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Rapides Senior Citizens Center, Inc.

Alexandria, Louisiana

June 30, 1998

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



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Release Date FEB 26 2001

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

RAPIDS HERDON CITIZENS CENTER, INC.

JUNE 30, 1988

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PAINE, SACRET & FERRINGTON, LLP

Center For Public Leadership

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Rapidus Senior Citizens Center, Inc.

We have audited the accompanying statement of financial position of Rapidus Senior Citizens Center, Inc. (a non-profit organization) as of June 30, 1994, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, 'Audits of Institutions of Higher Education and Other Non-Profit Institutions'. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Rapidus Senior Citizens Center, Inc. as of June 30, 1994, and the changes in its net assets and the cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 1 to the financial statements, in the current fiscal year the organization changed its method of accounting for contributions and its method of financial reporting and financial statement presentation.

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PWYLL MOORE & HERRINGTON, LLP

Board of Directors
Explores Senior Citizens Center, Inc.

In accordance with Government Auditing Standards, we have also issued a report dated November 9, 1994, on our examination of the Organization's internal control structure and a report dated November 9, 1994, on its compliance with laws and regulations.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 9, 1994

RAPIDS SENIOR CITIZENS CENTER, INC.
 STATEMENT OF FINANCIAL POSITION
 JUNE 30, 1996

EXHIBIT A

ASSETS	
CURRENT ASSETS	
Cash	\$ 87,329
Accounts receivable	<u>19,153</u>
Total Current Assets	96,482
PROPERTY AND EQUIPMENT	
Land and improvements	71,129
Buildings and improvements	48,191
Furniture and equipment	59,529
Less: Accumulated depreciation	<u>141,880</u>
Net Property and Equipment	<u>136,969</u>
TOTAL ASSETS	<u>\$233,451</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	\$ 2,180
Accrued wages payable	4,388
Compensated absences payable	<u>13,887</u>
Total Current Liabilities	19,855
NET ASSETS - RESTRICTED	<u>213,596</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$233,451</u>

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

RAYMOND SERVICE CITYPASS CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 1996

EXHIBIT B

	UNRESTRICTED				TOTAL (MEMORANDUM ONLY)
	GENERAL UNRESTRICTED	SENIOR CENTER	TITLE \$11,000	MISC. GRANT	
SUPPORT AND REVENUE					
Support:					
State of Louisiana	\$	\$ 48,150	\$ 24,537	\$ 4,500	\$117,287
Police-Jury	200,718				200,718
Program contributions		481	51,817		52,298
Total Support	<u>200,718</u>	<u>48,631</u>	<u>76,354</u>	<u>4,500</u>	<u>289,583</u>
Revenue:					
Interest income	1,800				1,800
Other	33,244				33,244
Medicaid reimbursement	2,775				2,775
Total Revenue	<u>37,819</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>37,819</u>
Total Support and Revenue	<u>238,537</u>	<u>48,631</u>	<u>76,354</u>	<u>4,500</u>	<u>327,182</u>
EXPENSES					
Salaries	4,854	124,124	48,320		177,298
Tringe	220	18,381	5,390		23,991
Travel	1,508	18,087	5,884		25,479
Operating services	5,868	34,981	33,377		74,226
Operating supplies	4,763	4,880	4,900		14,543
Depreciation	3,384				3,384
Other expenses	<u>18,517</u>	<u>2,958</u>	<u>4,780</u>		<u>26,255</u>
Total Expenses	<u>37,824</u>	<u>185,323</u>	<u>102,251</u>	<u>-0-</u>	<u>325,398</u>
CHANGES IN NET ASSETS	120,713	(76,712)	(25,897)	4,500	1,804
NET ASSETS, BEGINNING OF YEAR	254,191	1,143	(12,884)		242,450
Add (deduct): Transfers	183,382	70,088	12,182	22,828	288,480
NET ASSETS, END OF YEAR	<u>437,573</u>	<u>74,519</u>	<u>(10,702)</u>	<u>27,328</u>	<u>528,618</u>

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

NATIONAL UNION CITIZENS CENTER, INC.
 STATEMENT OF CASH FLOWS
 YEAR ENDED JUNE 30, 1968

EXHIBIT C

UNRESTRUCTURED

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 1,145
Adjustments to reconcile change in net assets to net cash provided by operations:	
Depreciation	8,188
Changes in operating assets and liabilities:	
Accounts receivable	(1,251)
Accounts payable	(4,784)
Accrued wages payable	4,804
Other current liabilities	1,318
NET CASH PROVIDED BY OPERATING ACTIVITIES	8,440
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(11,812)
NET CASH USED BY INVESTING ACTIVITIES	(11,812)
CASH FLOWS FROM FINANCING ACTIVITIES	
	—0—
NET DECREASE IN CASH	(4,424)
CASH, BEGINNING OF YEAR	21,761
CASH, END OF YEAR	<u>17,337</u>

ADDITIONAL REQUIRED DISCLOSURES:

1. The Center considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. No interest was paid during the year.
3. No income taxes were paid during the year.
4. There were no material noncash investing or financing activities during the year that affected recognized assets and liabilities.

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

RAPIDES SENIOR CITIZENS CENTER, INC.

JUNE 30, 1966

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Senior Citizens Center was created in 1973 and has grown into 13 sites located throughout Rapides Parish. The Center serves the needs of the elderly by being a community focal point on aging. The elderly residents of the parish participate in activities that enhance their dignity, support their independence and encourage their involvement in their community. The Center serves as an advocate for the senior citizens of Rapides Parish by identifying gaps in services and seeking to make needed services more accessible and acceptable to the elderly. Services include subsidizing rent and utilities, sponsoring Olympic games for the elderly, providing adequate nutritional meals, and providing recreational activities such as exercise programs as well as arts and crafts. Volunteers are very important to the Center and are utilized to the fullest extent possible.

The corporation is organized on a non-stock basis under the authority of the provisions of Louisiana law, particularly LA R.S. of 1960, Title 12, Sections 281-285, as amended.

The Organization qualifies as an exempt organization under section 540 (c) (3) of the Internal Revenue Code and is treated as a publicly supported organization, and not as a private foundation.

The financial statements of the Center have been prepared on the accrual basis.

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 and disclosure of contingent 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 these estimates.

During the current fiscal year, the Center implemented the provisions of SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Additionally, the Center is required to present a Statement of Cash Flows. All of the Center's net assets were considered unrestricted for the fiscal year ended June 30, 1966. As permitted by this new statement, the center has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets.

RAPIDES SENIOR CENTER, INC.

JUNE 30, 1996

NOTES TO FINANCIAL STATEMENTS

Accounts receivable are charged to expense when they become uncollectible. In the opinion of management, all accounts receivable at June 30, 1996, were collectible, and an allowance for doubtful accounts was not considered necessary.

The Center receives contributed services from its board members and from numerous community individuals who assist in various programs. No amounts have been reflected in the financial statements for donated services. The Center pays for most services requiring specific expertise.

The total column on the Statement of Activities is captioned "Memorandum only" to indicate that it is presented only to help with financial analysis. Data in this column does not present results of operations in conformity with generally accepted accounting principles. Whether or not data comparable to a consolidation.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date of donation.

Depreciation is provided in the financial statements over estimated useful lives on a straight-line basis. The following estimated useful lives are generally used:

Buildings	20 years
Furniture and equipment	5 to 15 years

Expenses for additions, major renewals and betterments are capitalized and expenses for maintenance and repairs are charged to operations as incurred.

3. FUNDING POLICIES AND SOURCES OF FUNDS

The Center receives its monies through various methods of funding. Senior Center funds are received based on a predetermined unit cost up to one tenth of the grant amount per month. Revenues are not received until actual units are performed.

The Center receives ad valorem taxes collected by the Rapides Parish Police Jury specifically designated for the elderly in the parish. The Center also encourages and receives contributions from clients to help offset the costs of programs.

Senior Center Program - The Senior Center Program is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which passes through the funds to the Geriatric Agency on Aging, which funds the Center on a predetermined unit cost reimbursement basis up to the grant amount.

RAPIDS SENIOR CITIZENS CENTER, INC.

JUNE 30, 1978

NOTES TO FINANCIAL STATEMENTS

Title III - Col. Congressionale Meals PROGRAM - Title III - C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Senior Affairs, which passes through the funds to the Canal Area Agency on Aging, which funds the Center on a predetermined unit cost reimbursement basis up to the grant amount.

2. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 1978, consist of reimbursements for services provided under the following programs:

Title III - C-1	\$28,121
MOB-MEDICAID	78
Other	<u>1,152</u>
	\$32,151

4. PROPERTY AND EQUIPMENT

A summary of property and equipment and accumulated depreciation at June 30, 1978, follows:

	PROPERTY AND EQUIPMENT			BALANCE
	BALANCE	ACQUISITIONS	DELETIONS	
Building & improvements	\$ 48,167	\$	\$	\$ 48,167
Furniture & equipment	48,452	11,872		59,529
Land & improvements	77,123			77,123
Total	<u>\$174,742</u>	<u>\$11,872</u>	<u>\$-</u>	<u>\$285,338</u>

	ACCUMULATED DEPRECIATION			BALANCE
	BALANCE	ACQUISITIONS	DELETIONS	
Building & improvements	\$ 9,138	\$1,678	\$	\$10,616
Furniture & equipment	22,262	1,728		27,852
Land & improvements				
Total	<u>\$31,400</u>	<u>\$3,406</u>	<u>\$-</u>	<u>\$34,806</u>

Depreciation on property and equipment totaled \$3,198 for the current year.

5. COMPENSATED ABSENCES

Accrued annual leave as of June 30, 1978, was estimated to be \$3,687. Employees earn annual leave at varying rates per month based on years of service. The maximum amount of annual leave an employee may accumulate is based on two years, varying according to the longest length of service. Any leave balance in excess is reduced without compensation at the end of each June 30th.

RAPIDES SENIOR CITIZENS CENTER, INC.

JUNE 30, 1998

NOTES TO FINANCIAL STATEMENTS

Short pay benefits are earned at the rate of one day per month. These benefits accrue and accumulate to a maximum of 120 days. However, these are non-vesting accumulating benefits and, therefore, the liability is not recorded in the financial statements in accordance with the provisions of the Statement of Financial Accounting Standards No. 43.

4. COLLATERALIZATION OF BANK DEPOSITS

The total amount of deposits in financial institutions at June 30, 1998, was \$87,325. This amount was insured against loss by the Federal Deposit Insurance Corporation (FDIC).

5. PROPERTY TAX FOR THE ELDERLY

The voters of Rapides Parish approved a 1 mill, 10 year, property tax for the elderly of the Parish on November 2, 1988, to be collected and distributed by the Rapides Parish Police Jury. The Police Jury divides these taxes between four Rapides Parish agencies which provide services to the elderly, one of them being the Rapides Senior Citizens Center, Inc. The due date for payment of the taxes is December 31, of each year, and they become delinquent on that day. Therefore, the Rapides Senior Citizens Center, Inc., receives the majority of the taxes in March following the year of assessment. The portion distributed to Rapides Senior Citizens Center, Inc., is 37.38814 of all taxes collected.

The reporting year of the Rapides Senior Citizens Center, Inc., ends on June 30; therefore, approximately one-half of the monies received in March are budgeted for the next fiscal year.

The year 1987 was the initial assessment year; therefore, the first tax was reduced by the Center in January, 1988. This property tax was recently voted on again, and was approved at the same millage for another ten years.

6. JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Center at June 30, 1998. Furthermore, the Center's management believes that any potential lawsuits would be adequately covered by insurance.

The Center receives support 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 agency and the center. 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 Center's financial position.

**INDEPENDENT AUDITOR'S REPORT
ON SCHEDULE OF FEDERAL AID**



FAYNE, MOORE & HERRINGTON, LLP

CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT
ON SCHEDULE OF FEDERAL AWARDS

Board of Directors
Rapides Senior Citizens Center, Inc.

We have audited the financial statements of the Rapides Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated November 9, 1994. Those financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the Rapides Senior Citizens Center, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in the schedule has been subjected to the auditing procedures applied



PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Rapidan Senior Citizens Center, Inc.

in the audit of the basic financial statements and, in our opinion, are fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 8, 1998

SCHEDULE OF FEDERAL GRANTS

BAPIER SENIOR CITIZENS CENTER, INC.

SCHEDULE OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 1966

FEDERAL AGENCY/PAID THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROGRAM OR AWARD NUMBER	EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES Funded through the Louisiana Governor's office of elderly affairs:			
Funded through Care Area Agency on aging, Inc.			
Special Program for the Aging Title III C-1	91-615	532,344	532,344

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



RYAN, MOORE & HERRINGTON, LLP

GRANTS FOR CHARITIES

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

Board of Directors
Rapidus Senior Citizens Center, Inc.

We have audited the financial statements of the Rapidus Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated November 9, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and office of management and budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Rapidus Senior Citizens Center, 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 objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Rapides Senior Citizens Center, Inc.

In planning and performing our audit of the financial statements of Rapides Senior Citizens Center, Inc. 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 of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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 or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 & Herrington, LLP

Certified Public Accountants

November 8, 1994

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL FUNDS



PAINE, WEISS & HERRENKOTTER, LLP

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
USED IN ADMINISTERING FEDERAL AID

Board of Directors
Rapidus Senior Citizens Center, Inc.

We have audited the financial statements of the Rapidus Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated November 8, 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 (OMB) Circular A-133, "Quality of Institutions of Higher Education and Other Non-profit Institutions". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of Rapidus Senior Citizens Center, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on Rapidus Senior Citizens Center, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-133. 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 financial statements in a separate report dated November 8, 1994.

The management of Rapidus Senior Citizens Center, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the



PAINE, ANDERSON & PERRECHETTI, LLP

Board of Directors
Rapidus Senior Citizens Center, Inc.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs into the following categories:

Accounting Controls
Cash Receipts
Cash Disbursements
Payroll
Property & Equipment
General Ledger

General Requirements
Political Activity
Civil Rights
Cash Management
Allowable Costs/Cost 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, 1998, Rapidus Senior Citizens Center, Inc., had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III C-1.



PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Explores Senior Citizens Center, Inc.

We performed tests of controls, as required by SAS Circular A-133, 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 admission and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned consumer programs. Our procedures were less in scope than would be necessary to render an opinion on these integral 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 & Herrington, LLP

Certified Public Accountants

November 8, 1994

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF 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 ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Rapides Senior Citizens Center, Inc.

We have audited the financial statements of the Rapides Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1998, and have issued our report thereon dated November 8, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular E-113, "Audits of Institutions of Higher Education and Other Non-profit Organizations". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Rapides Senior Citizens Center, Inc. is the responsibility of the Rapides Senior Citizens Center, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Rapides Senior Citizens Center, Inc.'s compliance with certain provisions of law, regulations, contracts, and grants. However, the objectives of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management and the 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

November 8, 1998



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



FAYNE, MOORE & HERRINGTON, LLP

Contract Public Accountants

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

Board of Directors
Rapides Senior Citizens Center, Inc.

We have audited the financial statements of Rapides Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1984, and have issued our report thereon dated November 9, 1984.

We have applied procedures to test the Rapides Senior Citizens Center, Inc.'s compliance with the following requirements applicable to its Federal programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1984: political activity, civil rights, cash management, Federal financial reports, allowable costs/cost principles, drug free work places act and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Education and Other Non-Profit Institutions". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Rapides Senior Citizens Center, 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 the Rapides Senior Citizens Center, 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.

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PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Rapidan Senior Citizens Center, 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.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 8, 1998

INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO
MORTGAGE FEDERAL RESERVE PROGRAM TRANSACTIONS



PHYSICIAN, ACCOUNTANT & ADMINISTRATOR, LLP

INDEPENDENT PUBLIC ACCOUNTANTS

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

Board of Directors
Rapidus Senior Citizens Center, Inc.

We have audited the financial statements of Rapidus Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended June 30, 1994, and have issued our report thereon dated November 8, 1994.

In connection with our audit of the financial statements of the Rapidus Senior Citizens Senior Center, Inc., and with our consideration of the Center's control structure used to administer federal programs, as required by the Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Non-profit Institutions", we selected certain transactions applicable to certain nonmajor Federal programs for the year ended June 30, 1994.

As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and special tests and provisions 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 the Center'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 the Rapidus Senior Citizens Center, Inc. had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.





PAUL, MURPHY & HERRINGTON, LLP

Board of Directors
Kaplan Senior Citizens Center, 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.

Paul, Murphy & Herrington, LLP

Certified Public Accountants

November 8, 1998

