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**NATCHITOCHES PARISH COUNCIL ON AGING, INC.**  
**NATCHITOCHEES, LOUISIANA**

**ANNUAL FINANCIAL REPORT**  
**JUNE 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or assigned, entity and other appropriate public officials. This 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: 11/07/1998

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Natchitoches Parish Council on Aging, Inc.

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

**Independent Auditors' Report**

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

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

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 1997, on our consideration of the Matchitoches Parish Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

This audit was performed for the purpose of forming an opinion on the general purpose financial statements of Matchitoches Parish Council on Aging, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of State, Local Governments, and Non-Profit Organizations*, and is 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 our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

  
Anthony J. Cunningham, CPA

December 3, 1997  
Natchitoches, Louisiana

*Johnson, Thomas & Cunningham*

*Chartered Public Accountants*

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

To the Board of Directors of  
Natchitoches Parish Council on Aging, Inc.  
Natchitoches, LA 71457

We have audited the financial statements of Natchitoches Parish Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated December 3, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Natchitoches Parish Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

*Johnson, Thomas & Carrington, CPAs*  
Johnson, Thomas & Carrington, CPAs

December 3, 1997  
Marrero, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)



Methodist Parish Care & Aging, Inc.

Combined Balance Sheet-All Fund Types and Account Group  
June 30, 1997 and 1996

|  | Fund Types      |                 | Account Groups       |                        | Totals                    |                  |
|--|-----------------|-----------------|----------------------|------------------------|---------------------------|------------------|
|  | General         | Special Revenue | General Fixed Assets | General Long-term Debt | (Miscellaneous Obj.) 1997 | 1996             |
| <b>Assets</b>                              |                 |                 |                      |                        |                           |                  |
| Cash                                       | \$38,187        | \$14,226        | \$ 0                 | \$ 0                   | \$ 44,593                 | \$ 48,063        |
| Accounts Receivable                        | 0               | 5,669           | 0                    | 0                      | 5,669                     | 14,074           |
| Furniture & Equipment                      | 0               | 0               | 228,662              | 0                      | 228,662                   | 224,185          |
| Amount Available for Debt Retirement       | 0               | 0               | 0                    | 0                      | 0                         | 0                |
| Amount to be Provided for Debt Retirement  | 0               | 0               | 0                    | 3,268                  | 3,268                     | 13,457           |
| <b>Total Assets</b>                        | <b>\$38,187</b> | <b>\$20,195</b> | <b>\$228,662</b>     | <b>\$3,268</b>         | <b>\$268,528</b>          | <b>\$223,587</b> |
| <b>Liabilities &amp; Fund Equity</b>       |                 |                 |                      |                        |                           |                  |
| <b>Liabilities</b>                         |                 |                 |                      |                        |                           |                  |
| Accounts Payable                           | \$ 0            | \$24,281        | \$ 0                 | \$ 0                   | \$ 24,900                 | \$ 48,775        |
| Notes Payable                              | 0               | 0               | 0                    | 3,268                  | 3,268                     | 13,457           |
| <b>Total Liabilities</b>                   | <b>\$ 0</b>     | <b>\$24,281</b> | <b>\$ 0</b>          | <b>\$3,268</b>         | <b>\$ 28,168</b>          | <b>\$ 62,232</b> |
| <b>Fund Equity</b>                         |                 |                 |                      |                        |                           |                  |
| <b>Fund Balance-</b>                       |                 |                 |                      |                        |                           |                  |
| Unreserved Undesignated                    | \$38,187        | \$ (4,786)      | \$ 0                 | \$ 0                   | \$ 25,681                 | \$ 13,413        |
| <b>Investment in General Fixed Assets</b>  | <b>0</b>        | <b>0</b>        | <b>228,662</b>       | <b>0</b>               | <b>228,662</b>            | <b>224,185</b>   |
| <b>Total Liabilities &amp; Fund Equity</b> | <b>\$38,187</b> | <b>\$20,195</b> | <b>\$228,662</b>     | <b>\$3,268</b>         | <b>\$268,528</b>          | <b>\$223,587</b> |

See notes to financial statements.

Methodist Parish Council on Aging, Inc.

Combined Statement of Revenues, Expenditures and Changes in Fund Balances-  
All Governmental Fund Types  
Year Ended June 30, 1997  
With Comparative Amounts from Year Ended June 30, 1996

|  | General<br>Fund<br>Type | Special<br>Revenue<br>Fund Types | Totals               |              |
|--|-------------------------|----------------------------------|----------------------|--------------|
|  |                         |                                  | Oblimentation (Debt) |              |
|  |                         |                                  | 1997                 | 1996         |
| <b>REVENUES:</b>   |                         |                                  |                      |              |
| Intergovernmental  | \$11,739                | \$663,887                        | \$654,786            | \$638,369    |
| Miscellaneous  | 5,734                   | 51,480                           | 58,184               | 48,799       |
| Total Revenues   | \$18,473                | \$695,367                        | \$712,989            | \$687,159    |
| <b>EXPENDITURES:</b>   |                         |                                  |                      |              |
| Current:   |                         |                                  |                      |              |
| Salaries   | \$ 0                    | \$242,944                        | \$242,944            | \$249,832    |
| Fringe   | 0                       | 38,058                           | 38,058               | 41,947       |
| Travel   | 0                       | 2,511                            | 2,511                | 1,693        |
| Operating Services   | 4,907                   | 83,815                           | 88,822               | 79,397       |
| Operating Supplies   | 3,864                   | 23,078                           | 27,440               | 38,247       |
| Other Costs  | 0                       | 188,097                          | 188,197              | 184,877      |
| Capital Expenditures   | 2,987                   | 6,878                            | 8,614                | 8,322        |
| Debt Service:  |                         |                                  |                      |              |
| Principal  | 2,594                   | 4,685                            | 7,299                | 11,662       |
| Interest   | 150                     | 388                              | 838                  | 2,800        |
| Total Expenditures   | \$18,627                | \$699,343                        | \$729,832            | \$697,213    |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                       |                         |                                  |                      |              |
|  | \$ 3,816                | \$ 4,142                         | \$ 7,958             | \$ (18,556)  |
| <b>OTHER FINANCING SOURCES<br/>(USES):</b>   |                         |                                  |                      |              |
| Operating Transfers In (Out)   | (509)                   | 509                              | 0                    | 0            |
| Contributions-   |                         |                                  |                      |              |
| Meal Contract, R.P.H.  | ____0                   | ____4,211                        | ____4,211            | ____4,866    |
| Excess (Deficiency) of Revenues<br>and Other Sources Over Expen-<br>ditures and Other Uses |                         |                                  |                      |              |
|  | \$ 3,307                | \$ 8,962                         | \$ 12,269            | \$ (13,690)  |
| Fund Balances- Beginning of Year   | 22,680                  | 413,682                          | 13,412               | 273,692      |
| Fund Balances- End of Year   | \$26,187                | \$ 1,127,650                     | \$ 25,681            | \$ 1,131,102 |

See notes to financial statements.

Northwestern Florida Council on Aging, Inc.  
General Fund

Combined Statement of Revenues, Expenditures and Changes in Fund Balance—  
Budget (GAAP Basis) and Actual  
Year Ended June 30, 1987  
With Comparative Actual Amounts from Year Ended June 30, 1986

|  | 1987     |          | Variance-<br>Favorable<br>(Unfavorable) | 1986<br>Actual |
|--|----------|----------|---|----------------|
|  | Budget   | Actual   |   |                |
| <b>REVENUES:</b>   |          |          |   |                |
| Intergovernmental  | \$11,779 | \$11,779 | \$0                                     | \$11,779       |
| <b>EXPENDITURES:</b>   |          |          |   |                |
| Current:   |          |          |   |                |
| Salaries   | \$ 0     | \$ 0     | \$0                                     | \$ 773         |
| Fringe   | 0        | 0        | 0                                       | 2,822          |
| Operating Services   | 1,500    | 1,500    | 0                                       | 1,864          |
| Operating Supplies   | 3,864    | 3,864    | 0                                       | 395            |
| Capital Outlay   | 2,542    | 2,542    | 0                                       | 1,890          |
| Debt Service:  |          |          |   |                |
| Principal  | 2,994    | 2,994    | 0                                       | 4,208          |
| Interest   | 359      | 358      | 0                                       | 724            |
| Total Expenditures   | \$11,279 | \$11,278 | \$0                                     | \$11,279       |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                       | \$ 500   | \$ 501   | \$0                                     | \$ 500         |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>  |          |          |   |                |
| Operating Transfers In (Out)   | ____0    | ____0    | 0                                       | ____0          |
| Excess (Deficiency) of Revenues<br>and Other Sources Over Expen-<br>ditures and Other Uses | \$ 500   | \$ 501   | \$0                                     | \$ 500         |
| Fund Balance—Beginning of Year   | ____0    | ____0    | 0                                       | ____0          |
| Fund Balance—End of Year   | \$____0  | \$____0  | \$0                                     | \$____0        |

See notes to financial statements.

Memberships Parish Council on Aging, Inc.  
Special Revenues Fund

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

|  | 1997        |             | Variance-<br>Favorable<br>(Unfavorable) | 1996<br>Actual |
|--|-------------|-------------|---|----------------|
|  | Budget      | Actual      |   |                |
| <b>REVENUES:</b>   |             |             |   |                |
| Intergovernmental  | \$243,645   | \$243,667   | \$ 22,022                               | \$226,190      |
| Miscellaneous  | 58,080      | 51,488      | (6,592)                                 | 36,281         |
| Total Revenues   | \$301,725   | \$295,155   | \$ (6,570)                              | \$262,471      |
| <b>EXPENDITURES:</b>   |             |             |   |                |
| Current-   |             |             |   |                |
| Salaries   | \$238,311   | \$242,944   | \$ (4,667)                              | \$149,845      |
| Fringe   | 34,493      | 38,000      | (3,507)                                 | 38,025         |
| Travel   | 891         | 2,511       | (1,620)                                 | 1,458          |
| Operating Services   | 99,714      | 85,915      | (24,281)                                | 73,979         |
| Operating Supplies   | 9,838       | 23,379      | (13,749)                                | 17,952         |
| Other Costs  | 346,474     | 288,197     | (47,723)                                | 344,827        |
| Capital Expenditures   | 17,476      | 6,076       | 11,400                                  | 7,129          |
| Debt Service-  |             |             |   |                |
| Principal  | 0           | 4,605       | (4,605)                                 | 7,453          |
| Interest   | 0           | 488         | (488)                                   | 1,279          |
| Total Expenditures   | \$601,279   | \$690,345   | \$ (89,066)                             | \$482,139      |
| Excess (Deficiency) of Revenues<br>Over Expenditures                             | \$ (3,754)  | \$ 4,142    | \$ 11,916                               | \$ (21,448)    |
| <b>OTHER FINANCING SOURCES<br/>(USES):</b>                                       |             |             |   |                |
| Operating Transfers In   | 62,630      | 62,630      | 0                                       | 49,382         |
| Operating Transfers Out  | (62,121)    | (62,121)    | 0                                       | (69,657)       |
| Contributions-   |             |             |   |                |
| Meals Contract N.P.B.  | 0           | 4,311       | 4,311                                   | 4,866          |
| Debt Proceeds  | 0           | 0           | 0                                       | 0              |
| Excess (Deficiency) of Revenues<br>Over Expenditures and Other<br>Sources (Uses) | \$ (7,260)  | \$ 8,962    | \$ 16,227                               | \$ (16,582)    |
| Fund Balance-Beginning of Year   | 113,860     | 113,658     | 0                                       | 2,896          |
| Fund Balance-End of Year   | \$ (28,262) | \$ (24,786) | \$ (3,476)                              | \$ (13,686)    |

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

1. **Summary of Significant Accounting Policies:**

a. **Statements of Presentation:**

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 local governments. These statements have also incorporated any applicable requirements set forth by *Annals of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; Section IV - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the *Louisiana Municipal Audit and Accounting Guide*.

b. **Organization:**

Act 495 of 1964 authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal or state funds.

The primary function of the Natchitoches Parish Council on Aging, Inc. is to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals and nutritional education, information and referral services, legal assistance, operating senior centers, and transportation. A Board of Directors consisting of no more than 18 and no less than 12 members, who serve three-year terms, governs the council.

c. **Fund Accounting:**

The accounts of the Council are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent, and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Northbrook Parish Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

#### Governmental Fund Type:

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use, and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

**General Funds** - The General Funds are the general operating funds of the Council. They are used to account for all financial resources except those required to be accounted for in another fund.

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

#### d. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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

#### e. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

#### f. Budget Policy:

Budgets for the various programs are prepared by the Council's Executive Director and approved by the Council's Board of Directors and the grantor of the funds for each respective program. The Board does not adopt a formal budget for the following funds: IFDA, Medicaid, Utility assistance and Local. Consequently no budgetary comparisons are available for these funds. Appropriations from the Governor's Office of Elderly Affairs lapse at year end (June 30). The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

Nashua/Charlestown Parish Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under contracts from this agency.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**g. Total Columns of Combined Statements - Overview:**

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**h. Fixed Assets:**

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending, or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

**i. Comparative Data:**

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operation. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.



Machibothek Parish Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

2. Funding Policies and Sources of Funds-

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or a quarterly allocation of the total budget (grant) in advance of the actual expenditures. The following programs are funded in this manner: Title III-B, Title III-C-1 and C-2, Title III-D, Senior Center, the State Allocation Funds (Act 715), Adult Funds, Geriatrician Fund and Title III-F Funds.

The Council receives reimbursements for Medicaid, FTA Section 5301 and XIX Therapeutic Programs, based upon a per unit of service provided method.

The Council encourages and receives contributions from clients and others to help offset the costs of programs. Also, the Council receives funds from the Helping Hands energy program from the Louisiana Association of Councils on Aging, Inc.

3. Accounts Receivable-

This account represents amounts due from funding agencies.

4. In-kind Contributions-

The Council receives various in-kind contributions. Although these contributions have not been reported as revenues, the offering expenses have not been reported, thereby producing no effect on the financial statements.

5. Board of Director's Compensation-

The Board of Directors is a voluntary board. No compensation has been paid to any member.

6. Income Tax Status-

The Council, a non-profit corporation, is exempt from Federal income taxes under Section 501 (C)(3) of the Internal Revenue Code. Form 990s are being filed yearly.

7. Changes in General Fixed Assets-

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

|  | Balance<br>7-1-96 | Additions | Deletions | Balance<br>6-30-97 |
|--|-------------------|-----------|-----------|--------------------|
| Furniture, Vehicle and<br>Equipment, and Capital<br>Improvements | \$224,334         | 42,272    | 98        | \$266,608          |

Natchitoches Parish Council on Aging, Inc.  
Notes to Financial Statements  
June 30, 1997

**8. Pension Plans-**

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

**9. Cash Funds-**

At June 30, 1997, the Council had cash and cash equivalents (bank balances) totaling \$44,811 as follows:

|                         |          |
|-------------------------|----------|
| Demand deposits         | \$28,918 |
| Certificates of Deposit | 15,893   |
| Total                   | \$44,811 |

These deposits are insured 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 the 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. At June 30, 1997, all deposits held by banks were covered by federal deposit insurance.

**10. Encumbrances-**

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

**11. Annual and Sick Leave-**

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

**12. FTA Section 5311 Transportation**

The Council received income of \$93,212 under FTA Section 5311 from the Louisiana Department of Transportation and Development passed through the Natchitoches Parish Police Jury (JMBTA Non-urbanized Area Public Transportation Program). This is general fund income. Total transportation costs were \$120,118 for the year ended June 30, 1997. These funds were bonded as follows:

|                       |           |
|-----------------------|-----------|
| In-Kind contributions | \$ 25,610 |
| Senior center         | 22,589    |
| PCTA funds            | 13,680    |
| FTA Section 5311      | 328,633   |
| Title 111B            | 39,614    |
| Title 202C            | (68,093)  |
| Total                 | \$332,113 |

## COMBINING FINANCIAL STATEMENTS

### All Governmental Type Funds

#### General Funds

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

FCM, (Art. 21) - The Council may use these funds at its discretion.

#### Special Revenue Funds

ITA Section 3311 - Funds received from this fund are based on actual operating costs. Funds are used to provide transportation services to rural residents within Washburne Park.

Title III-B, Supporting Services Fund - This program provides access services, in-home services, community services, and transportation for the elderly.

Senior Center Fund - This program provides community service centers for the elderly.

Title III-C.1, Congregate Meals Fund - These funds are used to provide nutritional meals to older persons.

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

Title III-D Fund - These funds are used to provide in-home services to the frail and elderly person who is home-bound.

Audit Fund - These funds are used as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Title XIX, Transportation - These funds are used to provide transportation services to the elderly.

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

Outpatient Fund - These funds are used to provide outpatient services to the elderly.

U. S. B. A. - Cash in lieu of Commodities - This fund is used to account for the cash in lieu of Commodities for the elderly.

Medicaid Program - These funds are used to pay for the preparation of Medicaid application forms.

Title III-F - These funds are used for frail elderly people.

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

Nashborough Parish Council on Aging, Inc.

Combining Statement of Revenues, Expenditures and Changes in Fund Balances—  
General Fund Types  
Year Ended June 30, 1997

|  | Local    | FOOA<br>(Act. 735) | Total    |
|--|----------|--------------------|----------|
| <b>REVENUES:</b>   |          |                    |          |
| Intergovernmental-   |          |                    |          |
| Office of Elderly Affairs  | \$ 0     | \$11,779           | \$11,779 |
| Miscellaneous  | 6,214    | 0                  | 6,214    |
| Total Revenues   | \$ 6,214 | \$11,779           | \$18,093 |
| <b>EXPENDITURES:</b>   |          |                    |          |
| Current-   |          |                    |          |
| Operating Services   | \$ 3,887 | \$ 1,500           | \$ 5,387 |
| Operating Supplies   | 0        | 3,864              | 3,864    |
| Other Costs  | 0        | 3,806              | 3,806    |
| Total Expenditures   | \$ 3,887 | \$11,270           | \$15,157 |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                       | \$ 2,327 | \$ 509             | \$ 2,836 |
| <b>OTHER FINANCING SOURCES (USES):</b>   |          |                    |          |
| Operating Transfers In (Out)   | 0        | (1,000)            | (1,000)  |
| Excess (Deficiency) of Revenues<br>and Other Sources Over Expen-<br>ditures and Other Uses | \$ 2,327 | \$ 0               | \$ 2,327 |
| Fund Balance—Beginning of Year   | 27,088   | 0                  | 27,088   |
| Fund Balance—End of Year   | \$29,415 | \$ 0               | \$29,415 |

See notes to financial statements

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| Title III-C-1 | Title III-C-2 | Title III-B<br>Administration | Auth<br>Code | USDA      |
|---------------|---------------|-------------------------------|--------------|-----------|
| \$ 0          | \$ 0          | \$ 0                          | \$ 0         | \$ 0      |
| 184,000       | 79,358        | 22,481                        | 2,891        | 49,809    |
| 0             | 0             | 0                             | 0            | 0         |
| 0             | 0             | 0                             | 0            | 0         |
| 0             | 0             | 0                             | 0            | 0         |
| ____0         | ____2,800     | ____0                         | ____0        | ____0     |
| \$184,000     | \$ 79,358     | \$22,481                      | \$2,891      | \$ 49,809 |
| \$ 0          | \$ 0          | \$16,312                      | \$ 0         | \$ 0      |
| 0             | 0             | 3,816                         | 0            | 0         |
| 0             | 0             | 35                            | 0            | 0         |
| 0             | 0             | 1,935                         | 2,091        | 0         |
| 0             | 0             | 338                           | 0            | 0         |
| 300,435       | 170,488       | 682                           | 0            | 0         |
| 0             | 0             | 0                             | 0            | 0         |
| 0             | 0             | 0                             | 0            | 0         |
| \$300,435     | \$170,488     | \$682                         | \$0          | \$ 0      |
| \$ 0          | \$154,320     | \$ 183                        | \$ 0         | \$ 49,809 |
| 0             | 49,809        | 0                             | 0            | 0         |
| 0             | 0             | (183)                         | 0            | (49,809)  |
| ____0         | ____4,311     | ____0                         | ____0        | ____0     |
| \$ 0          | \$ 0          | \$ 0                          | \$ 0         | \$ 0      |
| ____0         | ____0         | ____0                         | ____0        | ____0     |
| \$____0       | \$____0       | \$____0                       | \$____0      | \$____0   |

Continued next page

| Orbitadamas | Medford<br>Eggsen | Truitt-E    | Seaton, D     | Total             |
|-------------|-------------------|-------------|---------------|-------------------|
| \$ 0        | \$ 0              | \$ 0        | \$ 0          | \$ 0.000          |
| 3,420       | 0                 | 3,798       | 0             | 376,714           |
| 0           | 0                 | 0           | 93,213        | 315,841           |
| 0           | 7,250             | 0           | 0             | 7,250             |
| 0           | 0                 | 0           | 0             | 0                 |
| <u>0</u>    | <u>0</u>          | <u>98</u>   | <u>26,213</u> | <u>31,349</u>     |
| \$3,420     | \$7,250           | \$2,896     | \$119,227     | \$394,061         |
| \$1,699     | \$ 0              | \$1,699     | \$ 48,918     | \$54,514          |
| 899         | 0                 | 134         | 16,123        | 26,008            |
| 3           | 0                 | 0           | 2,997         | 2,913             |
| 211         | 0                 | 0           | 24,955        | 81,913            |
| 241         | 0                 | 0           | 8,366         | 23,579            |
| 1,097       | 11,628            | 0           | 14,407        | 288,190           |
| 0           | 0                 | 0           | 4,836         | 6,076             |
| 0           | 0                 | 0           | 430           | 4,605             |
| <u>0</u>    | <u>0</u>          | <u>0</u>    | <u>5</u>      | <u>488</u>        |
| \$1,699     | \$11,628          | \$1,733     | \$595,987     | \$609,345         |
| \$0,190     | \$16,718          | \$1,111     | \$ 7,830      | \$ 4,342          |
| 1,200       | 4,887             | 975         | 0             | 62,830            |
| 13          | 0                 | 12,890      | 17,890        | 162,111           |
| <u>0</u>    | <u>0</u>          | <u>0</u>    | <u>0</u>      | <u>4,211</u>      |
| \$ 0        | \$ (181)          | \$ 0        | \$ 0          | \$ 8,967          |
| <u>0</u>    | <u>(129)</u>      | <u>0</u>    | <u>0</u>      | <u>(11,669)</u>   |
| \$ <u>0</u> | \$ <u>(1520)</u>  | \$ <u>0</u> | \$ <u>0</u>   | \$ <u>(4,298)</u> |

**INDIVIDUAL FILM INFORMATION**



Northbrook Parish Council on Aging, Inc.

Statement of Expenditures—Budget and Actual  
For the Year Ended June 30, 1997

| EXPENDITURES:                          | Budget    | Actual    | Variance<br>Favorable<br>(Unfavorable) |
|--|-----------|-----------|--|
| <b>Title B1 (C-1):</b>                 |           |           |  |
| Other Costs                            | \$228,000 | \$186,416 | \$ 41,584                              |
| <b>Service Center:</b>                 |           |           |  |
| Salaries                               | \$ 26,072 | \$ 26,872 | \$ -800                                |
| Fringe                                 | 2,800     | 2,819     | -19                                    |
| Operating Services                     | 1,294     | 1,294     | -                                      |
| Operating Supplies                     | 258       | 228       | 30                                     |
| Travel                                 | 43        | 85        | -42                                    |
| Other Costs                            | 212       | 227       | -15                                    |
| Total                                  | \$ 30,689 | \$ 38,525 | \$ -7,836                              |
| <b>Title B1 (C-2):</b>                 |           |           |  |
| Other Costs                            | \$128,889 | \$126,486 | \$ 2,403                               |
| <b>Title B1-B Supportive Services:</b> |           |           |  |
| Salaries                               | \$ 64,756 | \$ 63,648 | \$ 1,108                               |
| Fringe                                 | 6,869     | 7,141     | (272)                                  |
| Travel                                 | 290       | 171       | 119                                    |
| Operating Services                     | 7,194     | 7,885     | (691)                                  |
| Operating Supplies                     | 1,749     | 1,660     | 89                                     |
| Other Costs                            | 4,722     | 4,268     | 454                                    |
| Total                                  | \$ 85,600 | \$ 84,773 | \$ 827                                 |

Continued next page.

See notes to financial statements.

Northwestern Parish Council on Aging, Inc.

Statement of Expenditures-Budget and Actual  
For the Year Ended June 30, 1997

|  | Budget   | Actual   | Variance<br>Favorable<br>(Unfavorable) |
|--|----------|----------|--|
| <b>Commodities:</b>                        |          |          |  |
| Salaries                                   | \$ 809   | \$ 1,689 | \$ (780)                               |
| Fringe                                     | 118      | 679      | (561)                                  |
| Travel                                     | 328      | 3        | 325                                    |
| Operating Services                         | 398      | 371      | (27)                                   |
| Operating Supplies                         | 315      | 241      | 74                                     |
| Other Costs                                | 1,342    | 1,457    | __115                                  |
| Total                                      | \$ 3,320 | \$ 4,629 | \$ (1,309)                             |
| <b>Title III D - Administration:</b>       |          |          |  |
| Salaries                                   | \$16,574 | \$16,212 | \$ 362                                 |
| Fringe                                     | 2,591    | 2,818    | (227)                                  |
| Operating Services                         | 1,913    | 1,815    | (98)                                   |
| Operating Supplies                         | 537      | 528      | 9                                      |
| Other Costs                                | 695      | 662      | 33                                     |
| Travel                                     | __171    | __125    | __46                                   |
| Total                                      | \$23,483 | \$23,258 | \$ 225                                 |
| <b>Audit Fees:</b>                         |          |          |  |
| Operating Services                         | \$ 2,001 | \$ 2,061 | \$ __60                                |
| <b>Title III E:</b>                        |          |          |  |
| Salaries                                   | \$ 1,388 | \$ 1,750 | \$ 362                                 |
| Fringe                                     | 154      | 280      | (126)                                  |
| Operating Services                         | 473      | 489      | 16                                     |
| Travel                                     | 7        | 4        | 3                                      |
| Operating Supplies                         | 21       | 21       | 0                                      |
| Other Costs                                | __22     | __28     | __6                                    |
| Total                                      | \$ 2,521 | \$ 2,672 | \$ 151                                 |
| <b>USDA - Cash in lieu of Commodities:</b> |          |          |  |
| Transfer to C-3                            | \$25,282 | \$25,282 | \$ __0                                 |

See notes to financial statements.

Continued next page.

Marblehead Parish Council On Aging, Inc.

Statement of Expenditures-Budget and Actual  
For the Year Ended June 30, 1997

|                                   | Budget           | Actual           | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|------------------|------------------|--|
| <b>PCOA Funds:</b>                |                  |                  |  |
| Operating Services                | \$ 1,180         | \$ 1,508         | \$ 328                                 |
| Operating Supplies                | 3,864            | 3,864            | 0                                      |
| Capital Expenditures              | 5,986            | 5,986            | 0                                      |
| <b>Total</b>                      | <b>\$ 11,030</b> | <b>\$ 11,358</b> | <b>\$ 328</b>                          |
| <b>Title XIX - Transportation</b> |                  |                  |  |
| Salaries                          | \$ 84,550        | \$ 89,556        | \$ (4,996)                             |
| Fringe                            | 12,572           | 13,997           | (1,425)                                |
| Travel                            | 0                | 748              | (748)                                  |
| Operating Services                | 19,752           | 26,550           | (6,798)                                |
| Operating Supplies                | 0                | 12,280           | (12,280)                               |
| Other Costs                       | 0                | 32,082           | (32,082)                               |
| Capital Expenditures              | 5,560            | 6,658            | (1,098)                                |
| <b>Total</b>                      | <b>\$126,434</b> | <b>\$188,681</b> | <b>\$62,247</b>                        |
| <b>FTA Section 5101:</b>          |                  |                  |  |
| Salaries                          | \$ 48,254        | \$ 49,948        | \$ (1,694)                             |
| Fringe                            | 6,858            | 10,123           | (3,265)                                |
| Operating Supplies                | 4,800            | 5,756            | (956)                                  |
| Travel                            | 200              | 1,293            | (1,093)                                |
| Operating Services                | 28,475           | 24,855           | 3,620                                  |
| Capital Expenditures              | 5,885            | 4,311            | 1,574                                  |
| Other Costs                       | 0                | 14,407           | (14,407)                               |
| <b>Total</b>                      | <b>\$ 93,672</b> | <b>\$109,753</b> | <b>\$16,081</b>                        |
| <b>Title 04&gt;Title P</b>        |                  |                  |  |
| Salaries                          | \$ 3,357         | \$ 3,639         | \$ (282)                               |
| Fringe                            | 340              | 174              | 166                                    |
| Operating Services                | 286              | 0                | 286                                    |
| <b>Total</b>                      | <b>\$ 3,983</b>  | <b>\$ 3,813</b>  | <b>\$ 170</b>                          |

See notes to financial statements.

ACCOUNT GROUP FINANCIAL STATEMENTS

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for general fixed assets used in the governmental fund type operations.

Metairie/Avoyelles Parish Council on Aging, Inc.  
Statement of General Fixed Assets  
For the Year Ended June 30, 1997

|  | June 30,<br>1997 |
|--|------------------|
| <b>GENERAL FIXED ASSETS</b>  |                  |
| Vans & Vehicles  | \$182,582        |
| Furniture, Fixtures & Equipment  | 46,070           |
| Total  | <u>\$228,652</u> |
| <b>INVESTMENT IN GENERAL FIXED ASSETS:</b>                                 |                  |
| Property Acquired Prior to July 1, 1985*                                   | \$ 48,713        |
| Property Acquired After July 1, 1985 from-<br>Local Funds                  | 31,818           |
| Property Acquired After July 1, 1985 from-<br>Title V                      | 549              |
| Property Acquired After July 1, 1985 from-<br>Title 20                     | 225              |
| Property Acquired After July 1, 1985 from-<br>Title III-F                  | 3,795            |
| Property Acquired After July 1, 1985 from-<br>Title III-B (Administration) | 2,173            |
| Property Acquired After July 1, 1985 from-<br>Legislative Enactment        | 8,612            |
| Property Acquired After July 1, 1985 from-<br>Title XIX                    | 70,818           |
| Property Acquired After July 1, 1985 from-<br>FTA Section 5111             | 94,242           |
| Property Acquired After July 1, 1985 from-<br>ACT 710                      | _ 3,217          |
| Total Investment in General Fixed Assets                                   | <u>\$228,652</u> |

\* Records reflecting source from which assets were acquired were not maintained prior to July 1, 1985.

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**

To account for unamortized principal amounts on general long-term debt expected to be financed from the governmental fund. Payments of principal and interest obligations are accounted for in the fund from which they are paid.

Natchitoches Parish Council on Aging, Inc.

General Long-Term Debt Account Group  
Statement of General Long-Term Debt  
June 30, 1997

|   | June 30,<br>1997 |
|---|------------------|
| Amount Available and to be<br>Provided for Payment of<br>Long-Term Debt |                  |
| Amount Available for Debt Retirement                                    | \$ 0             |
| Amount to be Provided for<br>Debt Retirement                            | 3,264            |
| Total Available and to<br>be Provided                                   | \$3,264          |
| General Long-Term Debt Payable  | \$3,264          |

See notes to financial statements.



Matchless Book Council on Aging

General Long-Term Debt Account Group  
Schedule of Changes in Long-Term Debt  
Year Ended June 30, 1997

|                                   | Balance<br>7-1-96 | Long-Term<br>Debt<br>Issued | Long-Term<br>Debt<br>Retired | Balance<br>6-30-97 |
|-----------------------------------|-------------------|-----------------------------|------------------------------|--------------------|
| General Long-Term Debt<br>Payable | \$18,262          | 82                          | \$1,982                      | \$1,262            |

See notes to financial statements.

## SCHEDULES AND OTHER INFORMATION

Metairie Parish Council on Aging, Inc.

Compensation to Board Members

Year Ended June 30, 1997

No per diem or travel was paid to the Board Members for attending the Board meetings for the year ended June 30, 1997. No Director's fees were paid.

Natchitoches Parish Council on Aging, Inc.

Questioned Costs  
Year Ended June 30, 1997

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

**Neighborhood Parish Council on Aging, Inc.****Exit Conference  
Year Ended June 30, 1987**

An exit conference was held on December 19, 1987. The conference was attended by Mrs. Norma Meyers, Director of the Council, and Paul Sklar, a member of the firm of Johnson, Thomas & Cunningham, Certified Public Accountants. The report and records of the Council were discussed. The firm of Johnson, Thomas & Cunningham will prepare the Federal income tax return (Form 990) for the year ended June 30, 1987.

Natchitoches Parish Council on Aging, Inc.

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 1997

|   | Federal<br>CFDA Number | Program<br>or Award<br>Amount | Revenue<br>Recognized | Expenditures    |
|---|------------------------|-------------------------------|-----------------------|-----------------|
| <b>Federal Grants/Pass-Through Grants/Program</b>           |                        |                               |                       |                 |
| <b>Department of Health and Human Services:</b>             |                        |                               |                       |                 |
| Passed through La. Governor's Office<br>of Elderly Affairs- |                        |                               |                       |                 |
| Special Program for the Aging-                              |                        |                               |                       |                 |
| Title III B (Support Services)                              | 93.044                 | \$ 85,635                     | \$ 85,635             | \$ 85,635       |
| Title III B-1 (Administration)                              | 93.004                 | 32,481                        | 32,481                | 32,481          |
| Title III C-1 (Meals)                                       | 93.040                 | 106,416                       | 106,416               | 106,416         |
| Title III C-1 (Home Delivered Meals)                        | 93.040                 | 78,360                        | 78,360                | 78,360          |
| Title III D (In-home Services)                              | 93.008                 | 2,511                         | 2,511                 | 2,511           |
| Concubinage Services  | 93.044                 | 3,421                         | 3,421                 | 3,421           |
| Title III-F (Fossil Elderly)                                | 93.040                 | 2,790                         | 2,790                 | 2,790           |
| Medicaid/Medicaid Waiver                                    | 1994-080               | 7,250                         | 7,250                 | 7,250           |
| <b>Department of Agriculture:</b>                           |                        |                               |                       |                 |
| Passed through La. Governor's Office<br>of Elderly Affairs- |                        |                               |                       |                 |
| USDA-Cash in Lieu of Commodities                            | 18.570                 | 49,808                        | 49,808                | 49,808          |
| <b>Department of Transportation</b>                         |                        |                               |                       |                 |
| Passed through Natchitoches Parish Police Jury-             |                        |                               |                       |                 |
| Public Transportation PTA Section 3711                      | 28.549                 | 92,212                        | 92,212                | 92,212          |
| <b>TOTALS</b>   |                        | <b>3442,882</b>               | <b>3442,882</b>       | <b>3442,882</b> |