

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 1996

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF AGRICULTURE</u>				
PASSED THROUGH:				
CAPITAL AREA AGENCY ON AGING				
USDA	10.550	\$4,091	\$4,091	\$4,091
<u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u>				
PASSED THROUGH:				
CAPITAL AREA AGENCY ON AGING				
TITLE III-B	93.633	53,802	53,802	53,802
TITLE III-C-1	93.635	33,200	33,200	33,200
TITLE III-C-2	93.635	19,743	19,743	19,743
TITLE III-D	93.641	1,573	1,573	1,573
TITLE III-F	93.043	1,583	1,583	1,583
		<u>109,901</u>	<u>109,901</u>	<u>109,901</u>
PASSED THROUGH:				
DEPARTMENT OF HEALTH & HOSPITALS				
MEDICAID	13.714	3,665	3,665	3,665
<u>DEPARTMENT OF TRANSPORTATION</u>				
PASSED THROUGH:				
LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20.509	46,663	46,663	46,663
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
DIRECT FROM:				
FEMA	83.516	33,984	24,953	24,953
Total		<u>198,304</u>	<u>189,273</u>	<u>189,273</u>

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND TYPE**  
**YEAR ENDED JUNE 30, 1996**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
INTERGOVERNMENTAL	\$56,601	\$58,442	\$1,841
PUBLIC SUPPORT	10,620	12,090	1,470
INTEREST	2,603	1,914	(689)
MISCELLANEOUS	-0-	3,544	3,544
IN-KIND	-0-	2,190	2,190
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	69,824	78,180	8,356
<b>EXPENDITURES</b>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	-0-	716	(716)
FRINGE	-0-	67	(67)
TRAVEL	-0-	310	(310)
OPERATING SERVICES	-0-	301	(301)
OPERATING SUPPLIES	-0-	1,212	(1,212)
OTHER	-0-	3,242	(3,242)
CAPITAL OUTLAY	-0-	9,123	(9,123)
DEBT SERVICE	-0-	16,413	(16,413)
IN-KIND EXPENDITURES	-0-	2,190	(2,190)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	-0-	33,574	(33,574)
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>			
	<hr/>	<hr/>	<hr/>
	69,824	44,606	(25,218)
<b>OTHER FINANCIAL SOURCES (USES)</b>			
SALE OF FIXED ASSETS	-0-	2,900	2,900
TRANSFERS IN	-0-	5,123	5,123
TRANSFERS OUT	(69,824)	(64,699)	5,125
	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL SOURCES (USES)	(69,824)	(56,676)	13,148
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
	<hr/>	<hr/>	<hr/>
	-0-	12,070	(12,070)
<b>FUND BALANCE, JULY 1</b>			
		<hr/>	
		90,795	
<b>FUND BALANCE, JUNE 30</b>			
		<hr/>	
		78,725	
		<hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 1996**

(With Comparative Data For the Year Ended June 30, 1995)

	<b>GOVERNMENTAL FUND TYPES</b>		<b>TOTALS (MEMORANDUM ONLY)</b>	
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>1996</b>	<b>1995</b>
<b>REVENUES:</b>				
INTERGOVERNMENTAL	\$58,442	\$262,748	\$321,190	\$348,885
PUBLIC SUPPORT	12,090	54,391	66,481	45,018
INTEREST	1,914	235	2,149	2,328
MISCELLANEOUS	3,544	-0-	3,544	18,969
IN-KIND CONTRIBUTIONS	2,190	7,131	9,321	21,885
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	78,180	324,505	402,685	437,085
<b>EXPENDITURES</b>				
CURRENT				
HEALTH AND WELFARE				
SALARIES	716	198,060	198,776	198,164
FRINGE BENEFITS	67	27,335	27,402	27,149
TRAVEL	310	6,032	6,342	10,181
OPERATING SERVICES	301	56,889	57,190	48,513
OPERATING SUPPLIES	1,212	17,259	18,471	18,439
OTHER	3,242	13,749	16,991	29,751
MEALS	-0-	42,300	42,300	34,641
CAPITAL OUTLAY	9,123	4,701	13,824	20,989
UTILITY ASSISTANCE	-0-	7,525	7,525	2,698
DEBT SERVICE	16,413	7,315	23,728	7,316
IN-KIND EXPENDITURES	2,190	7,131	9,321	21,885
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	33,574	388,296	421,870	419,726
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	44,606	(63,791)	(19,185)	17,359
<b>OTHER FINANCIAL SOURCES (USES)</b>				
SALE OF FIXED ASSETS	2,900	-0-	2,900	
TRANSFERS IN	5,123	122,457	127,580	120,213
TRANSFERS OUT	(64,699)	(62,881)	(127,580)	(120,213)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	(56,676)	59,576	2,900	-0-
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (12,070)</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	(12,070)	(4,215)	(16,285)	17,359
<b>FUND BALANCE, JULY 1</b>				
	90,795	5,349	96,144	78,785
<b>FUND BALANCE, JUNE 30</b>				
	<hr/>	<hr/>	<hr/>	<hr/>
	78,725	1,134	79,859	96,144

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1996**

(With Comparative Data as of June 30, 1995)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1996	1995
<b>ASSETS</b>						
CASH	\$78,712	\$9,118	-0-	-0-	\$87,830	\$88,464
RECEIVABLES						
INTERGOVERNMENTAL ACCOUNTS	-0-	18,715	-0-	-0-	18,715	21,530
PREPAID EXPENSES	13	-0-	-0-	-0-	13	767
DEPOSITS	-0-	3,728	-0-	-0-	3,728	3,586
FIXED ASSETS	-0-	1,830	-0-	-0-	1,830	1,830
AMOUNT TO PROVIDED FOR RETIREMENT OF LONG-TERM OBLIGATIONS	-0-	-0-	\$340,095	-0-	340,095	418,816
	-0-	-0-	-0-	\$27,803	27,803	47,170
<b>TOTAL ASSETS</b>	<u>78,725</u>	<u>33,391</u>	<u>340,095</u>	<u>27,803</u>	<u>480,014</u>	<u>582,163</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
NOTES PAYABLE	-0-	-0-	-0-	\$20,685	\$20,685	\$40,681
ACCOUNTS PAYABLE	-0-	\$10,205	-0-	-0-	10,205	6,770
EMPLOYEE WITHHOLDINGS	-0-	735	-0-	-0-	735	874
DEFERRED REVENUE	-0-	21,317	-0-	-0-	21,317	12,389
COMPENSATED ABSENCES	-0-	-0-	-0-	7,118	7,118	6,489
<b>TOTAL LIABILITIES</b>	<u>-0-</u>	<u>32,257</u>	<u>-0-</u>	<u>27,803</u>	<u>60,060</u>	<u>67,203</u>
<b>FUND EQUITY:</b>						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$340,095	-0-	340,095	418,816
FUND BALANCES:						
UNRESERVED -						
DESIGNATED	-0-	\$1,134	-0-	-0-	1,134	8,520
UNDESIGNATED	\$78,725	-0-	-0-	-0-	78,725	87,624
<b>TOTAL FUND EQUITY</b>	<u>78,725</u>	<u>1,134</u>	<u>340,095</u>	<u>-0-</u>	<u>419,954</u>	<u>514,960</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>78,725</u>	<u>33,391</u>	<u>340,095</u>	<u>27,803</u>	<u>480,014</u>	<u>582,163</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

# Donald C. DeVille

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## INDEPENDENT AUDITOR'S REPORT

August 13, 1996

To the Board of Directors  
Washington Parish Council on Aging  
Franklinton, Louisiana

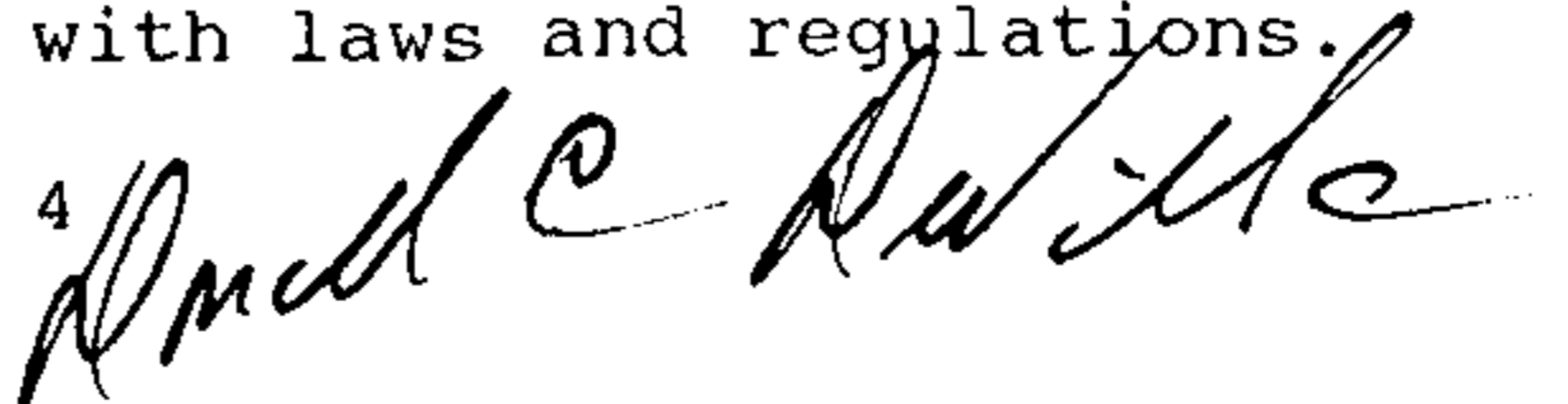
I have audited the accompanying general purpose financial statements of the Washington Parish Council on Aging, Inc., a component unit of the Washington Parish Police Jury, as of June 30, 1996, and the year then ended. These financial statements are the responsibility of the Washington Parish Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the Washington Parish Council on Aging as of June 30, 1996, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

My audit was made for the purposes of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of the Washington Parish Council on Aging. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated August 13, 1996, on our consideration of Washington Parish Council on Aging's internal control structure and a report dated August 13, 1996, on its compliance with laws and regulations.

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WASHINGTON PARISH COUNCIL ON AGING, INC.  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FRANKLINTON, LOUISIANA  
YEAR ENDED JUNE 30, 1996

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

Release Date OCT 08 1996

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**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**E. BASIS OF ACCOUNTING** (Continued)

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

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

**Intergovernmental Grants**

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

Senior Center and audit funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditure is made. Section 18 and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

**Public Support and Miscellaneous Revenues**

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

**G. TRANSFERS AND INTERFUND LOANS**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

WASHINGTON COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
EXIT CONFERENCE  
JUNE 30, 1995

An exit conference was held on August 13, 1996. Those in attendance were:

Jane Crain - Executive Director  
Millie Varnado - Bookkeeper  
Donald C. DeVille - Certified Public Accountant

The audit report was presented and I reported to management that I did not discover any material weaknesses in internal control, but did discover minor weaknesses of an instance of non-compliance with policies.

Such findings have been reported on page 39.

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

# Donald C. DeVille

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

August 13, 1996

To the Board of Directors  
Washington Parish, Louisiana

I have audited the financial statements of the Washington Parish Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated October 12, 1996.

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

The management of the Washington Parish Council on Aging is responsible for establishing and maintaining a system of internal accounting Control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**NOTE 4 - RECEIVABLES AND PAYABLES**

A Summary of Receivables as of June 30, 1996, follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL</u>
Intergovernmental			
Capital Area Agency -			
Title III-B	-0-	\$1,662	\$1,662
Title III-C-1	-0-	6,675	6,675
Title III-C-2	-0-	1,075	1,075
Title III-D	-0-	609	609
USDA	-0-	732	732
Department of Transportation	-0-	5,696	5,696
Department of Hospitals	-0-	2,016	2,016
City of Bogalusa	-0-	250	250
	-0-	18,715	18,715
Accounts	13	-0-	13
 Total	 13	 18,715	 18,728

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

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

**NOTE 5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>JULY 1, 1995</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>JUNE 30, 1996</u>
Land	\$6,500	-0-	-0-	\$6,500
Buildings	67,006	-0-	-0-	67,006
Equipment	345,310	\$4,701	83,422	266,589
 Total	 418,816	 4,701	 83,422	 340,095

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**N. TOTAL COLUMN ON COMBINED STATEMENTS**

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

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

EXPENDITURES EXCEEDING APPROPRIATIONS

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1996:

<u>SPECIAL REVENUE FUND</u>	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
TITLE III B	\$211,440	\$212,666	\$(1,226)
TITLE III C 2	71,464	77,557	(6,093)
TITLE III F	2,050	5,083	(3,033)

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Carrying Amount on Balance Sheet	\$87,830
Bank Balances:	
1. Insured (FDIC) or Collateralized with securities held by the entity or its agent in the entity's name	\$111,438
2. Uninsured balance	-0-
Total Bank Balances	<u>111,438</u>

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**H. BUDGETS**

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

1. The Capital Area Agency on Aging - District II Inc. (CAAA) notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepare a proposed budget based on the funding levels provided by CAAA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the CAAA for final approval.
5. All budgetary appropriations laspe at the end of each fiscal year. (June 30)
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the CAAA for funds received under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.
11. Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

**I. ENCUMBRANCES**

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

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**C. FUND ACCOUNTING** (Continued)

**FEMA Funds** is used to account for the administration of a Disaster Assistance Program which is to supplement food and shelter assistance to individuals who might currently be receiving assistance, as well as to assist those who are not receiving any. Funds are provided by the Federal Emergency Management Agency through Emergency Food and Shelter National Board to the Council which in turn passes through the funds to the parish council.

**D. ACCOUNT GROUPS:**

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

**GENERAL FIXED ASSETS**

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

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

**GENERAL LONG-TERM OBLIGATIONS**

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

**E. BASIS OF ACCOUNTING**

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

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

C. FUND ACCOUNTING (Continued)

Title III-D Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs and the Louisiana Department of Hospitals, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dsyfunction, and to the families of such victims.

Title III-F Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide disease prevention and health promotion.

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 the cost of having an annual audit of the Council's financial statements.

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

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

Line Item Funds are provided by the Louisiana Legislature and is passed through the Capital Area on Aging to the Council for the elderly needs in the parish.

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.



**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**C. FUND ACCOUNTING** (Continued)

**FTA (Section 18)**

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

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**C. FUND ACCOUNTING**

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

**Governmental Funds:**

**GENERAL FUND**

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

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

**Local**

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

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

**PCOA (ACT 735)**

PCOA (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.

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY:**

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Washington Parish Council on Aging (Council) is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. The Council also receives revenue from other federal, state, and local government agencies which may impose certain restrictions upon how the council can use the money that they have provided.

The Council is not a general purpose of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

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

**B. PRESENTATION OF STATEMENTS:**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a Codification of governmental accounting and financial reporting standards. This Codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**NOTE 6. NOTES PAYABLE**

Notes payable at June 30, 1996, consist of the following:

Note payable to I Fortenberry, 144 monthly payments of \$340.60, interest at 10%, secured by the Council's office building \$20,685

Debt Service Requirements to Maturity:

The annual requirements to amortize all debt outstanding at June 30, 1996, including interest payments of \$8,264, are as follows:

1997	\$4,087
1998	4,087
1999	4,087
2000	4,088
2001-2003	12,600
Total	<u>28,949</u>

**NOTE 7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

	<u>COMPENSATED ABSENCES</u>	<u>NOTES PAYABLE</u>	<u>TOTAL</u>
Long-term obligations, July 1	\$6,489	\$40,681	\$47,170
Additions	629	-0-	629
Deductions	-0-	(19,996)	(19,996)
Long-term obligations, June 30	<u>7,118</u>	<u>20,685</u>	<u>27,803</u>

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**NOTE 8 - DEFERRED REVENUE**

The Council has deferred its \$21,317 unspent FEMA cash to be recognized in future periods to the extent of FEMA expenditures.

**NOTE 9. DESIGNATED FUND BALANCE**

The Council has designated its funds received from Washington/ St. Tammany Electric, Helping Hands and Energy Fund for future energy assistance.

**NOTE 10 - INTERFUND TRANSFERS**

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1996:

	<u>T R A N S F E R S</u> <u>IN</u>	<u>OUT</u>
Unrestricted	\$5,123	-0-
PCOA (ACT 735)	-0-	\$11,779
Section 18	-0-	52,920
Title III B	119,417	-0-
Title III C 1	-0-	4,329
Title III C 2	-0-	2,564
Title III D	-0-	1,134
Title III F	3,040	-0-
Audit	-0-	1,887
Senior Center	-0-	38,417
Line Item	-0-	4,500
USDA	-0-	10,050
Total	127,580	127,580

**NOTE 11. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES**

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1996, nor is the Council aware of any unasserted claims.

**NOTE 12 - INCOME TAXES**

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

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**

**NOTE 13. TAX SHELTERED ANNUITY**

In May, 1994, the Council established a Group Flexible Premium Deferred Annuity Contract with an insurance company. Under this contract, an eligible employee may elect to put up to 12% of their salary into the policy. The Council will match the employee's share up to 50% of 6%. As of June 30, 1996, the Council contributed \$3,830 to the policy. Participation in the tax sheltered annuity is at the option of each full-time employee. The Council does not guarantee the benefits granted by the Insurance Company.

**NOTE 14. BOARD OF DIRECTORS' COMPENSATION**

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

**NOTE 15 - FEDERAL COMPLIANCE CONTINGENCIES**

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

**NOTE 16 - ECONOMIC DEPENDENCY**

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

**NOTE 17 - IN-KIND CONTRIBUTIONS**

The Council received various in-kind contributions during the year. Office space were furnished by the Washington Parish School Board without charge or rent. Other in-kind contributions consist on insurance on the office space and time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$9,321, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

SUPPLEMENTARY INFORMATION

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Respectfully submitted,

*Donald C. DeWitt*



WASHINGTON COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
SCHEDULE OF FINDINGS  
JUNE 30, 1996

**REPORTABLE CONDITION:** My examination of 20 Title III C 2 participant files revealed one participant that had not been reassessed.

**CRITERIA:** The Title III C 2 policy requires that reassessments be done six months after the first assessment and annually thereafter.

**CAUSE:** The participant file slip through.

**EFFECT:** There is no material effect to these financial statements.

**RECOMMENDATION:** I had recommended that all participants be reassessed in a timely manner.

\* \* \* \*

WASHINGTON PARISH COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

**J. CASH AND CASH EQUIVALENTS**

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

**K. INVENTORIES**

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

**L. VACATION AND SICK LEAVE**

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

After 1 Year	5 Days
3 Years to 4 Years	10 Days
4 Years to 12 Years	15 Days
Over 12 Years	20 Days

A maximum of 10 days may be carried over to the next year. Payments will be made for unused vacation upon separation if the employee has worked twelve months or longer. As of June 30, 1996, the employees of the Council have accumulated \$7,118 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated up to 60 working days; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**M. COMPARATIVE DATA**

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

**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GENERAL FUNDS**  
**YEAR ENDED JUNE 30, 1996**

	<u>LOCAL</u>	<u>PCOA (ACT 735)</u>	<u>FTA (SEC 18)</u>	<u>TOTAL</u>
<b>REVENUES:</b>				
INTERGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$46,663	\$46,663
Governors Office of Elderly Affairs		\$11,779	-0-	11,779
PUBLIC SUPPORT-DONATIONS	\$5,833	-0-	6,257	12,090
INTEREST	1,914	-0-	-0-	1,914
MISCELLANEOUS	3,544	-0-	-0-	3,544
IN-KIND	-0-	-0-	2,190	2,190
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	11,291	11,779	55,110	78,180
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
CURRENT:				
HEALTH AND WELFARE				
SALARIES	716	-0-	-0-	716
FRINGE	67	-0-	-0-	67
TRAVEL	310	-0-	-0-	310
SERVICES	301	-0-	-0-	301
SUPPLIES	1,212	-0-	-0-	1,212
OTHER COST	3,242	-0-	-0-	3,242
CAPITAL OUTLAY	9,123	-0-	-0-	9,123
DEBT SERVICE	16,413	-0-	-0-	16,413
IN-KIND	-0-	-0-	2,190	2,190
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	31,384	-0-	2,190	33,574
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,093)	11,779	52,920	44,606
	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCIAL SOURCE (USES)</b>				
SALE OF FIXED ASSETS	2,900	-0-	-0-	2,900
TRANSFERS IN	5,123	-0-	-0-	5,123
TRANSFERS OUT	-0-	(11,779)	(52,920)	(64,699)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	8,023	(11,779)	(52,920)	(56,676)
	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(12,070)	-0-	-0-	(12,070)
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, JULY 1	90,795	-0-	-0-	90,795
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCE, JUNE 30	78,725	-0-	-0-	78,725
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

August 13, 1996

To the Board of Directors  
Washington Parish, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 13, 1996.

In connection with my audit of the June 30, 1996 general purpose financial statements of Washington Parish Council on Aging, Louisiana, and with my consideration of Washington Parish Council on Aging, Louisiana, control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments." I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Washington Parish Council on Aging, Louisiana, compliance with these requirements. Accordingly, I do not express such an opinion.

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

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

Respectively submitted,



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

August 13, 1996

To the Board of Directors  
Washington Parish, Louisiana

I have audited the financial statements of the Washington Parish Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 13, 1996.

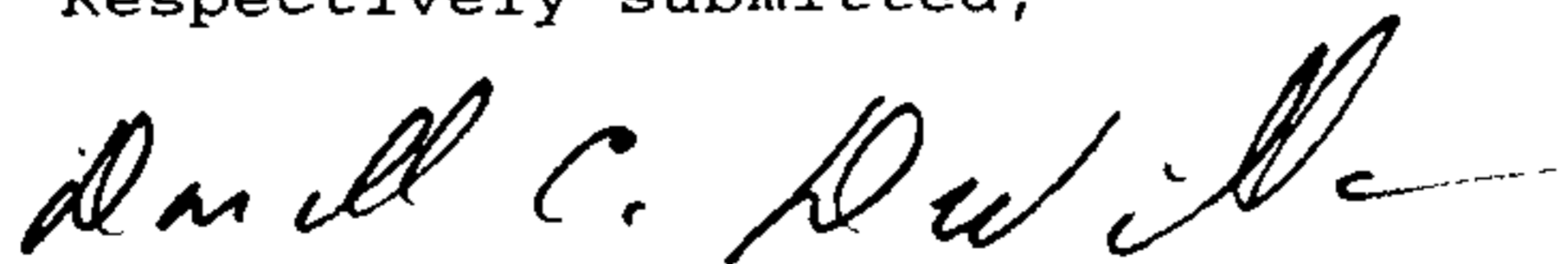
I have applied procedures to test the Washington Parish Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1996: political activity, civil rights, cash management, federal financial reports, drug-free workplace act, allowable cost/cost principles.

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

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

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

Respectively submitted,



and are recorded properly to permit the preparation of general purpose Financial Statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

General Ledger  
Cash Receipts  
Program Receipts  
Receivables  
Purchasing  
Cash Disbursements  
Payroll  
Equipment  
Accounts Payable

ADMINISTRATIVE CONTROLS

Political Activity  
Davis-Bacon  
Civil Rights  
Relocation/Real -  
Estate Acquisition  
Cash Management  
Financial Reports  
Types of Services  
Allowable Cost  
Special Requirements  
Drug-Free Work Place  
Administrative -Requirements

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

During the year ended June 30, 1996, the Washington Parish Council on Aging, Louisiana, had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, C, D and F Funds, FTA, UMTA and USDA.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

August 13, 1996

To the Board of Directors  
Washington Parish, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 13, 1996.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audits for the year ended June 30, 1996, I considered the Washington Parish Council on Aging, Louisiana's, internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Washington Parish Council on Aging, Louisiana's, General purpose financial statements and on to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated August 13, 1996

The management of the Washington Parish Council on Aging, Louisiana, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that, assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization

WASHINGTON COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS  
YEAR ENDED JUNE 30, 1996

GENERAL FIXED ASSETS

LAND	\$6,500
BUILDINGS	67,006
VANS	130,909
EQUIPMENT	135,680
	<hr/>
TOTAL GENERAL FIXED ASSETS	340,095
	<hr/> <hr/>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

LOCAL	\$105,531
SECTION 18	173,346
PCOA	1,650
TITLE III-B	18,533
TITLE III-C-2	17,463
TITLE III-C-1	8,837
TITLE III-D	466
TITLE III-F	5,637
SENIOR CENTER	7,589
TITLE XX	1,043
	<hr/>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	340,095
	<hr/> <hr/>



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

August 13, 1996

To the Board of Directors  
Washington Parish, Louisiana

I have audited the financial statements of the Washington Parish Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 13, 1996.

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

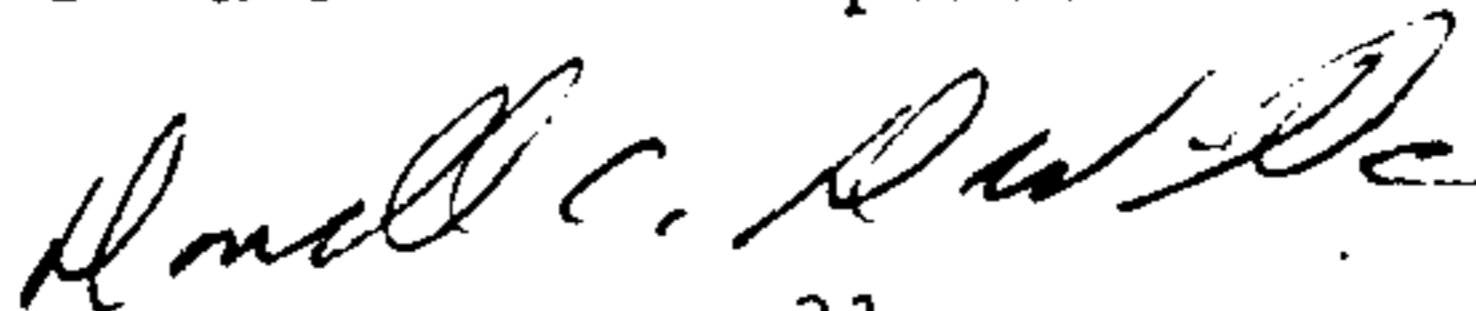
Compliance with laws, regulations, contracts, and grants applicable to the Washington Parish Council on Aging is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests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

The results of my tests disclosed one instance of noncompliance that is required to be reported herein under Government Auditing Standards.

See Schedule of Findings.

We considered the instance of noncompliance in forming my opinion on whether the Pointe Coupee Council on Aging's general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles and this report does not affect my report dated August 13, 1996, on those general purpose financial statements.

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



**WASHINGTON PARISH COUNCIL ON AGING, INC.**  
**FRANKLINTON, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUND TYPE**  
**YEAR ENDED JUNE 30, 1996**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES:</b>			
INTERGOVERNMENTAL	\$227,199	\$262,748	\$35,549
PUBLIC SUPPORT	43,522	54,391	10,869
INTEREST	-0-	235	235
IN-KIND CONTRIBUTIONS	-0-	7,131	7,131
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	270,721	324,505	53,784
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
CURRENT			
HEALTH AND WELFARE			
SALARIES	197,451	198,060	(609)
FRINGE BENEFITS	26,719	27,335	(616)
TRAVEL	6,350	6,032	318
OPERATING SERVICES	56,933	56,889	44
OPERATING SUPPLIES	15,800	17,259	(1,459)
OTHER	14,149	13,749	400
MEALS	11,034	42,300	(31,266)
CAPITAL OUTLAY	4,800	4,701	99
UTILITY ASSISTANCE	-0-	7,525	(7,525)
DEBT SERVICE	7,315	7,315	-0-
IN-KIND EXPENDITURES	-0-	7,131	(7,131)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	340,551	388,296	(47,745)
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(69,830)	(63,791)	6,039
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCIAL SOURCES (USES)</b>			
TRANSFERS IN	69,824	122,457	52,633
TRANSFERS OUT	-0-	(62,881)	(62,881)
	<hr/>	<hr/>	<hr/>
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	69,824	59,576	(10,248)
	<hr/>	<hr/>	<hr/>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(6)	(4,215)	(4,209)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JULY 1		5,349	
		<hr/>	
FUND BALANCE, JUNE 30		1,134	
		<hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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## Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
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MEMBER  
AMERICAN INSTITUTE CPA  
LOUISIANA SOCIETY CPAs

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

August 13, 1996

To the Board of Directors  
Washington Parish Council on Aging  
Franklinton, Louisiana

I have audited the accompanying general purpose financial statements of the Washington Parish Council on Aging, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 13, 1996. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments." Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Washington Parish Council on Aging, Louisiana, oversight unit. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component-unit financial statements taken as a whole.

Respectfully submitted,

*Donald C. DeVille* 29 *Dev-De*

SINGLE AUDIT SECTION

In planning and performing my audit of the financial statements of the Washington Parish Council on Aging for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

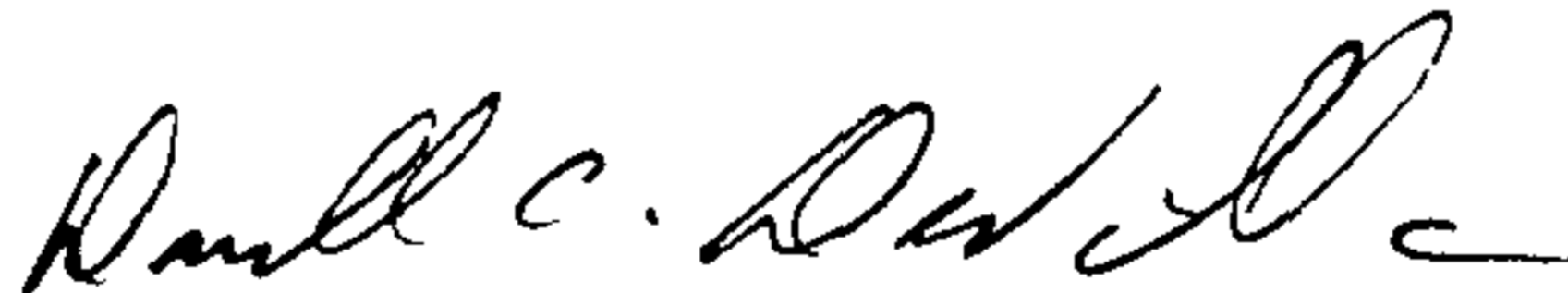
Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Donald C. Davis".

WASHINGTON PARISH COUNCIL ON AGING  
FRANKLINTON, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS  
YEAR ENDED JUNE 30, 1996

	TITLE III-B	TITLE III-C-1	TITLE III-C-2	TITLE III-D	TITLE III-F	AUDIT	SENIOR CENTER	ENERGY ASSISTANCE	LINE ITEM	USDA	FEMA	TOTAL
REVENUES:												
INTERGOVERNMENTAL												
CAPITAL AREA AGENCY ON AGING	\$84,829	\$35,168	\$58,303	\$1,851	\$2,043	\$1,887	\$38,617	\$0	\$4,500	\$4,091	\$0	\$231,289
DEPART OF HEALTH & HOSPITALS	0	0	0	3,506	0	0	0	0	0	0	0	3,506
CITY OF BOGALUSA	3,000	0	0	0	0	0	0	0	0	0	0	3,000
EMERGENCY SHELTER BOARD	0	0	0	0	0	0	0	0	0	0	\$24,953	24,953
<b>TOTAL INTERGOVERNMENTAL</b>	<b>87,829</b>	<b>35,168</b>	<b>58,303</b>	<b>5,357</b>	<b>2,043</b>	<b>1,887</b>	<b>38,617</b>	<b>0</b>	<b>4,500</b>	<b>4,091</b>	<b>24,953</b>	<b>262,748</b>
PUBLIC SUPPORT-DONATIONS	5,420	17,884	21,818	0	0	0	0	3,310	0	5,959	0	54,391
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0	235	235
IN-KIND CONTRIBUTIONS	0	7,131	0	0	0	0	0	0	0	0	0	7,131
<b>TOTAL REVENUES</b>	<b>93,249</b>	<b>60,183</b>	<b>80,121</b>	<b>5,357</b>	<b>2,043</b>	<b>1,887</b>	<b>38,617</b>	<b>3,310</b>	<b>4,500</b>	<b>10,050</b>	<b>25,188</b>	<b>324,505</b>
EXPENDITURES:												
CURRENT												
HEALTH AND WELFARE												
SALARIES	126,794	34,775	31,553	2,979	1,959	0	0	0	0	0	0	198,060
FRINGE	18,467	3,788	4,025	648	407	0	0	0	0	0	0	27,335
TRAVEL	3,201	1,368	1,379	35	49	0	0	0	0	0	0	6,032
OPERATING SERVICE	37,769	5,217	13,059	371	473	0	0	0	0	0	0	56,889
OPERATING SUPPLIES	9,234	921	6,765	57	82	0	200	0	0	0	0	17,259
OTHER COST	8,430	1,282	2,032	43	1,962	0	0	0	0	0	0	13,749
MEALS		0	17,112	0	0	0	0	0	0	0	25,188	42,300
CAPITAL OUTLAY	4,089	268	312	17	15	0	0	0	0	0	0	4,701
UTILITY ASSISTANCE	0	0	0	0	0	0	0	7,525	0	0	0	7,525
DEBT SERVICE	4,682	1,104	1,320	73	136	0	0	0	0	0	0	7,315
IN-KIND EXPENDITURES	0	7,131	0	0	0	0	0	0	0	0	0	7,131
<b>TOTAL EXPENDITURES</b>	<b>212,666</b>	<b>55,854</b>	<b>77,557</b>	<b>4,223</b>	<b>5,083</b>	<b>0</b>	<b>200</b>	<b>7,525</b>	<b>0</b>	<b>0</b>	<b>25,188</b>	<b>388,296</b>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(119,417)	4,329	2,564	1,134	(3,040)	1,887	38,417	(4,215)	4,500	10,050	0	(63,791)
OTHER FINANCIAL SOURCES (USES):												
TRANSFERS IN	119,417	0	0	0	3,040	0	0	0	0	0	0	122,457
TRANSFERS OUT	0	(4,329)	(2,564)	(1,134)	0	(1,887)	(38,417)	0	(4,500)	(10,050)	0	(62,881)
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<b>119,417</b>	<b>(4,329)</b>	<b>(2,564)</b>	<b>(1,134)</b>	<b>3,040</b>	<b>(1,887)</b>	<b>(38,417)</b>	<b>0</b>	<b>(4,500)</b>	<b>(10,050)</b>	<b>0</b>	<b>59,576</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0	0	0	0	0	0	(4,215)	0	0	0	(4,215)
FUND BALANCES, JULY 1	0	0	0	0	0	0	0	5,349	0	0	0	5,349
FUND BALANCES, JUNE 30	0	0	0	0	0	0	0	1,134	0	0	0	1,134

WASHINGTON COUNCIL ON AGING, INC.  
FRANKLINTON, LOUISIANA  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>TITLE III B</u>			
SALARIES	\$124394	\$126794	-\$2400
FRINGE	17859	18467	-608
TRAVEL	4046	3201	845
OPERATING SERVICES	38541	37769	772
OPERATING SUPPLIES	7828	9234	-1406
OTHER	10202	8430	1772
CAPITAL OUTLAY	3895	4089	-194
DEBT SERVICE	4675	4682	-7
	211440	212666	-1226
<u>TITLE III C 2</u>			
SALARIES	\$31783	\$31553	\$230
FRINGE	4061	4025	36
TRAVEL	1223	1379	-156
OPERATING SERVICES	13005	13059	-54
OPERATING SUPPLIES	6750	6765	-15
OTHER	1799	2032	-233
MEALS	11034	17112	-6078
CAPITAL OUTLAY	458	312	146
DEBT SERVICE	1351	1320	31
	71464	77557	-6093
<u>TITLE III D</u>			
SALARIES	\$3199	\$2979	\$220
FRINGE	576	648	-72
TRAVEL	68	35	33
OPERATING SERVICES	455	371	84
OPERATING SUPPLIES	56	57	-1
OTHER	81	43	38
CAPITAL OUTLAY	19	17	2
DEBT SERVICE	-0-	73	-73
	4454	4223	231