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My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Cameron Council on Aging, Inc. taken as a whole. The accompanying combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis 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 my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Elliott & Assoc. "APAC"

Levellille, Louisiana
November 23, 1997

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

Board of Directors
Cameron Council on Aging, Inc.
Cameron, Louisiana:

I have audited the general-purpose financial statements of the Cameron Council on Aging, Inc., as of and for the year ended June 30, 1987. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Council on Aging, Inc.'s general-purpose financial statements are free of material misstatement, I 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 statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance that are required to be reported under Government Auditing Standards which are described as follows:

FINDING: BUDGET VARIANCE. In FYDA Cash in Lieu of Commodity Fund, actual expenditures exceeded budget by \$2,324 or 14.32%.

MANAGEMENT RESPONSE: The Council will more closely monitor any excessive variances in the future and appropriately amend the budget.

FINDING: LATE ISSUANCE. This audit report is not being issued within the six months of the close of its June 30, 1987 fiscal year-end. This is a violation of 48 C.F.R. §201.113(a)(5)(A).

MANAGEMENT RESPONSE: The audit report is late because the audit firm had not completed its quality review within the prescribed time frame and therefore could not release the report until its review was completed and legislative auditor approval was obtained of its report.

Internal Control Over Financial Reporting

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

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

Elliott & Assoc. "APAC"
Lockville, Maryland
December 26, 1997

Cameron Council on Aging, Inc.
SCHEDULE OF FINDINGS AND QUESTIONNAIRES

For the Fiscal Year Ended June 30, 1997

I have audited the financial statements of Cameron Council on Aging, Inc. as of and for the year ended June 30, 1997, and have issued my report thereon dated November 20, 1997. I conducted my 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. My audit of the financial statements as of June 30, 1997 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control
Material Weaknesses Yes No
Reportable Conditions Yes No

Compliance
Compliance material to Financial Statements Yes No

b. Federal Awards

Internal Control
Material Weaknesses Yes No N/A
Reportable Conditions Yes No N/A

Type of Opinion On Compliance For Major Programs
Unqualified Qualified
Disclaimer Adverse
N/A

Are their findings required to be reported in accordance with Circular A-133, Section .518(a)?

Yes No N/A

c. Identification of Major Programs

CGRA NUMBER(S)

Name of Federal Program

Note

Note

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 8/A

Is the audit a "low-risk" audit, as defined by OMB Circular A-133? () Yes () No (X) N/A

() Yes () No (X) N/A

Section II Financial Statement Findings

1997.3 Budget Violation. In the USDA Contribution of Commodity Fund, actual expenditures exceeded budget by \$3,294 or 14.5%. These are violations of the budgeting requirements of 18 CFR 19.110 but do not have any effect on the financial statements. I recommend that in the future all funds be closely monitored and amended as necessary.

1998.2 Late Filing: This audit report is not being issued within the six months of the close of its June 30, 1998 fiscal year-end. This is a violation of 18 CFR 19.110(a), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

Exhibit A

CAMBERG COUNCIL ON AGING, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 June 30, 1997
 (With comparative totals for June 30, 1996)

	Fund Types		Account Group		Totals	
	General	Special Revenue	Fixed Assets	General	(Memorandum Only) 1997	1996
ASSETS						
Cash (Note 2)	\$ 2,138	\$ 17	\$ ---	\$ 2,155	\$ 2,400	
Grants receivable (Note 3)	---	2,000	---	2,000	17,799	
Due from other governments	---	5,743	---	5,743	5,100	
Due from other funds	---	11,550	---	11,550	21,338	
Restricted Assets						
Cash restricted for endowment fund (Note 2)	---	1,125	---	1,125	1,100	
Other	5,846	---	---	5,846	---	
Furniture and equipment (Note 3)	---	---	228,208	228,208	145,287	
Total assets	\$ 8,984	\$20,345	\$228,208	\$307,741	\$188,894	
LIABILITIES						
Accounts payable	\$ ---	\$12,325	\$ ---	\$ 12,325	\$ 19,488	
Payroll taxes payable	---	---	---	---	---	
Due to other funds	11,306	---	---	11,306	21,338	
Total liabilities	11,306	12,325	---	23,631	40,826	
FUND EQUITY AND OTHER CREDITS						
Fund equity:						
Investment in general fixed assets (Note 1)	\$ ---	\$ ---	\$228,208	\$228,208	188,893	
Fund balances:						
Reserved (Note 12)	5,846	2,202	---	14,072	2,784	
Unreserved:						
undesignated (Note 13)	(2,862)	11	---	(2,851)	(536)	
Total fund balance	(2,862)	2,213	---	(638)	2,248	
Total fund equity and other credits	(2,862)	2,213	228,208	283,553	188,893	
Total liabilities and fund equity and other credits	\$ 8,984	\$20,345	\$228,208	\$307,741	\$188,894	

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
 CONDENSED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 AND GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1993

(with comparative totals for the fiscal year ended June 30, 1992)

	General	Special Messages	Totals (Memorandum Only)	
			1992	1993
REVENUES				
Intergovernmental	\$34,101	\$218,473	\$252,574	\$286,596
Public support	14,121	27,308	41,529	42,948
Interest income	10	22	32	22
In-kind contributions (Note 4)	---	20,308	20,308	13,419
Miscellaneous	10,288	7,781	18,069	2,480
Total revenue	<u>58,520</u>	<u>273,892</u>	<u>332,513</u>	<u>348,465</u>
EXPENDITURES				
Current:				
Salaries	2,312	81,508	84,212	82,496
Fringe	556	11,483	12,039	10,645
Travel	1,044	5,364	6,408	3,878
Operating services	4,720	10,199	20,919	18,038
Operating supplies	1,800	2,489	4,289	5,878
Other costs	---	2,729	2,729	44,773
Full service	---	171,488	171,448	113,801
In-kind expenses (Note 4)	---	20,308	20,308	13,419
Capital outlay	24,881	---	24,881	8,233
Total expenditures	<u>35,313</u>	<u>315,568</u>	<u>350,317</u>	<u>321,263</u>
Excess of revenues over (under) expenditures	<u>23,207</u>	<u>(41,676)</u>	<u>(17,804)</u>	<u>(72,798)</u>
OTHER FINANCING SOURCES (USES)				
operating transfers in (Note 2)	648	88,652	89,300	106,366
operating transfers out (Note 2)	(48,082)	(188,218)	(136,238)	(138,266)
Excess of revenues and other sources over (under) expenditures and other uses	8,214	(1,014)	2,562	(9,708)
FUND BALANCES				
Beginning of year	<u>(7,268)</u>	<u>5,828</u>	<u>2,110</u>	<u>10,800</u>
End of year	<u>\$13,952</u>	<u>\$-8,254</u>	<u>\$-4,872</u>	<u>\$-2,110</u>

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON ARTS, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET (GRAN BASIS) AND ACTUAL - ALL FUND TYPES

For the Fiscal Year Ended June 30, 1997

	<u>GENERAL FUND TYPE</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental	\$ 34,103	\$34,104	\$ ---
Public support	18,498	14,127	(4,371)
Interest	---	10	10
In-kind contributions	---	---	---
Miscellaneous	<u>32,380</u>	<u>30,105</u>	<u>(2,275)</u>
total revenues	<u>85,081</u>	<u>78,546</u>	<u>(6,535)</u>
EXPENDITURES			
Contracts:			
Salaries	2,700	2,712	(12)
Fringe	560	558	2
Travel	1,800	1,094	(706)
Operating services	4,700	4,728	(28)
Operating supplies	1,875	1,888	(13)
Other costs	---	---	---
Full service	---	---	---
In-kind expenses (Note 4)	---	---	---
Capital outlay	<u>25,008</u>	<u>24,881</u>	<u>127</u>
total expenditures	<u>35,625</u>	<u>36,382</u>	<u>757</u>
Excess of revenues over (under) expenditures	49,456	42,164	(7,292)
OTHER FINANCING SOURCES (USES)			
Operating transfers in (Note 9)	448	448	---
Operating transfers out (Note 9)	<u>(42,330)</u>	<u>188,062</u>	<u>145,732</u>
Excess of revenues and other sources over (under) expenditures and other uses	8,484	1,714	(6,770)
FUND BALANCES			
Beginning of year	<u>(2,369)</u>	<u>(2,288)</u>	<u>81</u>
End of year	<u>\$ 1,328</u>	<u>\$3,526</u>	<u>\$ 2,198</u>

The accompanying notes are an integral part of this statement.

SPECIAL INTEREST FUND TYPE		
Budget	Actual	Variance - Favorable (Unfavorable)
\$223,282	\$216,473	\$ (4,809)
27,130	27,388	258
20	12	8
7,880	7,243	637
<u>20,330</u>	<u>20,350</u>	<u>---</u>
<u>230,230</u>	<u>221,830</u>	<u>(8,400)</u>
81,500	81,500	---
11,825	11,400	425
5,100	5,164	(64)
16,321	14,199	2,122
3,100	2,668	432
3,774	3,738	36
170,860	171,400	(540)
20,300	20,300	---
<u>---</u>	<u>430</u>	<u>(430)</u>
<u>312,495</u>	<u>312,524</u>	<u>(29)</u>
(38,277)	(40,888)	(4,611)
88,038	88,832	794
<u>(47,256)</u>	<u>(50,238)</u>	<u>(3,982)</u>
5,485	(3,194)	(8,679)
<u>5,378</u>	<u>5,378</u>	<u>---</u>
<u>\$ 14,783</u>	<u>\$ 10,228</u>	<u>\$ 4,555</u>

CAMERON PARISH COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 1987

Note 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1984, the State of Louisiana passed Act 486 which 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. The Cameron Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal and state funds.

The primary function of the Cameron Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established 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. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

Note 1 - Summary of Significant Accounting Policies

b. Presentation of Statements: - (continued)

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 Auditing 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.

c. Fund Accounting:

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

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the Council are classified as governmental funds. Governmental funds account for the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

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

7. Fund Accounting (continued)

Governmental Fund Types - (continued)

General Fund - (continued)

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 particularly grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund.

FOIA (Act 735)

FOIA (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.

Section 5311

Section 5311(formerly Section 18) funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents with Cameron 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 Section 5311 funds are recorded in the Council's General Fund.

Senior Team

The purpose of the Senior Team Fund is to enhance senior program activities via local support by businesses and individuals.

e. Fund Accounting: (continued)

Governmental Fund Types - (continued)

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.

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

Title III-C-1 Administration Fund

Title III-C-1 Administration Fund is used to account for the administration of Special Program for the Aging. Title III-C-1 administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund

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

Nutrition Fund

The Nutrition Fund is designed to provide additional financial support for the Council's C-1/C-2 meal programs through outside donations.

Endowment Fund

The Endowment Fund is a special account not audits by board action for future endeavors and activities of the Council.

v. Fund Accounting (continued)

Governmental Fund Types - (continued)

Special Revenue Fund - (continued)

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III-C-1 Congregate Meals Fund

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

Title III-C-2 Home-Delivered Meals Fund

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

U.S.D.A. Fund

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

e. Fund Accounting: (continued)

Governmental Fund Types - (continued)Special Revenue Fund - (continued)Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (such as weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/assessing, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically under served and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn, "passes through" the funds to the Council.

Audit Fund

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

Title III-G Fund

Title III-G fund is used to account for funds which are used to provide In-Home Services to the frail older individual, including in-home supportive services for older individual 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-G funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

d. Account Group:

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

General Fixed Assets

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

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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 and decreases 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 they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

- f. Transfers and Interfund Loans
Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts on the Balance sheet.
- g. Budget Policy:

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

The Governor's office of Elderly Affairs "OEAA" notifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by OEAA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget prior to June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for responsibility of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was one amendment during the year effective April 1, 1997.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

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

Expenditures cannot legally exceed appropriations on an individual fund level.

Exhibit D
continued

b. 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.

1. Fixed Assets

All fixed assets are stated at historical cost. Depreciated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

The Council has classified its fixed assets as follows:

	Balances June 30, 1983
Term	\$ 98,440
Buildings	102,801
Office furniture and equipment	77,799
Furniture and fixtures	13,146
Total	\$292,186

Depreciated assets represent \$125,696 of the above total.

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

k. Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

l. Reservation and Designation of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

Note 3 - Cash in Bank

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

Nutrition fund - checking	\$	17
Local fund - checking		2,199
Endowment fund		<u>1,125</u>
Cash on deposit in banks	\$	<u>3,341</u>

All of these deposits were covered by federal depository insurance.

Note 3 - Grants Receivable

Grants receivable as June 30, 1997 consisted of reimbursements for expenses incurred under the following programs:

PROGRAM	AMOUNT
U.S.D.R. Fund	<u>\$2,388</u>

Note 4 - In-Kind Contributions

The Council received various in-kind contributions during the period under audit which have been valued at their estimated fair market value and presented in this report as revenue. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the senior centers, and wages and fringe benefits for volunteer workers.

Note 5 - Board of Directors' Compensation

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

Note 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.

Note 7 - Judgments, Claims and Similar Contingencies

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

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allocability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any

Note 7 - Judgements, Claims and Similar Contingencies (continued)

credits by the grantor agencies would not produce diminished program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 8 - Economic Dependency

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

Note 9 - Interfund Transfers

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

	Operating Transfers In	Operating Transfers Out
<u>Special Revenue Funds:</u>		
Audit	\$ 1,297	\$ ---
Title III B Services	79,521	---
Title III C-1	---	---
Title III C-2	17,824	---
Miscellaneous Grant	---	(4,100)
United Way	---	(18,116)
Senior Center	---	(4,870)
U.S.D.A.	---	(17,824)
Title III D	---	---
Nutrition Fund	---	(898)
Total special revenue funds	98,642	(43,008)
<u>General Revenue Funds:</u>		
Senior Team	---	(147)
MOCA - Not Yet	---	(11,779)
Section 18	---	(22,322)
Local Fund	648	(5,825)
Total general revenue funds	648	(40,073)
Total all funds	\$ 99,290	\$ (83,081)

Note 10 - Excess Expenditures Over Appropriations

For the fiscal year ended June 30, 1997, the following items had expenditures in excess of appropriations:

	Dollar Amount	Percent
Title III-C-1	\$5,233	2.18
Nutrition Fund	28	1.75
WDA Cash-in-lieu of Commodities	2,204	14.32

Note 11 - Changes in General Fixed Assets

The following data represents the changes in investment in general fixed assets for the fiscal year ended June 30, 1997:

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
General fixed assets, at cost:				
Vehicles	\$ 88,440	\$ ---	\$ ---	\$ 88,440
Buildings	---	132,831	---	132,831
Office furniture and equipment	27,363	450	---	27,783
Furniture and fixtures	19,144	---	---	19,144
Total general fixed assets	\$145,267	\$133,281	\$ ---	\$278,288
Investment in general fixed assets property acquired from - State				
Funds--RCF T&S	\$ 8,146	\$ ---	\$ ---	\$ 8,146
Senior Center	1,780	---	---	1,780
Title III-C-1				
Admin	213	73	---	286
Title III B 85	4,817	157	---	4,974
Police Jury	7,879	---	---	7,879
Section 16	10,483	---	---	10,483
Title III C 2	800	---	---	800
Donated				
property	16,720	107,750	---	124,470
WDA, Title 16	53,480	---	---	53,480
Title III-C	800	---	---	800
local funds				
(general fund)	24,599	24,884	---	49,383
Title III-P	5,111	---	---	5,111
DDFD	2,482	---	---	2,482
Total investment in general fixed assets	\$184,211	\$133,281	\$ ---	\$277,298

Note 12 - Fund Balance - Reserved

Reserved fund balance consists of the following:

General Fund - \$8,800 which is the down payment being held to purchase a new van; and

Special Revenue Fund - \$7,072 related to cash-in-lieu of commodities reserved for future raw food purchases and \$1,136 in endowment funds designated for future Council special projects.

Note 13 - General Fund Type - Fund Deficit

The general fund type has an unreserved fund balance deficit of \$8,407 which was caused by \$24,881 in capital outlay, mostly improvements to site facilities. Management plans to reduce the deficit through reduced spending and an increase in fund raising efforts.

SUPPLEMENTARY FINANCIAL INFORMATION

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND TYPE

For the fiscal year ended June 30, 1993

	Local Fund	FCSR Rev. 325
REVENUES		
Intergovernmental:		
Office of Elderly Affairs	\$ ---	\$ 11,338
Cameron Parish Police Jury	---	---
Interest	10	---
Public support:		
Contributions	11,847	---
In-kind contributions	---	---
Miscellaneous	---	---
Total revenues	<u>11,857</u>	<u>11,338</u>
EXPENDITURES		
Current:		
Salaries	3,732	---
Fringe	556	---
Travel	714	---
Operating services	4,432	---
Operating supplies	1,752	---
Other costs	---	---
In-kind expenses	---	---
Capital outlay	50	---
Total expenditures	<u>10,256</u>	<u>---</u>
Excess of revenues over (under) expenditures	<u>1,601</u>	<u>11,338</u>
OTHER FINANCED RESOURCES (USES)		
Operating transfers in	448	---
Operating transfers out	<u>(2,834)</u>	<u>(11,338)</u>
Excess of revenues and other resources over (under) expenditures and other uses	<u>(3,525)</u>	<u>---</u>
FUND BALANCE (DEFICIT)		
Beginning of year	<u>(6,582)</u>	<u>---</u>
End of year	<u>\$ (10,107)</u>	<u>5</u>

See independent auditor's report.

Senior Year	Section 18	Income
\$ ---	\$ ---	\$ 13,778
---	20,322	20,322
---	---	18
---	---	---
2,380	---	14,177
---	---	---
<u>30,380</u>	<u>---</u>	<u>30,285</u>
<u>32,865</u>	<u>32,322</u>	<u>18,843</u>
---	---	2,112
---	---	556
300	---	1,844
300	---	4,120
120	---	1,800
---	---	---
---	---	---
<u>24,021</u>	<u>---</u>	<u>28,881</u>
<u>32,887</u>	<u>---</u>	<u>30,793</u>
<u>7,388</u>	<u>32,322</u>	<u>63,158</u>
---	---	688
<u>(342)</u>	<u>(32,322)</u>	<u>160,082</u>
7,241	---	2,716
<u>(288)</u>	<u>---</u>	<u>27,286</u>
<u>5,953</u>	<u>---</u>	<u>2,43,552</u>

CAMERON COUNCIL ON AGING, INC.
COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 1997

	Title III C-1	Senior Center	Title III C-2	Audit Fund	United Way
REVENUES					
Intergovernmentals					
Governor's Office of					
Elderly Affairs	\$20,900	\$18,530	\$47,161	\$ 878	\$ ---
Cameron Parish					
Police Jury	3,858	---	---	---	---
Interest income	---	---	---	---	---
Public supports:					
Program income	---	---	4,169	---	---
Contributions	---	---	---	---	---
United Way	---	---	---	---	18,116
Miscellaneous	---	---	---	---	---
In-kind support	2,200	1,108	1,008	---	---
Total revenues	<u>49,058</u>	<u>28,538</u>	<u>52,338</u>	<u> 878</u>	<u>18,116</u>
EXPENDITURES					
Current:					
Salaries	---	3,838	---	---	---
Fringe	---	1,041	---	---	---
Travel	---	---	---	---	---
Operating services	---	4,481	---	---	---
Operating supplies	---	---	---	---	---
Other costs	---	---	---	3,376	---
Fuel service	41,840	---	69,184	---	---
In-kind support	2,100	1,108	1,008	---	---
Capital outlay	---	---	---	---	---
Total expenditures	<u>49,058</u>	<u>18,788</u>	<u>78,184</u>	<u>3,376</u>	<u>---</u>
Excess of revenues over					
(under) expenditures	---	9,750	(17,846)(1,297)	---	18,116
GRAND FINANCING SOURCES					
(USES)					
Operating transfers in	---	---	11,838	1,297	---
Operating transfers out	---	(18,820)	---	---	(18,116)
Excess of revenues and					
other sources over					
(under) expenditures	---	---	---	---	---
and other uses	---	---	---	---	---
FUND BALANCES					
Beginning of year	---	---	---	---	---
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

See independent auditor's report.

Schedule 2

Title 121-C-1 Admin.	Title 121-B Support. Merchison	Title 121-B	Title 121-F	WDA		Nutri- tion Food	Endow- ment Fund	Totals	
				Cash-In- lieu-of Commod.	Misc. Grant				
536,223	555,403	51,812	52,795	518,234	54,860	5	---	---	1204,473
---	9,148	---	---	---	---	---	---	22	12,800
---	---	---	---	---	---	---	---	10	10
---	5,103	---	---	---	---	---	---	---	9,272
---	---	---	---	---	---	---	---	---	18,116
---	7,783	---	---	---	---	---	---	---	7,783
4,489	5,938	---	---	---	---	---	---	---	29,389
28,423	87,998	1,812	2,785	18,234	4,860	---	---	32	271,598
11,170	63,884	---	2,580	---	---	---	---	---	81,500
1,197	6,856	---	285	---	---	---	---	---	11,493
530	4,824	---	---	---	---	---	---	---	5,768
1,807	9,388	---	---	---	---	326	---	---	14,198
487	3,882	---	---	---	---	100	---	---	2,869
261	---	---	---	---	---	323	---	---	2,728
---	148,424	1,812	---	---	---	---	---	---	171,480
4,400	5,880	---	---	---	---	---	---	---	29,309
73	157	---	---	---	---	---	---	---	436
20,629	158,827	1,812	2,785	---	---	228	---	---	212,629
---	(70,521)	---	---	18,274	4,800	(728)	32	---	(49,588)
---	70,521	---	---	---	---	---	---	---	88,653
---	---	---	---	(12,828)	(4,800)	(888)	---	---	(18,516)
---	---	---	---	440	---	(1,626)	32	---	(3,154)
---	---	---	---	5,522	---	1,442	1,182	---	8,228
\$	\$	\$	\$	\$ 7,823	\$	\$	\$ 32	\$ 1,135	\$ 8,224

Schedule 3

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1997

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
LINE 1			
Salaries	\$ 2,300	\$ 2,300	\$ (12)
Fringe	550	558	18
Trent	300	704	404
Operating services	4,400	4,412	12
Operating supplies	1,300	1,362	62
Other costs	---	---	---
Capital outlay	---	50	50
Transfers to other funds	<u>6,850</u>	<u>5,624</u>	<u>1,226</u>
Totals	<u>\$18,300</u>	<u>\$16,010</u>	<u>\$ 2,290</u>
LINE 1401, 2341			
Transfers to other funds:			
Title III-B-Supportive Services	\$11,300	\$11,300	\$ ---
Totals	<u>\$11,300</u>	<u>\$11,300</u>	<u>\$ ---</u>
SECTION 18			
Transfers to other funds:			
Title III-B-Supportive Services	\$22,100	\$22,100	\$ ---

See Independent Auditor's Report.

CARLESON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1997

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
SENIORS TEAM			
Travel	\$ 300	\$ 330	\$ (30)
Operating services	300	308	(8)
Operating supplies	125	120	(5)
Other costs	---	---	---
Capital outlay	20,000	20,021	21
Transfers out	107	107	---
Totals	\$21,032	\$21,146	\$ 114
MISCELLANEOUS GRANT			
Transfers to Title III-B- Supportive Services	\$ 4,000	\$ 4,000	\$ ---
Totals	\$ 4,000	\$ 4,000	\$ ---
TITLE III-F PREVENTIVE HEALTH			
Salaries	\$ 2,500	\$ 2,500	\$ 0
Fringe	198	205	(7)
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Other costs	---	---	---
Capital outlay	---	---	---
Transfers out	---	---	---
Totals	\$ 2,698	\$ 2,705	\$ 7
TITLE III-C-1			
Full service	\$40,000	\$41,000	\$ (1,000)
In-kind support	2,280	2,280	---
Totals	\$42,280	\$43,000	\$ 720

See Independent auditor's report.

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1987

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
REGIONAL CENTER			
Salaries	\$ 4,350	\$ 3,830	\$ 520
Fringe	740	1,041	(301)
Travel	---	---	---
Operating services	4,300	4,481	181
Operating supplies	---	---	---
Other costs	---	---	---
In-kind support	7,100	7,100	---
Capital outlay	---	---	---
Transfers out	<u>8,340</u>	<u>8,822</u>	<u>(482)</u>
Totals	\$ 25,830	\$ 25,634	\$ 196
TITLE III-C-2			
Full service	\$ 49,713	\$ 49,164	\$ 549
In-kind support	<u>3,000</u>	<u>3,000</u>	<u>---</u>
Totals	\$ 52,713	\$ 52,164	\$ 549
ADMIN. FUND			
Other costs	\$ 2,375	\$ 2,375	\$ ---
Totals	\$ 2,375	\$ 2,375	\$ ---
TITLE III-B -			
SUPPORTIVE SERVICES			
Salaries	\$ 63,300	\$ 63,884	\$ (584)
Fringe	9,200	9,850	(650)
Travel	4,300	4,834	(534)
Operating services	9,200	9,286	(86)
Operating supplies	3,400	3,000	400
Other costs	50,837	50,834	3
In-kind support	5,000	5,000	---
Capital outlay	---	<u>357</u>	<u>(357)</u>
Totals	\$138,537	\$138,541	\$ 4

See independent auditor's report.

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1987

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
TITLE III-C-1-ADMINISTRATION			
Salaries	\$10,953	\$11,178	\$ (225)
Fringe	1,684	1,597	807
Travel	883	930	(48)
Operating services	1,943	1,907	36
Operating supplies	530	487	43
Other costs	381	251	130
In-kind Support	4,400	4,400	---
Capital outlay	---	35	173
Totals	\$20,624	\$20,624	\$---
TITLE III-D-12-HOME			
Full Service	\$ 1,812	\$ 1,812	\$---
Totals	\$ 1,812	\$ 1,812	\$---
UNITED WAY			
Transfers to other funds	\$18,116	\$18,116	\$---
Totals	\$18,116	\$18,116	\$---
REHABILITATION FUND			
Salaries	\$ ---	\$ ---	\$ ---
Operating services	308	324	(16)
Operating supplies	100	100	---
Other costs	380	303	77
Transfers to other funds	828	828	---
Totals	\$ 1,516	\$ 1,525	\$ (89)
ESDA CASE-12-1261-02			
COMMODITIES			
Transfers to			
Title III-C-2	\$15,800	\$17,834	\$ (2,034)
Totals	\$15,800	\$17,834	\$ (2,034)

See independent auditor's report.

CAMERON COUNCIL ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 1997

listed below in a summary of the date for grants awarded and received during the fiscal year ended June 30, 1997:

Federal Grantor/Pass Through Grantors/Program Title	Federal CFDA Number
<u>Department of Health and Human Services</u>	
Passed through the Louisiana Governor's Office of Elderly Affairs:	
Special Programs for the Aging:	
Title III-D-1-Congregate Meals	93.045
Title III-D-2-Home Delivered Meals	93.045
Title III-D-1-Area Agency Administration	93.043
Title III-B-Supportive Services	93.044
Title III-D	93.046
Title III-F	93.048
<u>Department of Agriculture</u>	
Passed through the Louisiana Governor's Office of Elderly Affairs:	
USDA Cash in Lieu of Commodities	10.570
<u>Department of Transportation</u>	
Passed through the Cameron Parish Police Jury:	
Section 5311	20.509
Totals	

See independent auditor's report.

Schedule 4

Grants Awarded	Revenues Recognized	Expenditures
\$ 35,704	\$ 35,704	\$ 35,704
25,163	25,163	25,163
12,161	12,161	12,161
47,094	47,094	47,094
1,540	1,540	1,540
2,785	2,785	2,785
32,349	32,349	32,349
<u>32,322</u>	<u>32,322</u>	<u>32,322</u>
<u>\$163,271</u>	<u>\$164,269</u>	<u>\$164,009</u>

Commonwealth on Aging, Inc.
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended June 30, 1987

- SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**
- There were no prior year findings relating to internal control and compliance material to the financial statements.
- SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**
- There were no prior year findings relating to internal control and compliance material to federal awards.
- SECTION III MANAGEMENT LETTER**
- There was no management letter with prior year audit reports.

See independent auditor's report.

Schedule 3

Cameron Council on Aging, Inc.
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 1983

SECTION I	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT	
1983.1	Mary Johnson, chief accountant, will more closely monitor budget variances for the fiscal year ending June 30, 1988.	
1983.2	Dinah Landry, Executive Director, will closely monitor the timely completion of the June 30, 1988 audit by December 31, 1988 and require the auditor to complete it in a timely fashion.	
SECTION II	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	N/A
SECTION III	MANAGEMENT LETTER	N/A

See independent auditor's report.