

PLACEMINE COUNCIL ON AGING, INC.
For Suixus, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Misc. Grant	Title III D	Adult	Helping Hands	Helping Help
REVENUES					
Governor's Office of Elderly Affairs	\$ 4,500	\$ 1,350	\$ 1,025	\$ 0	\$ 0
U. S. Department of Agriculture	0	0	0	0	0
Interest Income	0	0	0	0	0
Contributions	0	0	0	0	0
Other	0	0	0	3,900	0
Total Revenues	<u>4,500</u>	<u>1,350</u>	<u>1,025</u>	<u>3,900</u>	<u>0</u>
EXPENDITURES					
Salaries	0	320	0	0	0
Fringe Benefits	0	41	0	0	0
Taxes	0	12	0	0	0
Operating Expenses	0	211	1,025	3,900	380
Operating Supplies	0	45	0	0	0
Other Expenditures	0	1,207	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>0</u>	<u>1,825</u>	<u>1,025</u>	<u>3,900</u>	<u>380</u>
Excess of Revenues Over (Under) Expenditures	<u>4,500</u>	<u>(545)</u>	<u>0</u>	<u>0</u>	<u>(380)</u>
OTHER FINANCIAL SOURCES (USES)					
Operating Transfers In	0	548	0	0	0
Operating Transfers Out	<u>(4,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(380)</u>
Fund Balance, July 1, 1997	0	0	0	1,143	208
Plus Year Adjustments (Note K)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, JUNE 30, 1998	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,143</u>	<u>\$ 0</u>

* Two accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON ADMIN, INC.
Fort Suferic, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE**

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Title # 8 Admin- Intarion	Title # 8 Supportive Services	Title # 01 Congregate Meals	Title # 02 Home Delivered Meals	Senior Center
REVENUES					
Governor's Office of Elderly Affairs	\$ 10,071	\$ 52,800	\$ 42,788	\$ 48,711	\$ 18,685
U. S. Department of Agriculture	0	0	13,388	13,388	0
Interest Income	0	3,080	0	0	0
Contributions	0	574	4,848	3,281	3,180
Other	0	0	748	95	0
Total Revenues	10,071	56,862	61,764	65,481	21,865
EXPENDITURES					
Salaries	0,848	12,480	26,480	43,071	19,628
Fringe Benefits	812	8,487	4,070	4,741	3,489
Travel	608	750	600	688	187
Operating Expenses	11,200	28,184	15,080	28,170	3,873
Operating Supplies	2,318	8,710	38,000	37,201	640
Other Expenditures	0	2,080	1,410	1,280	0
Capital Outlay	0	0	0	0	0
Total Expenditures	20,814	119,091	95,784	116,861	30,714
Excess of Revenues Over (Under) Expenditures	(10,743)	(62,229)	(34,020)	(51,380)	(8,849)
OTHER FINANCING SOURCES (USE)					
Operating Transfers In	5,340	83,308	31,700	62,474	4,913
Operating Transfers Out	0	0	0	0	0
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	0	0	0	0	0
Fund Balance, July 1, 1997	0	0	0	0	0
Prior Year Adjustments (Note E)	0	0	0	0	0
FUND BALANCE, JUNE 30, 1998	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* The accompanying notes are an integral part of the financial statements.

PLANNING COUNCIL ON HOUSING, INC.
Not Subject to Audits

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

SPECIAL REVENUE FUND

For the Year Ended June 30, 1998

	Total of F Private Health	Self Charges Special	Port Subsidy Special	South- ville Special	Combined Total (Minus Only)
REVENUES					
Governor's Office of Elderly Affairs	\$ 3,348	\$ 0	\$ 0	\$ 0	\$ 3,348
U. S. Department of Agriculture	0	0	0	0	0,000
Interest Income	0	0	0	0	0,000
Distributions	0	0	0	0	0,000
Other	0	0	0	0	0,000
Total Revenues	<u>3,348</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,348</u>
EXPENDITURES					
Salaries	1,179	0	0	0	1,179
fringe Benefits	240	0	0	0	2,280
Travel	24	0	0	0	2,317
Operating Expenses	288	0	0	0	20,000
Operating Supplies	84	0	600	0	60,712
Other Expenditures	1,039	0	0	0	7,411
Capital Outlay	0	0	1,500	0	600
Total Expenditures	<u>3,854</u>	<u>0</u>	<u>1,500</u>	<u>0</u>	<u>381,738</u>
Excess of Revenues Over (Under) Expenditures	<u>(506)</u>	<u>0</u>	<u>(1,500)</u>	<u>0</u>	<u>(655,610)</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	375	0	0	0	168,734
Operating Transfers Out	0	0	0	0	4,580
Excess of Revenues and Other Sources Over (Under) Expenditures and Other (Uses)	<u>0</u>	<u>0</u>	<u>(1,500)</u>	<u>0</u>	<u>(1,500)</u>
Fund Balance, July 1, 1997	0	3,080	3,000	(24)	7,200
Price Year Adjustments (Note K)	0	0	0	0	0
FUND BALANCE, JUNE 30, 1998	<u>\$ 0</u>	<u>\$ 3,080</u>	<u>\$ 3,000</u>	<u>\$ (24)</u>	<u>\$ 5,700</u>

* Two accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL ON AGING, INC.
 Port Sulphur, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1995

Program Title	Federal CFDA Number	Program or Award Amount	Revenues (Recognized)	Expenditures
Department of Health and Human Services				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
Title III B - Administrative	83.844	\$ 12,000	\$ 12,000	\$ 12,000
Title III B - Supportive Services	83.844	44,880	44,880	44,880
Title III C - 1 - Congregate Meals	** 83.845	43,200	43,200	43,200
Title III C - 2 - Home Delivered Meals	** 83.845	15,078	15,078	15,078
Title III D - In-Home	83.846	1,140	1,140	1,140
Title III F - Preventive Health	83.843	4,140	4,140	4,140
Department of Agriculture				
Passed Through the Louisiana Governor's Office of Elderly Affairs:				
USDA - Cash In Lieu of Commodities	** 10.878	26,774	26,697	26,697
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$ 185,282	\$ 147,195	\$ 147,195

** Compliance listed as major programs.

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINES COUNCIL ON AGING, INC.
Fort Sulphur, Louisiana

STATEMENT OF EXPENDITURES COMPARED TO BUDGET

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Budget	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
TITLE II B - ADMINISTRATION			
Salaries	\$ 3,000	\$ 3,040	(40)
Fringes	788	813	(144)
Travel	653	638	17
Operating Services	12,181	14,202	2,021
Operating Supplies	2,428	2,218	111
Other Expenditures	0	0	0
Capital Outlay	0	0	0
TOTAL TITLE II B - ADMINISTRATION	\$ 21,050	\$ 23,911	\$ 2,861
TITLE II D - SUPPORTIVE SERVICES			
Salaries	\$ 72,584	\$ 72,408	\$ 176
Fringes	9,924	9,487	(437)
Travel	728	752	(24)
Operating Services	21,802	26,384	(4,582)
Operating Supplies	18,224	8,718	9,506
Other Expenditures	2,808	2,208	599
Capital Outlay	0	0	0
TOTAL TITLE II D - SUPPORTIVE SERVICES	\$ 118,868	\$ 119,899	\$ 1,031
AUXILIARY FUNDS			
Operating Services	\$ 1,000	\$ 1,000	\$ 0
TITLE II C-1 CONGREGATE MEALS			
Salaries	\$ 37,768	\$ 35,408	\$ 2,360
Fringes	4,774	4,973	(199)
Travel	808	608	199
Operating Services	12,878	18,288	(5,410)
Operating Supplies	36,148	20,908	15,240
Other Expenditures	1,418	1,418	0
Capital Outlay	0	0	0
TOTAL TITLE II C-1 CONGREGATE MEALS	\$ 93,804	\$ 85,784	\$ 8,020

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
 Fort Belvoir, Louisiana

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STATEMENT OF EXPENDITURES COMPARED TO BUDGET

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1998

	Budget	Actual Expenditures	Outgated Over (Under) Actual Expenditures
TITLE 8 C-2, HOME DELIVERED MEALS			
Salaries	\$ 43,512	\$ 43,071	\$ (541)
Fringes	5,408	4,741	(667)
Travel	242	688	446
Operating Services	20,004	20,170	(134)
Operating Supplies	64,000	27,281	36,719
Other Expenditures	1,000	1,000	0
Capital Outlay	0	0	0
TOTAL 810-2 HOME DELIVERED MEALS	\$ 134,166	\$ 116,891	\$ 17,275
TOTAL 810			
Salaries	\$ 228	\$ 220	\$ (8)
Fringes	38	41	(3)
Travel	11	12	(1)
Operating Services	208	211	(3)
Operating Supplies	42	48	(6)
Other Expenditures	1,273	1,271	2
Capital Outlay	0	0	0
TOTAL 810	\$ 1,291	\$ 1,282	\$ (9)
SENIOR CENTER			
Salaries	\$ 19,411	\$ 19,625	\$ (214)
Fringes	2,448	2,489	(41)
Travel	763	187	576
Operating Services	2,807	2,875	(68)
Operating Supplies	505	520	(15)
Other Expenditures	0	0	0
Capital Outlay	0	0	0
TOTAL SENIOR CENTER	\$ 25,934	\$ 25,716	\$ 218

* The accompanying notes are an integral part of the financial statements.

PLANNING COUNCIL ON AGING, INC.
Bart, Stuyvesant, Louisiana

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STATEMENT OF EXPENDITURES COMPARED TO BUDGET

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1990

	Budget	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
TITLE III F PREVENTIVE HEALTH			
Salaries	\$ 1,000	\$ 1,779	\$ (140)
Fringes	387	340	(20)
Travel	21	34	(2)
Printing Services	989	454	(535)
Printing Supplies	142	64	58
Other Expenditures	1,000	1,000	0
Capital Outlay	0	0	0
TOTAL TITLE III F PREVENTIVE HEALTH	\$ 3,441	\$ 3,611	\$ (180)
MISCELLANEOUS GRANT			
Teachers Out	4,800	4,800	0
IS Supportive Services			
TOTAL MISCELLANEOUS GRANT	\$ 4,800	\$ 4,800	\$ 0
FOOA (Act 738)			
Teachers Out			
Administration	\$ 8,890	\$ 8,889	\$ 1
IS Supportive Services	8,890	8,890	(1)
TOTAL FOOA (ACT 738)	\$ 11,780	\$ 11,779	\$ 0

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
 Port Sulphur, Louisiana

CHANGES IN GENERAL FIXED ASSETS

For the Year Ended June 30, 1988

	Balance at 6/30/86	Additions/ Other	Deletions/ Other	Balance at 6/30/88
Fixed Assets At Cost:				
Vehicles	\$ 180,707	\$ 8,808	\$ (33,214)	\$ 156,299
Equipment	80,708	3,808	(18,803)	65,713
TOTAL	<u>\$ 261,415</u>	<u>\$ 12,616</u>	<u>\$ (52,017)</u>	<u>\$ 221,994</u>
Investment In Fixed Assets:				
Property Acquired prior to 1988 (P/A Records)	\$ 13,884	\$ 0	\$ 0	\$ 13,884
Title 180	24,180	0	(2,041)	22,139
Senior Center	1,412	0	0	1,412
Parish Funds	145,140	6,880	(24,281)	127,739
PCGA (April 1988)	3,980	0	0	3,980
Private Donations:				
Port Sulphur	349	1,220	0	1,569
Belle Chasse	280	0	0	280
Senior Center	1,936	0	0	1,936
Other	38,174	2,207	(133)	40,248
TOTAL	<u>\$ 217,805</u>	<u>\$ 9,307</u>	<u>\$ (26,454)</u>	<u>\$ 200,658</u>

NOTE: Corrections were made to inventory costs during the current fiscal year to adjust the inventory control records to the general ledger.

* The accompanying notes are an integral part of the financial statements.

PLACEMENT COUNCIL ON AGING, INC.
Fort Belvoir, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 1999

There were no findings or questioned costs in the prior audit.

* The accompanying notes are an integral part of the financial statements.

PIAGEMINES COUNCIL ON AGING, INC.
POST BELLEVUE, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1990

NOTE A - SUMMARY OF ACCOUNTING POLICIES - Cont'd

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures, or expenses as appropriate.

Revenues are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and one broad fund category (account group).

The various governmental funds and the programs comprising them as presented in the financial statements are as follows.

Governmental Fund Types - Governmental funds are those through which most governmental functions of the Piagemines Council on Aging, Inc. are financed. The acquisitions, use, and balances of Piagemines Council on Aging, Inc. expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Piagemines Council on Aging, Inc. governmental fund types:

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

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.

EDAA (Act 138); FODA (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.

Standards & Associates
Certified Public Accountants

210 The Meadows • 440 East 7th • Ash, Oklahoma 74828 • 405/436-1000/117-8248 • FAX: (405) 117-2117

Independent Auditor's Report on Supplemental Information
and Schedule of Federal Financial Assistance

Board of Directors
Piaquaminee Council On Aging Inc.
Port Sulphur, Louisiana

We have audited the financial statements of Piaquaminee Council On Aging Inc. for the year ended June 30, 1996, and have issued our report thereon dated October 3, 1996. These financial statements are the responsibility of Piaquaminee Council On Aging Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Piaquaminee Council On Aging Inc. taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, and including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in these supplemental schedules, including the Schedules of Federal Financial Assistance, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated October 3, 1996 on our considerations of Piaquaminee Council On Aging Inc.'s internal control structure and a report dated October 3, 1996 on its compliance with laws and regulations.

Standards & Associates
STANDARDS & ASSOCIATES

October 3, 1996

FLAQUEMINES COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Special Revenue Funds, Continued

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

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

Utility Assistance Fund: The Utility 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 Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to Flaquemines Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

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

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 account group is not a "fund".

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

FLORIDIANES COUNCIL ON AGING, INC.
PO. Box 5419, Louisiana

COMPENSATION TO BOARD MEMBERS
For the Year Ended June 30, 1994

The Board for the Floridianes Council on Aging, Inc. is a voluntary board and there was no compensation paid to board members.

* The accompanying notes are an integral part of the financial statements.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

1. During our review of Board Minutes we noted that amendments to the employee manual were approved, however the changes were never incorporated into the manual and provided to employees.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively 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.

Our 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. However, we believe none of the reportable conditions described above are a material weakness.

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

Granders + Associates
GRANDERS & ASSOCIATES

October 1, 1996

PLAQUEMINE COUNCIL ON AGING, INC.
Fort Sulphur, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. The following are the funds which comprise the Council's Special Revenue Funds:

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

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

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

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

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

PLAQUEMINES COUNCIL ON AGING, INC.
 Post Office, Louisiana

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	
			1998	1995
REVENUES				
Intergovernmental (Note B)	\$ 181,778	\$ 215,394	\$ 400,880	\$ 388,075
Other	1,800	17,140	18,940	37,842
Total Revenues	<u>183,578</u>	<u>232,534</u>	<u>419,709</u>	<u>425,917</u>
EXPENDITURES				
Salaries	0	181,148	181,148	193,978
Fringe Benefits	0	22,883	22,883	23,434
Travel	3,284	2,917	5,211	7,687
Operating Expenses	5,000	90,069	98,870	91,344
Operating Supplies	280	68,772	69,292	89,684
Other Expenditures	0	3,411	3,411	3,588
Capital Outlay	5,400	578	5,978	1,222
Total Expenditures	<u>15,164</u>	<u>381,298</u>	<u>400,210</u>	<u>389,952</u>
Excess of Revenues Over (Under) Expenditures	<u>168,414</u>	<u>(148,764)</u>	<u>19,650</u>	<u>45,965</u>
Other Financing Sources (Uses):				
Operating Transfers In	0	158,724	158,724	140,288
Operating Transfers Out	(184,224)	(4,500)	(158,724)	(140,288)
Total Other Financing Sources (Uses)	<u>(184,224)</u>	<u>154,224</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>12,478</u>	<u>(1,500)</u>	<u>10,999</u>	<u>46,955</u>
Fund Balance, Beginning of Year	175,482	7,297	177,779	138,650
Prior Period Adjustments (Note K)	100	0	100	421
FUND BALANCE, END OF YEAR	<u>\$ 188,060</u>	<u>\$ 6,797</u>	<u>\$ 188,721</u>	<u>\$ 177,779</u>

* The accompanying notes are an integral part of the financial statements.

PLAQUEMINE COUNCIL ON AGING, INC.
PO BOX 5410049, BOCA RATON

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONT'D

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 represent increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

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

Transfers - Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds and due to other funds on the balance sheet. All transfers from Parish Funds are considered permanent and no repayment is due.

Budget Policy - The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

- * The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
- * The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
- * The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
- * The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
- * All budgetary appropriations lapse at the end of each fiscal year (June 30).
- * The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

PLANNERS COUNCIL ON AGING, INC.
East St. Louis, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1994

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. See the Schedule of Changes in General Fixed Assets for details.

Inventory - The food product inventories are stated at the lower of cost or market. Cost is determined primarily by the first-in, first-out method.

Pension Plan - Planners Council on Aging, Inc. participates in a pension plan covering substantially all of their employees. The pension plan is funded by making quarterly contributions to the plan equal to the amount accrued for pension expense. (See also Note F).

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.

Compensated Absences - The Council does not account for accrued compensated absences in its financial statements. Management is of the opinion that any liability for accrued compensated absences at June 30, 1994 would not be material to the financial statements taken as a whole.

NOTE B - SUMMARY OF FINANCING POLICIES AND SOURCES OF REVENUES

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, State Allocation (Act 725), Title III B, C-1, C-2, and D 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 expenditures are made. Audit Funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenue at that time.

FLAQUAMINE COUNCIL ON AGING, INC.
Fort Suwannee, Louisiana

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE 2 - SUMMARY OF FUNDING POLICIES AND SOURCES OF REVENUES, CONT'D

Public Support and Miscellaneous Revenues - The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2, and B 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 offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenues in the period received.

The Special Revenue Grants and their inclusion in the accompanying financial statements are as follows:

Grants	Grant Award	Revenue Received
Governor's Office of Elderly Affairs:		
Title III B-Administration	\$ 56,093	\$ 36,831
Title III B-Supportive Services	52,883	52,883
Title III C1-Congregate Meals	45,784	45,784
Title III C2-home Delivered Meals	48,711	48,711
Audit Funds	1,028	1,828
Senior Center	18,695	18,495
Title III F - Elder Abuse	4,881	3,249
Title III D-In-Home	1,352	1,352
Miscellaneous Grant	4,588	4,588
TOTAL	34,274	26,592
TOTAL SPECIAL REVENUE GRANTS	\$228,522	\$218,164

Flaquamine Council on Aging, Inc. receives contributions from clients to help offset the costs of programs. The participant contributions for the Title III C-1 Congregate Meals Program and the Title III C-2 Home-Delivered Meals Program totaled \$4,848 and \$2,341 respectively. Contributions for the Title III-B Supportive Services Program totaled \$674. These amounts are shown as contributions on the financial statements.

PLAGODMINER COUNCIL ON AGING, INC.
Fort Salpointe, Escalante

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1996

NOTE B - SUMMARY OF FINANCING POLICIES AND SOURCES OF FUNDSING, CONT'D

The following details Plagodminer Council on Aging, Inc.'s General Fund Grants and their inclusion in the accompanying financial statements.

Grants	Period	Grant Award	Revenue Received
Plagodminer Parish	7/1/95 - 6/30/96	\$370,000	\$ 178,000
NSOR	7/1/95 - 6/30/96	11,779	<u>11,779</u>
TOTAL			<u>\$ 189,779</u>

Cash in Bank - At June 30, 1996, the carrying amount of the Council's deposits were as follows:

Payroll - Checking	\$ 131
Operating - Checking	162,345
Money Market Savings	87,194
Regular Savings	<u>2,522</u>
Cash on Deposit in Banks	<u>\$ 392,192</u>

All of these deposits were covered by federal depository insurance.

Other assets classified as cash on the accompanying financial statements are petty cash funds totaling \$250.

NOTE C - RECEIVABLES

Grant. Grant receivables consist of reimbursements for expenses incurred under the Governor's Office of Elderly Affairs and USDA grants. Grants receivable consisted of the following as of June 30, 1996:

	Special Revenue Fund
OEI Funds	\$ 1,922
USDA Grant	<u>6,782</u>
TOTAL GRANT RECEIVABLE	<u>\$ 8,704</u>

NOTE D - INVENTORIES

As of June 30, 1996, inventories consist of the following:

Raw Food	\$ 2,382
Non-Edibles	<u>1,264</u>
	<u>\$ 3,646</u>

FLAQUEMINES COUNCIL ON AGING, INC.
P.O. Box 21000, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1986

NOTE E - VEHICLES AND EQUIPMENT - AT COST

The changes in general fixed assets are as follows:

	Vehicles	Equipment	Total
Balance at July 1, 1985	\$199,707	\$ 86,708	\$ 286,415
Current year acquisitions	5,400	1,900	7,300
Deletions	(33,214)	(18,533)	(51,747)
Balance at June 30, 1986	<u>\$171,893</u>	<u>\$ 69,075</u>	<u>\$ 240,968</u>

NOTE F - PENSION PLAN

Flaquemines Council on Aging, Inc. provides pension benefits for all eligible full-time employees through a defined contribution plan. The benefits, at retirement, are calculated as if the sum of the employer's contribution and earnings on investments were used to purchase an annuity.

Employees may retire at age 55. The employee is fully vested after seven years. The contribution rate for employer is 5% of payroll.

The pension expense for the year ended June 30, 1986 was approximately \$7,492.

NOTE G - INCOME TAXES

The Council, a non-profit corporation, is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE H - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE I - FEDERALLY ASSISTED PROGRAMS

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs;

PLAQUEMINE COUNCIL ON AGING, INC.
PO BOX 210, LAKE CHARLES, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1994

NOTE A - SUMMARY OF ACCOUNTING POLICIES - CONT'D

Budget Policy, Continued

- * Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was one amendment during the year, effective June, 1994.
- * Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
- * The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.
- * Expenditures cannot legally exceed appropriations on an individual fund level.
- * Assets were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

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

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

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

Fixed Assets - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the "General Fixed Assets" account group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on the general fixed assets. The Plaquemine Parish Government has a reversionary interest in these assets.

Swunders & Associates
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Independent Auditor's Report on Internal Control Structure
Based on an Audit of Financial Statements in
Accordance with Government Auditing Standards

Board of Directors
Flaqueminor Council On Aging Inc.
Fort Sulphur, Louisiana

We have audited the financial statements of Flaqueminor Council On Aging Inc. for the year ended June 30, 1996 and have issued our report thereon dated October 3, 1996.

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

The management of Flaqueminor Council On Aging Inc. is responsible for establishing and maintaining an internal control structure. 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 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, 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.

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

SUPPLEMENTAL INFORMATION

Standards & Associates
Crafted With Accuracy

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Independent Auditor's Report on Internal Control Structure
Used in Administering Federal Financial Assistance Programs

Board of Directors
Plaquemine Council On Aging Inc.
Post Calypso, Louisiana

We have audited the financial statements of Plaquemine Council On Aging Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 3, 1996.

We conducted our 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, Audit of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of Plaquemine Council On Aging Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on the Plaquemine Council On Aging Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated October 3, 1996.

The management of Plaquemine Council On Aging Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements

- | | |
|---|-------------------------------------|
| (1) Political activity | (8) Federal financial reports |
| (2) Davis-Bacon Act compliance | (9) Allowable costs/cost principles |
| (3) Civil rights | (8) Drug free workplace |
| (4) Cash management | (9) Administrative requirements |
| (5) Real property acquisition and disposition | |

Specific Requirements

- | | |
|---|--|
| (1) Types of services allowed or not allowed | (8) Federal financial reports and claims for advances and reimbursements |
| (2) Eligibility | (9) Cost allocation |
| (3) Matching, level of effort, or earmarking and availability of amounts claimed or used for matching | (8) Special requirements, if any |
| | (9) Monitoring subrecipients |

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

During the year ended June 30, 1998, Flagship Council On Aging Inc. had no major federal financial assistance programs and expended 98 percent of its total federal financial assistance under the following non-major federal financial assistance programs:

Title IIIIC	\$ 58,380
USDA	<u>38,581</u>
Total	\$ 96,961

We 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 we considered relevant to preventing or detecting material noncompliance 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 non-major federal financial assistance programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

1. During our review of Board minutes we noted that amendments to the employee manual were approved, however the changes were never incorporated into the manual and provided to employees.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance programs 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. However, we believe that some of the reportable conditions described above are a material weakness.

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

Stamper + Associates
STAMPER & ASSOCIATES

October 3, 1994

Founders & Associates
Certified Public Accountants

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Independent Auditor's Report on Compliance with Laws, Regulations,
Contracts and Grants Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

Board of Directors
Flagaminees Council On Aging Inc.
Port Sulphur, Louisiana

We have audited the financial statements of Flagaminees Council On Aging Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 3, 1996.

We conducted our 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 we 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 Flagaminees Council On Aging Inc., is the responsibility of Flagaminees Council On Aging Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Flagaminees Council On Aging Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Founders & Associates
FOUNDERS & ASSOCIATES

October 3, 1996

Scandors & Associates
Certified Public Accountants

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**Independent Auditor's Report on Compliance with Specific
Requirements Applicable to Major Federal
Financial Assistance Programs**

Board of Directors
Flaquemine Council On Aging Inc.
Fort Sulphur, Louisiana

We have audited the financial statements of Flaquemine Council On Aging Inc. as of and for the year ended June 30, 1996 and have issued our report thereon dated October 3, 1996.

We have also audited Flaquemine Council On Aging Inc.'s compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of Flaquemine Council On Aging Inc., is responsible for Flaquemine Council On Aging Inc.'s compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements 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 Circular A-129, Audits of State and Local Governments. Those standards and OMB Circular A-129 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Flaquemine Council On Aging Inc.'s compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, Flaquemine Council On Aging Inc., complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and allowability of amounts claimed or used for matching that are applicable to each of its major Federal financial assistance programs for the year ended June 30, 1996.

Saunders & Associates
Certified Public Accountants

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Independent Auditor's Report on Compliance with General
Requirements Applicable to Federal Financial Assistance Programs

Board of Directors
Flagship Council On Aging Inc.
Port Sulphur, Louisiana

We have audited the financial statements of Flagship Council On Aging Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated October 3, 1986.

We have applied procedures to test Flagship Council On Aging Inc.'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1986:

- | | |
|--------------------------------|-------------------------------------|
| (1) Political activity | (6) Allowable costs/cost principles |
| (2) Davis-Bacon Act compliance | (7) Drug free workplace |
| (3) Civil rights | (8) Administrative requirements |
| (4) Cash management | |
| (5) Federal financial reports | |

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirement for Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Flagship Council On Aging Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Flagship Council On Aging Inc. had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs.

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

Saunders & Associates
SAUNDERS & ASSOCIATES

October 3, 1986

Saunders & Associates
Certified Public Accountants

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Independent Auditor's Report on Compliance with Specific Requirements
Applicable to Nonmajor Federal Financial Assistance Programs

Board of Directors
Flaqueminine Council On Aging Inc.
Port Sulphur, Louisiana

We have audited the financial statements of Flaqueminine Council On Aging Inc. as of and for the year ended June 30, 1994, and have issued our report thereon dated October 3, 1994.

In connection with our audit of the financial statements of Flaqueminine Council On Aging Inc., and with our consideration of Flaqueminine Council On Aging Inc.'s control structure used to administer Federal financial assistance programs, as required by OMB Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Flaqueminine Council On Aging Inc.'s compliance with these requirements. Accordingly, we 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 Flaqueminine Council On Aging Inc. had not complied, in all material respects, with those requirements.

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

Saunders & Associates
SAUNDERS & ASSOCIATES

October 3, 1994

PLACQUEMINE COUNCIL ON AGING, INC.
Fort Polk, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONT'D

For the Year Ended June 30, 1966

NOTE I - FEDERALLY ASSISTED PROGRAMS, CONT'D

however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

NOTE J - ECONOMIC DEPENDENCY

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

NOTE K - PRIOR PERIOD ADJUSTMENTS

A prior period adjustment has been made to clear checks outstanding longer than one year.

PLAQUEMINE COUNCIL ON AGING, INC.
East Bayou, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

ORGANIZATION WIDE - BUDGET AND ACTUAL
(Including USGA)
(Page A)

For the Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Louisiana Governor's Office of Elderly Affairs	\$ 200,000	\$ 200,000	\$ 0
Miscellaneous - Other	90,710	188,680	98,970
Total Revenue	290,710	388,680	98,970
EXPENDITURES			
Personal Services	181,148	181,148	0
Employee Related Benefits	22,854	22,883	1
Travel	2,819	5,211	(2,392)
Operating Services	75,300	98,672	(23,372)
Operating Supplies	71,788	62,455	11,333
Other Costs	7,411	7,411	0
Capital Outlay	0	5,838	(5,838)
Total Expenditures	361,308	388,218	(23,090)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	40,888	\$ 40,888
(OTHER FINANCING SOURCES, USES)			
Operating Transfers In		158,724	
Operating Transfers Out		(158,724)	
Total Other Financing Sources (Uses)		0	
Excess of Revenues Over (Under) Expenditures and Other Sources (Uses)		15,880	
Fund Balance at Beginning of Year		177,719	
Prior Period Adjustment		100	
FUND BALANCE AT END OF YEAR		\$ 188,771	

* The accompanying notes are an integral part of the financial statements.

PLAQUEMISE COUNCIL OF HOURLA, INC.
 Fort Saloch, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

	General Fund	Special Revenue Fund	General Fixed Assets	Total Intergovernmental Only	
				1998	1999
ASSETS					
Cash	\$ 65,872	\$ 9,508	\$ 0	\$ 100,438	\$ 78,714
Investments	87,191	0	0	87,191	88,960
Receivables:					
Grant (Note C)	0	7,806	0	7,806	28,214
Other Receivables (Note C)	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0
Inventories	0	3,658	0	3,658	2,777
Vehicles and Equipment - at Cost (Note AII, II)	0	0	182,980	182,980	217,400
TOTAL ASSETS	\$ 153,063	\$ 20,972	\$ 182,980	\$ 386,580	\$ 417,872
LIABILITIES AND FUND BALANCE					
Accounts Payable and Accrued Liabilities	\$ 0	\$ 13,305	\$ 0	\$ 13,305	\$ 14,489
Other Payables (Note B2)	0	1,684	0	1,684	2,397
Total Liabilities	0	14,989	0	15,219	16,886
Fund Balance:					
Unassigned	182,869	5,789	0	188,711	177,779
Investment in General Fixed Assets	0	0	182,980	182,980	217,400
Total Fund Balance	182,869	5,789	182,980	371,791	395,180
TOTAL LIABILITIES AND FUND BALANCE	\$ 182,869	\$ 20,777	\$ 182,980	\$ 386,580	\$ 417,872

* The accompanying notes are an integral part of the financial statements.

Sanders & Associates
Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Plaquemine Council On Aging Inc.
Port Sulphur, Louisiana

We have audited the accompanying balance sheet of Plaquemine Council On Aging Inc. as of June 30, 1996, and the related statements of revenues, expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of Plaquemine Council On Aging Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision), Office of Management and Budget Circular A-133, and the GAA Compliance Supplement for Single Audits of State and Local Governments, Revised. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plaquemine Council On Aging Inc. as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 3, 1996 on our consideration of Plaquemine Council On Aging Inc.'s internal control structure and a report dated October 3, 1996 on its compliance with laws and regulations.

Sanders & Associates
SANDERS & ASSOCIATES

October 3, 1996

PLACQUEMINE COUNCIL ON MINES, INC.
PORT SULPHUR, Louisiana

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PLAQUEMINES COUNCIL ON AGING, INC.
Port Sulphur, Louisiana

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Plaquemines Council on Aging, Inc.
Port Sulphur, Louisiana

General Purpose Financial Statements and Legislative Auditor's Report

Under Code of Laws 20, 1990
Article 1009 of 5009 law, this
report is a public document. A
copy of the report has been submi-
tted 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 Audi-
tor and, where appropriate, at the
office of the parish clerk of court.

Release Date... FEB 12 1991
SAUNDERS & ASSOCIATES
Certified Public Accountants
520 East 17th Street
P. O. Box 1406
Ada, Oklahoma 74830
(405) 436-2290
FAC: (405) 332-2272

FLAGSHIP SERVICES OF AGENTS, INC.
Fort Belvoir, Louisiana

SCHEDULE OF CURRENT AUDIT FINDINGS

For the Year Ended June 30, 1986

INTERNAL CONTROL, COMPLIANCE

1. INCOMPLETE EMPLOYEE MANUAL

Condition: During our review of Board minutes we noted that amendments to the employee manual were approved, however the changes were never incorporated into the manual and provided to employees.

Recommendation: SALVENDY & ASSOCIATES recommends that personnel policy changes be conveyed to employees and incorporated into the employee manual.

Reply: The Flagship Board of Directors will take the necessary procedures to make sure that the manual is incorporated with the changes made before the Board of Directors.

* The accompanying notes are an integral part of the financial statements.

SHADONHIRE COUNCIL ON ASING, INC.
Fort Sulpher, Louisiana

SCHEDULE OF QUESTIONED COSTS

For the Year Ended June 30, 1994

There are no questioned costs for the year ended June 30, 1994.

* The accompanying notes are an integral part of the financial statements.

MACARTHUR COUNCIL ON ARMS, INC.
FOOT BRIDGE, LOUISIANA

EXIT CONFERENCE

June 18, 1986

The exit conference was held October 3, 1986. Those in attendance were Susan Skarby, CPA, and Tim Richard, Executive Director of the Council.

I reported to them that I did not discover any material weaknesses in internal control, but that the failure to incorporate into the personnel policies changes approved by the board of directors is an internal control weakness and has been reported as such in the audit.

PLAQUEMINES COUNCIL ON AGING, INC.
East Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 1996

NOTE A - SUMMARY OF ACCOUNTING POLICIES

The following is a summary of the corporation's significant accounting policies which have been consistently applied in the preparation of the accompanying financial statements:

Reporting Entity - In 1964, the State of Louisiana passed Act 438 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Plaquemines Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the council with 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 Plaquemines Council on Aging, Inc. is to improve the quality of life for the parish's elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve 3 year terms, govern the council.

Presentation of Financial Statements - The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting; Audits of State and Local Governmental Units, the industry guide issued by the American Institute of Certified Public Accountants; Section 809 - Fiscal Requirements, Appendix K, accounting manual for Office of Elderly Affairs Contractors. They are presented on the accrual basis of accounting.

Fund Accounting - The accounts of the Plaquemines Council on Aging, Inc. are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.