

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1978**

**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.

**FCMA (Act 735)**

FCMA (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.

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**NOTE 4 - RECEIVABLES AND PAYABLES**

A Summary of Receivables as of June 30, 1988, follows:

<u>CLASS OF RECEIVABLE</u>	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL</u>
Intergovernmental			
Capital Area Agency			
Title III-C-1	-0-	\$1,800	\$1,800
West Feliciana Police Jury	-0-	8,737	8,737
Total Intergovernmental	-0-	10,537	10,537
Accounts Receivable	-0-	-0-	-0-
Total	-0-	10,537	10,537

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, 1988</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>JUNE 30, 1988</u>
Vans	\$67,535	3,000	-0-	\$70,535
Leasehold Improvements	17,835	-0-	-0-	17,835
Equipment	15,945	-0-	-0-	15,945
Total	101,315	3,000	-0-	104,315

**WEST FELICIANNE COUNCIL ON BEING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**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 revenues 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 revenues until the actual expenditures is made. Section 18 and Audit funds are also recognized as revenues 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 rallies are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenues in the period received.

**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.

**WEST PALM BEACH COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**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 \$1,987.

**GENERAL LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations 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.

**WEST LOUISIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR END, 1978**

**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, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.

**Title III-E Funds** are 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.

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

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

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

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 1988**

**D. FUND ACCOUNTS (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 3-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA Section 18 funds are recorded in the Council's General Fund.

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

**WEST PELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**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 West Peliciana Council on Aging, Inc. may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**K. INVENTORIES**

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

**L. VACTION AND SICK LEAVE**

The Council on Aging, Inc. accrues vacation and sick leave when earned. Employees earn and vest vacation and sick leave as follows:

	<u>VACATION</u>	<u>SICK</u>
After 1 Year	15 Days	12 Days

No vacation can be carried over from one year to the next. Sick leave can be carried over, but will not be paid for at termination.

**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.

**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.

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1984**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. REPORTING ENTITY:**

In 1984, the State of Louisiana passed Act 454 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 West Feliciana 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 revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the council can use the money that they have provided.

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

**2. 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 1983, the board 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.



**WEST FELICIANA COUNCIL ON AGING, INC.**  
**82, FRANKLINVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES--BUDGET (1967-68) AND ACTUAL**  
**SPECIAL REVENUE FUND TYPE**  
**YEAR ENDED JUNE 30, 1968**

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
INTERGOVERNMENTAL	\$66,721	\$72,540	\$5,819
PUBLIC SUPPORT--DONATIONS	0,000	0,000	000
<b>TOTAL REVENUES</b>	<b>77,721</b>	<b>81,397</b>	<b>3,676</b>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
HEALTH AND WELFARE			
SALARIES	62,465	62,958	(493)
FRINGE BENEFITS	12,879	12,408	2,475
TRAVEL	2,078	893	123
OPERATING SERVICES	24,898	24,500	398
OPERATING SUPPLIES	18,240	2,828	718
OTHER	4,000	2,583	469
REPAIRS	100	723	(623)
CAPITAL OUTLAY	=0=	=0=	=0=
UTILITY ASSISTANCE	=0=	2,198	(2,198)
<b>TOTAL EXPENDITURES</b>	<b>120,063</b>	<b>129,190</b>	<b>9,127</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(52,344)</b>	<b>(47,793)</b>	<b>4,551</b>
<b>OTHER FINANCIAL SOURCES (USES)</b>			
TRANSFERS IN	52,344	60,743	16,399
TRANSFERS OUT	=0=	(20,202)	(20,202)
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<b>52,344</b>	<b>40,541</b>	<b>13,753</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>=0=</b>	<b>592</b>	<b>592</b>
<b>FUND BALANCE, JULY 1</b>		<b>16</b>	
<b>FUND BALANCE, JUNE 30</b>		<b>608</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE—BUDGET (HSAF BASIS) AND ACTUAL**  
**GENERAL FUND TYPE**  
**YEAR ENDED JUNE 30, 1988**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
INTERGOVERNMENTAL	\$60,891	\$62,603	\$1,712
PUBLIC SUPPORT	1,770	2,189	419
INTEREST	=0=	392	392
MISCELLANEOUS	=0=	250	250
<b>TOTAL REVENUES</b>	<b>62,661</b>	<b>65,434</b>	<b>2,773</b>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
<b>HEALTH AND WELFARE</b>			
Salaries	-0-	-0-	-0-
Fringe	=0=	=0=	=0=
Travel	-0-	245	(245)
operating services	-0-	-0-	-0-
Other cost	-0-	254	(254)
<b>CAPITAL OUTLAY</b>	<b>-0-</b>	<b>3,000</b>	<b>(3,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>-0-</b>	<b>3,501</b>	<b>(3,501)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>62,661</b>	<b>61,933</b>	<b>(728)</b>
<b>OTHER FINANCIAL SOURCES USED:</b>			
TRANSFERS IN	-0-	3,688	3,688
TRANSFERS OUT	(52,348)	(52,279)	69
<b>TOTAL</b>	<b>(52,348)</b>	<b>(48,591)</b>	<b>3,757</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>417</b>	<b>3,513</b>	<b>3,096</b>
<b>FUND BALANCE, JULY 1</b>		<b>31,645</b>	
<b>FUND BALANCE, JUNE 30</b>		<b>34,958</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 1994**  
 (With Comparative Data For The Year Ended June 30, 1993)

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	INDEPENDENT ONLY 1994	1993
<b>REVENUES:</b>				
INTERGOVERNMENTAL	552,681	972,543	\$1,525,224	\$175,078
PUBLIC SUPPORT-DONATIONS	2,188	8,888	10,876	20,428
INTEREST	393	-0-	393	188
MISCELLANEOUS	238	-0-	238	968
IN-KIND CONTRIBUTIONS	5,288	8,482	13,770	23,948
<b>TOTAL REVENUES</b>	<u>603,888</u>	<u>874,643</u>	<u>\$1,478,524</u>	<u>198,328</u>
<b>EXPENDITURES:</b>				
<b>CURRENT</b>				
<b>HEALTH AND WELFARE</b>				
SALARIES	-0-	65,864	65,864	58,450
FRINGE BENEFITS	-0-	11,488	11,488	17,457
TRAVEL	243	862	1,105	1,488
OPERATING SERVICES	-0-	34,880	34,880	38,223
OPERATING SUPPLIES	-0-	8,824	8,824	11,888
OTHER	356	3,583	3,939	6,988
MEALS	-0-	723	723	8,883
CAPITAL OUTLAY	3,888	-0-	3,888	324
UTILITY ASSISTANCE	-0-	2,188	2,188	11,888
IN-KIND EXPENDITURES	5,288	6,452	11,740	11,942
<b>TOTAL EXPENDITURES</b>	<u>8,781</u>	<u>125,648</u>	<u>\$144,428</u>	<u>200,328</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>595,107</u>	<u>(41,005)</u>	<u>3,988</u>	<u>(104)</u>
<b>OTHER FINANCIAL SOURCES (USES):</b>				
TRANSFERS IN	3,888	88,783	92,671	83,782
TRANSFERS OUT	(42,278)	(28,152)	(70,430)	(83,782)
<b>TOTAL OTHER FINANCIAL SOURCES (USES)</b>	<u>(48,390)</u>	<u>60,631</u>	<u>-0-</u>	<u>-0-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>3,317</u>	<u>803</u>	<u>3,988</u>	<u>(104)</u>
<b>FUND BALANCE, JULY 1</b>	<u>13,648</u>	<u>18</u>	<u>\$13,666</u>	<u>23,666</u>
<b>FUND BALANCE, JUNE 30</b>	<u>14,965</u>	<u>600</u>	<u>\$15,565</u>	<u>23,661</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FLORIDA COACHES COUNCIL ON AGENCIES, INC.  
 FT. FRANCISVILLE, LOUISIANA  
 COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1998

(with comparative data as of June 30, 1997)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	(MEMORANDUM ONLY) 1997	1998
<b>ASSETS</b>						
CASH	\$5,616	\$688	-0-	-0-	\$6,304	\$6,312
RECEIVABLES						
INTERGOVERNMENTAL	10,737	-0-	-0-	-0-	10,737	8,887
FIXED ASSETS	-0-	-0-	\$101,315	-0-	101,315	98,315
RENTAL DEPOSITS	575	-0-	-0-	-0-	575	575
<b>TOTAL ASSETS</b>	<u>16,928</u>	<u>808</u>	<u>101,315</u>	<u>-0-</u>	<u>118,937</u>	<u>112,169</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
BANK OVERDRAFT	\$3,970	-0-	-0-	-0-	\$1,970	-0-
ACCOUNTS PAYABLE	-0-	-0-	-0-	-0-	-0-	\$182
DEFERRED REVENUE	-0-	-0-	-0-	-0-	-0-	2,072
<b>TOTAL LIABILITIES</b>	<u>3,970</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,970</u>	<u>2,254</u>
<b>FUND EQUITY:</b>						
INVESTMENT IN GENERAL						
FIXED ASSETS	-0-	-0-	\$101,315	-0-	101,315	98,315
FUND BALANCE:						
UNRESERVED -						
DEDICATED	-0-	\$688	-0-	-0-	688	36
UNDEDICATED	\$14,958	-0-	-0-	-0-	14,958	12,645
<b>TOTAL FUND EQUITY</b>	<u>14,958</u>	<u>688</u>	<u>101,315</u>	<u>-0-</u>	<u>116,961</u>	<u>108,976</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>16,928</u>	<u>808</u>	<u>101,315</u>	<u>-0-</u>	<u>118,937</u>	<u>112,169</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
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ISSUED  
UNDER THE PROVISIONS OF  
STATE STATUTE NO. 178

**INDEPENDENT AUDITOR'S REPORT**

August 29, 1986

To the Board of Directors  
West Feliciana Council on Aging  
St Francisville, Louisiana

I have audited the accompanying general purpose financial statements of the West Feliciana Council on Aging, Inc. as of June 30, 1986, and the year then ended. These financial statements are the responsibility of the West Feliciana 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. These 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 West Feliciana Council on Aging as of June 30, 1986, 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 West Feliciana 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 29, 1986, on our consideration of West Feliciana Council on Aging's internal control structure and a report dated August 29, 1986, on its compliance with laws and regulations.

*Donald C. DeVille*

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WEST PELICANS COUNCIL ON BEING, INC.  
ST. FRANCISVILLE, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1988

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.

6-1-88  
Release Date: \_\_\_\_\_

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1988**

**NOTE 4 - INTERFUND TRANSFERS**

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1988:

	<b>T R A N S F E R S</b>	
	<b>IN</b>	<b>OUT</b>
Local	\$3,888	-0-
MOCA (Act 738)	-0-	\$11,739
FTA - Section 18	-0-	40,580
Title III B	60,880	-0-
Title III C 1	-0-	2,784
Title III C 2	6,853	-0-
Title III D	743	-0-
Title III F	347	-0-
Audit	-0-	578
Senior Center	-0-	10,940
Police Jury	-0-	3,988
FEMA	-0-	1,950
	<u>\$72,431</u>	<u>\$72,432</u>
<b>Total</b>	<u>\$72,431</u>	<u>\$72,432</u>

**NOTE 5. LEASES**

On January 1, 1985, the Council entered into a lease a building lease that houses the Council's office and senior center in St. Francisville, Louisiana. The Terms of this lease require monthly payments of \$875 for a period of one year. The lease expired December 31, 1984, and has been renewed each year on a year-to-year basis.

**NOTE 6. PENSION PLAN**

On December 1, 1986, the West Feliciana Council on Aging, Inc. established with Mutual of America a single employer, defined contribution, money purchase plan. The minimum age requirement for eligibility shall be 21 and the minimum number of years of eligibility service required for eligibility shall be 2 year. The monthly employer contribution on behalf of a participant shall have a non-forfeitable right to 100% of the amounts in his accounts attributed to employer contributions (a) upon completion of 5 years of vesting services, or (b) if he or she has attained his early retirement age. January 1, 1988, the council changed its administrator to Valic (The Variable Annuity Life Insurance Co). The council contributed \$4,832 to the plan for the year ended June 30, 1988. The latest available defined Contribution Pension Fund Report as of December 31, 1988, shows a total balance of \$44,885 in the pension plan. The plan is administered by Mutual of America. The Council has no further liability to the plan.



**WEST FELICIANA COUNCIL ON AGING, INC.**  
**BT, FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**

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

**A. BANK OVER DRAFT**

The operating account incurred a \$1,570 overdraft created by paying year-end payables exceeding the bank balances but holding the checks until July.

**B. DISCRETIONARY EXPENDITURE APPROPRIATIONS**

The following individual items have actual expenditures over budgeted expenditures for the year ended June 30, 1998:

SPECIAL REVENUE FUND	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Title III F	2000	\$1,106	-\$894

**NOTE 3 - CASH AND CASH EQUIVALENTS**

The Council on Aging had cash and cash equivalents totaling \$4,254 as of June 30, 1998.

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	<u>\$4,254</u>
<b>Bank Balances:</b>	
1. Insured (FDIC) or Collateralized with securities held by the entity or its agent in the entity's name	<u>\$10,798</u>
2. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	<u>-\$6</u>
Total Bank Balances	<u>10,792</u>

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in planning and performing my audit of the financial statements of the West Feliciana Council on Aging for the year ended June 30, 1998. 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.

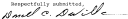
Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions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



**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1978**

**II. METHODS**

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

1. The Capital Area Agency on Aging - District 11 Inc. (CAAA) notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by CAAA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the CAAA for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year. (June 30)
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as management 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.

**Donald C. DeVille**

CHIEF FINANCIAL OFFICER  
CAPITAL GROUP, INC.  
BANKERS BUILDING, LOUISIANA STATE  
DUMFRIES-3820

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

August 29, 1986

To the Board of Directors  
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging, as of and for the year ended June 30, 1986, and have issued my report thereon dated August 29, 1986.

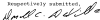
I have applied procedures to test the West Feliciana Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1986: political activity, civil rights, cash management, 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 West Feliciana 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 West Feliciana 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,



**Donald C. DeVille**

AN INDIVIDUAL MEMBER OF THE FIDELITY AND SECURITY GROUP  
1007 BELMONT DRIVE  
BAY LAKES, MISSISSIPPI 39208  
(601) 347-7628

AN INDIVIDUAL MEMBER OF THE FIDELITY AND SECURITY GROUP

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

August 29, 1996

To the Board of Directors  
St. Francisville, Louisiana

I have audited the general purpose financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 28, 1996.

In connection with my audit of the June 30, 1996 general purpose financial statements of West Feliciana Council on Aging and with my consideration of West Feliciana Council on Aging control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on West Feliciana Council on Aging compliance with these requirements. Accordingly, I do not express such an opinion.

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

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. Smith".

WEST FELICIANA COUNCIL ON AGING, INC.  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1988

**NOTE 10. POST-RETIREMENT BENEFITS**

The West Feliciana Council on Aging, Inc. does not offer any post-retirement benefits to its employees.

**NOTE 11. LETTER OF CREDIT**

The Council has an irrevocable letter of credit for any sum not to exceed \$8,000 from the Bank of St. Francisville to purchase a van in 1987. As of June 30, 1988, no funds have been drawn on the letter of credit.

**NOTE 12. JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES**

The Council has represented to me there is no litigation pending against the council, as of June 30, 1988, nor is the Council aware of any unasserted claims. Furthermore, the council's management believes that any potential lawsuits would be adequately covered by insurance.

**NOTE 13. RELATED PARTY TRANSACTIONS**

There were no noted or confirmed related party transactions.

**NOTE 14. DESIGNATED FUND BALANCE**

The Council has designated its funds received from Gulf States Utilition and DEMCO for energy assistance.

**NOTE 15. BOARD OF DIRECTORS' COMPENSATION**

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

**NOTE 16 - 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.



**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
1604 UNIVERSITY OF MISSISSIPPI  
BIRMINGHAM, MISSISSIPPI 38203  
(205) 262-7827

MEMBER  
MISSISSIPPI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

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

August 29, 1996

To the Board of Directors  
St. Francisville, Louisiana

I have audited the general purpose financial statements of the West Feliciana Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 29, 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, Notice 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 West Feliciana Council on Aging's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the West Feliciana Council on Aging'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 29, 1996.

The management of the West Feliciana Council on Aging, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization 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,

WEST FELICIANA COUNCIL ON SOUND, INC.  
ST. FRANCISVILLE, LOUISIANA  
EXIT CONFERENCE  
JUNE 28, 1996

An exit conference was held on August 20, 1996.

Those in attendance were:

Patricia Gilmore - Director  
Lillie Pinkney - Bookkeeper  
Donald C. DeWille - Certified Public Accountant

I reported to management that I did not discover any material weaknesses in internal control.

Donald C. DeVille

CHIEF OF BUREAU OF PUBLIC ACCOUNTS  
FEDERAL BUREAU OF INVESTIGATION  
1440 G STREET, N.W. • WASHINGTON, D.C. 20535  
(202) 755-7000

**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 29, 1996

To the Board of Directors  
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 29, 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 West Feliciana 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.

Donald C. DeVille

CENTRAL PUBLIC ACCOUNTING SERVICE  
Professional Office  
10000 Lakeside, Lake Charles, LA 70601  
(504) 783-1820

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED ACCOUNTANTS

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED ACCOUNTANTS

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

August 29, 1988

To the Board of Directors  
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1988, and have issued my report thereon dated August 29, 1988.

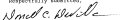
I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material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

Compliance with laws, regulations, contracts, and grants applicable to the West Feliciana 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 misstatement, I performed tests of the West Feliciana 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 no instances of noncompliance that are to be reported under Government Auditing Standards.

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,



**WEST FLORIDIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 1988**

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR GRANT AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>				
<b>PAID THROUGH CAPITAL BAGE AGENCY ON AGING</b>				
TITLE III-B	93.833	\$18,517	\$18,517	\$18,517
TITLE III-C-1	93.833	8,384	8,384	8,384
TITLE III-C-2	93.833	8,061	8,061	8,061
TITLE III-D	93.841	482	482	482
TITLE III-F	93.843	648	648	648
<b>TOTALS</b>		<u>38,092</u>	<u>38,092</u>	<u>38,092</u>
<b>DEPARTMENT OF TRANSPORTATION</b>				
<b>PAID THROUGH LA DEPARTMENT OF TRANSPORTATION &amp; DEVELOPMENT</b>				
FTA	20.509	<u>40,824</u>	<u>40,824</u>	<u>40,824</u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
<b>GRANT FROM:</b>				
<b>EMERGENCY FOOD</b>				
SHELTER FOOD	93.514	<u>3,318</u>	<u>3,318</u>	<u>3,318</u>
 <b>TOTAL GRANTS</b>		 <u>78,263</u>	 <u>77,230</u>	 <u>77,230</u>

**SINGLE ASSET SECTION**

WEST FELICIANA COUNCIL OF AGING, INC.  
 ST. FRANCISVILLE, LOUISIANA  
 STATEMENT OF GENERAL FIXED ASSETS  
 YEAR ENDED JUNE 30, 1988

GENERAL FIXED ASSETS

Vans	\$79,500
Leasehold Improvements	17,800
Equipment	<u>13,945</u>
TOTAL GENERAL FIXED ASSETS	<u>101,245</u>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

UNRESTRICTED	\$12,433
RESTRICTED	3,733
SECTION 50	89,146
West Feliciana Hospital	1,800
POINTS COOPER COMMUNITY ADVANCEMENT	859
DACA	80
SENIOR CENTER	2,580
Title III B	800
Title III C 1	840
Title III C 2	200
Title III D	14
Title III F	<u>100</u>

TOTAL INVESTMENT IN GENERAL FIXED ASSETS 101,245

**MIST PELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF EXPENDITURES - BUDGET (GRAY BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1988**

	BUDGET	ACTUAL	VARINCE FAVORABLE (UNFAVORABLE)
<b>SENIOR CENTER</b>			
SALARIES	\$-0-	\$140	\$(140)
FRINSE	-0-	14	(14)
TRAVEL	-0-	-0-	-0-
OPERATING SERVICES	11,800	10,885	915
OPERATING SUPPLIES	-0-	38	(38)
OTHER	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	-0-	-0-
<b>TOTALS</b>	<b>11,800</b>	<b>11,227</b>	<b>573</b>
<b>TITLE III D</b>			
SALARIES	\$3,188	\$1,847	\$1,341
FRINSE	215	148	67
TRAVEL	14	7	7
OPERATING SERVICES	107	50	17
OPERATING SUPPLIES	18	8	10
OTHER	54	30	24
CAPITAL OUTLAY	-0-	-0-	-0-
<b>TOTALS</b>	<b>3,603</b>	<b>1,330</b>	<b>2,273</b>
<b>TITLE III E</b>			
SALARIES	\$753	\$888	\$(135)
FRINSE	129	124	(5)
TRAVEL	8	5	3
OPERATING SERVICES	88	78	(10)
OPERATING SUPPLIES	33	8	25
OTHER	33	27	6
CAPITAL OUTLAY	-0-	-0-	-0-
<b>TOTALS</b>	<b>988</b>	<b>1,126</b>	<b>(138)</b>



**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF EXPENDITURES - BUDGET (1964) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1964**

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>TITLE III-B</b>			
SALARIES	\$47,336	\$48,066	\$(730)
FRINGE	10,279	8,613	1,666
TRAVEL	727	689	38
OPERATING SERVICES	14,881	15,783	(902)
OPERATING SUPPLIES	8,887	8,383	504
OTHER	3,959	3,429	530
CAPITAL OUTLAY	-0-	-0-	-0-
TOTAL	\$5,049	\$4,814	235
<b>TITLE III-C-1</b>			
SALARIES	\$6,380	\$7,923	\$(1,543)
FRINGE	929	865	64
TRAVEL	80	74	6
OPERATING SERVICES	3,792	3,830	(38)
OPERATING SUPPLIES	117	53	64
OTHER	254	229	25
FEALS	-0-	54	(54)
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	10,542	\$7,727	2,815
<b>TITLE III-C-2</b>			
SALARIES	\$10,783	\$14,883	\$(4,100)
FRINGE	2,336	1,938	397
TRAVEL	236	177	59
OPERATING SERVICES	3,488	3,614	(126)
OPERATING SUPPLIES	1,529	1,347	182
OTHER	650	531	119
FEALS	100	-0-	100
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	19,125	18,490	635

WEST FELICIANA COUNCIL, DE BOARD  
 OF MANCHESTER, LOUISIANA

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUND

YEAR ENDED JUNE 30, 1994

	111-11	111-12	111-13	111-14	111-15	111-16	111-17	111-18	111-19	111-20	111-21	111-22
	111-B	111-C-1	111-C-2	111-D	111-E	111-F	111-G	111-H	111-I	111-J	111-K	111-L
<b>REVENUE</b>												
<b>(APPROPRIATIONS)</b>												
CAPITAL AREA AGENCY ON BOARD	26,154	48,891	47,140	147	270	177	18,100	1,704	0	0	0	84,324
WEST FELICIANA POL. DEPT. JURY	0	0	0	0	0	0	0	0	62,400	0	0	2,400
WEST FELICIANA HOSPITAL	0	0	0	0	0	0	0	0	7,500	0	0	1,500
EMERGENCY AND FIRE BOARD	0	0	0	0	0	0	0	0	0	94,278	0	4,278
<b>TOTAL APPROPRIATIONS</b>	<b>26,154</b>	<b>48,891</b>	<b>47,140</b>	<b>147</b>	<b>270</b>	<b>177</b>	<b>18,100</b>	<b>1,704</b>	<b>0,000</b>	<b>62,400</b>	<b>0</b>	<b>88,502</b>
FUEL & SUPPORT CONTRACTS	0	2,400	2,400	0	0	0	2,400	0	0	0	0	8,400
LANDING CONTRACTS	0	4,278	1,500	0	0	0	800	0	0	0	0	4,452
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>6,678</b>	<b>3,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,852</b>
<b>EXPENDITURES:</b>												
<b>CURRENT</b>												
REPAIR AND MAINTENANCE	49,800	1,000	10,000	1,000	800	0	700	0	0	0	0	63,300
RENTS	8,000	500	1,000	500	500	0	700	0	0	0	0	11,200
TRAVEL	600	70	177	7	0	0	0	0	0	0	0	850
OPERATING SERVICES	49,700	1,000	9,823	60	70	0	10,000	0	0	0	0	69,593
OPERATING SUPPLIES	8,000	50	1,500	0	0	0	700	0	0	0	0	10,200
GRAND TOTAL	2,400	100	100	100	27	1	0	0	0	0	0	3,000
RENTS	0	50	0	0	0	0	0	0	0	0	0	449
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0	0
UTILITY EXPENDITURE	0	0	0	0	0	0	0	7,100	0	1,000	0	2,100
DEPRECIATION EXPENDITURE	0	4,278	1,500	0	0	0	900	0	0	0	0	6,678
<b>TOTAL EXPENDITURES</b>	<b>60,800</b>	<b>12,798</b>	<b>16,627</b>	<b>1,200</b>	<b>1,150</b>	<b>1</b>	<b>18,100</b>	<b>7,100</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>100,000</b>
<b>CHANGES IN FUND BALANCE</b>												
CHANGES EXPENDITURES	60,800	2,504	16,627	1,200	1,151	1	18,100	7,100	0	2,000	0	100,000
<b>OTHER FINANCIAL SOURCES (FUNDS)</b>												
TRANSFER IN	0	0	8,000	700	500	0	0	0	0	0	0	9,200
TRANSFER OUT	0	(2,704)	0	0	0	(570)	(10,000)	0	(2,000)	(1,000)	(20,152)	
<b>TOTAL OTHER FINANCIAL SOURCES (FUNDS)</b>	<b>0</b>	<b>(2,704)</b>	<b>8,000</b>	<b>700</b>	<b>500</b>	<b>(570)</b>	<b>(10,000)</b>	<b>0</b>	<b>(2,000)</b>	<b>(1,000)</b>	<b>(20,152)</b>	
<b>CHANGES IN FUND BALANCE AND OTHER SOURCES</b>												
OTHER EXPENDITURES AND OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0	0
<b>FUND BALANCE, JULY 1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE, JUNE 30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**STATEMENT OF EXPENDITURE - BUDGET AND ACTUAL**  
**GENERAL FUNDS**  
**YEAR ENDED JUNE 30, 1988**

	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>LOCAL</b>			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT	\$(1,728)	\$-0-	\$1,728
<b>FDA</b>			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT	(11,728)	(11,728)	-0-
<b>FTA - SECTION 18</b>			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT	(40,580)	(40,580)	-0-

**WEST FELICIANA COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GENERAL FUNDS**  
**YEAR ENDED JUNE 30, 1986**

	LOCAL	BOSS ACT 7181	SECTION 18	TOTAL
<b>REVENUES:</b>				
INTERGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$40,824	\$40,824
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	\$11,779
PUBLIC SUPPORT-DONATIONS	\$2,088	-0-	00	\$2,088
INTEREST	392	-0-	-0-	\$392
MISCELLANEOUS	230	-0-	-0-	\$230
NON-CASH INCOME	-0-	-0-	\$280	\$280
<b>TOTAL REVENUES</b>	<b>2,707</b>	<b>11,779</b>	<b>40,104</b>	<b>60,689</b>
<b>EXPENDITURES</b>				
CURRENT:				
HEALTH AND WELFARE				
PAYROLL	-0-	-0-	-0-	-0-
PRINTE	-0-	-0-	-0-	-0-
TRAVEL	-0-	-0-	245	245
OPERATING SERVICES	-0-	-0-	-0-	-0-
OTHER COST	62	-0-	174	236
CAPITAL OUTLAY	1,000	-0-	-0-	\$1,000
NON-CASH INCOME	-0-	-0-	\$280	\$280
<b>TOTAL EXPENDITURES</b>	<b>1,062</b>	<b>-0-</b>	<b>5,699</b>	<b>6,761</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,645</b>	<b>11,779</b>	<b>40,508</b>	<b>53,932</b>
<b>OTHER FINANCIAL SOURCE (USES)</b>				
TRANSFERS IN	1,488	-0-	-0-	\$1,488
TRANSFERS OUT	-0-	(\$11,779)	(\$40,508)	(\$52,287)
<b>TOTAL</b>	<b>1,488</b>	<b>(\$11,779)</b>	<b>(\$40,508)</b>	<b>(\$52,801)</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>3,133</b>	<b>-0-</b>	<b>-0-</b>	<b>\$3,133</b>
<b>FUND BALANCE, JULY 1</b>	<b>11,645</b>	<b>-0-</b>	<b>-0-</b>	<b>\$11,645</b>
<b>FUND BALANCE, JUNE 30</b>	<b>14,778</b>	<b>-0-</b>	<b>-0-</b>	<b>\$14,778</b>

## SUPPLEMENTAL INFORMATION

Donald C. DeVille

1215 WEST BROADWAY AVENUE  
HOUSTON, TEXAS 77002  
REGISTERED PROFESSIONAL ACCOUNTANT  
MEMBER AICPA, CPA, CMA  
STATE OF TEXAS  
EXPIRES 12/31/67

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE

August 19, 1966

To the Board of Directors  
St. Francisville, Louisiana

I have audited the accompanying general purpose financial statements of the West Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1966, and have issued my report thereon dated August 20, 1966. 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.<sup>1</sup> These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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 West Feliciana 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*

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  
Exciseables  
Payables  
Cash Disbursements  
Payroll  
Equipment

**ADMINISTRATIVE CONTROLS**

Political Activity  
Civil Rights  
Cash Management  
Financial Reports  
Types of Service  
Allowable cost  
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 West Feliciana Council on Aging had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III D, C, D and F Funds, FEMA, and FTA.

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.

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 or that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**WEST FELSIAN COUNCIL ON AGING, INC.**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1986**

**NOTE 17 - 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 18 - IN-KIND CONTRIBUTIONS**

The Council received various in-kind contributions during the year. In-kind contributions consist of time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$11,948, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

**NOTE 19 - 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.