

# Rapides Council on Aging, Inc.

June 30, 1996



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

**Rapides Administrative  
 Legislative Audits**

By: [Signature]

Release Date: 7-26-97

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**Payne, Moore & Herrington, LLP**  
 Certified Public Accountants  
 Alexandria, Louisiana

RAPIDAN COUNCIL ON AIDS, INC.

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PAINE, MCCOY & HERRINGTON, LLP

CHARTERED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Rapides Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Rapides Council on Aging, Inc., (a not profit, quasi-public organization) as of and for the year ended June 30, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of office of Management and Budget Circular A-133, "Audits of State and Local Governments"; and the Louisiana Governor's office of Elderly Affairs policy manual subsection VI. These standards and OMB Circular A-133 require that we 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Rapides Council on Aging, Inc., as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As described in Note 11 to the financial statements, the Council recorded the amount of the liability for compensated absence as a current liability in the General and Special Revenue Funds instead of in the General Long-Term Debt Account Group. A prior period adjustment has been made to the beginning fund balances to correct this error.

1 Day Book 174	Bank 1 Cash 114	De P & H 124
Warrant 124 174	Bank 1 Cash 114	Special 124 174
1 Day Book 174	Bank 1 Cash 174	Warrant 124 114



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PAINE, MOORE & HERRINGTON, LLP

Board of Directors  
Rapides Council on Aging, Inc.

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

In accordance with Government Auditing Standards, we have also issued a report dated September 20, 1996, on our consideration internal control structure of Rapides Council on Aging, Inc. and a report dated September 28, 1996, on its compliance with laws and regulations.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

September 28, 1996

REVISED CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES AND EQUITY  
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 FOR 12/31/1998

REVISION A

ASSETS AND OTHER DEBITS	GENERAL FUND TYPE		ACCOUNT GROUPS		TOTALS
	GENERAL	SPECIAL DEBITS	GENERAL FUND ASSETS	GENERAL FUND LIABILITIES	
<b>ASSETS</b>	\$ 489	\$	\$	\$	\$ 489
Cash		11,433			11,433
Accounts receivable	66,201	32,749			98,950
Investments		1,174			1,174
Other current assets					
General fund assets			118,482		118,482
<b>OTHER DEBITS</b>					
Amount to be provided for retirement of National Long-Term debt				11,818	11,818
<b>LIABILITIES AND OTHER DEBITS</b>	<u>118,482</u>	<u>11,818</u>	<u>118,482</u>	<u>11,818</u>	<u>130,299</u>
<b>LIABILITIES, NET OF OTHER DEBITS</b>					
Accounts payable	\$ 1,100	\$ 6,467	\$	\$	\$ 7,567
Accrued liabilities	111	1,804			1,915
Compensated absences payable					
<b>TOTAL LIABILITIES</b>	<u>1,211</u>	<u>8,271</u>	<u></u>	<u>11,818</u>	<u>21,299</u>
<b>EQUITY AND OTHER DEBITS</b>					
Transferred to General Fund assets					
Fund balance			118,482		118,482
Reserve for utility expenses		249			249
Uncovered - Unallocated		11,818			11,818
Total Equity and Other Credits	<u>118,482</u>	<u>12,067</u>	<u>118,482</u>	<u>11,818</u>	<u>130,299</u>
<b>TOTAL LIABILITIES, NET OF OTHER DEBITS</b>	<u>118,482</u>	<u>12,067</u>	<u>118,482</u>	<u>11,818</u>	<u>130,299</u>

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

RAPIDAN COUNCIL ON AGING, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPES  
 YEAR ENDING JUNE 30, 1996

EXHIBIT B

	GENERAL	SPECIAL SERVICES	FOUNDED MEMBERSHIP (661)
<b>REVENUES</b>			
Intergovernmental	\$ 173,183	\$ 279,489	\$ 468,635
Program Income	4,178		4,178
Public support		88,712	88,712
Interest income	3,451		3,451
Other	4,268	987	5,255
<b>Total Revenues</b>	<u>185,080</u>	<u>369,188</u>	<u>540,231</u>
<b>EXPENDITURES</b>			
Current			
Salaries	15,787	228,387	252,184
Fringe	1,760	28,110	30,870
Travel	833	43,883	43,758
Operating services	26,429	188,223	142,189
Operating supplies	2	23,812	23,814
Other costs		3,873	3,873
Capital outlay	28,263	4,524	34,887
<b>Total Expenditures</b>	<u>70,882</u>	<u>412,619</u>	<u>531,695</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	114,198	(14,431)	10,536
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	20,710	271,168	141,818
Operating transfers out	(118,082)	(138,748)	(143,823)
<b>Total Other Financing Sources (Uses)</b>	<u>(97,372)</u>	<u>132,420</u>	<u>(1,005)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	16,826	1,009	10,531
<b>FUND BALANCES, BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Correction of an error (compensated elsewhere)	363	(13,218)	22,823
<b>Adjusted beginning fund balances</b>	<u>55,365</u>	<u>47,622</u>	<u>182,251</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 72,191</u>	<u>\$ 48,631</u>	<u>\$ 193,722</u>

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

RAVENS COUNCIL ON ACTION, INC.  
 CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND ASSETS  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUND (1984)  
 YEAR ENDS JUNE 30, 1984

	GENERAL FUND		SPECIAL REVENUE FUND		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
EXERCISES/CONTRIBUTIONS	\$ 120,428	\$ 112,151	\$ 29,172	\$ 27,882	\$ 149,030
FUNDING LEASES	487	3,122			3,609
PUBLIS REPORT					
Interest Income	2,900	3,451	121	1,000	6,472
Other					
Total Revenues	<u>123,815</u>	<u>118,724</u>	<u>29,293</u>	<u>28,882</u>	<u>152,607</u>
EXPENDITURES					
Contingents					
Telephone	13,485	11,787	2,488	2,488	15,973
Travel	2,001	1,707	117	117	3,825
Training	1,000	1,000	117	117	2,117
Printing services	29,385	34,452	15,254	15,254	59,091
Printing expenses	128	128			256
Other supplies	82	82			164
Capital outlay					
Total Expenditures	<u>46,981</u>	<u>49,163</u>	<u>17,869</u>	<u>17,869</u>	<u>64,020</u>
REVENUE OR EXPENSE OVER EXPENDITURES	76,834	69,561	11,424	11,013	87,887
OTHER FINANCING SOURCES (USES)					
Operating transfers in	28,723	28,723			57,446
Operating transfers out	(11,000)	(11,000)			(22,000)
Total Other Financing Sources (Uses)	<u>17,723</u>	<u>17,723</u>			<u>35,446</u>
NETS (DEFICITS) OR SURPLUS AND OTHER FUNDING SOURCES OVER EXPENDITURES AND FROM FINANCING USES	94,557	86,841	11,424	11,013	123,333
FUND BALANCE, BEGINNING OF YEAR	58,983	58,983			117,966
Balance of Assets					
Contingents					
Adjusted beginning fund balance	<u>58,983</u>	<u>58,983</u>			<u>117,966</u>
FUND BALANCE, END OF YEAR	<u>153,540</u>	<u>145,624</u>	<u>11,424</u>	<u>11,013</u>	<u>166,001</u>

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

RAPIDES COUNCIL ON AGING, INC.  
JUNE 30, 1966

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rapides Council on Aging, Inc. is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana on July 21, 1948.

Rapides Council on Aging, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to Federal or state income tax. The Organization is not a private foundation.

As required by the Governor's Office of Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial 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, Education XI - Annual Financial Reporting, accounting Manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

The primary function of the Rapides Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors governs the Council.

The more significant of the Council's accounting policies are described below.

A. REPORTING ENTITY

In 1964, the State of Louisiana passed Act 494 which authorized the charter of voluntary councils and area agencies on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Rapides 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.



RAPIDES COUNCIL ON AGING, INC.  
JUNE 30, 1986

NOTES TO FINANCIAL STATEMENTS

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization.

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.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 Council's funds are classified as governmental funds. This category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The Rapides Council on Aging, Inc. has two types of funds included in this category.

GOVERNMENTAL FUNDS

GENERAL FUND- The General Fund is the operating fund of the Council and includes all financial resources except those required to be accounted for in another fund.

LOUISIANA COUNCIL ON AGING, INC.

JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted in expenditures for related specific purposes.

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

1. 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 to Geriatric Area Agency on Aging, Inc. who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides access services, in-home services, community services, and transportation for the elderly.

2. Title III-C Fund

The III-C 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-C funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geriatric Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

3. 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 (LACCA) which in turn remits funds to the Council to provide assistance to the elderly for the payment of their utility bills.

RAPIDES COUNCIL ON AGING, INC.  
JUNE 30, 1988

NOTE TO FINANCIAL STATEMENTS

4. Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and material (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geriatric Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

5. 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 to Geriatric Agency on Aging, Inc. who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound persons.

6. Federal Emergency Food and Shelter

The FEMA fund is used to finance for the administration of a Disaster Assistance Program. Its purpose is to supplement food and shelter assistance to individuals who are currently receiving assistance, as well as to assist those who are not receiving any. Funds are provided by the Federal Emergency Management Agency through the Rapides Parish United Way which in turn passes through the funds to the parish council.

7. Retired Senior Volunteer Program

Retired Senior Volunteer Program funds are provided by the United States Department of Health and Human Services agency and other non-federal sources to recruit and enroll senior volunteers into productive, part-time community service work.

RAPIDS COUNCIL ON AGING, INC.  
JUNE 30, 1986

NOTES TO 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 groups are not a "fund."

GENERAL FIXED ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated.

GENERAL LONG TERM DEBT ACCOUNT GROUP - General obligations of the Council are recorded in the General Long Term Debt Account Group. The only general obligation at June 30, 1986 was compensated absence. There were no changes in General Long-Term Debt in the current year.

C. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Title III B, C, E, and F funds are recorded monthly based on a predetermined unit cost up to one twelfth of the grant amount but are not susceptible to accrual as revenue until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

BOARD OF DIRECTORS, GENERAL INVESTMENT BOARD, INC.  
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

D. BUDGETS AND BUDGETARY ACCOUNTING

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis consistent with GRAP. Expenditures cannot legally exceed appropriations on an individual fund level.

E. COMPENSATED ABSENCES

The Council's employees earn vacation and sick leave at varying rates per pay period based upon length of service. The amount of compensated absences at June 30, 1994 is reflected in the financial statements under General Long Term Debt Account Group.

F. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecursing or nonrecurring payments transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

G. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

H. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to help facilitate financial analysis. Note 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.

RAPIDS COUNCIL ON ADDCO, INC.  
 JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

1. CASH AND INVESTMENTS

Below is a summary of the Council's cash.

	<u>UNRESTRICTED</u>
Cash in bank	
Interest bearing demand deposit	\$100
Petty cash	100
	100

The Council's cash and investments are categorized below to give an indication of the level of risk assumed by the Council at year end. Category 1 includes deposits and investments insured, or collateralized with securities held by the Council or its agents in the Council's name. Category 2 includes uninsured with collateral held by the counterparty's trust department or agent in the Council's name. Category 3 includes uninsured, or uncollateralized with collateral held by the counterparty or by its trust department or agent but not in the Council's name.

	<u>CATEGORY</u>			<u>CASH</u> <u>BALANCE</u>	<u>CARRYING</u> <u>AMOUNT</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Cash in bank	\$	\$22,827	\$	\$22,827	\$228

Investments. The Council may invest in United States bonds, treasury notes, or certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana, an investment as stipulated in state law or any other federally insured investment.

	<u>CATEGORY</u>			<u>CARRYING</u> <u>AMOUNT</u>	<u>MARKET</u> <u>VALUE</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Certificate of deposit	\$100,000	\$	\$	\$100,000	\$100,000

ALPINE COUNCIL ON AGING, INC.  
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

3. FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year.

	BALANCE JUNE 30, 1995	ADDITIONS	RETIREMENTS	BALANCE JUNE 30, 1996
Furniture and Equipment	\$118,700	\$ 7,421	\$ 3,563	\$122,558
Vehicles	191,896	27,864	32,490	187,260
Computer Software	4,278			4,278
Leasehold Improvements	3,324			3,324
Total	<u>\$318,200</u>	<u>\$35,285</u>	<u>\$36,053</u>	<u>\$317,432</u>

4. COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

5. LITIGATION, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1996. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective granting agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor Council and this Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

6. 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, which are then passed through the Coala Area Agency on Aging, Inc. 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 would adversely affect the amount of funds the Council will receive in the next fiscal year.

BARBERS COUNCIL OF AARON, INC.  
JUNE 30, 1990

NOTES TO FINANCIAL STATEMENTS

7. **RESERVED FUND BALANCE**

The reserved fund balance in the Special Revenue Funds consists of amounts to be specifically used for ability assistance.

8. **FUND DEFICIT**

There is a fund deficit of \$28,141 in the individual Title III-Ex2 Home Delivered Meals Special Revenue Fund as June 30, 1990. This deficit will be covered through transfers from other funds.

9. **OPERATING LEASE**

The Council has an operating lease for administration offices. The lease is for ten (10) years at \$1,188 a month, started on August 1, 1982 and ends in July, 1992. The lease is automatically renewed each year unless cancelled by the lessee (see Note 10). If the monthly rental payment is not made on time, the lessor shall allow the Council a ten day grace period. If after the ten day grace period the rent is not paid, the lessor may, at its option, declare the entire unearned rental for the whole term of the lease immediately due, or in the alternative, lessor may declare the lease terminated for the failure to pay the rent. The future minimum lease payments under this lease are as follows:

<u>FISCAL YEAR</u>	<u>AMOUNT</u>
1991	\$ 11,400
1992	11,400
1993	11,400
1994	11,400
1995	11,400
Thereafter	<u>32,100</u>
	134,100

Rent expense for the current year was \$28,804. This lease does not have a provision for rent increases.

10. **SUBSEQUENT EVENT**

On September 8, 1990, the Council purchased a building to be used for administration offices. The purchase price for the building was \$199,431, of which, \$100,000 was financed over ten (10) years at an interest rate of 8.5 percent (8.5%). The Council intends to cancel its lease for its current administration offices.



SEAFORD COUNCIL ON ACCOUNTS, INC.  
JUNE 30, 1984

NOTES TO FINANCIAL STATEMENTS

11. PRIOR PERIOD ADJUSTMENT

In a prior period, a liability of \$12,879 was accrued for compensated absences. The liability was incorrectly recorded in the General and Special Revenue Funds under current liabilities. The liability should have been recorded in the General Long-Term Debt Account Group. The correction has been reported as a prior period adjustment to beginning fund balance. There is no effect on the current year excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.

ADDITIONAL INFORMATION

RAPIDES COUNCIL ON AGING, INC.  
 COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES (DEFICITS) - GENERAL FUND  
 YEAR ENDED JUNE 30, 1999

SCHEDULE 1

REVENUES	LOCAL	NOT TAX	FED. GRN	TOTAL
Intergovernmental				
Office of Elderly Affairs	\$	\$ 24,893	\$	\$ 24,893
Rapides Parish Police Jury	127,492			127,492
Louisiana Department of Transportation and Development	18,766			18,766
Program Income	1,675		2,589	4,264
Interest Income	2,451			2,451
Other	8,289			8,289
Total Revenues	<u>158,665</u>	<u>24,893</u>	<u>2,589</u>	<u>186,147</u>
EXPENDITURES				
Current				
Salaries	13,797			13,797
Fringe	2,768			2,768
Travel	613			613
Operating services	18,766		3,649	22,415
Operating supplies	2			2
Capital outlay	(28,382)			(28,382)
Total Expenditures	<u>(28,382)</u>	<u>—</u>	<u>3,649</u>	<u>(24,733)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,283	24,893	(1,060)	104,116
OTHER FINANCING SOURCES (USES)				
Operating transfers in	29,700			29,700
Operating transfers out	(21,182)	(24,893)		(46,075)
Total Other Financing Sources (Uses)	<u>8,518</u>	<u>(24,893)</u>	<u>—</u>	<u>(16,375)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	88,801	—	(1,060)	87,741
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
As previously reported	84,274	—	(371)	83,903
Correction of an error (computerized balances)	500			500
Adjusted beginning fund balance	<u>84,774</u>	<u>—</u>	<u>(371)</u>	<u>84,403</u>
<b>FUND BALANCES (DEFICITS), END OF YEAR</b>	<b><u>\$ 84,403</u></b>	<b><u>\$ —</u></b>	<b><u>\$(1,442)</u></b>	<b><u>\$ 82,961</u></b>

See independent auditor's report.

RAPIDES COUNCIL ON AGING, INC.  
 COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND  
 (CHANGE IN FUND BALANCE) (DEFICIT) - SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 1994

REVENUE	UTILITY ADJUSTMENT	TITLE III-F	TITLE III-B	TITLE III-B
			SUPPORTIVE SERVICES	TITLE III-B
<b>REVENUE</b>				
intergovernmental				
Office of Elderly Affairs				
Passed through Civil				
Area Agency on Aging, Inc.	0	\$ 4,420	\$144,750	\$ 1,400
Louisiana Council on				
Aging, Inc.	3,200			
Office of Elderly Affairs				
Rapides Parish Police Jury				
Federal Emergency Management				
Agency				
Corporation for National and Community				
Service				
Public support			3,000	
Other			450	
Total revenues	3,200	4,420	148,650	3,850
<b>EXPENDITURES</b>				
Current				
Salaries			88,400	
Fringe			8,400	
Travel			3,700	
Operating services		200	18,700	
Operating supplies			8,000	
Other	3,870			
Capital outlay		3,400		
Total expenditures	3,870	3,400	118,500	
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES OVER EXPENDITURES</b>				
	(744)	8,720	4,351	3,850
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Operating transfers out		(8,420)	20,120	(13,800)
Total Other Financing				
Sources (Uses)	-0-	(8,420)	20,120	(13,800)
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES AND OTHER FINANCING</b>				
<b>SOURCES OVER EXPENDITURES AND</b>				
<b>OTHER FINANCING USES</b>				
	(744)	(3,495)	27,351	-0-
<b>FUND BALANCE (DEFICIT), BEGINNING</b>				
<b>OF YEAR</b>				
As previously reported	000	14,700	(8,311)	-0-
Correction of an error				
(omitted elsewhere)			4,850	
Adjusted beginning fund balance	000	14,700	(3,461)	-0-
<b>FUND BALANCE (DEFICIT), END OF YEAR</b>	<b>000</b>	<b>11,205</b>	<b>23,890</b>	<b>000</b>

See independent auditor's report.

SCHEDULE 2

REVENUE GENERAL FUNDAMENTAL PROGRAM	2008	FFY08 EIO-G-2 BOND DELIVERANCE PROGRAM	TOTALS
\$	\$	\$ 50,000	\$204,500
			3,233
18,848			18,848
24,409			24,409
	33,634		33,634
43,813			43,813
8,063		26,889	34,952
<u>513</u>			<u>587</u>
105,149	<u>33,634</u>	<u>26,889</u>	<u>368,192</u>
49,888		187,824	237,712
7,573		11,887	19,460
18,294		28,888	47,182
23,813		45,904	69,717
734		15,824	16,558
<u>108</u>		<u>3,830</u>	<u>3,938</u>
<u>108,148</u>	<u>-----</u>	<u>206,251</u>	<u>312,418</u>
6,400	13,434	(127,804)	(94,764)
		97,988	121,100
<u>18,2820</u>	<u>18,2820</u>	<u>-----</u>	<u>121,100</u>
<u>18,2820</u>	<u>18,2820</u>	<u>37,988</u>	<u>159,088</u>
2,000	5,434	(38,404)	1,058
27,188	1,287	(821)	28,654
<u>3,888</u>	<u>-----</u>	<u>8,888</u>	<u>12,812</u>
<u>30,288</u>	<u>1,287</u>	<u>3,882</u>	<u>47,212</u>
<u>5,32,188</u>	<u>5,4,241</u>	<u>5,128,141</u>	<u>5,48,328</u>

BAPTIST COUNCIL OF AMERICA, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -  
 BUDGET AND ACTUAL - GENERAL FUND  
 YEAR ENDED JUNE 30, 1994

SCHEDULE 3

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>EXPENDITURES</b>			
Local Funds Program			
Current			
Salaries	\$ 17,442	\$ 17,797	\$ 3,445
Fringe	2,237	1,768	477
Travel	951	433	518
Operating services	28,383	28,766	(1,383)
Operating supplies	928	2	826
Capital outlay	<u>          </u>	<u>28,383</u>	<u>(28,383)</u>
Total Local Funds Program	58,941	79,153	(20,212)
Act 116 program			
Current			
Operating services	<u>      -0-</u>	<u>      3,668</u>	<u>      (3,668)</u>
Total expenditures	58,941	78,999	(20,057)
<b>OTHER FINANCING USES</b>			
Operating transfers out			
Local Program			
To 111 B Special Revenue Fund	488	488	-0-
To 111 C-2 Special Revenue Fund	98,721	98,721	-0-
Non-Act 116 Program			
To Local program	16,376	18,375	-0-
To 111 B Special Revenue Fund	<u>14,518</u>	<u>14,518</u>	<u>          </u>
Total Other Financing Uses	119,803	118,582	1,221
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$143,822</b>	<b>\$143,822</b>	<b>\$200,000</b>

See independent auditor's report.

NAIPISE COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -  
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND  
 YEAR ENDING JUNE 30, 1984

SCHEDULE 4  
 (Continued)

EXPENDITURES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Title III-B Supportive Services</b>			
Current			
Salaries	\$ 82,143	\$ 80,899	\$ 1,244
Fringe	28,273	9,856	18,417
Travel	2,457	3,729	(1,272)
Operating services	35,229	34,708	521
Operating supplies	18,823	6,824	11,999
Total Title III-B Supportive Services	166,925	136,026	30,899
<b>Utility Assistance</b>			
Current			
Other	4,887	3,877	1,010
Total Utility Assistance	4,887	3,877	1,010
<b>Title III-F</b>			
Current			
Operating Services		200	(200)
Capital outlay		3,483	3,483
Total Title III-F	-0-	3,683	(3,683)
<b>Retired Senior Volunteer Program</b>			
Current			
Salaries	52,228	48,885	3,343
Fringe	7,851	2,873	4,978
Travel	13,873	28,288	(14,415)
Operating services	25,221	22,521	2,700
Operating supplies	850	734	116
Capital outlay		382	(382)
Total Retired Senior Volunteer Program	99,823	99,283	540
<b>Title III C-3 Home   Delivered Meals</b>			
Current			
Salaries	87,888	107,824	(20,936)
Fringe	28,888	11,883	17,005
Travel	28,000	23,088	4,912
Operating services	159,823	45,984	113,839
Operating supplies	12,328	38,424	(26,096)
Capital outlay		2,438	(2,438)
Total Title III C-3 Home Delivered Meals	226,927	229,137	(2,210)
Total Expenditures	444,852	462,428	(17,576)

NATIONAL COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DEBS -  
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND  
 YEAR ENDED JUNE 30, 1984

SCHEDULE 4  
 (Continued)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OTHER FINANCING DEBS</b>			
Operating transfers out			
Title III-F			
To III-F-2 Special Revenue Fund	\$ 3,141	\$ 3,141	\$ -0-
To Local Program - General Fund	4,282	4,282	-0-
Title III-B			
To III-B Special Revenue Fund	3,488	3,488	-0-
To Local Program - General Fund	120	120	-0-
Retired Senior Volunteer			
To III-B Special Revenue Fund		1,132	(1,132)
To Local Program - General Fund		2,913	(2,913)
Fees			
To III-B Special Revenue Fund	4,788	4,788	-0-
To Local Program - General Fund	3,412	3,412	-0-
Total Other Financing Debs	<u>31,231</u>	<u>35,148</u>	<u>(4,917)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING DEBS</b>	<b><u>1,818,341</u></b>	<b><u>1,818,348</u></b>	<b><u>\$ 80,112</u></b>

See independent auditor's report.



BOARD OF DIRECTORS OF THE  
COUNCIL ON GENERAL FIRED ASSETS  
YEAR ENDED JUNE 30, 1988

SCHEDULE 5

<b>GENERAL FIRED ASSETS</b>	
Furniture and fixtures	\$339,199
Vehicles	191,882
Computer software	4,376
Leasehold improvements	2,324
<b>TOTAL GENERAL FIRED ASSETS</b>	<b>\$537,881</b>
<b>INVESTMENT IN GENERAL FIRED ASSETS</b>	
Title 14 (sp/3)	\$ 26,283
Title 111-B	24,758
Title 111-F	3,485
Title 111 C-1	143,412
Title 111 C-2-11	5,375
Legislative Act 713	22,882
General Fund	83,527
RRR	15,429
Donated	21,104
<b>TOTAL INVESTMENT IN GENERAL FIRED ASSETS</b>	<b>\$316,865</b>

See independent auditor's report.

OTHER REPORTS REQUIRED BY  
COMPONENT ADOPTING STANDARDS  
AND ONE CIRCULAR 8-128

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE



PAUL, MORRIS & HERRINGTON, LLP

Certified Public Accountants

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

Board of Directors  
Rapides Council on Aging, Inc.

We have audited the general purpose financial statements of Rapides Council on Aging, Inc., as of and for the year ended June 30, 1988, and have issued our report thereon dated September 28, 1988. These general purpose financial statements are the responsibility of Rapides Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-328, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Guide; and the Louisiana Governor's Office of Elderly Affairs' policy manual subsection VI. These standards and OMB Circular A-328 require that we 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. 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 general purpose financial statements of Rapides Council on Aging, Inc., 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. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Paul, Morris & Herrington, LLP*

Certified Public Accountants

September 28, 1988

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BOARD OF DIRECTORS OF AGENCO, INC.  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 YEAR ENDED JUNE 30, 1984

Schedule 5

FEDERAL ORGANIZATION SOURCE SOURCE PROGRAM TITLE	FEDERAL CFDA NUMBER	PROGRAM OR AWARD NUMBER	AMOUNT RECEIVED	RECORDED
DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through Governor's Office of Biotechnology Passed through Cellular Line Agency on Agency, Inc. Special Programs for the aging: title III - B title III C-2 title III E title F Total	93-003 93-005 93-041 93-042	\$117,720 10,000 3,000 1,200 120,180	\$117,720 10,000 3,000 2,200 132,920	\$117,720 10,000 3,000 3,200 133,920
UNITED STATES DEPARTMENT OF AGRICULTURE PROGRAM, RESOURCE MANAGEMENT PROJECT Passed through the United Way Domestic Assistance	13-042	43-813	42,400	42,400
DEPARTMENT OF TRANSPORTATION Passed through Louisiana Department of Transportation and Development Urban Mass Transportation	85-556	13-004	13,400	13,400
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>	28-599	<u>13,233</u>	<u>13,233</u>	<u>13,233</u>
		\$218,003	\$218,003	\$218,003

See Independent Auditor's report on Schedule of Federal Financial Assistance.

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



PAINE, MCGEE & HERDMAN, LLP

**INTERNAL CONTROL STRUCTURE**

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

Board of Directors  
Kaplan Council on Aging, Inc.

We have audited the general purpose financial statements of Kaplan Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 20, 1994.

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 general purpose financial statements are free of material misstatement.

The management of Kaplan 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, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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.

In planning and performing our audit of the general purpose financial statements of Kaplan Council on Aging, Inc., as of and for the year ended June 30, 1994, 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





PAYNE, MOORE & HERRINGTON, LLP

Board of Directors  
Eggen Council on Aging, Inc.

of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record, and its distribution is not limited.

*Payne, Moore & Herrington, LLP*

CERTIFIED PUBLIC ACCOUNTANTS

September 24, 1996





PAUL, HENRI & HERRINGTON, LLP

OPINION AND FINDINGS

INTERMEDIAN ASSOCIATION'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Directors  
Rapides Council on Aging, Inc.

We have audited the general purpose financial statements of Rapides Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 28, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Code; and the Louisiana Governor's Office of Elderly Affairs policy manual subsection vi. Those standards and OMB Circular A-128 require that we 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 our audit for the year ended June 30, 1994, we considered the internal control structure of Rapides Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on Rapides Council on Aging, Inc.'s general purpose 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 internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 28, 1994.

The management of Rapides 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 general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed





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Board of Directors  
Rapides Council on Aging, Inc.

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 into the following categories:

Accounting Controls

Cash Receipts  
Cash Disbursements  
Payroll  
Property & Equipment  
General Ledger  
Cost Allocation

General Requirements

Political Activity  
Civil Rights  
Cash Management  
Allowable Costs/Grant Principles  
Drug Free Workplace Act  
Administrative Controls

Specific Requirements

Claims for Advances and Reimbursements  
Voluntary Contributions  
Types of Services Allowed  
or Not Allowed

For all of the 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, 1986, Rapides Council on Aging, Inc., had no major federal financial assistance programs and expended 15% of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III-B, HRSP.

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 have 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



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Board of Directors  
Kaplan Council on Aging, Inc.

matching that are applicable to the aforementioned nonmajor 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record, and its distribution is not limited.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

September 28, 1998

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



PAYNE, STONE & HARRINGTON, LLP

Certified Public Accountants

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

Board of Directors  
Egipides Council on Aging, Inc.

We have audited the general purpose financial statements of Egipides Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 28, 1994.

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.

Compliance with laws, regulations, contracts, and grants applicable to Egipides Council on Aging, Inc. is the responsibility of management of Egipides Council on Aging, Inc. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Egipides Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose 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 test 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 State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*Payne, Stone & Harrington, LLP*

Certified Public Accountants

September 28, 1994

1. NUMBER 174

2. NUMBER 274

3. NUMBER 174

4. NUMBER 174

5. NUMBER 174

6. NUMBER 174

7. NUMBER 174

8. NUMBER 174

9. NUMBER 174



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DAVE, MOORE & HARRINGTON, LLP

Board of Directors  
Baptist Council on Aging, Inc.

This report is intended for the information of management and the State of Louisiana Governor's office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*Dave, Moore & Harrington, LLP*

Certified Public Accountants

September 20, 1996



PAIDIA, DENVER & SPRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors  
Kapides Council on Aging, Inc.

We have audited the general purpose financial statements of Kapides Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 26, 1994.

In connection with our audit of the general purpose financial statements of Kapides Council on Aging, Inc., and with our consideration of Kapides Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audit of State and Local Governments", we selected certain transactions applicable to certain major federal financial assistance programs for the year ended June 30, 1994. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, claims for advances and reimbursements, and voluntary contributions 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 Kapides 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 Kapides Council on Aging, Inc. had not complied, in all material respects, with these 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 Costs.

This report is intended for the information of the management and the State of Louisiana Governor's office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*Paige, Moore & Harrington, LLP*  
Certified Public Accountants

September 28, 1994

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