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**BOARDS COOPER COUNCIL ON ASING, INC.,
NEW BOARD, LEGISLATIVE
FINANCIAL STATEMENTS
TERM ENDED JUNE 30, 1967**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-25-72

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Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT

August 28, 1997

to the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Council on Aging, Inc. as of June 30, 1997, and the year then ended. These financial statements are the responsibility of the Pointe Coupee Council on Aging'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 and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the Pointe Coupee Council on Aging as of June 30, 1997, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, I have also issued a report dated August 28, 1997, on our consideration of Pointe Coupee Council on Aging, Inc.'s internal control structure and a report dated August 28, 1997, on its compliance with laws and regulations.

Donald C. DeVille

POINTS COFFEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
YEAR END, 1992

(With comparative Data as of June 30, 1993)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1992	1993
ASSETS						
CASH	\$199,308	\$29,778	-0-	-0-	\$199,308	\$250,933
RECEIVABLES						
INTERGOVERNMENTAL	-0-	17,436	-0-	-0-	17,436	22,899
ACCOUNTS RECEIVABLE	259	-0-	-0-	-0-	259	189
PREPAID EXPENSES	-0-	5,363	-0-	-0-	5,363	5,855
EQUIPMENT	-0-	-0-	\$183,303	-0-	183,303	187,539
USE FROM OTHER FUNDS	-0-	-0-	-0-	-0-	-0-	18,500
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED AGENCIES	-0-	-0-	-0-	\$11,659	11,659	18,474
TOTAL ASSETS	<u>199,567</u>	<u>52,577</u>	<u>183,303</u>	<u>11,659</u>	<u>397,106</u>	<u>387,942</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	-0-	618	-0-	-0-	618	-0-
DUKE TO OTHER FUNDS	-0-	-0-	-0-	-0-	-0-	\$10,588
COMPENSATED AGENCIES	-0-	-0-	-0-	\$11,659	11,659	10,474
TOTAL LIABILITIES	<u>-0-</u>	<u>618</u>	<u>-0-</u>	<u>11,659</u>	<u>12,277</u>	<u>20,962</u>
FUND EQUITY:						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$183,303	-0-	183,303	187,170
FUND BALANCES:						
UNRESERVED -						
DESIGNATED	-0-	\$51,989	-0-	-0-	51,989	23,688
UNDESIGNATED	199,567	-0-	-0-	-0-	199,567	148,080
TOTAL FUND EQUITY	<u>199,567</u>	<u>51,989</u>	<u>183,303</u>	<u>-0-</u>	<u>344,849</u>	<u>300,907</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>199,567</u>	<u>52,577</u>	<u>183,303</u>	<u>11,659</u>	<u>397,106</u>	<u>387,942</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

FIFTH COOPER COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPE
YEAR ENDED JUNE 30, 1992

(With Comparative Data For the Year Ended June 30, 1991)

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	MEMORANDUM ONLY 1992	1991
REVENUES				
INTERGOVERNMENTAL	\$48,844	\$211,239	\$260,743	\$323,690
PUBLIC SUPPORT	3,483	32,760	36,143	26,197
MISCELLANEOUS	1,960	-0-	1,960	2,387
INTEREST	2,863	-0-	2,863	3,533
IN-KIND CONTRIBUTIONS	-0-	40,499	40,499	34,806
TOTAL REVENUES	<u>56,750</u>	<u>274,498</u>	<u>331,235</u>	<u>388,613</u>
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	180,428	180,428	176,772
FRINGE BENEFITS	-0-	31,130	31,130	34,357
TRAVEL	258	30,197	30,455	34,219
OPERATING SERVICES	-0-	80,287	80,287	88,897
OPERATING SUPPLIES	-0-	17,228	17,228	19,230
OTHER	121	7,586	7,707	7,323
HOALS	-0-	618	618	2,715
CAPITAL OUTLAY	-0-	-0-	-0-	58,148
UTILITY ASSISTANCE	-0-	1,226	1,226	1,478
IN-KIND EXPENDITURES	-0-	40,499	40,499	34,806
TOTAL EXPENDITURES	<u>356</u>	<u>349,115</u>	<u>349,471</u>	<u>398,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,403</u>	<u>174,983</u>	<u>181,764</u>	<u>189,753</u>
OTHER FINANCIAL SOURCES (USES)				
TRANSFERS IN	-0-	178,231	178,231	208,564
TRANSFERS OUT	(75,837)	(182,394)	(179,232)	(208,564)
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>(75,837)</u>	<u>73,837</u>	<u>-0-</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(19,434)</u>	<u>2,146</u>	<u>(18,232)</u>	<u>(18,807)</u>
FUND BALANCE, JULY 1	<u>129,921</u>	<u>80,768</u>	<u>179,779</u>	<u>189,035</u>
FUND BALANCE, JUNE 30	<u>100,587</u>	<u>82,914</u>	<u>183,501</u>	<u>179,778</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

JOINTS COFFEE COUNCIL OF MISS., INC.
NEW BRIDGE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE--BUDGET (GRANT BASIS) AND ACTUAL
GENERAL FUND TYPE
YEAR ENDED JUNE 30, 1992

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
INTERGOVERNMENTAL	\$66,327	\$48,544	\$(17,783)
PUBLIC SUPPORT	-0-	3,402	3,402
MISCELLANEOUS	-0-	1,960	1,960
INTEREST	-0-	2,863	2,863
TOTAL REVENUES	<u>\$66,327</u>	<u>\$56,769</u>	<u>\$(9,558)</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
TRAVEL	-0-	228	(228)
OTHER	-0-	223	(223)
TOTAL EXPENDITURES	<u>-0-</u>	<u>451</u>	<u>(451)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$66,327</u>	<u>\$56,318</u>	<u>\$(9,989)</u>
OTHER FINANCIAL OPER			
TRANSFERS IN	-0-	-0-	
TRANSFERS OUT	(194,327)	(178,837)	15,490
	<u>(194,327)</u>	<u>(178,837)</u>	<u>15,490</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER OPER	<u>-0-</u>	<u>(119,424)</u>	<u>19,424</u>
FUND BALANCE, JULY 1		<u>129,011</u>	
FUND BALANCE, JUNE 30		<u>109,587</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTS SOUTH COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE—FISCAL YEAR ENDED AND OTHER
SPECIAL REVENUE FUND YEAR
YEAR ENDED JUNE 30, 1987

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
INTERGOVERNMENTAL	\$199,819	\$212,319	\$12,500
PUBLIC SUPPORT-DONATIONS	24,600	22,760	(1,840)
TOTAL REVENUES	<u>224,419</u>	<u>235,079</u>	<u>10,660</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
PERSONAL SERVICES	181,104	180,439	665
FRINGE BENEFITS	30,283	31,130	1,847
TRAVEL	11,700	10,303	1,397
OPERATING SERVICES	68,192	62,207	5,985
OPERATING SUPPLIES	18,750	17,324	1,426
OTHER	3,845	7,584	(3,739)
MEALS	648	618	30
CAPITAL OUTLAY	-0-	-0-	-0-
UTILITY ASSISTANCE	-0-	1,228	(1,228)
TOTAL EXPENDITURES	<u>310,722</u>	<u>308,828</u>	<u>1,894</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(86,303)</u>	<u>(73,749)</u>	<u>12,554</u>
OTHER FINANCIAL SOURCE (USES)			
TRANSFERS IN	66,317	178,291	111,974
TRANSFERS OUT	-0-	(182,394)	(182,394)
TOTAL FINANCIAL SOURCE (USES)	<u>66,317</u>	<u>75,897</u>	<u>(106,400)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>1</u>	<u>1,101</u>	<u>1,100</u>
FUND BALANCE, JULY 1		<u>50,788</u>	
FUND BALANCE, JUNE 30		<u>51,889</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1964, the State of Louisiana passed Act 458 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Pointe Coupee Council on Aging (Council) 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 the most of its revenues. The Council also receives revenue 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 Council on Aging 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 providing meals, and nutritional education, information and referral services, legal assistance, operating senior centers, and transportation. A Board of Directors consisting of fifteen voluntary members who serve three-year terms, governs the Council.

B. PRESENTATION OF STATEMENTS:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This Codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by 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, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1982

C. FUND ACCOUNTING

The accounts of the Council are organized on the basis of funds and accounts 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, fund equity, revenues and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental Funds:

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 the 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:

Local

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

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

FOOA (ACT 735)

FOOA (Act 735) 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 735" funds at its discretion.

FOURTH COUSIN COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

C. FUND ACCOUNTING (Continued)

FTA (Formerly Section 18)

FTA (Formerly Section 18) funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA (Section 18) funds are recorded in the Council's General Fund.

SPECIAL REVENUE FUNDS

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

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

Title III-B Funds are used to account for the administration and support services for the aging. Title III-B funds are provided by the U.S. Department of Health and Human Services through the Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to pay for administrative cost, access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III-C-1 Funds are provided by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, 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 Funds are provided by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. Council. These funds are used to provide nutritional meals to the home-bound older persons.

SENATE SENIOR COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

G. FUND ACCOUNTING (Continued)

Title III-D Funds are provided by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide in-home services to frail older individuals, including in-home supporting 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-E Funds are provided by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide disease prevention and health promotion.

Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Audit Fund is used to account for funds received from the governor's Office of Elderly Affairs which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. They are restricted to use as a supplement to pay the cost of having an annual audit of the Council's financial statements.

Project Independence Funds are provided by the United States Department of Health & Human Services to the Louisiana Department of Community Services, which "passes through" the funds to the Council. These funds are used to provide transportation services to AFDC recipients in-order that they may obtain educational training.

Enrichment Funds are provided by the governor's Office of Urban Affairs to supplement the in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of disease.

Energy Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Capital Area Agency on Aging which in turn remits funds relating to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

G. FUND ACCOUNTING (Continued)

Police Jury/Town Funds are provided by the Pointe Coupee Parish Police Jury and Pointe Coupee Health Services District Number 1 for elderly recreation and meals to the home bound. Medicaid Waiver Funds are provide by the United States department of Health & human services to the Louisiana department of Hospitals, which "passes through" the funds to the council on Aging. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals so that expensive nursing home stays are not required. United Way Funds is used to account for the administration of United Way Funds are sponsored by Capital Area United Way Agency, which in turn "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council that are used for personal care of the elderly of the parish.

D. ACCOUNT GROUPS

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

GENERAL FIXED ASSETS

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

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,587.

GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

POINTE COUVEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

6. 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.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which the become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

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

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

Title III-B, III C-1, III C-2, III-D and Project Independence 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.

Senior Center and PCCA 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 expenditure is made. Title III-F, section 18 and Audit revenues are also recorded as revenue when the actual cost has been incurred, and the grant reimbursement is measurable and available.

Public Support and Miscellaneous Revenues: The Council encourages and receives contributions from citizens to help off-set the costs of Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations to the Project Care Program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenues in the period received.

FOURTEEN CORPUS COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

G. 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.

H. BUDGETS

The Council follows these procedures in establishing the budgetary data reflecting in these financial statements:

1. The Capital Area Agency on Aging "CAAA" 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 CAAA 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 budgetary and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as management desired.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the CAAA for funds received under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.
11. Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1981

I. ENCUMBRANCES

The Council on Aging, Inc. does not follow the encumbrance method of accounting.

J. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Pointe Coupee Council on Aging, Inc. may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

K. INVENTORIES

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

L. VACATION AND SICK LEAVE

The Council on Aging, Inc. accrues vacation and sick leave when earned. Employees earn and Vest vacation and sick leave in varying amounts, according to their years of service as follows:

	Full-Time	Part-Time
1 Month to 5 Years	10 Days	5
5 Years to 10 Years	15 Days	10
Over 10 Years	20 Days	10

A maximum of 10 days may be carried over to the next year. Payments will be made for unused vacation upon separation if the employee has worked twelve months or longer. As of year end, the employees of the Council have accumulated \$11,489 of unused vacation computed in accordance with GASB codification Section 658. Sick leave may be accumulated up to 90 working days; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

The cost of current leave privileges, computed in accordance with the GASB codification Section 658, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

FOUNTE COFFEE COUNCIL ON BEANS, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

W. 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 type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

X. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memoranda Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

EXPENDITURES EXCEEDING APPROPRIATIONS

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1997:

FUND	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Fund:			
Local	\$-0-	\$156	\$(156)
Special Revenue			
Title III F	1,531	3,304	(4)
Energy Assistance	=0-	3,294	(1,236)
Police Jury	63,000	63,109	(4,188)

JOINTLY OWNED COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 3 - CASH AND CASH EQUIVALENTS

As of June 30, 1987, the carrying amount of the Council's deposits were as follows:

	<u>BOOK VALUE</u>	<u>BANK BALANCE</u>	<u>FEDERAL RESERVE</u>
Petty cash	\$00	-0-	-0-
Demand-Interest Bearing	193,074	\$114,150	\$114,150
Certificate of Deposit	33,902	33,902	33,902
	<u>193,104</u>	<u>148,150</u>	<u>148,150</u>

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits (or the resulting 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 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.

NOTE 4 - RECEIVABLES

A Summary of Grant Receivables as of June 30, 1987, follows:

<u>PROGRAM</u>	<u>FUND</u>	<u>AMOUNT</u>
Capital Area Agency:		
Title III-B	Special Revenue	\$5,579
Title III-C-1	Special Revenue	4,863
Title III-F	Special Revenue	310
United Way	Special Revenue	403
Pie Cakes Health Serv Dist	Special Revenue	5,250
Office of Family Support		
Project Independence	Special Revenue	1,500
Department of Hospitals		
Medicaid	Special Revenue	113
		<u>17,438</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

POINTE COOPER COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	BALANCE	ADJUSTMENTS		BALANCE
	8/31/82	ADDITIONS	AND DELETIONS	8/31/83
Term	\$151,000	\$-0-	\$-0-	\$151,000
Equipment	34,374	0-	3,876	34,374
Total	185,374	0-	3,876	189,250

NOTE 6. CHANGES IN GENERAL LONG-TERM LIABILITIES

The following is a summary of the long-term obligation transactions during the year:

	BALANCE			BALANCE
	8/31/82	ADDITIONS	DELETIONS	8/31/83
Compensated Absences	\$10,474	\$1,180	\$-0-	\$11,654

NOTE 7. LEASES

On May 1, 1984 The Council entered into a lease of a building that houses one of the Council's Senior Centers at Ernie, Louisiana. The terms of this lease require monthly payments of \$388 for four years. The Council is responsible for normal repairs and maintenance, utilities and liability insurance.

On October 15, 1986, the Council entered into another lease of a building that houses one of the Council's Senior Centers at Metairie, Louisiana. The terms of this lease require monthly payments of \$300 for two years. The Council is responsible for normal repairs and maintenance, utilities and liability insurance.

On July 12, 1986, the Council entered into a operating lease for a copier. The terms of the lease require monthly payments of \$265 for forty-eight months.

PLANTS-COOPER COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 8. INTERFUND TRANSFERS

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1987:

TRANSFERS OUT	TRANSFERS IN	AMOUNT
GENERAL FUNDS:		
FOCA	Title III B	\$11,778
FOA (Section 18)	Title III B	64,858
SPECIAL REVENUE FUNDS:		
Title III C 3 Program Income	Title III C 3	3,307
Special Projects:		
Adopt an Elderly	Title III C 3	6,463
Senior Center	Title III B	18,843
Police Jury/Town:		
P C Health District	Title III C 3	31,303
P C Health District	Title III D	28,671
P C Health District	Title III B	6,348
P C Health District	Title III F	4
P C Health District	Title III C 1	4,658
Line Item	Title III B	1,500
Line Item	Title III D	3,000
Audit	Title III B	688
Audit	Title III C 3	144
Audit	Title III C 1	232
Audit	Title III B	148
Project Independence	Title III B	3,789
United Way	Title III B	8,224
Total		<u>178,333</u>

NOTE 9. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

The Council has represented to me there is no litigation pending against the Council, as of year end, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

POINTE COUVEE COUNCIL ON AGING, INC.
NEW BRIDGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1997

NOTE 10. FUND BALANCES

The Council has designated its Special Projects Funds and its funds received from Gulf States Utilities for energy assistance; funds from Capital Area for health promotion; funds from Community Service for transportation. Details of fund balances follows:

	UNRESTRICTED	RESTRICTED
Unrestricted	\$52,164	-0-
Interest	11,819	-0-
FTA (Section 10)	59,142	-0-
Project Care	-0-	\$1,166
Recreation	-0-	19,816
Title III F	-0-	3,256
Medicaid	-0-	2,562
Medicaid Waiver	-0-	16,802
Project Independence	-0-	17,129
Fund Raiser	6,982	-0-
	<u>100,987</u>	<u>51,959</u>
Total		

NOTE 11. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 12 - FEDERAL COMPLIANCE CONTINGENCIES

The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1982

NOTE 13 - 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, Capital Area Agency on Aging and Department of Transportation. 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 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 14 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Office space was furnished by the Pointe Coupee Health Service District without charge or rent. Other in-kind contributions consist of insurance on the office space and time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$40,400, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

NOTE 15 - INCOME TAXES

The Council, a not-for-profit corporation, is exempt from federal income taxes under section 501, (C) (3) of the Internal Revenue Code.

DEFINITIONS AND ABBREVIATIONS

BOARDS COMMER COUNCIL ON AGING, INC.
 NEW ORLEANS, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - GENERAL FUNDS
 YEAR ENDED JUNE 30, 1997

	LOCAL	FCSA 1987 2381	FER 1988 181	TOTAL
REVENUES				
INTERGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$26,765	\$26,765
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	\$11,779
PUBLIC SUPPORT-GRANTS	\$3,855	-0-	347	\$4,202
MISCELLANEOUS	2,860	-0-	-0-	2,860
INTEREST	2,863	-0-	-0-	2,863
TOTAL REVENUES	8,078	11,779	27,112	46,969
EXPENDITURES				
CURRENT:				
HEALTH AND WELFARE				
TRAVEL	235	-0-	-0-	235
OTHER	121	-0-	-0-	121
CAPITAL OUTLAY	-0-	-0-	-0-	-0-
TOTAL EXPENDITURES	356	-0-	-0-	356
EXCESS OF REVENUES OVER EXPENDITURES	7,722	11,779	27,112	46,613
OTHER FINANCIAL SOURCE (USES)				
TRANSFERS IN	-0-	-0-	-0-	-0-
TRANSFERS OUT	(-0-)	(11,779)	(24,058)	(35,837)
TOTAL	-0-	(11,779)	(24,058)	(35,837)
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	7,722	-0-	(27,146)	(29,424)
FUND BALANCE, JULY 1	42,723	-0-	86,288	128,911
FUND BALANCE, JUNE 30	50,445	-0-	59,142	109,587

POINTE OUFRE COUNCIL ON BEING, INC.
NEW ORLEANS, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUNDS
YEAR ENDED JUNE 30, 1977

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>UNFAVORABLE</u>
<u>LOCAL</u>			
TRAVEL	\$-0-	\$135	\$(135)
OTHER	-0-	121	(121)
	<u> </u>	<u> </u>	<u> </u>
Total	<u>-0-</u>	<u>256</u>	<u>(256)</u>
<u>FDA (ACT 751)</u>			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT	\$(11,779)	\$(11,779)	\$-0-
	<u> </u>	<u> </u>	<u> </u>
<u>FVA (SECTION 15)</u>			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT	\$(74,828)	\$(84,088)	\$10,480
	<u> </u>	<u> </u>	<u> </u>

POINTE COPPER COUNCIL ON ARIZONA, INC.
NEW BOARD, ADMINISTRATION
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
TITLE III B			
SALARIES	\$82,178	\$80,431	\$(1,453)
FRINGE	18,023	18,160	363
TRAVEL	8,078	8,048	1,231
OPERATING SERVICES	33,434	29,337	2,299
OPERATING SUPPLIES	11,025	11,301	(276)
OTHER	2,296	2,195	101
TOTALS	<u>155,234</u>	<u>157,169</u>	<u>2,000</u>
TITLE III C.1			
SALARIES	\$40,833	\$38,738	\$200
FRINGE	8,333	8,828	307
TRAVEL	2,783	2,898	204
OPERATING SERVICES	9,428	8,183	248
OPERATING SUPPLIES	1,833	2,124	(293)
OTHER	437	583	58
TOTALS	<u>64,680</u>	<u>56,138</u>	<u>621</u>
TITLE III C.2			
SALARIES	\$22,810	\$21,192	\$1,718
FRINGE	2,469	2,868	498
TRAVEL	521	327	194
OPERATING SERVICES	9,898	9,428	373
OPERATING SUPPLIES	2,552	2,549	3
OTHER	475	583	123
MEALS	848	638	228
TRANSFERS OUT -			
TITLE III C.2	3,307	3,307	-0-
TOTALS	<u>43,978</u>	<u>41,838</u>	<u>2,938</u>
TITLE III D			
SALARIES	\$22,841	\$22,332	\$200
FRINGE	8,088	8,868	300
TRAVEL	2,282	2,380	74
OPERATING SERVICES	2,088	1,938	150
OPERATING SUPPLIES	913	333	(20)
OTHER	388	349	39
TOTALS	<u>34,680</u>	<u>34,008</u>	<u>672</u>

POINTE CORNER COUNCIL ON AGING, INC.
NEW BRIDGE, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
TITLE III F			
SALARIES	\$1,157	\$1,157	0-0-
FRINGE	125	125	(50)
TRAVEL	49	43	6
TOTALS	<u>1,331</u>	<u>1,325</u>	<u>(4)</u>
ADULT			
TRANSFERS OUT -			
TITLE III B	\$418	\$448	-0-
TITLE III C 2	188	188	-0-
TITLE III C 1	373	373	-0-
TITLE III D	149	149	-0-
TOTALS	<u>1,128</u>	<u>1,158</u>	<u>-0-</u>
PROJECT EXPENDITURE			
SALARIES	\$2,288	\$2,187	\$(101)
FRINGE	373	373	3
OPERATING SERVICES	3,450	3,236	214
OPERATING SUPPLIES	1,030	1,039	9
TRANSFERS OUT -			
TITLE III B	7,169	7,788	-0-
TOTALS	<u>13,708</u>	<u>13,543</u>	<u>145</u>
SENIOR CENTER			
OPERATING SERVICES	\$11,692	\$10,912	\$780
OTHER	58	-0-	58
TRANSFERS OUT -			
TITLE III B	10,943	10,943	-0-
TOTALS	<u>22,693</u>	<u>21,855</u>	<u>838</u>
ENERGY ASSISTANCE			
UTILITY ASSISTANCE	0-0-	\$1,236	\$(1,236)

POINTE COUPEE COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 1987

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>POLICE JURY</u>			
OTHER COST	-0-	\$4,100	\$(4,100)
<u>TRANSFERS OUT -</u>			
TITLE III B	\$4,364	4,364	=0-
TITLE III C 2	31,103	31,103	=0-
TITLE III C 1	4,858	4,858	=0-
TITLE III D	20,871	20,871	=0-
TITLE III F	4	4	=0-
	<u>61,000</u>	<u>61,100</u>	<u>\$(100)</u>
 <u>LISE ITEM</u>			
<u>TRANSFERS OUT -</u>			
TITLE III B	\$1,500	\$1,500	\$=0-
TITLE III D	3,000	3,000	=0-
	<u>4,500</u>	<u>4,500</u>	<u>-0-</u>
 <u>UNITED MAY</u>			
<u>TRANSFERS OUT -</u>			
TITLE III D	\$5,228	\$5,228	\$=0-

POINTS COMFER COUNCIL ON AGING, INC.
 NEW ORLEANS, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS
 YEAR ENDED JUNE 30, 1992

GENERAL FIXED ASSETS

VAWA	\$182,028
EQUIPMENT	<u>38,278</u>
TOTAL GENERAL FIXED ASSETS	<u>182,303</u>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

TITLE III-B	\$22,508
TITLE III-C-1	5,398
TITLE III-C-2	3,852
TITLE III-D	122
TITLE III-F	3,555
SENIOR CENTER	12,444
ACT 135	488
MISCELLANEOUS GRANTS	6,048
FTA (DOWD)	122,978
HOSPITAL DISTRICT	2,488
TITLE XX	792
DONATED	<u>5,637</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS 182,303

SINGLE BODY SECTION

Donald C. DeWille

CERTIFIED PUBLIC ACCOUNTANT
NEW ORLEANS OFFICE
BAYOUVIEW, LEBLANCH TERRACE
(504) 763-1829

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

August 28, 1997

To the Board of Directors
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1997, and have issued my report thereon dated August 28, 1997. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments.² 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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 made for the purpose of forming an opinion on the general purpose financial statements 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 of the Pointe Coupee Council on Aging, oversight unit. 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 stated, in all material respects, in relation to the component-unit financial statements taken as a whole.

Respectfully submitted,

Donald C. DeWille

POINTS COOPER COUNCIL ON AGING, INC.
NEW ORLEANS, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 1982

PROGRAM TITLE	CYFS NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL REIMBURSEMENT
DEPARTMENT OF HEALTH & HUMAN SERVICES				
PAID THROUGH:				
CAPITAL AREA AGENCY ON AGING				
Special Programs For The Aging				
TITLE III-B	91.044	\$32,883	\$32,883	\$32,883
TITLE III-C-1	91.045	35,808	35,808	35,808
TITLE III-D	91.046	1,328	1,328	1,328
TITLE III-F	91.047	1,591	1,591	1,591
		<u>71,480</u>	<u>71,480</u>	<u>71,480</u>
DEPARTMENT OF TRANSPORTATION				
PAID THROUGH:				
POINTS COOPER FARENE POLICE JURY				
Non Urbanized Public Transportation				
FTA	98.509	34,765	34,765	34,765
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PAID THROUGH:				
LA DEPARTMENT OF COMMUNITY SERVICES				
JOB5	98.021	13,563	13,563	13,563
Total		<u>121,770</u>	<u>121,770</u>	<u>121,770</u>

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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SENATE &
HOUSE OF REPRESENTATIVES
BIRMINGHAM, ALABAMA

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

August 28, 1997

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the general purpose financial statements of the Pointe Coupee Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards 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 the Pointe Coupee Council on Aging is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Pointe Coupee Council on Aging'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.

I noted certain immaterial instances of noncompliance that I have reported to management. (See Schedule of Findings)

This report is intended for the information of the management and its grantor agencies. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald C. DeVille

Donald C. DeVille

REGISTERED PUBLIC ACCOUNTANT
1001 BLAUCHERST BLVD.
BAYTON BOULE, LOUISIANA 70301
(504) 747-8828

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

August 28, 1997

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

The management of the Pointe Coupee Council on Aging is responsible for establishing and maintaining a system of internal accounting control. 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, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities 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.

In planning and performing my audit of the financial statements of the Pointe Coupee Council on Aging for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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 repeatable condition in which the design or operation of the specific 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 a material weakness defined above.

This report is intended for the information of the management and its greater agencies. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Wm. C. D. Miller

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1449 BLUESBERRY BLVD.
BAYTON BOULE, LOUISIANA 70301
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RECEIVED
AUGUST 28 1997
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

August 28, 1997

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the general purpose financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1997, and have issued my report thereon dated August 28, 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 Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 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 audits for the year ended June 30, 1997, I considered the Pointe Coupee Council on Aging's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Pointe Coupee Council on Aging, general purpose financial statements and on its report on the internal control structure in accordance with OMB Circular A-128. 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 28, 1997.

The management of the Pointe Coupee Council on Aging is responsible for establishing and maintaining a system of internal accounting control. 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,

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 accounting and administrative controls used in administering federal financial assistance programs in the following categories:

General Ledger	Activities Allowed-Unallowed
Cash Receipts	Allowable Cost
Equipment	Cash Management
Receivables	Eligibility
Accounts Payable	Financial Reports
Cash Disbursements	Special Requirements
Payroll	

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 have been placed in operation, and I assessed control risk.

During the year ended June 30, 1997, the Points Couper Council on Aging had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, C, D and F Funds, PFB, and Project Independence.

I performed tests of controls, as required by GAO Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. 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.

By 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 reportable condition in which the design or operation of the specific 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 a material weakness defined above.

This report is intended for the information of the management and its grantor agencies. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald C. Smith

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1500 B. STAMMERS DRIVE
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

August 28, 1997

To the Board of Directors
Poivre Coopée Council on Aging
New Roads, Louisiana

I have audited the general purpose financial statements of the Poivre Coopée Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 28, 1997.

In connection with my audit of the June 30, 1997 general purpose financial statements of Poivre Coopée Council on Aging and with my consideration of Poivre Coopée Council on Aging control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor 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 special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Poivre Coopée Council on Aging compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Poivre Coopée Council on Aging had not complied, in all material respects, with those requirements.

However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

This report is intended for the information of the management and its greater agencies. However, this report is a matter of public record and distribution is not limited.

Respectively submitted,

Donald C. DeVille

Donald C. DeVille

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

August 28, 1987

To the Board of Directors
Pointe Coupee Council on Aging
New Roads, Louisiana

I have audited the financial statements of the Pointe Coupee Council on Aging, as of and for the year ended June 30, 1987, and have issued my report thereon dated August 28, 1987.

I have applied procedures to test the Pointe Coupee Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of Federal awards, for the year ended June 30, 1987: activities allowed-allowed, allowable cost, cash management, eligibility, financial reports and special requirements.

My procedures were limited to the applicable procedures described 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 objectives of which is the expression of an opinion on the Pointe Coupee 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 these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Pointe Coupee Council on Aging had not complied, in all material respects, with those requirements.

However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

This report is intended for the information of the management and its grantor agencies. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald C. DeVille

**FOUNTE COFFEE COUNCIL ON BEANS
NEW ORLEANS, LOUISIANA
FIFTH YEARS FINDINGS
JUNE 10, 1991**

TITLE III-C-2

Reportable Condition: My June 30, 1994, test of 15 of the approximately 122 Title III-C-2 participant files revealed four that had not been reassessed for over one year.

Status: My June 10, 1997, test of 12 of the approximately 122 Title III C-2 participant files revealed one that had not been reassessed for over one year.

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JOINTS COOPER COUNCIL ON AGING
NEW ORLEANS, LOUISIANA
SCHEDULE OF FINDINGS
JUNE 30, 1977

TITLE III-C-2

Reportable Condition: My test of 12 of the approximately 122 Title III-C-2 participant files revealed one that had not been reassessed for over one year.

Criteria: Re-assessments should be done at least annually.

Cause: Due to the large number of participants not all participants have been reassessed.

Effect: The Council is noncompliance with Title III-C-2 guidelines.

Recommendation: I recommend that participants be reassessed annually.

Management Response: Management stated that they have strived to improve the re-assessment process by reducing the number from four to one and will continue to do so.

* * * * *

Reportable Condition: The Council paid \$84 per night for lodging and charged to grant funds when F.P.M. 49 Travel Rules stated \$70 should have been paid.

Criteria: F.P.M. 49 Travel Rules and Regulations provides actual not to exceed lodging rates adopted by the Council.

Cause: The Council through the rate was higher.

Effect: There is no material effect to the financial statements.

Recommendation: I recommend that the Council adhere to F.P.M. 49 and pay excess with local funds.

Management Response: Management stated that it was hard to find rooms in Baton Rouge at state rates or that hotels confirm state rates but are actually not. Management agreed that all excesses over state rates will be paid with local funds.

* * *

FRONTIER COOPER COUNCIL ON AGING
NEW ORLEANS, LOUISIANA
EXIT CONFERENCE
AUG. 28, 1987

An exit conference was held on August 28, 1987.

Those in attendance were:

Betty Dailey - Executive Director
Eckey Bergeron - Bookkeeper
Donald C. Deville - Certified Public Accountant

The audit report was presented and I reported to management that I did not discover any material weaknesses in internal control, but did discover minor weaknesses in an instance of non-compliance with federal/state laws. Such findings have been reported on page 43.

The director received my findings and recommendations favorably and have taken action to implement the recommendations.

POINTE COUPEE

COUNCIL ON AGING, INC.

September 3, 1987

Mr. Daniel G. Kyle, CPA
Legislative Audit Advisory Council
Post Office Box 94387
Baton Rouge, Louisiana 70804-9387

Dear Mr. Kyle:

The Pointe Coupee Council on Aging audit conducted by, Donald G. Deville, CPA, contained the following comments:

- Participants should be re-assessed in a timely manner.

In response to this finding the Council on Aging's Nutrition Coordinator has been instructed to use a computer print-out listing clients that must be reassessed each month. This will enable the coordinator to have a working tool to ensure that each client will be re-assessed in a timely manner.

- State travel rates exceeded.

In response to this finding the Council on Aging's Bookkeeper has been instructed to charge the funds over the allowed state travel regulations to local funds insuring that state funds are not used in violation of P.F.R. 49.

Sincerely,


Betty Dailey
Director