster Parish Council on Aging, Inc.'s, compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the schedule of Federal Financial Assistance, for the year ended June 30, 1997: political activity, civil rights, cash management, federal financial reports, allowable cost/cost principles, Drug-Free Workplace Act and administrative requirements.

My procedures were limited to those set forth in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Webster Parish Council on Aging's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.



Roland D. Kraushaar
Certified Public Accountant



Roland D. Kraushaar
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August 30, 1997

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

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

I have audited the financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued my report thereon dated August 16, 1997.

In connection with my audit of the 1997 general purpose financial statements of Webster Parish Council on Aging, Inc. and with consideration of the Council's internal control structure used to administer Federal financial assistance programs, as required by the Office of Management and Budget Circular A-133, "Audits of State, Local Governments, and Non-Profit Organizations," I selected certain transactions applicable to certain non-major Federal financial assistance programs for the year ended June 30, 1997.

As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and other provisions that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with those requirements. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the audit committee, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Council, is a matter of public record.


Roland D. Kraushaar
Certified Public Accountant



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August 30, 1997

**INTERIMMENT ADDICOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

Board of Directors
Webster Parish Council on Aging, Inc.
Hinden, Louisiana

I have audited the general purpose financial statements of the Webster Parish Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued my report thereon dated August 30, 1997. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Webster Parish Council on Aging, Inc., taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respect in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar
Certified Public Accountant

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Metairie Parish Council on Aging, Inc.
 Metairie, Louisiana
 Year Ending June 30, 1977

FEDERAL AGENCY/GRANT NUMBER FUNCTIONAL/PROGRAM TITLE	FEDERAL PROGRAM CFDA OR ANNO NUMBER	FEDERAL AMOUNT	FEDERAL REVENUE DEDUCTIONS	FEDERAL EXPENDITURES
Department of Health & Human Services				
Funded through Louisiana Governor's Office of Elderly Affairs				
Special Programs for the Aging				
Title 110-B (Area Agency Administration)	93-094	\$ 14,198	\$ 14,198	\$ 14,198
Title 110-B Supportive Services	93-094	78,043	78,043	78,043
Title 110-B-1 (Congregate Meals)	93-094	37,275	37,275	37,275
Title 110-B-2 (Home Delivered Meals)	93-094	18,478	18,478	18,478
Title 110-B (Transport Services)	93-094	2,787	2,787	2,787
Title 110-P (Adult, Elderly)	93-043	3,282	3,282	3,282
		<u>\$145,173</u>	<u>\$145,173</u>	<u>\$145,173</u>
		*****	*****	*****
Funded through Louisiana Department of Health and Hospitals				
Title 110-M Medicaid Elderly Member	13-704	\$ 2,154	\$ 2,154	\$ 2,154
		<u>22,820</u>	<u>22,820</u>	<u>22,820</u>
		<u>\$ 24,974</u>	<u>\$ 24,974</u>	<u>\$ 24,974</u>
		*****	*****	*****
Department of Agriculture				
Funded through Louisiana Governor's Office of Elderly Affairs				
WDA - Cash in lieu of commodity	13-870	\$ 41,484	\$ 41,484	\$ 41,484
		*****	*****	*****
Federal Emergency Management Agency				
Funded through Louisiana Governor's Office of Elderly Affairs				
Emergency Food and Shelter Program	81-516	\$ 2,500	\$ 2,500	\$ 2,500
		*****	*****	*****