

Avoyelles Council on Aging, Inc.

June 30, 1986

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Release Date MAY 28 1987

11:25a 2/20/87

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

AVYELLES COUNCIL ON ACCOQ, INC.

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PATROL, SECURE & ASSURANCE, LLP

CIVIL PRACTICE

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Avopalis Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Avopalis Council on Aging, Inc., Marksville, Louisiana, 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 Highly At-Risk 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 Avopalis 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.

U. Pauline CPA Dawn L. Jones CPA Dan S. DeLoe CPA
Wanda L. Jones CPA Dawn L. Jones CPA Sherry L. Jones CPA
D. Lee Jones CPA Dawn L. Jones CPA Sherry L. Jones CPA



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PAID, SECURE & VERSATILE, LLP

Board of Directors
Arapahoe 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 Arapahoe 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 12, 1998, on our consideration of Arapahoe Council on Aging, Inc.'s internal control structure and a report dated September 12, 1998, on its compliance with laws and regulations.

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 12, 1998

MEMBERS REPORT ON ASSETS, ETC.
 CONTROLLED MARKET ASSETS - ALL FROM TRADE AND ACCOUNT GROUP
 FEB 28, 1944

DIRECT 3

	RESOURCES FROM TRADE		ACCOUNT GROUP	
	MEMBER	SPECIAL INTEREST	FOOD MARKET	GENERAL MARKET
ASSETS				
Cash	811,881	811,881	1	1,221,829
Accounts receivable	5,721	21,813	881,128	71,413
General fund assets	—	—	—	—84,282
<u>TOTAL ASSETS</u>	<u>817,602</u>	<u>833,694</u>	<u>881,128</u>	<u>1,221,829</u>
LIABILITIES, EQUITY, AND OTHER RESOURCES				
LIABILITIES				
Accounts payable	1,221	1,442	1	1,478
OTHER AND OTHER CREDITS			881,128	881,128
Investment in general fund assets		1,718		1,718
Fund balance	12,811	121,122		121,122
General liability liabilities/funds	12,811	121,122	881,128	1,014,063
Governmental Subsidies	—	—	—	—
FOOD EMPLOY AND OTHER CREDITS				
<u>TOTAL LIABILITIES, EQUITY AND OTHER RESOURCES</u>	<u>14,032</u>	<u>122,862</u>	<u>881,128</u>	<u>1,014,063</u>

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

BOYELLEN COUNCIL OF WOMEN, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES (DEFICIT) -
 ALL OPERATIONAL FUND TYPES
 YEAR ENDED JUNE 30, 1998

PAGE 0

	GENERAL	SPECIAL	TOTALS
		REVENUES	OPERATIONS ONLY
REVENUES			
Sales/operational	\$ 25,534	\$ 578,939	\$ 604,473
Public support	12,184	100,000	112,184
Interest income	1,409		1,409
Other	17	1,428	1,445
Rental income	<u>38,888</u>		<u>38,888</u>
Total Revenues	<u>108,032</u>	<u>715,448</u>	<u>823,795</u>
EXPENDITURES			
Current:			
Salaries	13,859	181,796	195,655
Fringe	1,785	48,443	50,228
Travel	841	64,000	64,841
Operating services	26,472	128,204	154,676
Operating supplies	1,953	34,946	36,899
Capital outlays	27,888	585	28,473
Debt service:			
Principal	12,187	4,432	16,619
Interest	<u>422</u>		<u>422</u>
Total expenditures	<u>88,188</u>	<u>201,753</u>	<u>109,941</u>
RESERVE (DEFICIT) OF REVENUES OVER EXPENDITURES	20,144	77,765	97,909
OTHER FINANCING SOURCES (USES)			
Operating transfers in	12,812	145,701	158,513
Operating transfers out	<u>(18,521)</u>	<u>(188,882)</u>	<u>(170,370)</u>
Total Other Financing Sources (Uses)	<u>-5,709</u>	<u>-143,181</u>	<u>-188,883</u>
RESERVE OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	14,435	61,314	75,749
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	112,945	112,943	225,888
FUND BALANCE, END OF YEAR	\$ 127,380	\$ 183,257	\$ 310,637

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

UNITED STATES GOVERNMENT, OF WASHINGTON, D.C.
 CONSOLIDATED STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN NET ASSETS AND FUND BALANCES -
 FEDERAL GOVERNMENT
 CONSOLIDATED AND SEPARATE STATEMENTS OF REVENUES,
 EXPENDITURES AND FUND BALANCES FOR THE YEAR ENDED SEPTEMBER 30, 1974

REVENUES 4

	REVENUES FROM		EXPENDITURES FOR		NET ASSETS AND FUND BALANCES	
	REVENUE	ACTUALS	REVENUE	ACTUALS	REVENUE	ACTUALS
REVENUES		\$		\$		\$
Intergovernmental	24,277	24,278	24,277	24,278	24,277	24,278
Public support	24,007	24,007	24,007	24,007	24,007	24,007
Investment income	1,800	1,800	1,800	1,800	1,800	1,800
Grant	—	—	—	—	—	—
Interest income	—	—	—	—	—	—
TOTAL REVENUES	<u>50,084</u>	<u>50,092</u>	<u>50,084</u>	<u>50,092</u>	<u>50,084</u>	<u>50,092</u>
EXPENDITURES		\$		\$		\$
Operating	12,951	12,952	12,951	12,952	12,951	12,952
Interest	1,709	1,709	1,709	1,709	1,709	1,709
Travel	1,171	1,171	1,171	1,171	1,171	1,171
Contract	2,128	2,128	2,128	2,128	2,128	2,128
Operating services	2,228	2,228	2,228	2,228	2,228	2,228
Operating supplies	120	120	120	120	120	120
Capital and other	—	27,809	—	27,809	—	27,809
Interest	24,287	24,287	24,287	24,287	24,287	24,287
Transfer	437	437	437	437	437	437
TOTAL EXPENDITURES	<u>50,033</u>	<u>50,334</u>	<u>50,033</u>	<u>50,334</u>	<u>50,033</u>	<u>50,334</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	551	758	551	758	551	758
OTHER FINANCING OPERATIONS (NET)		\$		\$		\$
Operating transfers out	21,128	21,128	21,128	21,128	21,128	21,128
Operating transfers in	206,128	206,128	206,128	206,128	206,128	206,128
Total (about financing operations) (net)	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OPERATIONS OVER EXPENDITURES AND OTHER FINANCING IN	236,051	236,516	236,051	236,516	236,051	236,516
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	—	—	—	—	—	—
TOTAL BALANCE (DEFICIT), END OF YEAR	<u>236,051</u>	<u>236,516</u>	<u>236,051</u>	<u>236,516</u>	<u>236,051</u>	<u>236,516</u>

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

AVOYELLES COUNCIL ON AGING, INC.
JUNE 30, 1968

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Avoyelles Council on Aging, Inc. is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana on July 8, 1966.

Avoyelles 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 on 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, Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and the Louisiana Governmental Audit Guide.

The primary function of the Avoyelles 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, consisting of 14 voluntary members who serve three-year terms, 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 764 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 Avoyelles 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.

AVONELLES COUNCIL ON AGING, INC.

JUNE 30, 1988

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 capability 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 has only one category of funds - governmental. The 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 unattached monies (special revenue funds). The Avonelles Council on Aging, Inc. has two types of funds included in this category.

LOUISIANA COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

NONREVENUE 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.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted to 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 in Ocala 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-B Fund

The III-B 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 basis dysfunction, and to the families of such victims. 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 Ocala 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 (LACA) which in turn remits funds to the Council to provide assistance to the elderly for the payment of their utility bills.

AVONELLES COUNCIL ON AGING, INC.
JUNE 30, 1978

NOTES 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, (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 Coale Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

5. Title III C-3 Home Delivered Meals Fund

Title III C-3 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coale Area Agency on Aging, Inc. who funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound persons.

6. 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, to Coale Area Agency on Aging, Inc. who funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

7. Federal Emergency Food and Shelter

The FEMA fund is used to account for the administration of a Disaster Assistance Program. It's 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 Rapid Relief United Way which in turn passes through the funds to the parish Council.

BOYDLEMAN COUNCIL ON AGING, INC.
JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

G. 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, to Delta Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in the community.

H. Section 18/Project Independence - Transportation

The Council provides transportation to the eligible citizens of the Parish to provide access to health care, shopping, education, employment, public services and recreation facilities. To help offset these transportation costs, the Council receives funds through the Section 18 Operating and Capital Assistance Grant Program Urban Mass Transportation Act of 1981. These Federal funds are administered by the Louisiana Department of Transportation and Development. The Council also receives funds from the Louisiana Department of Social Services under its Project Independence Program.

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 FIRED 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. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

BOZEMAN COUNCIL ON ACCTG. INC.
JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its management forces. 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 measurable 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. Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become measurable to accrual, that is, measurable and available (modified accrual basis). Senior Center, State Allocation, Title III-B, G. F. D. and miscellaneous grant are received based on a predetermined unit cost up to 1/13 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).

Earned vacation that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental fund that will pay it. The Council's liability for accumulated vacation has not been recorded in the Council's books due to its immaterial amount.

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. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to

ADVANCEEES COUNCIL ON AGING, INC.
JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Reversing or corrective payment transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

F. 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 expenses during the reporting period. Actual results could differ from those estimates.

G. MISKELCEN ONLY - TOTAL COLUMN

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

H. GASH

	INTEREST RATE	CARRYING AMOUNT	BANK BALANCE
Demand deposits, interest bearing	3.5%	\$125,829	\$153,728

A summary of collateralization of the bank balances under GASH H is presented below:

Federally insured through FDIC	\$153,728
Uninsured, uncollateralized - secured with securities held by the pledging financial institution but not in Agency's name	52,128
	\$153,728

The uncollateralized amount shown above is secured by pledged securities with a market value of \$208,744 at June 30, 1996. Even though the pledged securities are considered uncollateralized under the provisions of GASH Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to

LOUISIANA COUNCIL ON AGING, INC.
JUNE 30, 1966

NOTES TO FINANCIAL STATEMENTS

advertisements and will be pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

3. **FIXED ASSETS**

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

	BALANCE JUNE 30, 1965		ACQUISITIONS	DECREASMENTS	BALANCE JUNE 30, 1966
Furniture and equipment	\$158,848	\$ 437	\$48,796		\$208,081
Vehicles	287,935	27,864	43,313		359,112
Land	79,813				79,813
Buildings	421,088				421,088
Totals	<u>847,684</u>	<u>312,411</u>	<u>92,109</u>		<u>1,272,204</u>

4. **FUND BALANCES - RESERVED**

Fund balances - reserved - special revenue fund consists of accounts to be specifically used for emergency food and shelter as well as ability assistance.

5. **COMPENSATION OF BOARD MEMBERS**

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

6. **JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

There is no litigation pending against the Council at June 30, 1966. 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 grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor agency 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.

7. **ECONOMIC DEPENDENCY**

The Council receives the majority of its revenues 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

ATTACHEE COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

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.

8. GENERAL LONG TERM DEBT

A mortgage and note payable were issued to the localities Public Facilities Authority to finance the construction of a new senior citizens center on January 4, 1992. The terms of the note are as follows:

Issuance date:	January 4, 1992
Principal amount:	\$100,000
INTEREST RATE:	5%
Number of payments:	20
Quarterly payments:	\$5,682
Security:	1st lien mortgage
Maturity date:	January 15, 1996

Changes in general long term debt for the year ended June 30, 1994, are as follows:

BALANCE			BALANCE
(JUNE 30, 1993)	ADDITIONS	DELETIONS	(JUNE 30, 1994)
\$10,000	0-0-	\$10,000	0-0-

9. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Council's financial instruments consist of demand deposits in a bank. The carrying amounts approximate fair value because of the short maturity of these instruments.

ADDITIONAL INFORMATION

BROOKLYN COUNCIL OF AGING, INC.
COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS) - GENERAL FUND
YEAR ENDED JUNE 30, 1994

SCHEDULE 1

REVENUE	MISCELLANEOUS GRANT	LOCAL	FCR REV. 335	TOTALS
REVENUE				
Interorganizational				
Office of Elderly Affairs				
Passed through Condo				
Area Agency on Aging, Inc.	\$ 4,500	\$	\$	\$ 4,500
Office of Elderly Affairs			11,770	11,770
Medicaid		19,293		19,293
Public support		32,164		32,164
Interest income		1,413		1,413
Other		17		17
Special income		24,082		24,082
Total Revenue	<u>4,500</u>	<u>49,029</u>	<u>11,770</u>	<u>105,329</u>
EXPENDITURES				
Personnel				
Salaries		13,853		13,853
Fringe		6,785		6,785
Travel		641		641
Outsourcing services		24,472		24,472
Operating supplies		2,793		2,863
Capital outlay		27,908		27,908
Rent service				
Principal		12,143		12,143
Interest		417		417
Total expenditures	<u>-0-</u>	<u>38,148</u>	<u>-0-</u>	<u>38,148</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	4,500	1,482	11,770	19,162
OTHER FINANCING SOURCES (USES)				
Operating transfers in		72,812		72,812
Operating transfers out	14,500	142,342	111,770	(296,612)
Total other financing resources (uses)	<u>14,500</u>	<u>38,822</u>	<u>111,770</u>	<u>14,882</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
	-0-	32,812	-0-	32,812
FUND BALANCES (DEFICITS), BEGINNING OF YEAR				
	1,313	(127,263)	-0-	(125,950)
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,313</u>	<u>\$ 14,549</u>	<u>\$ -0-</u>	<u>\$ 16,862</u>

See independent auditor's report.

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

SCHEDULE 2

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Local Funds Program			
Current			
Salaries	\$13,811	\$ 13,850	\$ 39
Fringe	2,949	1,789	1,160
Travel	3,171	441	2,730
Operating services	14,168	26,472	(12,304)
Operating supplies	1,278	2,953	(1,675)
Capital outlay	113	27,988	(27,875)
Debt service			
Principal	12,187	22,187	-0-
Interest	417	422	-5
Total expenditures	<u>48,244</u>	<u>86,245</u>	<u>(38,001)</u>
Other Financing Uses			
Operating transfers out			
To III-B, III C-1, and III C-2			
Special Revenue Funds	28,398	27,861	(537)
Misc. Grant Program			
To III-B Special Revenue Fund	4,588	4,580	
RCMA Act 735 Program			
To III-B Special Revenue Fund	11,778	11,778	
To Project Independence Special			
Revenue Fund	<u>4,133</u>	<u>4,581</u>	<u>(448)</u>
Total other financing uses	<u>48,797</u>	<u>58,800</u>	<u>(10,003)</u>
TOTAL EXPENDITURES AND OTHER FINANCIAL USES	<u>\$97,041</u>	<u>\$145,045</u>	<u>\$48,004</u>

See independent auditor's report.

APPELLATE COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -
 BUDGET AND ACTUAL - Special Services Funds
 YEAR ENDED JUNE 30, 1998

SCHEDULE 4
 (Continued)

VARIANCE
 FAVORABLE
 (UNFAVORABLE)

Expenditures	BUDGET	ACTUAL	
Title III-B Supportive Services			
Current			
Salaries	\$113,900	\$108,900	\$ 5,000
Fringe	21,400	13,400	7,999
Travel	4,452	4,604	1,800
Operating services	31,900	32,000	500
Operating supplies	10,000	9,500	2,500
Capital outlay	100	100	
Other services	<u>4,452</u>	<u>4,432</u>	
Total Title III-B Supportive Services Expenditures	185,104	174,336	10,768
Title III C-1			
Current			
Salaries	49,900	61,500	4,300
Fringe	9,733	7,400	2,333
Travel	3,430	3,600	321
Operating services	10,400	10,000	(800)
Operating supplies	5,315	5,000	3,000
Capital outlay	<u>00</u>	<u>00</u>	
Total Title III C-1 Expenditures	88,768	87,500	10,268
Title III C-2			
Current			
Salaries	\$130,000	\$134,000	\$ 500
Fringe	20,817	18,634	2,183
Travel	32,740	55,300	(22,560)
Operating services	34,510	34,810	(200)
Operating supplies	4,000	4,100	(100)
Capital outlay	<u>302</u>	<u>302</u>	
Total Title III C-2 Expenditures	222,369	236,000	(13,631)

ANTHILAS COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS -
 FOR THE YEAR ENDED JUNE 30, 1994

SCHEDULE 4
 (Continued)

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
Project Independence			
Current			
Salaries	28,872	29,432	(560)
Fringe	4,283	3,988	295
Travel	3,812	739	3,073
Operating services	14,899	14,897	2
Operating supplies	18,724	7,332	11,392
Capital outlay	34	34	
Total Project Independence Expenditures	69,594	59,380	10,214
Utility Assistance			
Current			
Operating services	4,814	3,843	971
FICA			
Current			
Operating services	6,835	13,264	(6,429)
Other Financing Uses			
Operating transfers and Vendor Center			
To III-B Special Revenue Fund	24,248	24,248	
III-B			
To III-B Special Revenue Fund	2,058	2,058	
III-F			
To III-B Special Revenue Fund	2,432	4,847	(2,415)
FICA			
To III C-2 Special Revenue Fund	18,138	8,218	9,920
Section 18 Transportation			
To III-B Special Revenue Fund	27,704	27,704	
To Project Independence	27,273	27,273	
To General Fund	44,841	44,841	
Section 14			
To General Fund		12,596	(12,596)
Total other financing uses	148,393	138,892	9,501
SPECIAL REVENUES AND OTHER FINANCING USES	612,018	528,898	83,120

see independent auditor's report.

AVONDALE COUNCIL ON AGING, INC.
 SCHEDULE OF GENERAL FIXED ASSETS
 YEAR ENDED JUNE 30, 1994

SCHEDULE 1

GENERAL FIXED ASSETS	
Furniture and equipment	\$100,000
Vehicles	100,000
Land	20,000
Buildings	<u>421,000</u>
Total general fixed assets	882,100
INVESTMENT IN GENERAL FIXED ASSETS	
Title 111-B	521
General Fund	500,744
Title 111 C-1	50,459
Title 111 C-2	41,300
Section 18 (B) (2)	117,900
Donated	2,000
Honor Center	<u>3,288</u>
Total investment in general fixed assets	882,100

see independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT ACQUISITION STANDARDS
AND OMB CIRCULAR A-119**

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE



PAYNE, MOORE & HARRINGTON, LLP

LEWIS AND CLARK BUILDING

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

Board of Directors
Association Council on Aging, Inc.

We have audited the general purpose financial statements of the Association Council on Aging, Inc. as of and for the year ended June 30, 1994, and have issued our report thereon dated September 12, 1994. These general purpose financial statements are the responsibility of Association 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-128, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Guide, and the Louisiana Governor's Office of Elderly Affairs's policy manual subsection 91. These 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. 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 the Association 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.

Payne, Moore & Harrington, LLP

Certified Public Accountants

September 12, 1994

1 New York, NY	10011 Chicago, IL	10016 San Francisco, CA
1 Miami, FL	10018 Dallas, TX	10020 Boston, MA
1 Los Angeles, CA	10019 St. Louis, MO	10021 Seattle, WA



ADMINISTRATIVE COUNCIL OF AMERICA, INC.
 FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1949

SCHEDULE 4

FEDERAL GRANTS-IN-AID
 THROUGH COURTESY
 PROGRAM TITLE

DEPARTMENT OF HEAVEN AND EARTH SERVICES
 Financed through the Louisiana Governor's
 Office of Emergency Affairs
 Financed through Civil Area Agency
 at Baton Rouge.

Special Programs for the Aged:

- State III - 4
- State III - 5
- State III - 6
- State III - 7
- State III - 8-1
- State III - 8-2

Total

	PROGRAM, CITY COUNTY	PROGRAM OR AWARD AMOUNT	REVENUE AVAILABLE	EXCESS/DEFICIT
	93-433	\$ 64,853	\$ 94,892	\$ 65,851
	93-642	1,749	1,749	1,749
	93-643	1,812	2,402	2,812
	93-648	47,885	47,481	47,691
	93-653	34,471	34,471	34,471
		\$134,769	\$118,485	\$134,693

DEPARTMENT OF TRANSPORTATION

Financed through the Louisiana Department
 of Transportation and Development,
 Financed through the Acadiana Parish
 Police Jury

State - Non-critized area public
 transportation program Federal Project
 Number 14-11-0011

State Project Number 14-11-0130

Title 412

Project Independent

State and Non-critized transportation

Capital Assistance Program Federal Project

Number 14-11-0021

State Project Number 14-11-0126

Total

	PROGRAM, CITY COUNTY	PROGRAM OR AWARD AMOUNT	REVENUE AVAILABLE	EXCESS/DEFICIT
	14-289	\$104,018	\$109,628	\$109,618
	14-316	28,775	32,831	53,804
	14-389	38,117	38,237	38,117

	PROGRAM, CITY COUNTY	PROGRAM OR AWARD AMOUNT	REVENUE AVAILABLE	EXCESS/DEFICIT
	14-389	28,888	28,286	28,888
		\$277,808	\$277,808	\$277,808

FEDERAL EMERGENCY MANAGEMENT AGENCY

Financed through United Way

Emergency Food and Shelter Program

FEDERAL FINANCIAL ASSISTANCE

	PROGRAM, CITY COUNTY	PROGRAM OR AWARD AMOUNT	REVENUE AVAILABLE	EXCESS/DEFICIT
	83-214	\$ 27,682	\$ 13,888	\$ 13,888
		\$276,487	\$276,487	\$276,487

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

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



PRIMA, SECUR & INVESTMENT, LLP

OPINION AND ATTITUDE

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
Arcyolite Council on Aging, Inc.

We have audited the general purpose financial statements of Arcyolite Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated September 12, 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 general purpose financial statements are free of material misstatement.

The management of Arcyolite 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 Arcyolite Council on Aging, Inc. as of and for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the



PAINE, MOORE & ASSOCIATES, LLP

Board of Directors
Recycling Council of Aging, Inc.

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 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 Michigan Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Associates, LLP

Certified Public Accountants

September 12, 1996

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



PATNE, MITCHELL & HERRINGTON, LLP

CORPORATE PUBLIC ACCOUNTING

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURES USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Directors
Arroyales Council on Aging, Inc.

We have audited the general purpose financial statements of Arroyales Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 12, 1994.

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 Circular A-128, "Audits 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 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 Arroyales Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on Arroyales 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 12, 1994.

The management of Arroyales 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





PMH, SECURE & HERBERTSON, LLP

Board of Directors
Annapolis Council on Aging, Inc.

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 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:

Executive Functions
Cash Receipts
Cash Disbursements
Payroll
Property & Equipment
General Ledger
Cash Allocation

General Requirements
Political Activity
Civil Rights
Cash Management
Allowable Cost/Unit 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, 1994, Annapolis Council on Aging, Inc., had no major federal financial assistance programs and expended 89% of its total Federal financial assistance under the following major federal financial assistance programs: Title 33-B, Title 33 C-1, Title 33 C-2, Section 58 Transportation, and Title 33C.

We performed tests of controls, as required by SAS Circular 3-128, to evaluate the effectiveness of the design and operation of internal control structure policies



PAINE, MOORE & HERRING, LLP

Board of Directors
Nucleus Control on Aging, Inc.

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 matching that are applicable to the aforementioned Medicare 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 policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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. We noted no matters involving the internal control structure and its operations 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 & Herring, LLP

Certified Public Accountants

September 12, 1998

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



PAYNE, MOORE & HERRINGTON, 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
Acropolis Council on Aging, Inc.

We have audited the general purpose financial statements of Acropolis Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 12, 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 Acropolis Council on Aging, Inc., is the responsibility of Acropolis 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 Acropolis 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, Moore & Herrington, LLP

Certified Public Accountants

September 12, 1994



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



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CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Arapahoe Council on Aging, Inc.

We have audited the general purpose financial statements of Arapahoe Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 12, 1994.

We have applied procedures to test Arapahoe Council on Aging, Inc.'s compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1994: political activity, civil rights, cash management, allowable costs/cost principles, Drug-free Workplace Act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Arapahoe 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 Arapahoe Council on Aging, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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.

Rayon, Moore & Associates, LLC

Certified Public Accountants

September 12, 1994

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



PAYNE, MOORE & HERRINGTON, LLP

(LIMITED LIABILITY COMPANY)

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

Board of Directors
Acropolis Council on Aging, Inc.

We have audited the general purpose financial statements of Acropolis Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 12, 1994.

In connection with our audit of the general purpose financial statements of Acropolis Council on Aging, Inc., and with our consideration of Acropolis Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-129, "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-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or excluded; 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 Acropolis 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 Acropolis Council on Aging, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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.

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 12, 1994

1000 Lakes Drive	1000 Lakes Drive	1000 Lakes Drive
Metairie, Louisiana 70002	Metairie, Louisiana 70002	Metairie, Louisiana 70002
1000 Lakes Drive	1000 Lakes Drive	1000 Lakes Drive



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